



CITY COUNCIL MEETING AGENDA Monday, January 8, 2024 @ 6:00 PM

Acting Mayor: Andrew Rudlang
City Council:
Jerimey Flategraff (Mayor Pro-Tem)
Roman Siltman
Ryan Barnett
Melissa Haff

City Clerk: Krista Okerman
City Attorney: Brad Person

City of Jenkins
33861 Cottage Avenue
Jenkins, MN 56474
(218) 568-4637

Join Zoom Meeting
<https://zoom.us/join>
Meeting ID: 353 029 2895
Password: 56474
Dial by location: (312) 626-6799 (US Chicago)

NOTE: Printed materials relating to agenda items are available for public inspection in a three-ring binder on table by Council Chamber entrance.

1. Call to Order – Pledge of Allegiance
2. Roll Call
3. Agenda Additions/Deletions
4. Consent Agenda
 - a. Agenda
 - b. Minutes of the December 11, 2023 meeting
 - c. Financial reports through December 31, 2023
 - d. Voided check's #24182, 24204, 24212-24213
 - e. Pre-written check #'s 24183-24222 and EFT's; **\$23,810.43**
 - f. Proposed check #'s 24223-24229 & EFT's; **\$915.74**

TOTAL EXPENSES = \$24,726.17

5. Open Forum

Note: This is a time to address the City Council regarding items that are not on the agenda. Please wait for the Mayor to acknowledge you. State your name, address and topic you wish to discuss for the record. No response or action will be immediately taken to citizen request other than to refer the matter to City staff for further research and a written report back to the City Council.

PLEASE NOTE THAT PUBLIC COMMENT MAY BE LIMITED TO 3 MINUTES PER PERSON.

6. Unfinished Business
 - a. 2nd Avenue ditching
 - b. Agreements with Diamond Club and ISD 186
7. New Business
 - a. Resolution Setting 2024 Depositories
 - b. Resolution Setting 2024 Official Newspaper
 - c. Setting 2024 Appointments
 - d. Resolution Accepting Donations
8. Reports of Officers, Committees, Staff
 - a. Mayor's Report
 - b. Clerk's Report

9. Miscellaneous/Communication
10. Adjournment

**COUNTY OF CROW WING
CITY OF JENKINS
DRAFT*MINUTES OF THE REGULAR CITY COUNCIL MEETING*DRAFT
DECEMBER 11, 2023**

CALL TO ORDER: The regular City Council meeting was called to order at 6:00 PM by Mayor Rudlang with all citing the Pledge of Allegiance.

ROLL CALL: Present: Mayor Rudlang; Council Members Siltman, Barnett, Haff; Clerk Okerman. Absent: Council member Flategraff.

AGENDA ADDITIONS/DELETIONS: None.

CONSENT AGENDA: A motion to approve the consent agenda as follows was made by Haff; seconded by Barnett with all present voting aye:

4a. Agenda

4b. Minutes of the November 28th public hearings and November 28th regular meeting.

4c. Financial reports through November 30, 2023

4d. Pre-written payroll check #'s 24164-24170; \$3,043.83

4e. Proposed check #'s 24171-24182 & EFT's; \$36,713.65

TOTAL EXPENSES = \$39,757.48

OPEN FORUM: Greg Guenin, 2974 Laura Rose Circle, thanked the Council for completing the 2023 Road Improvement Project. He stated there was a discrepancy in the name of the road known as Laura Rose Circle. He asked the Council to look into and requested to have two street signs installed with the proper name when it was resolved. Guenin stated he was on the Energy and Environment Planning Committee and lighting the Jenkins sign at the south end of town was listed as a project and inquired about the status of that project.

Okerman stated she was aware of the name discrepancy and spoke with the Wiseth Engineers. She noted she would work with the appropriate agencies to resolve the issue.

Rudlang addressed the sign lighting by noting that the project was identified on a list. He said it was prioritized in the middle of the list. However he stated some other projects had been completed so the project likely moved up higher on the list. He noted that could be revisited for a possible future project and grant opportunity

PUBLIC HEARINGS (2)

VACATING PROPERTY (1): Okerman reported some roads had to be realigned for the 2023 Street Improvement project. She said that due to that there was some property to be vacated. She stated that vacating property required a public

hearing and that all required notices had been sent, posted and published. A draft Resolution was presented.

OPENED 6:10 PM: Greg Guenin, 2974 Laura Rose Circle, stated he had no comment on his part. He asked on behalf of his neighbor, Rick McClary, 34310 Summer Avenue, about McClary's access due to the fact that a portion of his driveway was appeared to be on the property to the south. Okerman stated that currently McClary's access was in City Right-of-Way. She said after the vacation it would turn back to private property. She stated she would work with the property owners to ensure any private easements or other documents were in place prior to filing the City's resolution.

CLOSED 6:15 PM: Rudlang noted that vacating the property had been discussed as part of the project in the past. Barnett said the Resolution cited two different street names. Okerman said she would get that cleared up before filing it with the County as previously discussed in Open Forum.

RESOLUTION #23-12-274: A motion to approve Resolution #23-12-274 Vacating Property was made by Haff; Siltman seconded the motion. All present voted aye.

2024 FINAL BUDGET AND LEVY (2): Okerman reported that the City of Jenkins had surpassed a population of 500 according to the State Demographer. She said that required the City to hold a public hearing on the final budget and levy. Okerman presented the Council with information on how the property tax system worked, what caused fluctuation and the City's tax rate. She said the Council could adopt the final 2024 tax levy and budget that evening. However, she said if a subsequent meeting was needed, it had to be announced at this time.

OPENED 6:25 PM: No public comment.

CLOSED 6:30 PM The Council discussed market values. Rudlang said that the City tax rate was the lowest he had seen since his time on the Council. Okerman concurred.

Barnett made motion to approve Resolution 23-12-275 Approving the Final Tax Levy, Collectible in 2024 for the City of Jenkins in the amount of \$352,000.00. Haff seconded the motion. All present voted aye.

A motion to approve Resolution #23-12-276 Adopting the Final 2024 Operational Budget was made by Siltman and seconded by Barnett. All present voted aye.

UNFINISHED BUSINESS: *Ballfield advertising banners:* Okerman reported that the Council had discussed advertising banners and the proceeds of the sale of the banners at a previous meeting. However, no action was taken. She said the City had sold banners in the past, but had not done so for approximately 5 years. Councilmember Haff Diamond Club had spent well over 25 hours to rebuild the field. She said that she would present to Diamond Club that a shared Google calendar be made available to the Club, the School ad City for reserving the field. Haff noted that the

Diamond Club had been dragging and chalking the field the past year or so. She noted Diamond Club would do everything related to the banners. Rudlang said he was inclined to allow the Diamond Club keep all the proceeds from the banners. Siltman said he could go both ways. He stated the City does have expenses related to field maintenance. Barnett did not feel the minimal amount the City would receive in proceeds would be worth the staff time it would take to track it. Okerman said that the past few years, there was frustration on behalf of the staff related to the baseball field. She said she would like any issues to be cleared up prior to the 2024 baseball season. Siltman stated he would like written out responsibilities for each entity so roles and responsibilities were clear. **A motion was made by Siltman to authorized Diamond Club to sell advertising banners for the ballfield; keeping all the proceeds and all responsibilities related to the banners to be held by Diamond Club. Barnett seconded the motion, Siltman, Barnett and Rudlang voted aye. Haff abstained. Motion carried.**

NEW BUSINESS: *Resolution of Support:* Okerman reported that Ideal Township was applying for Sourcewell's Community Impact grant to improve the Ideal Transfer Station. She said the Transfer Station served the broader community. She stated Ideal Township was asking for the City's support.

RESOLUTION #23-12-277: A Motion to approve #23-12-277 Supporting Ideal Township was made by Haff. Siltman seconded the motion with all present voting aye.

MAYOR'S REPORT: Rudlang stated that he and Councilmember Siltman were getting ready thing ready to launch the new city website.

CLERK'S REPORT: Okerman noted City Hall would be closed the week of December 25th-29th. She said she would be doing some work remotely and would be checking emails, voicemail and the regular mail.

COMMUNICATION/MISC.: Siltman stated that there was still work to be completed on the ballfield pump house/concession stand. He said he would like to get a timeframe and cost estimates from Charlie Hoffman.

(Flategraff arrived at 6:55PM)

The Council discussed the current grant the City had received from Sourcewell. Okerman said the final report was over 6 month late. She noted due to that fact, she was not sure of future funding opportunities with Sourcewell. She emphasized the need for more well planned our grant application in the future. She said by applying for grants, the City was obligated to comply with the grant requirements. She said the City needed to be respectful of timeframes and any grant requirements. It was Council consensus that Siltman to be liaison with Charlie Hoffman regarding discussions on the pump house/concession stand.

ADJOURNMENT: Flategraff made motion to adjourn the regular City Council meeting at 7:05 PM. Barnett seconded; all voted aye.

Approved this _____ day of _____, 2024.

Krista A. Okerman, City-Clerk-Treasurer

Andrew J. Rudlang, Mayor

For the Period : 12/1/2023 To 12/31/2023

<u>Name of Fund</u>	<u>Beginning Balance</u>	<u>Total Receipts</u>	<u>Total Disbursed</u>	<u>Ending Balance</u>	<u>Less Deposits In Transit</u>	<u>Plus Outstanding Checks</u>	<u>Total Per Bank Statement</u>
General Fund	\$384,571.28	\$167,164.04	\$51,750.81	\$499,984.51	\$0.00	\$59,472.16	\$559,456.67
CARES/ARPA	\$1,253.37	\$0.00	\$0.00	\$1,253.37	\$0.00	\$0.00	\$1,253.37
Small Cities Development Program	(\$13,216.48)	\$0.00	\$3,385.52	(\$16,602.00)	\$0.00	\$3,385.52	(\$13,216.48)
Charitable Gambling Fund	\$28,298.81	\$0.00	\$0.00	\$28,298.81	\$0.00	\$0.00	\$28,298.81
2023A Improvement Program Fund Account	(\$27,163.91)	\$5,942.35	\$4,704.00	(\$25,925.56)	\$0.00	\$4,704.00	(\$21,221.56)
4-year CD #10096423 - Ops Reserve	\$57,419.24	\$130.26	\$0.00	\$57,549.50	\$0.00	\$0.00	\$57,549.50
Savings Account-Committed Funds	\$175,619.01	\$69.51	\$0.00	\$175,688.52	\$0.00	\$0.00	\$175,688.52
Trust and Agency	\$3,200.00	\$0.00	\$0.00	\$3,200.00	\$0.00	\$0.00	\$3,200.00
Total	\$609,981.32	\$173,306.16	\$59,840.33	\$723,447.15	\$0.00	\$67,561.68	\$791,008.83

Date

Fund Name: All Funds

Date Range: 12/01/2023 To 12/31/2023

<u>Date</u>	<u>Remitter</u>	<u>Receipt #</u>	<u>Description</u>	<u>Deposit ID</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-P</u>	<u>Total</u>	
12/01/2023	Shannon Hilts	232269	***VOID\$0.01***refundable deposit-key card	(12/01/2023) -	Y	MISCELLANEOUS REVENUES	100-36200-	\$ -	
								\$ -	
12/01/2023	Crow Wing County	232351	Real estate & personal property, mobile home, penalty & interest	(12/01/2023) -	N	Current Ad Valorem Taxes	100-31010-	\$ 121,523.84	
							Penalties and Interest on Ad valorem Taxes	100-31910-	\$ 199.36
							Mobile Home Homestead Credit	100-33403-	\$ 122.32
								\$ 121,845.52	
12/05/2023	Roger & Stacey Bonk	232352	Summer Avenue Street Assessment	(12/05/2023) -	N	Principal on Special Assessments	100-31951-	\$ 6,107.47	
								\$ 6,107.47	
12/07/2023	Mark Holmen	232353	Lot Split Application 23-809	(12/07/2023) -	N	Zoning and Subdivision Fees	100-34103-	\$ 350.00	
								\$ 350.00	
12/18/2023	Sourcewell	232354	2022-2023 Reimbursement	(12/12/2023) -	N	Refunds and reimbursements	100-36240-	\$ 46.89	
								\$ 46.89	
12/18/2023	Crow Wing County	232355	Court Fines	(12/12/2023) -	N	Court Fines	100-35101-	\$ 193.31	
								\$ 193.31	
12/18/2023	League of MN Cities Insurance Trust	232356	Insurance Premium rebate	(12/18/2023) -	N	Refunds and reimbursements	100-36240-	\$ 319.00	
								\$ 319.00	
12/19/2023	John & Annette Kock	232357	Shanty/Brown Road Assessment pd by Brian Koch chk 4023 rcpt 232357 PID 26260506	(12/19/2023) -	N	Principal on Special Assessments	100-31951-	\$ 5,310.32	
								\$ 5,310.32	

Fund Name: All Funds

Date Range: 12/01/2023 To 12/31/2023

<u>Date</u>	<u>Remitter</u>	<u>Receipt #</u>	<u>Description</u>	<u>Deposit ID</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-P</u>	<u>Total</u>	
12/21/2023	Malae Poisson	232358	34173 Summer Ave. Special Assessment partial pay	(12/21/2023) -	N	2023A IMPROVEMENT FUND CONSTRUCTION ACCOUNT	301-39301-	\$ 5,000.00	
								\$ 5,000.00	
12/21/2023	Malae Poisson	232359	34173 Summer Ave Special Assessment partial pay	(12/21/2023) -	N	2023A IMPROVEMENT FUND CONSTRUCTION ACCOUNT	301-39301-	\$ 107.47	
								\$ 107.47	
12/26/2023	State of Minnesota	232363	MV credit, LGA, Public safety relief	(12/26/2023) -	N	Local Government Aid	100-33401-	\$ 10,547.50	
							Agricultural Market Value Credit	100-33426-	\$ 556.27
							Small Cities Assistance	100-33465-	\$ 21,880.00
								\$ 32,983.77	
12/31/2023	First National Bank	232360	Interest	(12/31/2023) -	N	Interest Earning	100-36210-	\$ 7.76 ✓	
							Interest Earning	401-36210-	\$ 130.26 ✓
							Interest Earning	404-36210-	\$ 69.51 ✓
								\$ 207.53	
12/31/2023	PMA Financial	232361	Interest	(12/31/2023) -	N	Interest Earning	301-36210-	\$ 834.88 ✓	
								\$ 834.88	
Total for Selected Receipts								\$ 173,306.16	

Fund Name: All Funds

Date Range: 12/01/2023 To 12/31/2023

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
12/05/2023	Payroll Period Ending 12/02/2023	024164	11/19 - 12/2/2023 pay period and health insurance	N	Payroll Administration	100-41501-131-	\$ 282.80
		Total For Check	024164				\$ 282.80
12/05/2023	Payroll Period Ending 12/02/2023	024165	11/19 - 12/2/2023 pay period and health insurance	N	Clerk	100-41425-101-	\$ 635.28
		Total For Check	024165				\$ 635.28
12/05/2023	Payroll Period Ending 12/02/2023	024166	11/19 - 12/2/2023 pay period and health insurance	N	Payroll Administration	100-41501-131-	\$ 225.75
		Total For Check	024166				\$ 225.75
12/05/2023	Payroll Period Ending 12/02/2023	024167	11/19 - 12/2/2023 pay period and health insurance	N	Clerk	100-41425-101-	\$ 1,153.46
		Total For Check	024167				\$ 1,153.46
12/05/2023	Payroll Period Ending 12/02/2023	024168	11/19 - 12/2/2023 pay period and health insurance	N	Public Works/Maintenance	100-43102-103-	\$ 475.41
		Total For Check	024168				\$ 475.41
12/05/2023	Payroll Period Ending 12/02/2023	024169	11/19 - 12/2/2023 pay period and health insurance	N	Payroll Administration	100-41501-131-	\$ 185.81
		Total For Check	024169				\$ 185.81
12/05/2023	Payroll Period Ending 12/02/2023	024170	11/19 - 12/2/2023 pay period and health insurance	N	Public Works/Maintenance	100-43102-103-	\$ 85.32
		Total For Check	024170				\$ 85.32
12/11/2023	Auto Value	024171	truck and shop supplies Inv ID-66236494	N	Road and Bridge Equipment	100-43126-221-	\$ 92.97
		Total For Check	024171				\$ 92.97
12/11/2023	Crow Wing County Land Services	024172	Easement Recording Fee-Hoffman 34266 Summer Ave PID 26270723	N	Recording and Reporting	100-41420-310-	\$ 46.00
		Total For Check	024172				\$ 46.00
12/11/2023	Cascade Computers	024173	Contract	N	Clerk	100-41425-209-	\$ 44.90
		Total For Check	024173				\$ 44.90

Fund Name: All Funds

Date Range: 12/01/2023 To 12/31/2023

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
12/11/2023	Pequot Lakes Sanitation	024174	Monthly garbage service	N	Waste (Refuse) Collection	100-43230-384-	\$ 44.04
	Total For Check	024174					\$ 44.04
12/11/2023	Metro Sales	024175	Inv# 2412547	N	Clerk	100-41425-209-	\$ 65.81
	Total For Check	024175					\$ 65.81
12/11/2023	DDA Inc.	024176	Professional Consulting 2023 Classification/Compensation project	N	Clerk	100-41425-310-	\$ 7,500.00
	Total For Check	024176					\$ 7,500.00
12/11/2023	Widseth Smith Nolting & Assoc., Inc	024177	2023 St. Imprvmts Inv227062 \$3482 Whitetail Hollows Braun Intertec Inv227167 \$590	N	Highways and Streets	100-43101-303-	\$ 590.00
		024177				301-43101-303-	\$ 3,482.00
	Total For Check	024177					\$ 4,072.00
12/11/2023	AT & T Mobility	024178	cell phone-Roger	N	Public Works/Maintenance	100-43102-321-	\$ 30.00
	Total For Check	024178					\$ 30.00
12/11/2023	Breen & Person, LTD.	024179	legal services	N	City/Town Attorney	100-41610-304-	\$ 200.00
	Total For Check	024179					\$ 200.00
12/11/2023	Betty Guenin	024180	Cleaning Services	N	General Government Buildings and Plant	100-41940-310-	\$ 100.00
	Total For Check	024180					\$ 100.00
12/11/2023	DCC Construction	024181	Pump house materials	N	General Government Buildings and Plant	100-41940-520-	\$ 20,000.00
	Total For Check	024181					\$ 20,000.00
12/11/2023	Farm Rite Equipment of St. Cloud	024182	***VOID\$1500.00***Bobcat bucket	Y	Road and Bridge Equipment	100-43126-240-	\$ -
	Total For Check	024182					\$ -
12/11/2023	State of IA	EFT2393830	CSE	N	Clerk	100-41425-175-	\$ 60.00
	Total For Check	EFT2393830					\$ 60.00
12/11/2023	PERA	EFT728333	11/19 - 12/2/2023 pay period	N	Clerk	100-41425-115-	\$ 53.00
		EFT728333				100-41425-115-	\$ 97.21
		EFT728333			Payroll Administration	100-41501-121-	\$ 214.89

Fund Name: All Funds

Date Range: 12/01/2023 To 12/31/2023

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
		EFT728333			Public Works/Maintenance	100-43102-115-	\$ 36.03
	Total For Check	EFT728333					\$ 401.13
12/11/2023	Internal Revenue Service	EFT953774	November 2023-3rd quarter 941	N	Payroll Administration	100-41501-122-	\$ 892.39
		EFT953774	EFT953774			100-41501-135-	\$ 208.70
		EFT953774				100-41501-171-	\$ 212.21
	Total For Check	EFT953774					\$ 1,313.30
12/11/2023	Internal Revenue Service	EFT962755	September 2023-3rd quarter 941	N	Payroll Administration	100-41501-122-	\$ 871.90
		EFT962755	EFT962755			100-41501-135-	\$ 203.91
		EFT962755				100-41501-171-	\$ 167.69
	Total For Check	EFT962755					\$ 1,243.50
12/19/2023	Payroll Period Ending 12/16/2023	024183	12/3 - 12/16/2023 pay period and Council salary	N	Council/Town Board	100-41110-106-	\$ 692.62
	Total For Check	024183					\$ 692.62
12/19/2023	Payroll Period Ending 12/16/2023	024184	12/3 - 12/16/2023 pay period and Council salary	N	Clerk	100-41425-101-	\$ 524.63
	Total For Check	024184					\$ 524.63
12/19/2023	Payroll Period Ending 12/16/2023	024185	12/3 - 12/16/2023 pay period and Council salary	N	Council/Town Board	100-41110-106-	\$ 692.62
	Total For Check	024185					\$ 692.62
12/19/2023	Payroll Period Ending 12/16/2023	024186	12/3 - 12/16/2023 pay period and Council salary	N	Council/Town Board	100-41110-106-	\$ 692.62
	Total For Check	024186					\$ 692.62
12/19/2023	Payroll Period Ending 12/16/2023	024187	12/3 - 12/16/2023 pay period and Council salary	N	Clerk	100-41425-101-	\$ 1,259.05
	Total For Check	024187					\$ 1,259.05
12/19/2023	Payroll Period Ending 12/16/2023	024188	12/3 - 12/16/2023 pay period and Council salary	N	Public Works/Maintenance	100-43102-103-	\$ 492.01
	Total For Check	024188					\$ 492.01
12/19/2023	Payroll Period Ending 12/16/2023	024189	12/3 - 12/16/2023 pay period and Council salary	N	Council/Town Board	100-41110-106-	\$ 831.15
	Total For Check	024189					\$ 831.15

Fund Name: All Funds

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<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>		<u>Total</u>
12/19/2023	Payroll Period Ending 12/16/2023	024190	12/3 - 12/16/2023 pay period and Council salary	N	Public Works/Maintenance	100-43102-103-	\$	75.84
	Total For Check	024190					\$	75.84
12/19/2023	Payroll Period Ending 12/16/2023	024191	12/3 - 12/16/2023 pay period and Council salary	N	Council/Town Board	100-41110-106-	\$	692.62
	Total For Check	024191					\$	692.62
12/19/2023	Payroll Period Ending 12/16/2023	024192	12/3 - 12/16/2023 pay period and Council salary	N	Public Works/Maintenance	100-43102-103-	\$	37.91
	Total For Check	024192					\$	37.91
12/19/2023	Thurlow Hardware	024193	safety markers, tie asrtmt, bands, dual end usb cable	N	Public Works/Maintenance	100-43102-215-	\$	67.77
	Total For Check	024193					\$	67.77
12/19/2023	Forum Communications	024194	PH notice McCoy Acres and Brown/Shanty Street Assessments	N	Planning and Zoning	100-41910-351-	\$	165.77
	Total For Check	024194					\$	165.77
12/19/2023	City of Pequot Lakes	024195	Police Contract	N	Police Administration	100-42110-315-	\$	3,433.33
	Total For Check	024195					\$	3,433.33
12/19/2023	Cardmember Services	024196	fuel, MMUA safety host, plow bed liner supplies,	N	Clerk	100-41425-322-	\$	77.80
		024196			Public Works/Maintenance	100-43102-215-	\$	451.96
		024196			Road and Bridge Equipment	100-43126-212-	\$	94.58
	Total For Check	024196					\$	624.34
12/19/2023	TDS	024197	Phone and internet	N	General Government Buildings and Plant	100-41940-321-	\$	108.11
	Total For Check	024197					\$	108.11
12/19/2023	MN Power	024198	Street lights and electricty	N	General Government Buildings and Plant	100-41940-381-	\$	14.27
		024198			Street Lighting	100-43160-381-	\$	166.19
	Total For Check	024198					\$	180.46
12/19/2023	Brainerd General Rental	024199	Sand Blaster and Compressor	N	Road and Bridge Equipment	100-43126-416-	\$	297.85
	Total For Check	024199					\$	297.85

Fund Name: All Funds

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<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
12/19/2023	Accelerated Electric LLC	024200	Invoice 505 Shop heater servicing	N	General Government Buildings and Plant	100-41940-310-	\$ 125.00
		Total For Check 024200					\$ <u>0/S</u> 125.00
12/19/2023	Sourcewell	024201	Planning & Zoning services - general inv #00002537	N	Planning and Zoning	100-41910-311-	\$ 13.75
		Total For Check 024201					\$ <u>0/S</u> 13.75
12/19/2023	Schrupp Excavating	024202	2hrs grading Invoice #20231521 Partial Payment for ditching on 2nd St Inv#20231553	N	Highways and Streets	100-43101-405-	\$ 270.00
		024202				100-43101-405-	\$ <u>0/S</u> 2,555.00
		Total For Check 024202					\$ <u>0/S</u> 2,825.00
12/19/2023	Krista Okerman	024203	Mileage for Regional Clerk's meeting	N	Clerk	100-41425-331-	\$ 52.40
		Total For Check 024203					\$ <u>✓</u> 52.40
12/20/2023	Payroll Period Ending 12/20/2023	024204	***VOID\$480.22***Annual Planning Commission Salary	Y	Council/Town Board	100-41110-106-	\$ -
		Total For Check 024204					\$ -
12/20/2023	Xcel Energy	024205	Natural gas service	N	General Government Buildings and Plant	100-41940-383-	\$ 290.99
		Total For Check 024205					\$ <u>✓</u> 290.99
12/20/2023	Crow Wing Power	024206	Electric Service	N	Street Lighting	100-43160-381-	\$ 24.00
		Total For Check 024206					\$ <u>✓</u> 24.00
12/20/2023	Simon Stricker	024207	Annual Planning Commission pay	N	Legislative Committees and Special Bodies	100-41120-106-	\$ 595.00
		Total For Check 024207					\$ <u>0/S</u> 595.00
12/20/2023	Joby Goerges	024208	Annual Planning Commission	N	Legislative Committees and Special Bodies	100-41120-106-	\$ 455.00
		Total For Check 024208					\$ <u>0/S</u> 455.00
12/20/2023	Steve Stricker	024209	Annual Planning Commission Salary	N	Legislative Committees and Special Bodies	100-41120-106-	\$ 390.00
		Total For Check 024209					\$ <u>0/S</u> 390.00

Fund Name: All Funds

Date Range: 12/01/2023 To 12/31/2023

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>		<u>Total</u>
12/20/2023	Sean Smuda	024210	Annual Planning Commission Pay	N	Legislative Committees and Special Bodies	100-41120-106-	\$	325.00
		Total For Check 024210					\$	325.00
12/20/2023	Payroll Period Ending 12/20/2023	024211	Annual Planning Commission Salary	N	Council/Town Board	100-41110-106-	\$	360.16
		Total For Check 024211					\$	360.16
12/21/2023	State of IA	EFT2400272	CSE	N	Clerk	100-41425-175-	\$	60.00
		Total For Check EFT2400272					\$	60.00
12/21/2023	PERA	EFT730370	12/3 - 12/16/2023 pay period	N	Clerk	100-41425-115-	\$	107.03
		EFT730370				100-41425-115-	\$	44.26
		EFT730370			Payroll Administration	100-41501-121-	\$	217.68
		EFT730370			Public Works/Maintenance	100-43102-115-	\$	37.36
		Total For Check EFT730370					\$	406.33
12/28/2023	Xcel Energy	024212	***VOID\$290.99***Natural gas service	Y	General Government Buildings and Plant	100-41940-383-	\$	-
		Total For Check 024212					\$	-
12/28/2023	Crow Wing Power	024213	***VOID\$24.00***Electric Service	Y	Street Lighting	100-43160-381-	\$	-
		Total For Check 024213					\$	-
12/28/2023	Crow Wing County Land Services	024214	Easement Recording Fee-Aistrup, Guenin, McClary, Bonk	N	Recording and Reporting	100-41420-310-	\$	184.00
		Total For Check 024214					\$	184.00
12/28/2023	Widseth Smith Nolting & Assoc., Inc	024215	2023 Street Improvements	N	Highways and Streets	301-43101-303-	\$	1,222.00
		Total For Check 024215					\$	1,222.00
12/28/2023	Brainerd HRA	024216	3rd quarter admin. fees	N	Economic Development	210-46520-310-	\$	3,385.52
		Total For Check 024216					\$	3,385.52
Total For Selected Checks							\$	59,840.33

For the month ending:		December 31, 2023					
Bank account	Account #	Balance	O/S Checks	O/S Deposits	Ending Bal.	Check #	O/S check amt.
First National Bank							
Checking (NOW)	XXX359	211,624.48	31,160.94		180,463.54	24163	139.76
Savings	XXXX989	145,871.80			145,871.80	24183	692.62
4-year CD	XXXXX423	57,549.50	0.00	0.00	57,549.50	24190	75.84
4 M Fund							
Bond	XXX201	134,256.16			134,256.16	24196	624.34
Money Market - Street Reserves	XX404	54,106.15			54,106.15	24197	108.11
5-month CD		50,200.00			50,200.00	24200	125.00
5-month CD.2		51,000.00			51,000.00	24201	13.75
Term Series		50,000.00			50,000.00	24202	2,825.00
						24207	595.00
						Totals	723,447.15
						24208	455.00
						24209	390.00
						Cash per CTAS	723,447.15
						24210	325.00
						24214	184.00
Assigned Operational (6 months)		271,891.68				Difference	0.00
						24215	1,222.00
Operational Reserve		57,549.50					
Committed Funds		260,344.88					
Debt Service		133,661.09					
Fund Balance Total		723,447.15					
Committed Funds Breakdown							31,160.94
Future Streets		200,850.70				EEP	
Parks and Rec		10,423.91	3,307.50 chips	\$500 donation	\$10K Sourcewell (3/24/21)		
Gambling Proceeds		23,806.07			\$5K Region V (3/28/22)		
Heavy Equipment		13,469.55			\$5K City Approved (3/28/22)		
SCDP		10,018.36					
EEP Grant		934.88			SCDP		
ARPA		1,253.37	*50K allocated		\$5K - City approved (11/9/2020)		
TOTAL		260,756.84			\$10K Brainerd HRA (5/3/22)		

Committed Funds total balance to remain unchanged unless approved by City Council.

Notes: \$17,715.25 of Operational Reserve designated for Committed Funds

SCDP, EEP Grant funds to remain in checking to allow for expenditures upon approved 2022 CC projects.



FARM-RITE EQUIPMENT OF ST CLOUD, INC.

810 Mayhew Lake Rd NE • St Cloud, MN 56304
Mail To: P.O. Box 717 • Sauk Rapids, MN 56379
320-240-2085 • 844-262-2281 • Fax: 320-230-1012
www.farmriteequip.com

PAGE: 1
DATE: 11/30/23
CUST#: JENKI002
BRANCH: ST CLOUD

STATEMENT OF ACCOUNT

CITY OF JENKINS
33861 COTTAGE AVE
JENKINS MN 56474

PLEASE MAKE SURE TO USE OUR MAILING ADDRESS: PO BOX 717 SAUK R
SEND ST. CLOUD PAYMENTS ONLY
PLEASE INCLUDE REMIT SLIP WITH PAYMENT
THANK YOU FOR YOUR BUSINESS, MERRY CHRISTMAS!

INVOICE#	DATE	BR	Description	BALANCE DUE
P76808	11/15/23	03	INVOICE	1500.00

TOTALS

CURRENT	1,500.00
31-60	.00
61-90	.00
91-120	.00
OVER 120	.00
LATE CHG	.00
TOTAL	1,500.00

FIRST NATIONAL BANK
WALKER, MN 56484
75-975-912

024182

12/11/2023

*1,500.00

4d

One Thousand Five Hundred Dollars And No Cents

VOID

CITY OF JENKINS
GENERAL FUND
33861 COTTAGE AVE
JENKINS, MN 56474

Farm Rite Equipment of St. Cloud

PAY TO THE ORDER OF

Farm Rite Equipment of St. Cloud
P.O. Box 717
Sauk Rapids, MN 56379

CITY OF JENKINS
GENERAL FUND
33861 COTTAGE AVE
JENKINS, MN 56474

FIRST NATIONAL BANK
WALKER, MN 56484
75-975-912

4d 024212

12/28/2023

**290.99

PAY TO THE
ORDER OF

Xcel Energy

Two Hundred Ninety Dollars And Ninety-Nine Cents

Xcel Energy
P.O. Box 9477
Minneapolis, MN 55484-9477

Memo:

⑈024212⑈ ⑆091209755⑆ ⑈80⑈035⑈9⑈

CITY OF JENKINS

024212

Xcel Energy
Natural gas service
100-41940-383

\$290.99

12/28/2023

\$290.99

VOID

CITY OF JENKINS

024212

Xcel Energy
Natural gas service
100-41940-383

\$290.99

12/28/2023

\$290.99

VOID

CITY OF JENKINS
GENERAL FUND
33861 COTTAGE AVE
JENKINS, MN 56474

FIRST NATIONAL BANK
WALKER, MN 56484
75-975-912

4d 024213

12/28/2023

PAY TO THE
ORDER OF

Crow Wing Power

***24.00

VOID

Twenty-Four Dollars And No Cents

Crow Wing Power
P.O. Box 507
Brainerd, MN 56401

Memo:

⑈024213⑈ ⑆091209755⑆ ⑈80⑈035⑈9⑈

CITY OF JENKINS

024213

Crow Wing Power
Electric Service
100-43160-381

\$24.00

12/28/2023

\$24.00

VOID

CITY OF JENKINS

024213

Crow Wing Power
Electric Service
100-43160-381

\$24.00

12/28/2023

\$24.00

VOID

Fund Name: All Funds

Date Range: 12/12/2023 To 01/04/2024

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
12/19/2023	Payroll Period Ending 12/16/2023	024183	12/3 - 12/16/2023 pay period and Council salary	N	Council/Town Board	100-41110-106-	\$ 692.62
		Total For Check	024183				\$ 692.62
12/19/2023	Payroll Period Ending 12/16/2023	024184	12/3 - 12/16/2023 pay period and Council salary	N	Clerk	100-41425-101-	\$ 524.63
		Total For Check	024184				\$ 524.63
12/19/2023	Payroll Period Ending 12/16/2023	024185	12/3 - 12/16/2023 pay period and Council salary	N	Council/Town Board	100-41110-106-	\$ 692.62
		Total For Check	024185				\$ 692.62
12/19/2023	Payroll Period Ending 12/16/2023	024186	12/3 - 12/16/2023 pay period and Council salary	N	Council/Town Board	100-41110-106-	\$ 692.62
		Total For Check	024186				\$ 692.62
12/19/2023	Payroll Period Ending 12/16/2023	024187	12/3 - 12/16/2023 pay period and Council salary	N	Clerk	100-41425-101-	\$ 1,259.05
		Total For Check	024187				\$ 1,259.05
12/19/2023	Payroll Period Ending 12/16/2023	024188	12/3 - 12/16/2023 pay period and Council salary	N	Public Works/Maintenance	100-43102-103-	\$ 492.01
		Total For Check	024188				\$ 492.01
12/19/2023	Payroll Period Ending 12/16/2023	024189	12/3 - 12/16/2023 pay period and Council salary	N	Council/Town Board	100-41110-106-	\$ 831.15
		Total For Check	024189				\$ 831.15
12/19/2023	Payroll Period Ending 12/16/2023	024190	12/3 - 12/16/2023 pay period and Council salary	N	Public Works/Maintenance	100-43102-103-	\$ 75.84
		Total For Check	024190				\$ 75.84
12/19/2023	Payroll Period Ending 12/16/2023	024191	12/3 - 12/16/2023 pay period and Council salary	N	Council/Town Board	100-41110-106-	\$ 692.62
		Total For Check	024191				\$ 692.62
12/19/2023	Payroll Period Ending 12/16/2023	024192	12/3 - 12/16/2023 pay period and Council salary	N	Public Works/Maintenance	100-43102-103-	\$ 37.91
		Total For Check	024192				\$ 37.91

Fund Name: All Funds

Date Range: 12/12/2023 To 01/04/2024

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
12/19/2023	Thurlow Hardware	024193	safety markers, tie asrtmt, bands, dual end usb cable	N	Public Works/Maintenance	100-43102-215-	\$ 67.77
	Total For Check	024193					\$ 67.77
12/19/2023	Forum Communications	024194	PH notice McCoy Acres and Brown/Shanty Street Assessments	N	Planning and Zoning	100-41910-351-	\$ 165.77
	Total For Check	024194					\$ 165.77
12/19/2023	City of Pequot Lakes	024195	Police Contract	N	Police Administration	100-42110-315-	\$ 3,433.33
	Total For Check	024195					\$ 3,433.33
12/19/2023	Cardmember Services	024196	fuel, MMUA safety host, plow bed liner supplies,	N	Clerk	100-41425-322-	\$ 77.80
		024196			Public Works/Maintenance	100-43102-215-	\$ 451.96
		024196			Road and Bridge Equipment	100-43126-212-	\$ 94.58
	Total For Check	024196					\$ 624.34
12/19/2023	TDS	024197	Phone and internet	N	General Government Buildings and Plant	100-41940-321-	\$ 108.11
	Total For Check	024197					\$ 108.11
12/19/2023	MN Power	024198	Street lights and electricty	N	General Government Buildings and Plant	100-41940-381-	\$ 14.27
		024198			Street Lighting	100-43160-381-	\$ 166.19
	Total For Check	024198					\$ 180.46
12/19/2023	Brainerd General Rental	024199	Sand Blaster and Compressor	N	Road and Bridge Equipment	100-43126-416-	\$ 297.85
	Total For Check	024199					\$ 297.85
12/19/2023	Accelerated Electric LLC	024200	Invoice 505 Shop heater servicing	N	General Government Buildings and Plant	100-41940-310-	\$ 125.00
	Total For Check	024200					\$ 125.00
12/19/2023	Sourcewell	024201	Planning & Zoning services - general inv #00002537	N	Planning and Zoning	100-41910-311-	\$ 13.75
	Total For Check	024201					\$ 13.75
12/19/2023	Schrupp Excavating	024202	2hrs grading Invoice #20231521 Partial Payment for ditching on 2nd St Inv#20231553	N	Highways and Streets	100-43101-405-	\$ 270.00
		024202				100-43101-405-	\$ 2,555.00

Fund Name: All Funds

Date Range: 12/12/2023 To 01/04/2024

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
		Total For Check	024202				\$ 2,825.00
12/19/2023	Krista Okerman	024203	Mileage for Regional Clerk's meeting	N	Clerk	100-41425-331-	\$ 52.40
		Total For Check	024203				\$ 52.40
12/20/2023	Payroll Period Ending 12/20/2023	024204	***VOID\$480.22***Annual Planning Commission Salary	Y	Council/Town Board	100-41110-106-	\$ -
		Total For Check	024204				\$ -
12/20/2023	Xcel Energy	024205	Natural gas service	N	General Government Buildings and Plant	100-41940-383-	\$ 290.99
		Total For Check	024205				\$ 290.99
12/20/2023	Crow Wing Power	024206	Electric Service	N	Street Lighting	100-43160-381-	\$ 24.00
		Total For Check	024206				\$ 24.00
12/20/2023	Simon Stricker	024207	Annual Planning Commission pay	N	Legislative Committees and Special Bodies	100-41120-106-	\$ 595.00
		Total For Check	024207				\$ 595.00
12/20/2023	Joby Goerges	024208	Annual Planning Commission	N	Legislative Committees and Special Bodies	100-41120-106-	\$ 455.00
		Total For Check	024208				\$ 455.00
12/20/2023	Steve Stricker	024209	Annual Planning Commission Salary	N	Legislative Committees and Special Bodies	100-41120-106-	\$ 390.00
		Total For Check	024209				\$ 390.00
12/20/2023	Sean Smuda	024210	Annual Planning Commission Pay	N	Legislative Committees and Special Bodies	100-41120-106-	\$ 325.00
		Total For Check	024210				\$ 325.00
12/20/2023	Payroll Period Ending 12/20/2023	024211	Annual Planning Commission Salary	N	Council/Town Board	100-41110-106-	\$ 360.16
		Total For Check	024211				\$ 360.16
12/21/2023	State of IA	EFT2400272	CSE	N	Clerk	100-41425-175-	\$ 60.00
		Total For Check	EFT2400272				\$ 60.00
12/21/2023	PERA	EFT730370	12/3 - 12/16/2023 pay period	N	Clerk	100-41425-115-	\$ 107.03
		EFT730370				100-41425-115-	\$ 44.26
		EFT730370			Payroll Administration	100-41501-121-	\$ 217.68

Fund Name: All Funds

Date Range: 12/12/2023 To 01/04/2024

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Description</u>	<u>Void</u>	<u>Account Name</u>	<u>F-A-O-P</u>	<u>Total</u>
		EFT730370			Public Works/Maintenance	100-43102-115-	\$ 37.36
	Total For Check	EFT730370					\$ 406.33
12/28/2023	Xcel Energy	024212	***VOID\$290.99***Natural gas service	Y	General Government Buildings and Plant	100-41940-383-	\$ -
	Total For Check	024212					\$ -
12/28/2023	Crow Wing Power	024213	***VOID\$24.00***Electric Service	Y	Street Lighting	100-43160-381-	\$ -
	Total For Check	024213					\$ -
12/28/2023	Crow Wing County Land Services	024214	Easement Recording Fee-Aistrup, Guenin, McClary, Bonk	N	Recording and Reporting	100-41420-310-	\$ 184.00
	Total For Check	024214					\$ 184.00
12/28/2023	Widseth Smith Nolting & Assoc., Inc	024215	2023 Street Improvements	N	Highways and Streets	301-43101-303-	\$ 1,222.00
	Total For Check	024215					\$ 1,222.00
12/28/2023	Brainerd HRA	024216	3rd quarter admin. fees	N	Economic Development	210-46520-310-	\$ 3,385.52
	Total For Check	024216					\$ 3,385.52
01/02/2024	Payroll Period Ending 12/30/2023	024217	12/17 - 12/30/2023 pay period	N	Clerk	100-41425-101-	\$ 341.68
	Total For Check	024217					\$ 341.68
01/02/2024	Payroll Period Ending 12/30/2023	024218	12/17 - 12/30/2023 pay period	N	Payroll Administration	100-41501-131-	\$ 189.08
	Total For Check	024218					\$ 189.08
01/02/2024	Payroll Period Ending 12/30/2023	024219	12/17 - 12/30/2023 pay period	N	Clerk	100-41425-101-	\$ 1,147.98
	Total For Check	024219					\$ 1,147.98
01/02/2024	Payroll Period Ending 12/30/2023	024220	12/17 - 12/30/2023 pay period	N	Payroll Administration	100-41501-131-	\$ 189.08
	Total For Check	024220					\$ 189.08
01/02/2024	Payroll Period Ending 12/30/2023	024221	12/17 - 12/30/2023 pay period	N	Public Works/Maintenance	100-43102-103-	\$ 234.25
	Total For Check	024221					\$ 234.25
01/02/2024	Payroll Period Ending 12/30/2023	024222	12/17 - 12/30/2023 pay period	N	Payroll Administration	100-41501-131-	\$ 125.51
	Total For Check	024222					\$ 125.51
Total For Selected Checks							\$ 23,810.43

Date Range : 12/4/2023 To 1/4/2024

<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Claim #</u>	<u>Total</u>	<u>Account #</u>	<u>Account Name</u>	<u>Detail</u>
01/04/2024	Cascade Computers	Contract	2288	\$44.90	100-41425-209-	Clerk	24223 \$44.90
01/04/2024	Pequot Lakes Sanitation	Monthly garbage service	2289	\$64.12	100-43230-384-	Waste (Refuse) Collection	24224 \$64.12
01/04/2024	Metro Sales	Inv# 2433929	2290	\$65.81	100-41425-209-	Clerk	24225 \$65.81
01/04/2024	AAA Rental Inc	Filler cap	2291	\$38.90	100-43126-221-	Road and Bridge Equipment	24226 \$38.90
01/04/2024	Betty Guenin	Cleaning Services	2292	\$100.00	100-41940-310-	General Government Buildings and Plant	24227 \$100.00
01/04/2024	Breen & Person, LTD.	legal services	2293	\$200.00	100-41610-304-	City/Town Attorney	24228 \$200.00
01/04/2024	AT & T Mobility	cell phone-Roger	2294	\$30.00	100-43102-321-	Public Works/Maintenance	24229 \$30.00
01/04/2024	PERA	12/17 - 12/30/2023 pay period	2295	\$312.01	100-41425-115- 100-43102-115- 100-41501-121- 100-41425-115-	Clerk Public Works/Maintenance Payroll Administration Clerk	EFT \$30.41 \$17.74 \$167.15 \$96.71
01/04/2024	State of IA	CSE	2296	\$60.00	100-41425-175-	Clerk	EFT \$60.00
Total For Selected Claims				\$915.74			\$915.74

Date



AGENDA ITEM # 6a.

REPORT TO CITY COUNCIL

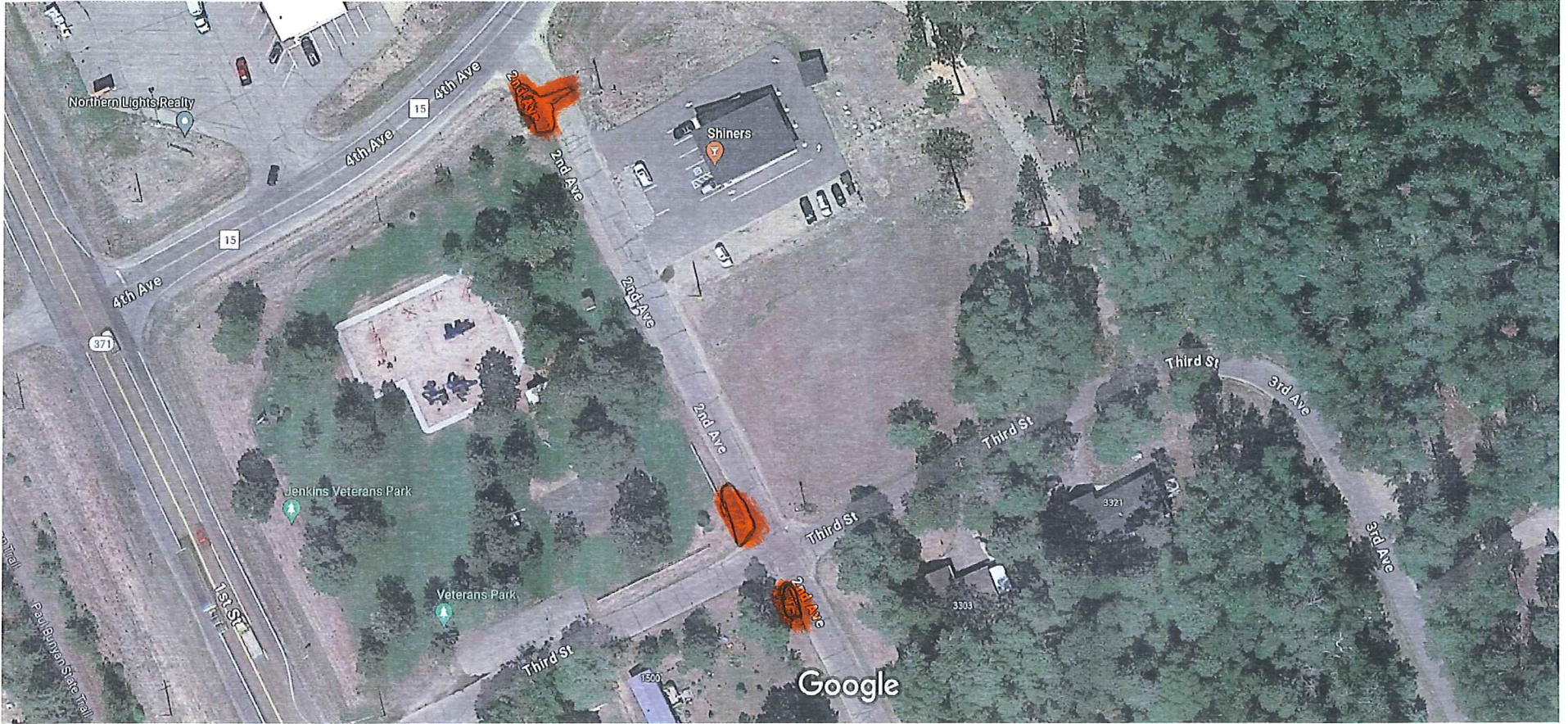
Prepared by: Krista Okerman

Date: January 4, 2024

Subject: Ditching

Report: Councilmember Siltman brought to my attention that during the rainfall over the holidays, there were areas of flooding on 2nd Avenue (see attached map). Schrupp Excavating has done some initial ditching on that road, but the highlighted areas were not included.

Council Action Requested: Council discussion and actions as needed.





AGENDA ITEM # 6b.

REPORT TO CITY COUNCIL

Prepared by: Krista Okerman
Date: January 4, 2024
Subject: Ballfield Agreements.

Report: At the December 11, 2023 meeting the Council made motion to authorize Diamond Club to sell advertising banners for the ballfield; keeping all the proceeds and all responsibilities related to the banners to be held by Diamond Club. It was requested to have written out responsibilities for each entity so roles and responsibilities were clear. Attached please find a draft copy of a Duties and Responsibilities Agreement between the City and Diamond Club and ISD 186. They may seem a bit excessive with all the legal jargon, but that is how most of our agreements are laid out to prevent any type of liability issues on the City's part.

Budget Impact: None.

City Council Direction: The City Council may approve, deny or table this agenda item. If the motion is to table the item, staff would like further direction.

Council Action Requested: After Council discussion and any recommended changes, motion to approve the Agreements between Diamond Club and ISD 186.

**DIAMOND CLUB AND THE CITY OF JENKINS
COUNTY OF CROW WING
STATE OF MINNESOTA
DUTY & RESPONSIBILITY AGREEMENT**

Intent

This Agreement is to ensure that all parties are aware of their roles and responsibilities concerning usage of the Jenkin's City Ball Field.

Purpose

The purpose of this Agreement is to provide the basis for and outline the terms and conditions upon which The Diamond Club and City will exercise public works services within the boundaries of the City Ballfield. The Diamond Club and City hereby engage each entity to provide such services in accordance with and subject to the terms of this agreement.

Administration and Services.

The Administration of public works services under this Agreement shall be the sole responsibility of the City. It is further agreed that the Jenkins City Clerk or his or her designee, shall confer with the Diamond Club or his or her designee, when requested by either party, on any matter relating to public works services being provided pursuant to this Agreement.

Workers' compensation

Each party shall be responsible for injuries or death of its own personnel. Each party will maintain workers' compensation insurance or self-insurance coverage, covering its own personnel while they are providing assistance pursuant to this agreement. Each party waives the right to sue any other party for any workers' compensation benefits paid to its own employee or volunteer or their dependents, even if the injuries were caused wholly or partially by the negligence of any other party or its officers, employees, or volunteers.

Damage to equipment

Each party shall be responsible for damages to or loss of its own equipment. Each party waives the right to sue any other party for any damages to or loss of its equipment, even if the damages or losses were caused wholly or partially by the negligence of any other party or its officers, employees, or volunteers.

Liability

The Diamond Club agrees to defend and indemnify the City against any claims brought or actions filed against the City or any officer, employee, or volunteer of the City for injury to, death of, or damage to the property of any third person or persons, arising from the performance and provision of assistance in responding to a request for assistance pursuant to this agreement.

The purpose of creating this duty to defend and indemnify is to simplify the defense of claims by eliminating conflicts among defendants, and to permit liability claims against multiple defendants from a single occurrence to be defended by a single attorney.

Scope and Description of Services.

By Diamond Club

- The Diamond Club shall provide all chalking and dragging of the field prior to use.
- The Diamond Club shall sign up per Google calendar to schedule games and practices at the beginning of the 2024 season indicating dates and durations of use, to which the City shall have access to.
- The Diamond Club shall ensure that the field and surrounding area is left in proper order upon completion of each use, leaving no trash or debris on or around the field and stands.

By City of Jenkins

- The City of Jenkins will provide all regular and routine field mowing, fertilizing, weed control, and maintenance of irrigation system. The City will also provide any replacement parts associated to the maintenance listed in this section.
- The City shall provide 1 (one) porta-potty for the baseball season (April-August).
- The City shall provide 1 (one) refuse cart serviced by Pequot Lakes Sanitation for the duration of the baseball season (April-August).
- The City shall pay the electricity costs associated to the ball field pump house and irrigation.

Other responsibilities.

.....
Insurance: As a condition precedent to the effectiveness of this agreement, Diamond Club at its sole cost and expense, shall obtain and maintain in force, a general liability insurance against all claims or injuries to person(s) or damage(s) to property occurring during an event or upon the premises. By signing this form, the User declares that the User has obtained an insurance policy meeting the terms of this agreement. A copy of the Certificate of Insurance is required to be submitted prior to the start of the 2024 season.

Materials: Materials, other than what is required for routine and emergency maintenance, porta potty rentals, and electricity, will be the responsibility of the Diamond Club, such as chalking, dragging the field and advertising banner related materials. The City will provide a storage area for these items at no cost to the Diamond Club. *A good will donation from the Diamond Club to go towards any of the routine maintenance or other items listed would be welcome.*

Repairs: Repairs shall be completed by the City of Jenkins Public Works Department upon availability of staff. It is the responsibility of the Diamond Club to inform the City immediately in the event that a repair is necessary.

Duration: This agreement will be in force for the 2024 Baseball season upon execution of this agreement. Any party may withdraw from this agreement upon thirty (30) days written notice to the other party to the agreement.

Default: It is agreed that if the Diamond Club or any user members should fail, neglect and/or refuse to keep and perform any of the conditions or agreements contained in this Agreement, the City, depending on the gravity or severity, may cause this agreement to be terminated, without liability to the City.

Execution: Each party hereto has read, agreed to and executed this Duty & Responsibility Agreement on this _____ day of _____, 20_____.

Diamond Club:

City:

By: _____
Its President

By: _____
Andrew J. Rudlang, Mayor

By: _____
Its Vice President

By: _____
Krista A. Okerman, City Clerk

DRAFT

**PEQUOT LAKES ISD 186 AND THE CITY OF JENKINS
COUNTY OF CROW WING
STATE OF MINNESOTA
DUTY & RESPONSIBILITY AGREEMENT**

Intent

This Agreement is to ensure that all parties are aware of their roles and responsibilities concerning usage of the Jenkin's City Ball Field.

Purpose

The purpose of this Agreement is to provide the basis for and outline the terms and conditions upon which The Pequot Lakes ISD 186 and City will exercise public works services within the boundaries of the City Ballfield. The Pequot Lakes ISD 186 and City hereby engage each entity to provide such services in accordance with and subject to the terms of this agreement.

Administration and Services.

The Administration of public works services under this Agreement shall be the sole responsibility of the City. It is further agreed that the Jenkins City Clerk or his or her designee, shall confer with the Pequot Lakes ISD 186 or his or her designee, when requested by either party, on any matter relating to public works services being provided pursuant to this Agreement.

Workers' compensation

Each party shall be responsible for injuries or death of its own personnel. Each party will maintain workers' compensation insurance or self-insurance coverage, covering its own personnel while they are providing assistance pursuant to this agreement. Each party waives the right to sue any other party for any workers' compensation benefits paid to its own employee or volunteer or their dependents, even if the injuries were caused wholly or partially by the negligence of any other party or its officers, employees, or volunteers.

Damage to equipment

Each party shall be responsible for damages to or loss of its own equipment. Each party waives the right to sue any other party for any damages to or loss of its equipment, even if the damages or losses were caused wholly or partially by the negligence of any other party or its officers, employees, or volunteers.

Liability

The Pequot Lakes ISD 186 agrees to defend and indemnify the City against any claims brought or actions filed against the City or any officer, employee, or volunteer of the City for injury to, death of, or damage to the property of any third person or persons, arising from the performance and provision of assistance in responding to a request for assistance pursuant to this agreement.

The purpose of creating this duty to defend and indemnify is to simplify the defense of claims by eliminating conflicts among defendants, and to permit liability claims against multiple defendants from a single occurrence to be defended by a single attorney.

Scope and Description of Services.

By Pequot Lakes ISD 186

- The Pequot Lakes ISD 186 shall provide all chalking and dragging of the field prior to use.
- The Pequot Lakes ISD 186 shall sign up per Google calendar to schedule games and practices at the beginning of the 2024 season indicating dates and durations of use, to which the City shall have access to.
- The Pequot Lakes ISD 186 shall ensure that the field and surrounding area is left in proper order upon completion of each use, leaving no trash or debris on or around the field and stands.

By City of Jenkins

- The City of Jenkins will provide all regular and routine field mowing, fertilizing, weed control, and maintenance of irrigation system. The City will also provide any replacement parts associated to the maintenance listed in this section.
- The City shall provide 1 (one) porta-potty for the baseball season (April-August).
- The City shall provide 1 (one) refuse cart serviced by Pequot Lakes Sanitation for the duration of the baseball season (April-August).
- The City shall pay the electricity costs associated to the ball field pump house and irrigation.

Other responsibilities.

Insurance: As a condition precedent to the effectiveness of this agreement, Pequot Lakes ISD 186 at its sole cost and expense, shall obtain and maintain in force, a general liability insurance against all claims or injuries to person(s) or damage(s) to property occurring during an event or upon the premises. By signing this form, the User declares that the User has obtained an insurance policy meeting the terms of this agreement. A copy of the Certificate of Insurance is required to be submitted prior to the start of the 2024 season.

Materials: Materials, other than what is required for routine and emergency maintenance, porta potty rentals, and electricity, will be the responsibility of the Pequot Lakes ISD 186, such as chalking and dragging the field. The City will provide a storage area for these items at no cost to the Pequot Lakes ISD 186. *A good will donation from the Pequot Lakes ISD 186 to go towards any of the routine maintenance or other items listed would be welcome.*

Repairs: Repairs shall be completed by the City of Jenkins Public Works Department upon availability of staff. It is the responsibility of the Pequot Lakes ISD 186 to inform the City immediately in the event that a repair is necessary.

Duration: This agreement will be in force for the 2024 Baseball season upon execution of this agreement. Any party may withdraw from this agreement upon thirty (30) days written notice to the other party to the agreement.

Default: It is agreed that if the Pequot Lakes ISD 186 or any user members should fail, neglect and/or refuse to keep and perform any of the conditions or agreements contained in this

Agreement, the City, depending on the gravity or severity, may cause this agreement to be terminated, without liability to the City.

Execution: Each party hereto has read, agreed to and executed this Duty & Responsibility Agreement on this _____ day of _____, 20_____.

Pequot Lakes ISD 186:

City:

By: _____
Its President

By: _____
Andrew J. Rudlang, Mayor

By: _____
Its Vice President

By: _____
Krista A. Okerman, City Clerk

DRAFT



AGENDA ITEM #7.a-7.b.

REPORT TO CITY COUNCIL

Prepared by: Krista Okerman

Date: January 4, 2024

Subject: Appointments

Report: At the first meeting of the year, the Council must perform certain functions. The following are State Law:

1. Select an official depository, by resolution, for city funds. This must be done within 30 days of the start of the city's fiscal year. The City currently uses First National Bank of Pequot Lakes. The 4M Fund is an additional depository, which is administered by PMA Financial Network, with RBC Global Asset Management as investment advisor and fund representative. RBC Capital Markets offers fixed rate investment options.
2. Designate a newspaper of general circulation as its official newspaper in which the city will publish ordinances and other matters as required by law.
 - a. Note: We currently have a primary and secondary The secondary newspaper(s) is used if a publication deadline was missed or in the event the Council feels the need for more community outreach.

Following are resolutions that comply with State Statute for duties to be performed at the first meeting of the year.

- 7.a Resolution #24-01-278, Designating depositories
- 7.5 Resolution #24-01-279, Designating official newspapers

Action requested:

Motion to approve Resolution #24-01-278 designating official depositories.

Motion to approve Resolution #24-01-279 designating official newspaper.

7a.

**CITY OF JENKINS
RESOLUTION #24-01-278
RESOLUTION DESIGNATING OFFICIAL DEPOSITORIES FOR 2024**

WHEREAS, State Statute requires municipalities to select official depositories for City funds;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF JENKINS that the City of Jenkins, Minnesota designates the following depository for the year 2024.

- First National Bank of Pequot Lakes
- PMA Financial Network, LLC/4M Fund

Adopted and approved this 8th day of January, 2024.

Andrew Rudlang, Mayor

ATTEST:

Krista A. Okerman, City Clerk-Treasurer

76.

**CITY OF JENKINS
RESOLUTION #24-01-279
RESOLUTION DESIGNATING OFFICIAL NEWSPAPERS FOR 2024**

WHEREAS, State Statute requires municipalities to select official newspapers to publish required matters;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF JENKINS that the City of Jenkins, Minnesota designates the following newspapers for the year 2024.

- Echo Journal – main official newspaper
- Brainerd Dispatch – secondary official newspaper

Adopted and approved this 8th day of January, 2024.

Andrew Rudlang, Mayor

ATTEST:

Krista Okerman, City Clerk-Treasurer



AGENDA ITEM # 7c.

REPORT TO CITY COUNCIL

Prepared by: Krista Okerman
Date: January 4, 2024
Subject: 2024 Appointments

Report: At the first meeting of the year, the Council must perform certain functions to include electing an acting mayor from among the councilmembers. The acting mayor shall perform the duties of the mayor during the mayor's disability or absence from the city, or, if there is a vacancy, until a successor has been appointed. Council member Flategraff is the most recent Mayor Pro-Tem.

Cities often created advisory boards, committees and commissions to reduce workload and lengthy meetings. Council action is needed to establish these committees. The council may set up special and standing committees. The council appoints special committees to deal with a single transaction or project. For example, the council might appoint a special committee to study the purchasing of land for a park. Standing committees concentrate on work that is continuous or repeated from time to time during the year. Many cities, for example, have a standing committee on finance.

These advisory entities are sometimes set up on a functional basis to deal with areas such as fire, police or public works. However, this system encourages council members to handle administrative details and, consequently, does not make full and proper use of the city's administrative officers. Thus, councils should try to limit their work to special policy problems or to certain staff or public-relations functions that are not the responsibility of administrative personnel. Examples include committees on auditing, budget, and purchasing.

The committees can exercise all duties the council has legally assigned to them. They can conduct investigations and make recommendations. However, they cannot make any decisions on behalf of the council, commit to any contracts, fund expenditures, etc.

Attached is the current list of Committees and other such types of advisory positions and their functions.

Budget Impact: None.

City Council Direction: The City Council may approve, deny or table this agenda item. If the motion is to table the item, staff would like further direction.

Council Action Requested: Motion to approve the 2024 appointments list, to include the Mayor Pro-Tem.

**CITY OF JENKINS
2024 ANNUAL APPOINTMENTS**

COMMITTEE NAME	DESCRIPTION	2023 APPT.
Finance Committee (Need to set a time and day.)	Oversee the city's finances and report to Council. Provide recommendations on annual budget and levy adjustments needed for improvement projects and operations.	Roman Siltman Jerimey Flategraff Krista Okerman
Parks & Rec Committee	Collaborate on improvements to city parks.	Missy Haff Rick McClary Lions Club Rep. Jon Lubke
Technology & Innovations Task Force	Assess the needs and requirements for the city and staff to maximize efficiencies in time and money.	Andrew Rudlang Roman Siltman
Energy and Environment Committee (As needed-related to EEP Grant)	Research innovations and recommend to Council ways to conserve energy to cut operational costs. Recommend ways to help improve the environment and protect our natural resources.	Ryan Barnett Jerimey Flategraff Krista Okerman
Personnel Committee	Work with staff, provide timely reviews and provide recommendations to the City Council on the city's staffing needs	Roman Siltman Andrew Rudlang Krista Okerman
Roads & Infrastructure Committee	Works with city staff, neighboring road authorities and contracted entities to maintain improve city streets and infrastructure.	Roman Siltman Jerimey Flategraff
"IN-HOUSE" APPOINTMENTS		
Septic Inspector	Provides the City's septic inspections as needed and ensures compliance with local and state ordinances	Tri-County Inspections-Greg Kossan
Weed/Assistant Weed Inspector	The weed inspector is required by law.	Andrew Rudlang (Roger Olmscheid)
Emergency Management	Responsible for the City's Emergency Management Plan	Mayor, City of Pequot Lakes' Police & Fire Chiefs
Cable Commission	The Cable Commission meets once a year and its members include representatives of the entities in the Heartland Cable Commission	Jerimey Flategraff Jon Lubke (alternate)
Fire Board	The Fire Board meets on the second Monday during the months of January, April, July and October at 7 PM in the Pequot Lakes Fire Department meeting room. Members include representatives of the entities that the Fire Department services.	Trevor Lange

Mayor Pro-Tem	The Mayor Pro-Tem takes over when the Mayor is absent.	Jerimey Flategraff
Police Liaison	Serves as the Liaison to the Pequot Lakes Police Department and meets as needed.	Krista Okerman
Paul Bunyan Scenic Byway Association	Represents the City of Jenkins and attends PBSBA meetings.	Andrew Rudlang

() = alternate/secondary contact

Committees may include Council, Planning Commission, staff, members of the Community or a combination thereof.

In-house Appointments are mainly made up of City Council and staff.



AGENDA ITEM # 7d.

REPORT TO CITY COUNCIL

Prepared by: Krista Okerman

Date: January 4, 2024

Subject: Donations

Report: State Statute requires cities accept donations by resolution. Attached please find a resolution for donations made by Watt Computer Solutions/Roman Siltman.

Budget Impact: None.

City Council Direction: The City Council may approve, deny or table this agenda item. If the motion is to table the item, staff would like further direction.

Council Action Requested: Motion to approve Resolution 24-01-280 accepting donations.

**CITY OF JENKINS
RESOLUTION NO. 24-01-280
A RESOLUTION ACCEPTING A DONATION TO THE CITY OF JENKINS**

WHEREAS, the City of Jenkins is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens, and is specifically authorized to accept gifts.

WHEREAS, the following persons and entities have offered to contribute the cash amounts set forth below to the city:

<u>Name of Donor</u>	<u>Donation</u>
Watt Computer Solutions	Computer Equipment

WHEREAS, the terms or conditions of the donations, if any, are as follows:

<u>Terms or Conditions</u>
For general office and IT use

WHEREAS, all such donations have been contributed to the city for the benefit of its citizens, as allowed by law; and

WHEREAS, the City Council finds that it is appropriate to accept the donations offered.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JENKINS, MINNESOTA AS FOLLOWS:

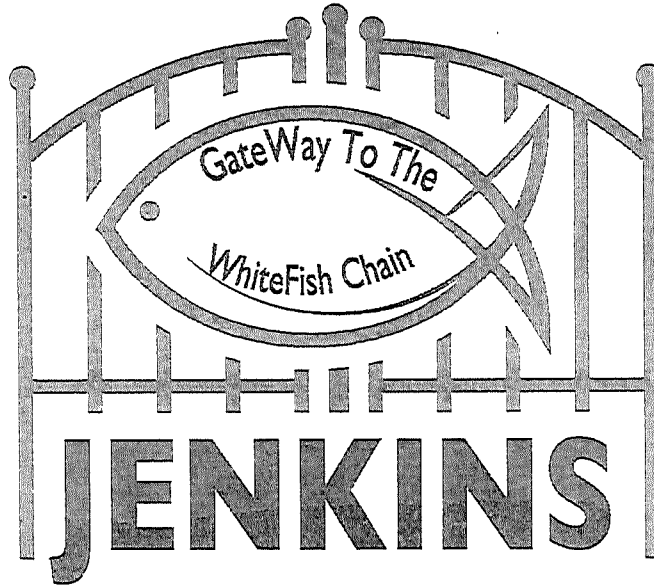
1. The donation described above are accepted and shall be used to establish and/or operate services either alone or in cooperation with others, as allowed by law.
2. The city clerk is hereby directed to issue receipts to each donor acknowledging the city's receipt of the donor's donation.

Adopted by the Jenkins City Council this 8th day of January, 2024.

Andrew Rudlang, Mayor

ATTESTED:

Krista A. Okerman, City Clerk-Treasurer



TAX RECEIPT FOR DONATED GOODS!
Donor please complete the following:

Description of goods donated	Goods valued at \$
<u>see attached</u>	_____
_____	_____
_____	_____

Donated on (date) 12/11/23

Your donation may be tax deductible, in accordance with applicable law. Please follow IRS guidelines and obtain your own tax and legal advice. Please note that your donation may be subject to a maximum deduction. We are not able to provide acknowledgement of donated goods received. No cash donations were received. City of Jenkins did not provide the donor with any goods or services in exchange for this donation. Values claimed for income tax purposes are the sole responsibility of the donor.

City of Jenkins
33861 Cottage Avenue
Jenkins, MN 56474
(218) 568-4637
www.ci.jenkins.mn.us
Tax ID: 41-6008940

Krista A. Oerman, City Clerk

Watt Computer Solutions
35220 Drake Circle
Pine River MN 56474

218-568-5780

Donation

Transaction ID 2676
Invoice Date 12/11/2023

Customer: City of Jenkins

SKU	Description	Unit Price
REFURBISHED	Refurbished Dell Tower Core i5	0
REFURBISHED	24" Refurbished Monitor	0
NEWOEM	Logitech Wired Keyboard and Mouse	0

Subtotal 0

Sales Tax 0

Total 0

Paid

Balance 0

We Sincerely Appreciate Your Business



AGENDA ITEM # 8b.

REPORT TO CITY COUNCIL

Prepared by: Krista Okerman

Date: January 4, 2024

Subject: Clerk's Report

Report: Attached please find an Engagement letter for Miller McDonald to perform our 2023 Audit in the amount in the amount of \$6,925.00.

Budget Impact: \$6,925.00. We have budgeted this amount.

City Council Direction: The City Council may approve, deny or table this agenda item. If the motion is to table the item, staff would like further direction.

Council Action Requested: Motion to approve the Engagement letter between the City of Jenkins and Miller McDonald in the amount of \$6,925.00.



MILLER McDONALD, INC.

Certified Public Accountants

513 Beltrami Avenue NW

P.O. Box 486

Bemidji, MN 56619

(218) 751-6300

Fax (218) 751-0782

www.millermcdonald.com

December 28, 2023

City of Jenkins
City Council & Finance Officer
33861 Cottage Avenue
Jenkins, MN 56474

We are pleased to confirm our understanding of the services we are to provide the City of Jenkins, Minnesota for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of each major fund and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City of Jenkins, Minnesota as of and for the year ended December 31, 2023. We understand the financial statements will be presented in accordance with the prescribed basis of accounting that demonstrates compliance with the financial reporting provisions issued by the Minnesota Office of the State Auditor, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP).

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Jenkins, Minnesota's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards general accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Budgetary Comparison Schedules
- 2) Nonmajor Governmental Funds: Schedule of Cash Receipts, Disbursements, and Changes in Cash Fund Balance
- 3) Schedule of Indebtedness and Other Long-Term Liabilities
- 4) Schedule of Accounts Receivable
- 5) Schedule of Accounts Payable

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Official Directory

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the financial reporting provisions issued by the Minnesota Office of the State Auditor and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

The objective also includes reporting on compliance with provisions of laws and regulations covered in the *Minnesota Legal Compliance Audit Guide for Cities*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit on the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and to design and perform audit procedures responsive to those risk and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatements as part of our audit planning:

- Management override of controls
- Revenue recognition

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Jenkins, Minnesota's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and assist in year-end adjustments of the City of Jenkins, Minnesota in conformity with the financial reporting provisions provided by the Minnesota Office of the State Auditor for cash basis cities. Included with the financial statement preparation, we will propose adjusting and correcting journal entries and prepare the state annual reporting form.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and adjustment services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the financial reporting provisions issued by the Minnesota Office of the State Auditor.

You are responsible for including all informative disclosures that are appropriate for the financial reporting provisions issued by the Minnesota Office of the State Auditor. Those disclosures will include (1) a description of the financial reporting provisions issued by the Minnesota Office of the State Auditor, including a summary of significant accounting policies, and how the financial reporting provisions issued by the Minnesota Office of the State Auditor differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information including information from outside of the general and subsidiary ledgers. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the financial reporting provisions issued by the Minnesota Office of the State Auditor. You agree to include our report on the supplementary information in any document that contains, and indicates

that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the financial reporting provisions issued by the Minnesota Office of the State Auditor; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the financial reporting provisions issued by the Minnesota Office of the State Auditor; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash and other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Miller McDonald, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Auditor or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Miller McDonald, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State Auditor or its designee. The State Auditor or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Minnesota Office of the State Auditor. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jon Roscoe is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately January 30, 2024 and to issue our reports no later than June 30, 2024.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$6,925. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the City of Jenkins’s financial statements. Our report will be addressed to management and those charged with governance of the City of Jenkins. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the City of Jenkins, Minnesota and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Miller McDonald, Inc.

Miller, McDonald Inc.

RESPONSE:

This letter correctly sets forth the understanding of the City of Jenkins, Minnesota.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



AGENDA ITEM # 8b.

REPORT TO CITY COUNCIL

Prepared by: Krista Okerman

Date: January 4, 2024

Subject: Joint Workshop

Report: The City has held joint City Council/Planning Commission workshops in the past. There are some significant items that will need to be addressed in the near future such as Cannabis. We have also seen an uptick in interest for structures such as shouses and barndominiums. With a fairly new City Council, it may be beneficial for both the Council and Commission to hold a joint meeting to go over plans and goals, get input on the above-mentioned items, potential projects, etc.

Council Action Requested: Discussion and set a workshop if desired.