City Council Meeting Agenda

Tuesday, July 28th, 2026 @ 6:00 PM

Mayor:
Andrew Rudlang

City Attorney:
Joe Langel

City Clerk-Treasurer:
Cassandra Delougherty

City Council:
Jerimey Flategraff
(Mayor Pro-Tem)
Roman Siltman
Ryan Barnett
Jory Carlson

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)
www.cityofjenkins.com

NOTE: Printed materials relating to agenda items are available for public inspection in a three-ring binder 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 July 13rd, 2026 meeting
   - C. Prewritten payroll check #'s 30602-30611; **$5,155.93**
   - D. Proposed check #s 30612-30620 & EFT's; **$11,712.96** total= **$16,868.89**
5. Open Forum

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. city logo decal
     - i. updated estimate
   - B. Planning Commission Appointment
   - C. City Council Candidacy
7. New Business
   - A. Interim Financial Statement
8. Reports of Officers, Committees, Staff
   - A. Mayor's Report
   - B. Clerk's Report
     - i. Abdo AUP Engagement Report
       1. management response
   - C. Roads Report
     - i. cottage drainage update
     - ii. 12th Ave: Wilson Township Maintenance Agreement
     - iii. South Oak Drive
   - D. park committee report
9. Miscellaneous/Communication
   - A. County-Initiated Consolidation of City-owned Parcels
   - B. Citizen Concern-Noxious Weeds
10. Adjournment

JULY 13TH, 2026

JENKINS CITY COUNCIL

MEETING MINUTES

CALL TO ORDER – PLEDGE OF ALLEGIANCE

MAYOR ANDREW RUDLANG CALLED THE MEETING TO ORDER AT 6:00 PM.

ROLL CALL

PRESENT: MAYOR RUDLANG, COUNCIL MEMBERS CARLSON, SILTMAN, BARNETT, AND CITY CLERK-TREASURER CASSANDRA DELOUGHERTY. COUNCIL MEMBER FLATEGRAFF WAS ABSENT.

AGENDA ADDITIONS/DELETIONS

NO FORMAL ADDITIONS OR DELETIONS WERE MADE. MAYOR RUDLANG NOTED THAT THE VETERANS STREET PROJECT, INCLUDING THE DISCUSSION REGARDING THE MALZ PROPERTY, WAS ALREADY SCHEDULED UNDER ITEM 6B AND WOULD BE ADDRESSED EARLY IN THE MEETING, AS PROJECT ENGINEER THOMAS OF WIDSETH WAS PRESENT IN PERSON.

CONSENT AGENDA

CITY CLERK-TREASURER DELOUGHERTY NOTED A MINOR CORRECTION WITHIN THE AGENDA PACKET RELATING TO A NAME REFERENCE IN THE ACCOUNTING PROCESS EVALUATION AND AP ENGAGEMENT SECTION, WHICH SHE IDENTIFIED AS A TRANSCRIPTION ERROR.

> ***MOTION TO APPROVE THE CONSENT AGENDA WITH CORRECTIONS TO THE JUNE 23RD MINUTES AS DISCUSSED WAS MADE BY SILTMAN AND SECONDED BY CARLSON. ALL VOTED AYE.***

OPEN FORUM

ONE MEMBER OF THE PUBLIC WAS PRESENT VIA ZOOM, BUT CHOSE NOT TO SPEAK. OPEN FORUM WAS PASSED OVER, WITH MAYOR RUDLANG NOTING THE COUNCIL COULD CIRCLE BACK IF NEEDED.

UNFINISHED BUSINESS

PROPOSED ORD. AMENDMENT O-26-51 RELATED TO "WAREHOUSING, PRIVATE"

CITY CLERK-TREASURER DELOUGHERTY REPORTED THAT THE PLANNING COMMISSION HAD HELD THE REQUIRED PUBLIC HEARING AND WAS MAINTAINING ITS RECOMMENDATION TO APPROVE ORDINANCE AMENDMENT O-26-51, WHICH STRIKES "WAREHOUSING, PRIVATE" FROM THE LAND USE MATRIX UNDER CITY CODE CHAPTER §150.038. DELOUGHERTY NOTED THAT THE REVIEW OF CULTURAL USES AND RELATED CONSIDERATIONS WAS BEING HANDLED SEPARATELY. THE COUNCIL HAD NO FURTHER QUESTIONS OR CONCERNS.

Motion to approve Ordinance Amendment O-26-51 was made by Barnett and seconded by Carlson. All voted aye.

Veterans Street Project

i. Safety Concerns/Access Management for Malz Property

Project Engineer Thomas of Widseth was present to provide an update on the Veterans Street Improvement Project. Thomas reported that the contractor, Anderson Brothers, had contacted him by phone and email that morning requesting that the construction start date be pushed back to August 17th, with a substantial completion date of September 18th. He noted that final payment would likely follow approximately three weeks later, placing the final meeting in mid-October. The previous substantial completion date had been targeted for early August.

The Council discussed whether to push back against the delay, but reached consensus that there was little practical leverage and that pursuing liquidated damages would require demonstrating a daily cost to the city, which was not presently applicable. Council members noted that a start date of August 17th would provide approximately three weeks of work before Labor Day weekend and would also avoid a scheduling conflict on August 15th. The Council directed Thomas to proceed with the approved start date change.

Motion to approve changing the Veterans Street construction start date to August 17th was made by Carlson and seconded by Barnett. All voted aye.

Thomas also provided a secondary update. The Geotech report received at the end of June indicated approximately 5–8 inches of base material before reaching sand, with a depth of approximately 6 feet across the site. He noted the design was being worked through to ensure adequate base thickness.

Regarding the Malz property driveway access (PID 26340667), Thomas reported that the property owner had confirmed continued use of both the front driveway on Veterans Street and the rear access. He explained that the west driveway access sits within MnDOT's right-of-way, and that under state statute the property owner is entitled to at least one access route. However, MnDOT spacing rules along Highway 371 make it likely that MnDOT could eventually close that access in connection with a future intersection realignment. The east-side driveway access, which is not in the right-of-way, provides a lawful alternative but is somewhat narrow.

The Council discussed the practical path forward. The consensus was that it would not be appropriate to remove the existing west access during this project, and that the city's decision was limited to how to treat the east driveway during construction. Thomas suggested widening the eastern approach to a residential-standard apron

WIDTH AS A PRUDENT MEASURE TO ACCOMMODATE POTENTIAL FUTURE LOSS OF THE WESTERN ACCESS. THE COUNCIL AGREED WITH THIS APPROACH AND DIRECTED IT BE INCORPORATED INTO THE PLANS.

> ***MOTION TO APPROVE CONSTRUCTING THE EASTERN DRIVEWAY APRON ON THE MALZ PROPERTY TO AN EXPANDED RESIDENTIAL WIDTH IN PREPARATION FOR THE POSSIBLE FUTURE LOSS OF THE WESTERN HIGHWAY 371 ACCESS WAS MADE BY MAYOR RUDLANG AND SECONDED BY CARLSON. ALL VOTED AYE.***

THOMAS WAS THANKED FOR ATTENDING IN PERSON AND DEPARTED FOLLOWING THIS ITEM.

ROADWAY CONCERNS UPDATE

I. COTTAGE DRAINAGE PROPOSAL

CITY CLERK-TREASURER DELOUGHERTY PRESENTED A PROPOSAL FROM ERIC'S EXCAVATING FOR DRAINAGE REPAIR WORK AT CITY HALL, WHICH HAD BEEN SOLICITED FOLLOWING COUNCIL MEMBER FLATEGRAFF'S OUTREACH TO LOCAL VENDORS. THE SCOPE OF WORK INCLUDED A COMPLETE CLEAN-OUT OF THE MANHOLE AND REMOVAL AND REPLACEMENT OF THE SEWER ROCK. THE TOTAL BID AMOUNT WAS $750.00. THE COUNCIL EXPRESSED SUPPORT FOR THE PROPOSAL AND FOUND THE COST REASONABLE. DISCUSSION ALSO TOUCHED ON THE USE OF BIODEGRADABLE SILT BARRIERS OR SIMILAR PROTECTIVE MATERIALS AT STORM GRATES TO REDUCE SILT INTRUSION AND PROTECT THE REPAIR, AS WELL AS THE USE OF STAKES TO PREVENT THE BARRIERS FROM BEING DISLODGED.

> ***MOTION TO APPROVE ERIC'S EXCAVATING'S PROPOSAL FOR THE COTTAGE AVENUE DRAINAGE REPAIR IN THE AMOUNT OF $750.00 WAS MADE BY CARLSON AND SECONDED BY SILTMAN. THE MOTION CARRIED UNANIMOUSLY.***

THE COUNCIL ALSO BRIEFLY DISCUSSED THE CONDITION OF RECENT PATCHING WORK ON LILAC STREET, WHICH WAS REPORTED TO BE OF GOOD QUALITY, AND NOTED A MINOR AREA NEAR THE END OF LILAC THAT MAY NEED A SMALL QUANTITY OF ADDITIONAL FILL MATERIAL. STAFF WAS ASKED TO BRING THIS TO THE ATTENTION OF PUBLIC WORKS.

NEW BUSINESS

PROPOSED ORD. AMENDMENT O-26-52 RELATED TO CAMPING AND FISH HOUSES

CITY CLERK-TREASURER DELOUGHERTY PRESENTED A REPORT ON PROPOSED ORDINANCE AMENDMENT O-26-52, WHICH WOULD AMEND CITY CODE CHAPTER 150 TO BETTER DEFINE FISH HOUSES AND INCLUDE HABITABLE FISH HOUSES—SUCH AS MODERN ICE CASTLES—WITHIN THE DEFINITION OF RECREATIONAL VEHICLES FOR OFF-ICE USE. THE PLANNING COMMISSION RECOMMENDED INCREASING THE FISH HOUSE SIZE THRESHOLD FROM 160 SQUARE FEET TO 200 SQUARE FEET TO REFLECT CURRENT MARKET PRODUCTS.

The Council discussed the draft ordinance, raising a question about whether water or plumbing was required for a structure to be considered "habitable" under the proposed language. It was clarified that habitability in this context is tied to recreational use rather than utility connections, consistent with how tents and other camping structures are treated. Delougherty confirmed the amendment is strictly recreational in scope. The Council agreed the draft merited a public hearing before final action.

The Council directed City Clerk-Treasurer Delougherty to schedule a public hearing on Proposed Ordinance Amendment O-26-52 at the next Planning Commission meeting. No formal motion was required.

City Council Candidacy Information

City Clerk-Treasurer Delougherty reported that the City Council candidate filing period opens July 14, 2026 and runs through July 28, 2026, with the office required to remain open until 5:00 PM on the final day. Seats on the November ballot include the Mayor (2-year term) and two Council Member seats (4-year terms each). The Council reviewed the existing Resolution No. 24-07-292 governing write-in vote counting and expressed satisfaction with the current resolution as written, with no changes requested.

Planning Commissioner Resignation

City Clerk-Treasurer Delougherty reported that Planning Commissioner Victor Prociuk submitted a written resignation effective immediately as of July 3, 2026, citing anticipated scheduling conflicts. The Council acknowledged the resignation and authorized Delougherty to advertise the vacant Planning Commission seat. The advertisement was to be submitted to the local newspaper by Friday of that week, with the intent to publish the following Wednesday. The Council discussed the timeline and agreed that if candidates came forward prior to the July 28th meeting, an appointment could be made at that time or at the first Council meeting in August if needed.

Reports of Officers, Committees, Staff

Mayor's Report

Mayor Rudlang had no items to report at this meeting.

Clerk's Report

City Clerk-Treasurer Delougherty reported on the upcoming candidate filing period and write-in resolution, as addressed under agenda item 7B. No additional items were noted.

Park Committee Report

Council Member Siltman reported on the City's participation in the Stars and Stripes Parade held over the Fourth of July. The city distributed a large quantity of popsicles from its float, which was well-received by the crowd. He noted that crowd size required Council Member Flategraff to assist with crowd control on foot due to the narrowness of the route. Approximately 1,172 popsicles were distributed, and Council members expressed a desire to aim for closer to 2,000 at future events.

The Council also discussed adding city logo decals to city vehicles, including the ToolCat, City Pickup truck, and City plow truck. City Clerk-Treasurer Delougherty had obtained quotes from at least two vendors. One option involved a local sign shop that could also produce and install a new city logo design for approximately $50 in artwork costs plus per-vehicle decal pricing. The other option was an online vendor (Decals.com) offering lower unit costs and the ability to self-install. The Council acknowledged the tradeoffs—professional installation versus cost savings and flexibility—and expressed a preference for supporting a local business and obtaining a professionally installed result with an updated logo.

> ***Motion to proceed with obtaining city vehicle decals from the local vendor, incorporating an updated city logo design, was made by Barnett and seconded by Carlson. All voted aye.***

It was also noted that the local sign vendor had mentioned the possibility of producing a Veterans Park sign as a future project.

Miscellaneous/Communication

No items were raised under miscellaneous or communication.

Adjournment

Motion to adjourn was made by Barnett and seconded by Siltman All voted aye. The meeting was adjourned at 6:48 pm.

Approved this 28th day of July, 2026.

____

Andrew J. Rudlang, Mayor

Attest:

____

Cassandra M. Delougherty, City Clerk-Treasurer

Fund Name: All Funds

Date Range: 07/14/2026 To 07/23/2026

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
07/14/2026	Payroll Period Ending 07/11/2026	30602	6/28/26-7/11-2026 payroll, CC pay, health stipend	N	Council/Town Board	100-41110-106-	$ 230.87
	Total For Check	**30602**					**$ 230.87**
07/14/2026	Payroll Period Ending 07/11/2026	30603	6/28/26-7/11-2026 payroll, CC pay, health stipend	N	Council/Town Board	100-41110-106-	$ 180.87
	Total For Check	**30603**					**$ 180.87**
07/14/2026	Payroll Period Ending 07/11/2026	30604	6/28/26-7/11-2026 payroll, CC pay, health stipend	N	Clerk	100-41425-101-	$ 1,678.14
	Total For Check	**30604**					**$ 1,678.14**
07/14/2026	Payroll Period Ending 07/11/2026	30605	6/28/26-7/11-2026 payroll, CC pay, health stipend	N	Payroll Administration	100-41501-131-	$ 472.70
	Total For Check	**30605**					**$ 472.70**
07/14/2026	Payroll Period Ending 07/11/2026	30606	6/28/26-7/11-2026 payroll, CC pay, health stipend	N	Council/Town Board	100-41110-106-	$ 230.87
	Total For Check	**30606**					**$ 230.87**
07/14/2026	Payroll Period Ending 07/11/2026	30607	6/28/26-7/11-2026 payroll, CC pay, health stipend	N	Public Works/Maintenance	100-43102-103-	$ 798.34
	Total For Check	**30607**					**$ 798.34**
07/14/2026	Payroll Period Ending 07/11/2026	30608	6/28/26-7/11-2026 payroll, CC pay, health stipend	N	Payroll Administration	100-41501-131-	$ 231.46
	Total For Check	**30608**					**$ 231.46**
07/14/2026	Payroll Period Ending 07/11/2026	30609	6/28/26-7/11-2026 payroll, CC pay, health stipend	N	Council/Town Board	100-41110-106-	$ 277.05
	Total For Check	**30609**					**$ 277.05**
07/14/2026	Payroll Period Ending 07/11/2026	30610	6/28/26-7/11-2026 payroll, CC pay, health stipend	N	Clerk	100-41425-103-	$ 824.76
	Total For Check	**30610**					**$ 824.76**
07/14/2026	Payroll Period Ending 07/11/2026	30611	6/28/26-7/11-2026 payroll, CC pay, health stipend	N	Council/Town Board	100-41110-106-	$ 230.87
	Total For Check	**30611**					**$ 230.87**

Fund Name: All Funds

Date Range: 07/14/2026 To 07/23/2026

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
Total For Selected Checks							$ 5,155.93

Report Version: 03/31/2015

City of Jenkins **Claims List for Approval** AGENDA ITEM 4D **7/23/2026**

Date Range : **6/23/2026 To 7/23/2026**

Date	Vendor	Description	Claim #	Total	Account #	Account Name		Detail
07/13/2026	MN Power	street light	3006	$588.61	100-43160-381-	Street Lighting	30612	$588.61
07/13/2026	Thurlow Hardware	staining supplies for handicap ramp and entrance stairways	3007	$14.71	100-41940-223-	General Government Buildings and Plant	30613	$14.71
07/13/2026	Schrupp Excavating	3hrs grading on July 7th, 2026 @150/hr	3008	$450.00	100-43101-405-	Highways and Streets	30614	$450.00
07/13/2026	Crow Wing County Highway Dept.	2 mailbox support posts	3009	$256.32	100-43101-226-	Highways and Streets	30615	$256.32
07/16/2026	Chosen Valley Testing, Inc.	Design Phase Geological Services-2026 Veterans Street Improvements.	3010*	$4,220.00	100-43101-312-	Highways and Streets	30616	$4,220.00
07/22/2026	TDS	Phone and internet	3011	$178.49	100-41940-321-	General Government Buildings and Plant	30617	$178.49
07/22/2026	Ratwik, Roszak & Maloney, P.A.	Inv#3518 6/24/26 Email review and response to Ag structures and uses, reviewed city code	3012	$357.00	100-41610-304-	City/Town Attorney	30618	$357.00
07/22/2026	Josie Rust	mileage for recycling drop off, errand run, lumber yard for replacement steps&Sourcewell	3013	$52.93	100-41425-331-	Clerk	30619	$52.93
07/22/2026	Cassandra Delougherty	mileage for Falls Flags purchase and Sourcewell Clerk-Treasurers Network	3014*	$81.93				

Date Range : 6/23/2026 To 7/23/2026

Date	Vendor	Description	Claim #	Total	Account #	Account Name		Detail
					100-41425-331-	Clerk	30620	$81.93
07/13/2026	Internal Revenue Service	June 2026 Q2 941 obligation	EFT1382765 4*	$2,364.94				
					100-41501-122-	Payroll Administration	EFT	$1,323.91
					100-41501-135-	Payroll Administration		$309.81
					100-41501-170-	Payroll Administration		$731.22
07/16/2026	Crow Wing Power	6/8/25 to 7/8/2026 electric service	EFT2978178	$26.00				
					100-43160-381-	Street Lighting	EFT	$26.00
07/22/2026	WEX BANK	FUEL	EFT3769072 22026	$341.15				
					100-41940-212-	General Government Buildings and Plant	EFT	$341.15
07/22/2026	Elan Financial Services	Adobe subs, PHN, fuel, shop/office sup, Com Impact & Boost sign/door, stamps	EFTCB1BA76 9F4	$2,780.88				
					100-41425-433-	Clerk	EFT	$26.45
					100-43102-215-	Public Works/Maintenance		$166.76
					100-41940-212-	General Government Buildings and Plant		$54.41
					100-41420-352-	Recording and Reporting		$236.13
					100-41425-322-	Clerk		$78.00
					100-43102-240-	Public Works/Maintenance		$42.94
					100-43101-438-	Highways and Streets		$6.07
					100-45202-226-902	Park Areas		$1,759.69
					100-41940-223-903	General Government Buildings and Plant		$410.43
Total For Selected Claims				**$11,712.96**				**$11,712.96**

______________________________ ____________

Date

Report Last Updated: 08/29/2014

AGENDA ITEM # 6A

REPORT TO CITY COUNCIL

PREPARED BY: JOSIE RUST
DATE: JULY 22ND, 2026
SUBJECT: CITY LOGO DECAL ESTIMATE

REPORT: THE CITY COUNCIL DISCUSSED ADDING CITY LOGO DECALS TO THE CITY PICKUP TRUCK, PLOW, AND TOOL CAT. TWO VENDOR OPTIONS WERE CONSIDERED: ONE OPTION WAS A LOCAL VENDOR WITH A COST ESTIMATED AT AROUND $50 FOR PRODUCTION AND INSTALLATION OF THE LOGO; ANOTHER OPTION WAS AN ONLINE VENDOR (DECALS.COM) WITH A LOWER COST. THE COUNCIL ACKNOWLEDGED THE IMPORTANCE OF SUPPORTING A LOCAL BUSINESS TO OBTAIN A PROFESSIONALLY INSTALLED PRODUCT. THE OVERALL COST OF THE DECALS CAME TO $615.00. THIS AMOUNT EXCEEDED THE ESTIMATED COST PROVIDED TO COUNCIL.

THE FOLLOWING WAS CHARGED:

- DECALS FOR TRUCK DOORS SET
- DECALS FOR SIDE-BY-SIDE SET
- INSTALL FOR VEHICLES EACH
- DECALS FOR PICKUP TRUCK DOORS SET
- ARTWORK SETUP
- REMOVAL OF THE EXISTING DECAL FROM THE CITY PICKUP

REQUESTED ACTION: PLEASE SEE THE ATTACHED ESTIMATE AND CONFIRM THE COST OF THE DECALS.

Estimate

Dallman Signs
3010 Pine Tree St
Jenkins, MN 56474

Date 7/7/2026
Estimate # 265

Name / Address
City of Jenkins

P.O. #
Terms

Due Date 7/7/2026
Other

Description	Qty	Rate	Total
Decals for truck doors set	1	150.00	150.00
Decals for side by side set	1	135.00	135.00
install for vehicles each	3	30.00	90.00
Decals for pickup truck doors set	1	150.00	150.00
Artwork set-up	1	50.00	50.00
Removal of the existing decal from the city pickup	1	40.00	40.00

Subtotal	$615.00
Sales Tax (7.375%)	$0.00
Total	$615.00

dallmansigns@tds.net 218-839-4600

AGENDA ITEM # 6B

REPORT TO CITY COUNCIL

PREPARED BY: JOSIE RUST, UPDATED BY CASSANDRA DELOUGHERTY
DATE: JULY 22ND, 2026
SUBJECT: PLANNING COMMISSION APPLICATIONS

REPORT: DUE TO THE RECENT RESIGNATION OF COMMISSIONER VICTOR PROCIUK, APPLICATIONS FOR THE OPEN PLANNING COMMISSION SEAT ARE BEING ACCEPTED FROM JULY 14TH TO JULY 27TH, 2026 FOR REVIEW AT THIS MEETING PER COUNCIL'S DIRECTION IN THE PREVIOUS MEETING.

NOTICE OF THE OPEN SEAT WAS POSTED AND PUBLISHED IN PINE & LAKES ECHO JOURNAL. AT THE TIME OF THIS REPORT, THE CITY IS IN RECEIPT OF ONE APPLICATION FOR PLANNING COMMISSIONER BY DEBBIE SILTMAN. THE APPLICATION IS ATTACHED FOR REVIEW.

REQUESTED ACTION: PLEASE SEE THE ATTACHED PLANNING COMMISSION APPLICATION FROM DEBBIE SILTMAN FOR YOUR CONSIDERATION.

CITY OF JENKINS
APPOINTED COMMITTEE/COMMISSION CANDIDATE QUESTIONNAIRE

NAME: Debbie Siltman

HOME ADDRESS: 2991 Central Street **Email:** tall_glass_gal@yahoo.com

TELEPHONE (W) ______ **(H)** 218-851 8014 **FAX** ______

If you need more space to write, please use the next page of this form.

1. How long have you lived in Jenkins? since 1976
2. What is your occupation? Where do you work? retired
3. Please indicate what Committee/Commission you would like to serve on. ______
3. Please explain why you would like to serve on the Committee/Commission: Planning city to work with inforcing what we have in place or plan thing differently so we can
4. Describe your educational and/or professional experience or skills that qualify you to serve on the Committee/Commission: was on council 20 years
5. Describe past or present civic and/or community activities that may be relevant in qualifying you to serve on the Committee/Commission: worked on park parades worked with people in community on different things
6. Being a part of the Committee/Commission involves time commitments to include monthly meetings. Occasionally on short notice, additional meetings are required. Attendance at these meetings is important. Do you feel that you have the time to be an **ACTIVE** member of the Committee/Commission? X yes ______ no______
7. A conflict of interest may exist when you have a particular interest in an issue. Are you aware of or do you wish to disclose any potential conflicts of interest? ______ yes X no.
   If yes, please explain: ______

STATEMENT

As public servants, we are entrusted with the responsibility to act in the best interest of the **entire community**. Our commitment is to approach every decision with fairness, objectivity, and integrity—ensuring that personal beliefs, affiliations, or external pressures do not influence the outcomes of our deliberations.

We recognize that governance must reflect the diverse voices and needs of all residents, regardless of background or circumstance. By upholding transparent processes and equitable practices, we aim to foster trust, enhance accountability, and strengthen the collective well-being of our city. Our purpose is not only to administer policies but to champion inclusive progress and steward resources responsibly for both present and future generations.

By signing this questionnaire, I agree to uphold all City, State and Federal regulations and agree to act in the best interest of the City as a whole. I agree to uphold duties of the Committee/Commission I am been considered for and agree with the above STATEMENT.

Signature: Dhlin Sitten

Date: 7/14/2026

Please return to::

City of Jenkins
Office of the City Clerk
33861 Cottage Avenue, Jenkins, MN 56474
Phone: 218-568-4637
email: cassandra.delougherty@cityofjenkins.com

As on 7/23/2026

General Fund

	Budget	Actual	Variance
Receipts:			
Current Ad Valorem Taxes	243,613.86	227,469.55	(16,144.31)
Total Acct 310	**243,613.86**	**227,469.55**	**(16,144.31)**
Penalties and Interest on Ad valorem Taxes	0.00	89.64	89.64
Total Acct 319	**0.00**	**89.64**	**89.64**
Alcoholic Beverages	1,779.17	3,450.00	1,670.83
Total Acct 321	**1,779.17**	**3,450.00**	**1,670.83**
Building Permits (Excludes surcharge)	2,041.67	2,553.80	512.13
Septic permits	350.00	470.00	120.00
E-911 addressing/mailbox	291.67	400.00	108.33
Total Acct 322	**2,683.34**	**3,423.80**	**740.46**
Local Government Aid	13,637.16	11,889.00	(1,748.16)
Small Cities Assistance	11,006.91	6,472.50	(4,534.41)
Total Acct 334	**24,644.07**	**18,361.50**	**(6,282.57)**
Funding from Other Sources	0.00	4,882.95	4,882.95
Total Acct 336	**0.00**	**4,882.95**	**4,882.95**
Recording of Legal Instruments	0.00	46.00	46.00
Zoning and Subdivision Fees	1,458.33	1,625.00	166.67
Total Acct 341	**1,458.33**	**1,671.00**	**212.67**
Cemetery Revenues	0.00	550.00	550.00
Total Acct 349	**0.00**	**550.00**	**550.00**
Court Fines	1,750.00	1,737.90	(12.10)
Total Acct 351	**1,750.00**	**1,737.90**	**(12.10)**
MISCELLANEOUS REVENUES	175.00	13,231.00	13,056.00
Interest Earning	4,083.33	6,220.36	2,137.03
Contributions and Donations from Private Sources	291.67	5,950.00	5,658.33
Refunds and reimbursements	875.00	90.00	(785.00)
Total Acct 362	**5,425.00**	**25,491.36**	**20,066.36**
Total Revenues	**281,353.77**	**287,127.70**	**5,773.93**
Other Financing Sources:			
Compensation for Loss of General Fixed Assets	1,400.00	0.00	(1,400.00)
Total Acct 391	**1,400.00**	**0.00**	**(1,400.00)**
Total Other Financing Sources	**1,400.00**	**0.00**	**(1,400.00)**

As on 7/23/2026

General Fund

	Budget	Actual	Variance
Disbursements:			
Council/Town Board			
Office Contracts	3,237.50	0.00	3,237.50
Transportation: Travel Expense	0.00	0.00	0.00
Misc.: Conferences/Educ.	583.33	0.00	583.33
Communications: Postage	437.50	0.00	437.50
Council/Commission Wages	10,087.39	6,903.18	3,184.21
Miscellaneous: Dues and Subscriptions	4,375.00	2,063.50	2,311.50
Legislative Committees and Special Bodies			
Printing and Binding: Legal Notices Publishing	0.00	276.00	(276.00)
Miscellaneous: Dues and Subscriptions	0.00	246.00	(246.00)
Total Acct 411	**18,720.72**	**9,488.68**	**9,232.04**
Elections			
Professional Services	700.00	0.00	700.00
Recording and Reporting			
Printing and Binding: Legal Notices Publishing	350.00	0.00	350.00
Professional Services: Auditing and Accounting Services	0.00	97.15	(97.15)
Printing and Binding: General Notices and Public Information	262.50	818.59	(556.09)
Printing and Binding: Ordinance Publication	875.00	450.00	425.00
Miscellaneous: Dues and Subscriptions	0.00	25.00	(25.00)
Clerk			
Wages and Salaries: Full-time Employees-Regular	25,700.49	25,172.05	528.44
Wages and Salaries: Part-time Employees	0.00	2,498.82	(2,498.82)
Employee contribution for PERA	0.00	2,378.73	(2,378.73)
Child Support	0.00	840.00	(840.00)
Office Supplies	0.00	105.83	(105.83)
Office Supplies: Operating and general	0.00	384.32	(384.32)
Office Contracts	0.00	3,253.86	(3,253.86)
Operating Supplies: Cleaning Supplies	0.00	66.36	(66.36)
Professional Services: Auditing and Accounting Services	0.00	5,950.00	(5,950.00)
Communications: Postage	0.00	156.00	(156.00)
Transportation: Travel Expense	2,041.67	623.69	1,417.98
Miscellaneous: Dues and Subscriptions	0.00	2,078.58	(2,078.58)
Misc.: Undocumented Exp.	0.00	441.11	(441.11)
Misc.: Conferences/Educ.	1,458.33	985.96	472.37
Professional Services	2,216.67	0.00	2,216.67
Total Acct 414	**33,604.66**	**46,326.05**	**(12,721.39)**
Payroll Administration			
Worker's Compensation: Insurance Premiums	1,050.00	0.00	1,050.00
Child Support	910.00	0.00	910.00
Employee contribution for PERA	3,299.51	0.00	3,299.51
Employer Contributions for Retirement: PERA Contributions	3,807.13	3,799.30	7.83
Employer Contributions for Retirement: FICA Contributions	3,432.84	8,399.48	(4,966.64)
Employer Paid Insurance: Health	6,959.98	4,686.23	2,273.75
Employer Paid Insurance: Medicare	802.84	1,964.40	(1,161.56)
Paid Leave Family Premium	0.00	71.47	(71.47)
Paid Leave Medical Premium	0.00	163.95	(163.95)
Unemployment Compensation: Insurance Premiums	5,833.33	6,363.03	(529.70)
Employee Paid: Income Tax	6,167.58	5,630.79	536.79
Employee Paid: State Income Tax	2,917.25	3,553.17	(635.92)
Professional Services	0.00	30.00	(30.00)
Misc.: Undocumented Exp.	0.00	57.96	(57.96)
Accounting			
Professional Services: Auditing and Accounting Services	4,958.33	0.00	4,958.33

As on 7/23/2026

General Fund

	Budget	Actual	Variance
Disbursements:			
Total Acct 415	**40,138.79**	**34,719.78**	**5,419.01**
City/Town Attorney			
Professional Services: Legal Fees	5,833.33	249.00	5,584.33
Total Acct 416	**5,833.33**	**249.00**	**5,584.33**
Planning and Zoning			
Professional Services: Engineering Fees	0.00	3,745.50	(3,745.50)
Professional Services: P & Z Contract	1,750.00	3,132.50	(1,382.50)
General Government Buildings and Plant			
Operating Supplies: Motor Fuels	0.00	1,162.23	(1,162.23)
Operating Supplies: Shop/Office Materials	583.33	269.15	314.18
Repair and Maintenance Supplies: Building Repair Supplies	583.33	6,053.74	(5,470.41)
Professional Services	1,458.33	405.00	1,053.33
Communications: Telephone	1,166.67	1,080.81	85.86
Utility Services: Electric Utilities	2,333.33	2,341.60	(8.27)
Utility Services: Gas Utilities	1,750.00	1,748.35	1.65
Utility Services: Refuse Disposal	875.00	436.21	438.79
Repairs and Maintenance - Contractual: Buildings	583.33	252.00	331.33
Rentals: Machinery and Equipment	0.00	141.32	(141.32)
Office Supplies: Operating and general	2,333.33	0.00	2,333.33
Insurance			
Worker's Compensation: Insurance Premiums	0.00	984.00	(984.00)
Insurance: General Liability	875.00	1,231.00	(356.00)
Insurance: Property	3,500.00	5,449.00	(1,949.00)
Insurance: Automotive	1,166.67	1,038.00	128.67
Total Acct 419	**18,958.32**	**29,470.41**	**(10,512.09)**
Police Administration			
Professional Services: Police Contract	25,234.99	25,235.00	(0.01)
Total Acct 421	**25,234.99**	**25,235.00**	**(0.01)**
Fire Administration			
Professional Services: Fire Contract	7,132.53	12,227.31	(5,094.78)
Total Acct 422	**7,132.53**	**12,227.31**	**(5,094.78)**
Highways and Streets			
Professional Services: Engineering Fees	5,833.33	25,123.41	(19,290.08)
Contract M&R: Streets	23,333.32	14,639.65	8,693.67
Rentals: Machinery and Equipment	0.00	625.00	(625.00)
Misc.: Undocumented Exp.	0.00	41.98	(41.98)
Repair and Maintenance Supplies: Sign Repair Materials	437.50	0.00	437.50
Debt Service: Bond Principal	26,822.82	0.00	26,822.82
Repair and Maintenance Supplies: Street Maintenance Materials	6,416.66	0.00	6,416.66
Reserves	29,166.65	0.00	29,166.65
Professional Services	1,750.00	0.00	1,750.00
Public Works/Maintenance			
Rentals: Machinery and Equipment	437.50	0.00	437.50
Wages and Salaries: Part-time Employees	13,999.99	10,915.39	3,084.60
Employee contribution for PERA	0.00	913.95	(913.95)
Employer Paid Insurance: Health	0.00	37.50	(37.50)
Operating Supplies: Shop/Office Materials	0.00	170.75	(170.75)
Repair and Maintenance Supplies: Equipment Parts	0.00	536.79	(536.79)
Small Tools and Minor Equipment	437.50	81.97	355.53
Communications: Telephone	210.00	210.00	0.00
Ice and Snow Removal			
Operating Supplies: Motor Fuels	0.00	516.13	(516.13)

As on 7/23/2026

General Fund

	Budget	Actual	Variance
Disbursements:			
Repair and Maintenance Supplies: Street Maintenance Materials	962.50	0.00	962.50
Road and Bridge Equipment			
Operating Supplies: Motor Fuels	2,041.67	0.00	2,041.67
Repairs and Maintenance - Contractual: Machinery and Equipment	1,166.67	0.00	1,166.67
Reserves	5,833.33	0.00	5,833.33
Repair and Maintenance Supplies: Equipment Parts	2,041.67	5,019.28	(2,977.61)
Miscellaneous: Dues and Subscriptions	0.00	42.50	(42.50)
General Equipment			
Repair and Maintenance Supplies: Equipment Parts	1,166.67	0.00	1,166.67
Street Lighting			
Utility Services: Electric Utilities	4,666.66	3,816.14	850.52
Total Acct 431	**126,724.44**	**62,690.44**	**64,034.00**
Waste (Refuse) Collection			
Utility Services: Refuse Disposal	875.00	0.00	875.00
New Sewer Services			
Professional Services	583.33	175.00	408.33
Weed Control			
Repair and Maintenance Supplies: Landscaping Materials	875.00	832.88	42.12
Total Acct 432	**2,333.33**	**1,007.88**	**1,325.45**
Park Areas			
Repair and Maintenance Supplies: Street Maintenance Materials	0.00	2,330.10	(2,330.10)
Repair and Maintenance Supplies: Landscaping Materials	2,041.67	235.91	1,805.76
Miscellaneous: Dues and Subscriptions	0.00	50.00	(50.00)
Capital Outlay: Improvements Other Than Buildings	0.00	11,575.00	(11,575.00)
Refunds and Reimbursements	0.00	564.58	(564.58)
Reserves	875.00	0.00	875.00
Repairs and Maintenance - Contractual: Improvements Other Than Buildings	0.00	0.00	0.00
Misc.: Undocumented Exp.	875.00	0.00	875.00
Total Acct 452	**3,791.67**	**14,755.59**	**(10,963.92)**
Wetland Credit			
Professional Services: Engineering Fees	291.67	0.00	291.67
Total Acct 461	**291.67**	**0.00**	**291.67**
Total Disbursements	**282,764.45**	**236,170.14**	**46,594.31**
Other Financing Uses:			
Total Other Financing Uses	**0.00**	**0.00**	**0.00**
Beginning Cash Balance		**424,853.71**	
Total Receipts and Other Financing Sources		**287,127.70**	
Total Disbursements and Other Financing Uses		**236,170.14**	
Cash Balance as of 07/23/2026		**475,811.27**	

As on 7/23/2026

2023A Improvement Program Fund Account

	Budget	Actual	Variance
Receipts:			
Current Ad Valorem Taxes	0.00	12,682.91	12,682.91
Total Acct 310	**0.00**	**12,682.91**	**12,682.91**
Principal on Special Assessments	0.00	19,067.61	19,067.61
Penalties and Interest on Special Assessments	0.00	1,895.89	1,895.89
Total Acct 319	**0.00**	**20,963.50**	**20,963.50**
Interest Earning	0.00	2,678.97	2,678.97
Total Acct 362	**0.00**	**2,678.97**	**2,678.97**
Total Revenues	**0.00**	**36,325.38**	**36,325.38**
Other Financing Sources:			
Total Other Financing Sources	**0.00**	**0.00**	**0.00**
Disbursements:			
Bond Principal			
Debt Service: Bond Principal	0.00	31,000.00	(31,000.00)
Total Acct 471	**0.00**	**31,000.00**	**(31,000.00)**
Interest - Bonds			
Debt Service: Bond Interest	0.00	12,187.50	(12,187.50)
Total Acct 472	**0.00**	**12,187.50**	**(12,187.50)**
Total Disbursements	**0.00**	**43,187.50**	**(43,187.50)**
Other Financing Uses:			
Total Other Financing Uses	**0.00**	**0.00**	**0.00**
Beginning Cash Balance		**183,669.13**	
Total Receipts and Other Financing Sources		**36,325.38**	
Total Disbursements and Other Financing Uses		**43,187.50**	
Cash Balance as of 07/23/2026		**176,807.01**	

As on 7/23/2026

Savings Account-Committed Funds

	Budget	Actual	Variance
Receipts:			
MISCELLANEOUS REVENUES	0.00	250.00	250.00
Interest Earning	0.00	320.05	320.05
Contributions and Donations from Private Sources	0.00	78.00	78.00
Total Acct 362	**0.00**	**648.05**	**648.05**
Total Revenues	**0.00**	**648.05**	**648.05**
Other Financing Sources:			
Total Other Financing Sources	**0.00**	**0.00**	**0.00**
Disbursements:			
Total Disbursements	**0.00**	**0.00**	**0.00**
Other Financing Uses:			
Total Other Financing Uses	**0.00**	**0.00**	**0.00**

Beginning Cash Balance	**242,191.15**
Total Receipts and Other Financing Sources	**648.05**
Total Disbursements and Other Financing Uses	**0.00**
Cash Balance as of 07/23/2026	**242,839.20**

JENKINS

AGENDA ITEM # 8B

REPORT TO CITY COUNCIL

PREPARED BY: CASSANDRA DELOUGHERTY
DATE: JULY 22ND, 2026
SUBJECT: 2025 AGREED-UPON PROCEDURE ENGAGEMENT FINDINGS

REPORT: THE CITY OF JENKINS RECEIVED THE 2025 AGREED-UPON PROCEDURES (AUP) REPORT PREPARED BY ABDO, DATED JULY 20, 2026. THE ENGAGEMENT CONSISTED OF AGREED-UPON PROCEDURES PERFORMED ON SELECTED ACCOUNTING RECORDS, TRANSACTIONS, INTERNAL CONTROLS, AND COMPLIANCE MATTERS FOR THE YEAR ENDED DECEMBER 31, 2025. THE ENGAGEMENT WAS NOT AN AUDIT AND DID NOT EXPRESS AN OPINION ON THE CITY'S FINANCIAL STATEMENTS OR INTERNAL CONTROLS.

OVERALL, THE REPORT REFLECTS THAT THE CITY'S FINANCIAL RECORDS RECONCILED APPROPRIATELY, REQUIRED ANNUAL REPORTING WAS COMPLETED, PAYROLL AND CASH RECEIPT TESTING WAS SATISFACTORY, BANK RECONCILIATIONS WERE TIMELY, INTERNAL CONTROL IMPROVEMENTS ARE UNDERWAY, AND NO FRAUD CONCERNS WERE FOUNDED. SEVERAL EXCEPTIONS WERE NOTED, AND MANAGEMENT BELIEVES ADDITIONAL CONTEXT WILL ASSIST THE COUNCIL AND THE PUBLIC IN UNDERSTANDING THOSE FINDINGS.

THE ATTACHED RESPONSES ARE SUBMITTED FOR COUNCIL CONSIDERATION AS THE CITY'S OFFICIAL MANAGEMENT RESPONSE TO THE AUP FINDINGS.

REQUESTED ACTION: PLEASE CONSIDER ADOPTING THE ATTACHED MANAGEMENT RESPONSE AS THE CITY OF JENKINS' OFFICIAL RESPONSE TO THE FINDINGS CONTAINED IN THE 2025 AGREED-UPON PROCEDURES REPORT DATED JULY 0TH, 2026, AND DIRECT THAT THIS REPORT BE INCLUDED IN THE OFFICIAL CITY COUNCIL MEETING REPORT AND RETAINED WITH THE AGREED-UPON PROCEDURES REPORT FOR FUTURE REFERENCE.

AGREED UPON PROCEDURES

CITY OF JENKINS, MINNESOTA

DECEMBER 31, 2025

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

City Council and Management
City of Jenkins
Jenkins, Minnesota

We have performed the procedures enumerated in Exhibit A on certain accounting records, transactions, and supporting documentation of the City of Jenkins for the year ended December 31, 2025. The City of Jenkins' management is responsible for the accounting records, transactions, and supporting documentation subject to the agreed-upon procedures.

The City of Jenkins has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating certain accounting records and transactions as described in the engagement letter dated May 5, 2026. The agreed-upon procedures engagement involves performing specific procedures that the City has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting findings based on the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all matters of interest to a user of this report and may not meet the needs of all users; therefore, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and the related findings are described in Exhibit A described in detail below.

We were engaged by the City of Jenkins to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's accounting records, transactions, internal controls, or compliance with laws, regulations, policies, or contracts. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to the City.

We are required to be independent of the City of Jenkins and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City Council and management of the City of Jenkins and is not intended to be, and should not be, used by anyone other than those specified parties.

Abdo

Abdo
Minneapolis, Minnesota
July 20, 2026

Exhibit A

1. Obtain and read the meeting minutes of the governing body for the period covered by the Agreed-Upon Procedures engagement. For the minutes of four meetings, determine if the minutes include the results of actions taken, including the votes made, are signed by the preparer and the Board Chair/President as approved in the subsequent monthly meeting for the City.

    i. Result: Upon the review of four meetings, it was noted that although some of the meetings reviewed were approved in subsequent monthly meetings for the City, there were minutes in the sample selected that were not approved in the subsequent monthly meeting. The subsequent approval of monthly meetings would be considered an exception to the procedure.

2. Inquiry of City management about whether they have assessed whether internal controls are adequate enough to prevent or detect errors or fraud or that internal controls are in place to mitigate the risk. Determine if they have documented that risk assessment and, if so, read documentation of that risk assessment for adequacy.

    i. Result: Received "Internal Controls Questionnaire" from the City, noting a review of internal controls in the following areas: Cash Receipts/Accounts Receivable/Billing, Cash Disbursements/Accounts Payable/Expenses, Payroll, and Other. The City also received an evaluation of process in June 2026 and is actively working to improve internal controls.

3. Inquire of City management about the City's procedures and observe the records used to account for the receipts and disbursements of funds.

    i. Result: Received "Internal Controls Questionnaire" from the City, noting sections specific to "Cash Receipts" and "Cash Disbursements" which note procedures for maintaining relevant records.

4. For three monthly bank account reconciliations, determine that they are being performed in a timely manner and that all bank and investment statements for the fiscal year are complete and on-hand. View the monthly bank reconciliations for each month during 2025 to determine whether they had been reviewed and signed by a Board/Council member.

    i. Result: Reviewed month bank account reconciliations for March, June, and December 2025, noting they were completed in a timely manner. Reviewed bank and investment statements as of 12/31/2025, noting they are complete and on hand. Received bank reconciliations for each month of 2025 and noted they were reviewed and signed by the City Council.

5. Mathematically, recompute two bank reconciliations and compare the resultant cash balances per bank to the respective general ledger account balances.

    i. Result: Recomputed bank reconciliations for the months of March and December 2025, agreeing them with their respective general ledger account balances.

6. Select a sample of cash disbursements to determine that the amount recorded in the general ledger as disbursed agrees to supporting documentation by confirming that the amount, payee, date, and description agree to the vendor's invoice, purchase order, contract, and canceled check, as applicable, and the disbursement was approved for payment.

    i. Result: Received a list of disbursements made in 2025, randomly selecting 25 to test. Confirmed the amount, payee, date, and descriptions agrees to the vendor's invoice, purchase order, contract, and cancelled check. Also noted disbursement approval in most months for payment. We did note an exception to the procedure above with three disbursements in our sample that were not approved by the City Council.

Exhibit A (Continued)

7. If the City uses purchasing cards, select a sample of cash disbursements used to pay the purchasing card(s), based on the sample size guidance from procedure 6. Determine that itemized receipts are present for each purchase made with the card, that there was a business purpose for each transaction, and that the transaction was approved.

    i. Result: Received credit card statement for May 2025. Viewed receipts backup and invoices for each purchase made, noted appearance of business purpose for each transaction, and noted approval for each purchase.

8. Inquire how receipts are tracked to determine if receipts journals are complete. Determine total collections reflected in the receipts journal agrees to cash deposits shown on the bank statement for one month.

    i. Result: Received "Internal Controls Questionnaire" from the City, noting procedures are in place for "Cash Receipts". Received receipt register from the City for the month of June, agreeing the total amount to receipts noted on the bank statements.

9. Confirm checking and savings accounts and certificates of deposits and investment accounts on the general ledger as of December 31, 2025, with financial institutions.

    i. Result: Received bank confirmations from First National Bank for 12/31/2025. Reviewed 4M Fund statement for 12/31/2025. Agreed total amounts across confirmations and statement to the general ledger as of December 31, 2025. At the time and date of the report we did not receive confirmation from 4M as of the year end.

10. Confirm with City's county the amount of property tax receipts distributed to the City for the year ended December 31, 2025, and compare to amounts recorded in the general ledger.

    i. Result: Received "Crow Wing County" reports and agreed them to city receipt vouchers. Agreed final amount to the general ledger.

11. Determine whether the City had non-routine journal entries, such as adjustments or reclassifications, posted to the general ledger. Inspect individually significant items for the following attributes: (a) journal entries are reasonable and have supporting documentation; and (b) the City has procedures that require journal entries to be reviewed, and there is evidence the reviews are being performed.

    i. Result: Noted the City uses CTAS as its accounting software. Based on review of the software and inquiry of Cassandra (City Clerk/Treasurer), the software City is unable to process manual journal entries and no manual entries were made during the audit period.

12. Determine whether there are records on hand to document the wages paid to employees. For a sample of two payroll checks for each of five employees, determine the employee's hours worked, per the payroll register, agrees to the employee's time sheet, and the pay rate agrees to the personnel file or approved wage schedule. Confirm payment date is subsequent to the pay period.

    i. Result: Received pay registers and time sheets for pay periods paid 6/5/2025 and 6/17/2025. Noted 5 employees on the 6/5 payroll register and 4 on the 6/17 pay register. Agreed the employees' hours worked to their time sheet. Also agreed the pay rate to city council minutes and approved wage scale. Also confirmed the pay dates were subsequent to the pay period.

13. Obtain quarterly reports on salary withholdings and determine if they are filed in a timely manner with the state and federal governments.

    i. Result: Received quarterly reports on salary withholdings, noting late payments related to Q2 of which the city is aware. The penalties and late payment would be considered an exception to the procedure.

Exhibit A (Continued)

14. Inquire of management, view, and determine if records are kept detailing land, buildings, and equipment owned by the City.

    i. Result: Requested the City's listing of insured assets for the year 2025. The City currently does not have an asset listing outside of what was received from the insurance listing. It is unclear whether the listing provided is complete and we consider this to be an exception to the procedure.

15. Inquire of management and determine if the City has outstanding debt and, if appropriate, agree the scheduled payments to disbursements reflected in the monthly bank statement.

    i. Result: Received report of outstanding indebtedness as of December 31, 2025. Agreed amount paid during 2025 to the bank statement on 1/13/2025.

16. Inquire of management whether the City has network security, such as a firewall, VPN for remote access users, password policy, access controls, antivirus software, intrusion detection/prevention systems, or other items.

    i. Result: Received the City's Computer Use IT Policy, noting the City has network security and policies in place to protect the City's information.

Compliance

Our procedures regarding compliance matters are as follows:

1. Determine that the City is current with filing its annual reporting forms to the Office of the State Auditor and that the amounts reported reflect the amounts recorded in the City's records.

Result: The City is current with filing its annual reporting forms to the Office of the State Auditor and that the amounts reported reflect the amounts recorded in the City's records.

2. Complete the following checklists of the Minnesota Legal Compliance Audit Guide for Cities for the City:

   (a) Depositories of Public Funds and Public Investments

   (b) Conflicts of Interest

   (c) Public Indebtedness

   (d) Contracting – Bid Laws

   (e) Claims and Disbursements

   (f) Local Government Miscellaneous Provisions

   (g) Tax Increment Financing

Result: Completed Legal Compliance guides note above from (a) to (g). Noted one exception for applicable statutes related to a portion of the sample invoices selected not approved by the City Council.

3. Inquire of the City's management of any instances (regardless of materiality) indicating any fraud, illegal acts, or noncompliance, and whether they have reported the instances to the Office of the State Auditor.

Result: Fraud inquiries completed with Cassandra Delougherty, City Clerk, and with Andrew Rudland, Mayor. No specific fraud concerns were identified during inquiry.

AGENDA ITEM # 8C111

REPORT TO CITY COUNCIL

PREPARED BY: CASSANDRA DELOUGHERTY
DATE: JULY 22ND, 2026
SUBJECT: SOUTH OAK DRIVE

REPORT: CLERK DELOUGHERTY RECEIVED A CALL FROM JIM OLSEN, JENKINS TOWNSHIP CLERK REGARDING SOUTH OAK DRIVE. THE TOWNSHIP HAD A RESIDENT OF SOUTH OAK DRIVE ATTEND THE BOARD MEETING AND INQUIRE ON THE TOWNSHIP'S PLOWING SCHEDULE FOR SOUTH OAK. ONE OF THE BOARD SUPERVISORS INFORMED THE RESIDENT THAT THE CITY OF JENKINS PLOWS SOUTH OAK. CLERK OLSEN DISCUSSED WITH DELOUGHERTY, AND DELOUGHERTY SHARED THAT SHE WOULD BRING THIS TO TONIGHT'S COUNCIL MEETING FOR DISCUSSION AND TO DETERMINE IF F THE ROADS LIAISONS WOULD BE WILLING TO MEET WITH A COUPLE OF THE TOWNSHIP'S BOARD SUPERVISORS TO DISCUSS THE PLOWING OF SOUTH OAK DRIVE.

REQUESTED ACTION: PLEASE DISCUSS AND DIRECT STAFF ON FURTHER ACTION.

33861 Cottage Ave.
Jenkins, MN 56474
(218) 568-4637
cassandra.delougherty@cityofjenkins.com
www.cityofjenkins.com

July 28th, 2026

Abdo Solutions
C/O Justin Nilson, CPA
5201 Eden Aven ue, Ste 250
Edina, Minnesota 55436

Re: Management response to 2025 Agreed-Upon Procedure (AUP) Findings

Finding 1 – Approval of Meeting Minutes

The report notes that some meeting minutes were not approved at the subsequent monthly meeting.

Management Response

The City respectfully provides the following clarification.

All meeting minutes are reviewed and approved by the City Council prior to being signed by the Mayor and attested by the Clerk for inclusion in the City's official records.

The noted exception appears to result from the City's meeting schedule. The City conducts a regular meeting on the second Monday of each month and may hold an additional meeting on the fourth Tuesday when necessary. As a result, minutes are not always approved at the immediately following meeting because:

an additional meeting may occur before the next regular meeting;

minutes may be removed from an agenda if they were not included in the agenda packet; or

approval may occur at the next available regular meeting.

All meeting minutes are ultimately reviewed and approved by the City Council before becoming part of the City's official records.

Finding 2 – Approval and Documentation of Disbursements

The report identifies three disbursements that were not approved by the City Council.

Management Response

The City respectfully provides the following clarification.

The three disbursements identified were monthly cellular phone payments made directly to the service provider on behalf of the Public Works Director pursuant to an adopted City policy.

During the review, the accounting firm requested additional supporting documentation for these payments. The City immediately provided the adopted cellular phone policy and the associated check stubs. Because the requested billing statements and payment

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www.cityofjenkins.com

HISTORY WERE MAINTAINED BY THE PUBLIC WORKS DIRECTOR RATHER THAN AT CITY HALL, THOSE RECORDS WERE OBTAINED FROM THE PUBLIC WORKS DIRECTOR AND PROVIDED TO THE ACCOUNTING FIRM.

ADDITIONALLY, THE ACCOUNTING FIRM QUESTIONED TWO PLANNING COMMISSION COMPENSATION PAYMENTS BECAUSE INDIVIDUAL INVOICES WERE NOT PREPARED. PLANNING COMMISSIONERS ARE COMPENSATED AT THE COUNCIL-APPROVED RATE OF PAY FOR MEETINGS ATTENDED. MANAGEMENT PROVIDED PLANNING COMMISSION ATTENDANCE RECORDS, A SPREADSHEET IDENTIFYING MEETINGS ATTENDED AND COMPENSATION DUE, AND CHECK STUBS THAT MATCHED THE DISBURSEMENTS APPROVED BY THE CITY COUNCIL.

ALL CITY DISBURSEMENTS, INCLUDING ELECTRONIC FUND TRANSFERS, ARE INCLUDED IN THE CONSENT AGENDA PRESENTED TO THE CITY COUNCIL AND APPROVED BY THE FULL COUNCIL. MANAGEMENT BELIEVES THE PAYMENTS IDENTIFIED BY THE ACCOUNTING FIRM WERE PROPERLY AUTHORIZED, ADEQUATELY SUPPORTED, AND APPROVED IN ACCORDANCE WITH CITY POLICY.

FINDING 3 – PAYROLL TAX PENALTIES

THE REPORT NOTES LATE PAYROLL TAX PAYMENTS RELATED TO THE SECOND QUARTER.

MANAGEMENT RESPONSE

THE PAYROLL TAX PENALTIES REFERENCED IN THE REPORT OCCURRED PRIOR TO THE APPOINTMENT OF THE CURRENT CITY CLERK-TREASURER.

SINCE THE CURRENT CLERK'S APPOINTMENT, PAYROLL TAX FILINGS AND PAYMENTS HAVE BEEN COMPLETED IN A TIMELY MANNER, AND PROCEDURES HAVE BEEN IMPLEMENTED TO HELP PREVENT RECURRENCE. THE CITY CLERK'S OFFICE REMAINS COMMITTED TO ACCURATE AND TIMELY FINANCIAL REPORTING AND REGULATORY COMPLIANCE AND WILL CONTINUE TO EVALUATE AND IMPROVE INTERNAL PROCEDURES TO SUPPORT THESE OBJECTIVES.

FINDING 4 – CAPITAL ASSET LISTING

THE REPORT STATES THAT THE CITY DOES NOT MAINTAIN AN ASSET LISTING OUTSIDE OF ITS INSURANCE RECORDS AND THAT IT WAS UNCLEAR WHETHER THE LISTING PROVIDED WAS COMPLETE.

MANAGEMENT RESPONSE

THE CITY RESPECTFULLY PROVIDES THE FOLLOWING CLARIFICATION.

THE CITY PROVIDED THE ACCOUNTING FIRM WITH ITS COMPLETE INSURED PROPERTY SCHEDULE TOGETHER WITH A SUPPLEMENTAL SPREADSHEET IDENTIFYING MAJOR CAPITAL ASSETS AND ASSOCIATED VALUES.

WHILE THE CITY DID NOT MAINTAIN A COMPREHENSIVE CAPITAL ASSET REGISTER THAT INCLUDED EVERY INDIVIDUAL ITEM, SUCH AS COMPUTERS, TELEVISIONS, OFFICE FURNITURE, AND SMALL TOOLS, RECORDS IDENTIFYING THE CITY'S LAND, BUILDINGS, INFRASTRUCTURE, VEHICLES, AND MAJOR EQUIPMENT WERE PROVIDED.

33861 Cottage Ave.
Jenkins, MN 56474
(218) 568-4637
cassandra.delougherty@cityofjenkins.com
www.cityofjenkins.com

Management acknowledges that developing a more comprehensive capital asset inventory would strengthen recordkeeping and will continue working toward implementing a formal capital asset register as part of the City's ongoing internal control improvements.

Finding 5 – Investment Confirmation

The report notes that confirmation from the 4M Fund had not been received before the report was issued.

Management Response

The City respectfully provides the following clarification.

The City's investment statements reconciled to the City's accounting records throughout the year. Monthly bank and investment reconciliations are presented to and reviewed by the City Council prior to approval.

The absence of a third-party confirmation from the investment pool at the time the report was issued was outside the City's control and did not affect the accuracy of the City's accounting records or reconciliations.

Conclusion

The City appreciates the work performed by Abdo and views the Agreed-Upon Procedures engagement as a valuable opportunity to identify areas for continued improvement. In addition to the 2025 Agreed-Upon Procedures Report, the City Council previously received the findings and recommendations contained in Abdo's Financial Process Evaluation dated June 8, 2026, which identified opportunities to strengthen internal controls and improve financial processes. The City has reviewed the findings and recommendations and remains committed to continually improving its financial processes, internal controls, and administrative procedures.

Management remains committed to maintaining transparency, ensuring compliance with applicable laws, regulations, and City policies, and fostering sound financial stewardship through ongoing evaluation and improvement of the City's operations.

The explanations provided in this report are intended to offer additional context regarding the reported exceptions and accurately reflect the City's practices, corrective actions, and ongoing commitment to continuous improvement.

AGENDA ITEM # 9A

REPORT TO CITY COUNCIL

PREPARED BY: JOSIE RUST
DATE: JULY 22ND, 2026
SUBJECT: COUNTY-INITIATED LOT CONSOLIDATIONS OF CITY-OWNED PARCELS

REPORT: AS PREVIOUSLY REPORTED TO COUNCIL, CROW WING COUNTY IS CONSOLIDATING PARCELS. PARCELS #26340700, #26340701, AND #26340702 ARE COMBINING INTO PARCEL #26340701. ADDITIONALLY, PARCELS #26340588, #26340589, AND #26340591 ARE COMBINING INTO PARCEL # 26340588.

REQUESTED ACTION: NONE REQUIRED; THIS REPORT AND SUPPORTING LETTER FROM CROW WING COUNTY LAND SERVICES IS INFORMATIONAL.

CROW WING
COUNTY
MINNESOTA

CITY OF JENKINS
CITY CLERK
33861 COTTAGE AVE
JENKINS MN 56456

July 9, 2026

Subject: Administrative Consolidation of Tax Parcels

Dear LANDOWNER,

Your tax parcels have been consolidated due to property lines bisecting structures. Your tax parcels were consolidated into one parcel to increase the efficiency of County operations. Starting in 2027, you will receive only one tax statement for the land previously taxed under the parcel identification numbers listed below.

Your remaining parcel identification number is: 26340701

The tax parcels that were consolidated are:

26340700, 26340701, 26340702

The consolidation does not impact your ownership of your property. If needed, please contact your escrow company with the updated information above.

If you have 2026 taxes due on any of the parcel listed above for this calendar year, you are still responsible for payment in full of all taxes on all of the listed parcels for this year. The consolidation will reduce your number of tax statements starting next spring, 2027.

If you have questions regarding this letter or consolidations, please contact the Land Services Department at 218-824-1010.

Sincerely,

Maggie Young

Maggie Young
Senior Operations Specialist
Land Services Department
218-454-7472

Gary Griffin, Director
Land Services Department
322 Laurel Street, Suite 15
Brainerd, MN 56401
Office: (218) 824-1010
Fax: (218) 824-1126
www.crowwing.gov

CROW WING COUNTY
MINNESOTA

CITY OF JENKINS
CITY CLERK
33861 COTTAGE AVE
JENKINS MN 56456

July 9, 2026

Subject: Administrative Consolidation of Tax Parcels

Dear LANDOWNER,

Your tax parcels have been consolidated due to property lines bisecting structures. Your tax parcels were consolidated into one parcel to increase the efficiency of County operations. Starting in 2027, you will receive only one tax statement for the land previously taxed under the parcel identification numbers listed below.

Your remaining parcel identification number is: 26340588

The tax parcels that were consolidated are:

26340588, 26340589, 26340590, 26340591

The consolidation does not impact your ownership of your property. If needed, please contact your escrow company with the updated information above.

If you have 2026 taxes due on any of the parcel listed above for this calendar year, you are still responsible for payment in full of all taxes on all of the listed parcels for this year. The consolidation will reduce your number of tax statements starting next spring, 2027.

If you have questions regarding this letter or consolidations, please contact the Land Services Department at 218-824-1010.

Sincerely,

Maggie Young

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Brainerd, MN 56401
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AGENDA ITEM # 9B

REPORT TO CITY COUNCIL

PREPARED BY: JOSIE RUST, UPDATED BY CASSANDRA DELOUGHERTY
DATE: JULY 22ND, 2026
SUBJECT: CITIZEN CONCERN-NOXIOUS/NON-NATIVE SPECIES

REPORT: WE RECEIVED A CONCERN REGARDING A NOXIOUS OR NON-NATIVE THISTLE SEEDING INTO NEIGHBORING PROPERTIES. WE INVESTIGATED THE PROPERTY AND CONTACTED CROW WING COUNTY'S SOIL WATER CONSERVATION DISTRICT AND SET UP A SITE VISIT ON MONDAY, JULY 27TH.

I LATER RECEIVED A CALL AND EMAIL FROM A REPRESENTATIVE AT CWC SOIL & WATER, INFORMING ME THAT THEY DO NOT BELIEVE THAT THEY ARE THE ROPER AGENCY TO HANDLE THE INQUIRY. THEY REFERRED ME TO A CONTACT AT CROW WING COUNTY LAND SERVICES. FURTHER INFORMATION TO BE PROVIDED WHEN AVAILABLE.

REQUESTED ACTION: NONE, INFORMATIONAL ONLY