

**MINUTES OF ELLENDALE  
CITY COUNCIL 2022 AUDIT REVIEW MEETING  
WEDNESDAY, JUNE 21, 2023  
6:00 PM**

**Present:** Mayor Matthew Bartsch; Council Members Jon Asplund, Derek Bartness, and Jackie Froman; Deputy Clerk/Treasurer Steve Engel

**Absent:** Council Member Scott Groth, City Clerk/Treasurer Kim Zimprich

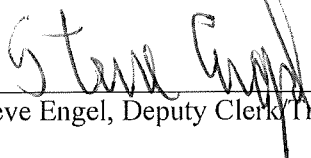
**Visitors:** City Auditor, Andrew Bernau

**Call Meeting to Order:** Meeting was called to order at 6:00 pm by Mayor Matthew Bartsch. The Pledge of Allegiance was recited.

**Agenda:** 2022 Audit Report, presented by Andy Bernau of Hill, Benda, Skov & Bernau

Andy presented the 2022 Audit Report, going over the cash basis and accrual reports contained in the full report. He commented that the state auditor's office had dropped the requirements for accrual reports, but several of Ellendale's bond holders still require the city to follow GAAP rules, which require accrual accounting reports. He also stated our end balances for the fiscal year 2022 looked good. The change of depositing special assessments and delinquent utility collections directly into their respective funds, vs. depositing them into the General fund and then transferring them to their respective funds, makes up the difference from our budget statement and lower initial balances. Engel asked if any journal entry adjustments were necessary for the 2022 records. Andy stated there was only a \$28.00 difference in his number's vs the City's CTAS accounts. No entries are made. Andy noted a change to pages 5, 27 & 28 will be made to correct mistakes he made. He will send in the report to the State Auditor's office if the council is ok with the report, after the changes are made. A motion was made by Council member Bartness to approve the 2022 Audit Report with the changes to pages 5, 27 & 28. Motion advanced by Council member Asplund. Motion carried, all in favor. The report is approved for 2022.

Motion by Mayor Bartsch to adjourn the meeting. Motion advanced by Council member Froman. Motion carried, all in favor. The meeting was adjourned at 6: 40 pm.

  
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Steve Engel, Deputy Clerk/Treasurer

7/13/23  
\_\_\_\_\_  
Date

  
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Matthew Bartsch, Mayor

7/13/2023  
\_\_\_\_\_  
Date

The Minutes are a true and exact copy of the Minutes as they appear in the City of Ellendale Minutes Book.