

**City of Ellendale**  
**June 26, 2025**  
**Special Council Meeting to Discuss & Vote on the 2024 City Audit**  
**6:30 pm**

**Agenda**

**6:30 pm Call Meeting to Order**

**Agenda as printed**

1. 2024 City Audit Report
  - Andrew Bernau present the report
  - City Council Discussion
  - City Council Vote on Audit Report

**7:00 pm Adjournment**

**MINUTES OF ELLENDALE  
SPECIAL COUNCIL MEETING  
TO DISCUSS & VOTE ON 2024 CITY AUDIT  
THURSDAY, JUNE 26TH, 2025, 6:30 PM**

**Present:** Acting Mayor Scott Swanson; Council Members; Charlie Berg, Joel Meyer; City Clerk/Treasurer Steve Engel

**Absent:** Mayor Scott Groth

**Visitors:** Andy Bernau, City Auditor – Hill, Benda, Skov & Bernau PA

**Call Meeting to Order:** Meeting was called to order at 6:30 pm by Acting Mayor Scott Swanson.

**Agenda:** The agenda is set and cannot be changed. Motion to approve the agenda as presented by Council Member Asplund. Motion advanced by Council Member Berg. Voice vote, all in favor. Motion passed.

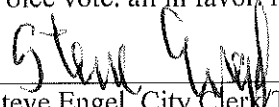
Acting Mayor Swanson explained the purpose of the meeting is to hear auditor Andrew Bernau's presentation of the 2024 audit report. The council can discuss and ask questions pertaining to the audit report. Any changes noted during the meeting will be made by Andy and be approved as part of the final audit report to be sent to the MN State Auditor's Office by June 30<sup>th</sup>.

1. 2024 City audit Report

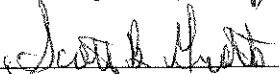
- Auditor Andrew Bernau presented the draft audit report. He stepped through the pertinent cash basis reports and accrual reports. He noted some changes to his final numbers, based on journal entry adjustments for the fire department fund, capital outlay. He also stated the Keen Bank collateral need to be verified as the documentation showed it was too low at the end of December. This was due to the increased deposits from the state emergency public safety funds for the Ellendale Ambulance in the amount of \$74,000.00. Engel stated the bank had provided collateral letters and notifications in January and February 2025. The amount should meet the 110% requirement now.
- Acting Mayor Swanson asked if we could determine our indebtedness ratio from the audit to better understand where we are at regarding bonds and to help in determining future bonding. Mr. Bernau stated we can compare our assets to debts to get an idea of our financial standing.
- No other questions were asked by the council.
- Mr. Bernau stated the audit report looked good. All city financials were in order. There were no issues other issues. He thanked Kim & Steve for getting all the documentation to him and complimented them on the accounting accuracies.

Motion by Council Member Berg to accept the 2024 audit report as presented by Andrew Bernau. Motion advanced by Council Member Asplund. Roll call vote to accept the revised audit: Acting Mayor Swanson Aye; Council Members; Asplund, Aye; Berg, Aye; Meyer Aye; Motion approved.

Motion to adjourn the meeting was made Council Member Berg. Council member Asplund advanced the motion. Voice vote, all in favor, Motion approve. Meeting was adjourned at 7:24 p.m.

  
\_\_\_\_\_  
Steve Engel, City Clerk/Treasurer

7.10.25  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Scott Swanson, Acting Mayor

7/10/25  
\_\_\_\_\_  
Date

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