



2023_09_11

**CITY COMMISSION
MEETING**



Mission Statement
To provide exemplary experiences, services & spaces that create opportunities for everyone to learn, engage and thrive.

YANKTON BOARD OF CITY COMMISSIONERS

Regular City Commission Meeting beginning at 7:00 P.M.

Monday, September 11, 2023

City of Yankton Community Meeting Room

Located at the Career Manufacturing Technical Education Academy formerly known as Technical Education Center • **1200 W. 21st Street • Room 114**

If you would like to watch the City Commission meeting you can do so by accessing the City of Yankton's YouTube Live Channel. <https://www.youtube.com/c/cityofyankton/live>

TV Schedule: Mondays at 7:03 p.m. and Tuesday following meeting at 1:00 p.m. on Midco Channel 3 and Bluepeak Channel 98.

I. ROUTINE BUSINESS

1. Roll Call

2. Approve Minutes of Work Session Meeting of August 28, 2023 and Regular Meeting of August 28, 2023

Attachment I-2

3. Schedule of Bills

Attachment I-3

4. Proclamation – Welcoming Week

5. City Manager's Report

Attachment I-5

6. Public Appearances

Public appearances is a time for persons to address the City Commission on items not listed on the agenda. No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken. Each person has up to three minutes to speak. Comments made during the Public Appearance Comment period of the agenda may be on any subject. There shall be no personal attacks against the Mayor, members of the City Commission, City Staff, or any other individual.

II. CONSENT ITEMS

Matters appearing on the Consent Agenda are expected to be non-controversial and will be acted upon by the City Commission at one time, without discussion. Approval constitutes following the recommendation of the City Manager on each item.

1. Work Session

Setting date of September 25, 2023 at 6:00 PM in Room #114 of the Career Manufacturing Technical Education Academy for the next work session of the Yankton City Commission.

2. **Establishing public hearing for sale of alcoholic beverages**
 Establish September 25, 2023 as the date for the public hearing on the request for a Special Events Malt Beverage (on-sale) Retailers License for 1 day, October 20, 2023 from Yankton Area Arts, (Rose Hauger, Executive Director), 508 Douglas Avenue, Yankton, SD at The Meridian Venue, 101 E 3rd Street, Yankton, SD.
Attachment II-2
3. **Establishing public hearing for sale of alcoholic beverages**
 Establish September 25, 2023 as the date for the public hearing on the request for a Special Events Retail (on-sale) Liquor License for 1 day, November 4, 2023 from Stripes, Inc. d/b/a Mojo's 3rd Street, 106 E 3rd Street, Yankton, SD at The Meridian Venue, 101 E 3rd Street, Yankton, SD.
Attachment II-3
4. **Establishing public hearing for sale of alcoholic beverages**
 Establish September 25, 2023 as the date for the public hearing on the request for a Special Events Retail (on-sale) Liquor License for 1 day, December 1, 2023 from Stripes, Inc. d/b/a Mojo's 3rd Street, 106 E 3rd Street, Yankton, SD at The Meridian Venue, 101 E 3rd Street, Yankton, SD.
Attachment II-4
5. **Establishing public hearing for sale of alcoholic beverages**
 Establish September 25, 2023 as the date for the public hearing on the request for a Special Events Malt Beverage (on-sale) Retailers License and a Special (on-sale) Wine Retailers License for 1 day, October 6, 2023 from The Center (Kriss Thury, Executive Director), 900 Whiting Drive, Yankton, South Dakota.
Attachment II-5
6. **Establishing public hearing for sale of alcoholic beverages**
 Establish September 25, 2023 as the date for the public hearing on the request for a Special Events Malt Beverage (on-sale) Retailers License and a Special (on-sale) Wine Retailers License for 1 day, December 31, 2023 from The Center (Kriss Thury, Executive Director), 900 Whiting Drive, Yankton, South Dakota.
Attachment II-6
7. **Transient Merchant License**
 Consideration of Memorandum #23-175 recommending approval of the application from Backyard Butchers to sell USDA inspected frozen and prepackaged steaks via a freezer truck in the parking lot of Tractor Supply, 2908 Broadway Avenue, Yankton, South Dakota from September 15 through October 15, 2023.
Attachment II-7

III. **OLD BUSINESS**

Old business includes items that have previously appeared on the City Commission's agenda and require further consideration or action by the board.

1. **Public hearing - Ordinance Pertaining to Proposed 2024 Budget**
 A. Second reading and public hearing of Ordinance #1074, an ordinance to appropriate monies for defraying the necessary expenses and liabilities of the City of Yankton, South Dakota, for the fiscal year beginning January 1, 2024 and ending December 31, 2024, and providing for the levy of annual taxes for all funds created by ordinance within said City.
Attachment III-1A

B. Consideration of Resolution #23-48 adopting the 2024 Fiscal Year Budget and directing the City Manager to administer the budget as required by state law.

Attachment III-1B

2. Economic Development Incentives

Memorandum #23-176 reviewing Development Incentives and Development Processes.

Attachment III-2

3. Public Hearing for Sale of Alcoholic Beverages

Consideration of Memorandum #23-174 regarding the request for a New Retail (on-off sale) Malt Beverage License for July 1, 2023 to June 30, 2024 from Event Central (Matt Evans, Owner), 2101 Broadway Avenue, Yankton, South Dakota.

Attachment III-3

Adoption of an ordinance is typically a two-meeting process. At the first meeting, an ordinance is introduced, and the first reading is held. During the second meeting, the ordinance is discussed by the commission and the public and then considered for adoption.

IV. NEW BUSINESS

New business items are those that have not been discussed by the Commission previously.

1. Presentation of 2021 City of Yankton Comprehensive Annual Finance Reports

Informational presentation and review by Graham Forbes, auditor with Williams & Co. P. C., of the 2021 City of Yankton Comprehensive Annual Financial Reports (CAFR).

Attachment IV-1

2. Volunteer Firefighter Stipend and Retroactive Reimbursement

Consideration of Memorandum #23-172 recommending the approval of Resolution #23-54, increasing the firefighter call pay stipend from \$10 to \$30 per call and drill retroactive to January 1, 2023.

Attachment IV-2

3. Chan Gurney Airport Hangar Sublease Location #15

Consideration of Memorandum #23-173 recommending the authorization to sub-lease Chan Gurney Airport Hangar #15.

Attachment IV-3

V. OTHER BUSINESS

Other business is a time for City Commissioners to address the commission regarding matters not on the agenda. These items will be deliberated by the governing body and will not be acted upon at this time. Items mentioned may be added to a future City Commission meeting or work session for deliberation or action.

VI. ADJOURN THE MEETING OF SEPTEMBER 11, 2023

The City of Yankton Community Meeting Room is accessible to everyone. If you have any additional accommodation requirements, please call 668-5221.

Should you have any reason to believe an open meetings law has been violated please contact the Open Meetings Commission at the South Dakota Office of the Attorney General at: 1302 E. Hwy 14, Suite 1, Pierre, SD 57501-8501 or by phone at 605-773-3215.

**CHAMBER OF THE BOARD OF CITY COMMISSIONERS
YANKTON, SOUTH DAKOTA
CITY COMMISSION WORK SESSION, 6:00 P.M.
AUGUST 28TH, 2023**

Work Session of the Board of City Commissioners of the City of Yankton was called to order by Mayor Moser.

Roll Call: Present: Commissioners Benson, Brunick, Hunhoff, Johnson, Miner, Schramm, and Villanueva. City Attorney Den Herder and City Manager Leon were also present. Absent: Commissioner Webber. Quorum present.

There were no public appearances at this time.

Amy Leon, City Manager, gave an introduction and explanation of economic incentives utilized by past and present city Commissions towards business partners in our community. Economic Development Director Dave Mingo then presented a power point explanation of past incentives, South Dakota Codified Law Requirements, and historical examples that the City Commission has employed. He also gave an explanation of how policy direction changes from time to time based on economic conditions and proposed projects. City Attorney Ross Den Herder also gave a short explanation of legal statutes protecting some information of businesses applying for incentives. After some commission discussion, Commissioner Hunhoff requested that the commission have discussions at a future meeting about appraisals of city land used for incentives, a two meeting process for future incentives, public hearings, and possible background checks of future persons applying for incentives. No official commission action was taken at the commission workshop.

Action 23-214

Moved by Commissioner Villanueva, seconded by Commissioner Benson, to adjourn at 6:57 p.m.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Stephanie Moser
Mayor

ATTEST:

Al Viereck
Finance Officer

Published on September 6th, 2023

**CHAMBER OF THE BOARD OF CITY COMMISSIONERS
YANKTON, SOUTH DAKOTA
AUGUST 28TH, 2023**

Board of City Commissioners of the City of Yankton was called to order by Mayor Moser. Mayor Moser started by thanking Riverboat Days Committee, City Staff, and all of the community volunteers for their efforts during the recent Riverboat Days Celebration.

Roll Call: Present: Commissioners Benson, Brunick, Hunhoff, Johnson, Miner, Schramm, and Villanueva. City Attorney Den Herder and City Manager Leon were also present. Absent: Commissioner Webber. Quorum present.

Action 23-215

Moved by Commissioner Brunick, seconded by Commissioner Benson, to approve Minutes of Budget Workshop of August 14th, 2023 and Minutes of regular meeting of August 14th, 2023.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-216

Moved by Commissioner Miner, seconded by Commissioner Benson, that the Schedule of Bills be approved and warrants be issued.

Allington/Christopher - Travel Advance - \$192.00; A-Ox Welding - Propane - \$144.25; Automatic Building Controls - Annual Fire Alarm Test - \$1,885.00; Bbg Construction Law - Attorney Fees - \$1,277.50; Bies/Brad - Tree Reimbursement - \$100.00; Bmo - Monitor Mount - \$651.50; Boston Shoes To Boots - Facade Grant - \$9,685.00; Brightway Electric - Repair Light Fixtures - \$1,780.90; Carrol Langeland Estate - Hangar Overpayment - \$250.00; Cedar Knox Public Power - Electricity - \$1,379.79; Central Square Tech - Annual Maintenance - \$2,227.88; Centurylink - Phone - \$1,167.82; Chesterman - Concessions - \$488.00; Coy - Solid Waste - \$12.00; Coy - Solid Waste - \$92.71; Danko - Fire Boots - \$731.26; Dmv - Title & License - \$26.70; Electrical Engineering - Generator - \$43,975.00; Equipment Blades - Snow Plow Blades - \$32,894.50; Fenton Construction - Marne Creek Construction - \$446,442.35; Gerstner Oil - Fuel - \$53,155.76; Graymont - Pebble Lime - \$7,630.39; Hanson Briggs - Notices - \$71.17; Harn Ro Systems - Filters - \$17,755.66; Hawkins - Chemicals - \$19,808.03; Hdr Engineering - Wtr Treatment Plant - \$13,839.75; Hussein/Julia - Travel Advance - \$118.00; Jebro - Asphalt - \$72,196.04; Kleins Tree Service - Tree Removal - \$1,500.00; Knife River - Road Materials - \$18,396.62; Locators & Supplies - Barricades - \$5,831.60; Macqueen Emergency - Gas Detector - \$1,060.89; Midwest Alarm - Alarm Monitoring - \$141.00; Millenium - Single Stream Fee - \$2,246.30; Miracle Recreation - Playground Repair - \$126.33; Mw Mini Melts - Pool Concessions - \$1,728.00; Olson's Pest - Pest Control - \$219.00; P&D - Legal Publication - \$844.15; Pheasant Country Fools - Conference Registration - \$370.00; Pheasantland - Awareness Signage - \$316.86; Pitney Bowes - Postage Machine Lease - \$641.00; Racom - Batteries - \$371.73; Riverside Technologies - Monitors - \$5,325.00; Saber Shred Solutions - Tire Disposal - \$3,649.80; Schmidt/Dana - Travel Stipend - \$300.00; Sdml - Conference Registration - \$625.00; Sioux Falls Two Way Radio - Antenna Parts - \$108.94; Storgaard/Kim - Travel Advance - \$118.00; Tegra Group - Cmar Services - \$5,985.00; Titan Machinery - Parts - \$826.93; Traffic Solutions - Road Materials -

\$7,343.64; Transource - Parts - \$2,794.78; Trittech Software Systems - Software Maintenance - \$18,259.95; Truck Trailer - Vehicle Repair - \$553.98; University Of Louisville - Training - \$323.68; Us Bank - Drinking Water - \$751,946.45; Wholesale Supply - Pool Concessions - \$2,736.65; Wood/Alexis - Program Refund - \$10.00; Xtreme Car Wash - Vehicle Washes - \$553.20;

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

City Manager Leon submitted a written report giving an update on community projects and items of interest.

A public appearance was made by Eagle Scout Hunter Haas, who gave a short explanation of his proposed ice skate rink project for the Sertoma outdoor ice rink. Citizen Scott O’Neal also presented the commission with traffic concerns about the entries and exits of customers at the Scooter’s location on North Broadway. Next Citizen Andy Holst presented the commission with concerns about the economic development efforts of the Commission.

Action 23-217

Moved by Commissioner Johnson, seconded by Commissioner Brunick, to approve the following consent agenda items:

1. Transient Merchant License

Consideration of Memorandum #23-162 recommending approval of the application from Country Fresh Farms for a Transient Merchant License for September 13-16, 2023 on Menard’s Frontage, 3210 Broadway Avenue.

Attachment II-1

2. Establishing Public Hearing for Sale of Alcoholic Beverages

Establish September 11, 2023 as the date for the public hearing on the request for a New Retail (on-off sale) Malt Beverage & SD Wine License for July 1, 2023 to June 30, 2024 from Event Central (Matt Evans, Owner), 2101 Broadway Ave, Yankton, South Dakota.

Attachment II-2

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-218

This was the time and place for the public hearing on the application for a Special Malt Beverage (on-sale) Retailers License and a Special (on-sale) Wine Retailers License for 1 day, September 9, 2023 from The Center (Kriss Thury, Executive Director), 900 Whiting Drive, Yankton, S.D.

The above applicant is in compliance with the City Code of Ordinances, as checked by the Department of Finance. A police check on the applicant revealed no felony convictions or wants. The applicant is in compliance with all building and fire codes.

Moved by Commissioner Miner, seconded by Commissioner Brunick, to approve the license.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-219

Commissioner Schramm introduced and Mayor Moser read the title of Ordinance No. 1074-2024 Annual Appropriation Ordinance, and set the date of the second reading and public hearing as September 11th, 2023

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-220

Moved by Commissioner Villanueva, seconded by Commissioner Miner, to approve the tuition reimbursement in the amount of \$5,921.47. This amount is included in the 2023 budget.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-221

Moved by Commissioner Johnson, seconded by Commissioner Miner, to approve Resolution #23-45 and authorize Mayor Moser to sign the Addendum to Collective Bargaining Agreement Between the City of Yankton and the American Federation of State, County, and Municipal Employees, AFL-CIO Local 3968 for wages effective January 1, 2024.

Roll Call: voting “Aye;” Commissioners Benson, Brunick, Hunhoff, Johnson, Miner, Schramm and Villanueva. voting “Nay:” None. Abstain: Mayor Moser
Motion adopted.

Action 23-222

Moved by Commissioner Hunhoff, seconded by Commissioner Miner, to approve Resolution #23-50 and authorize Mayor Moser to sign the Addendum to Collective Bargaining Agreement Between the City of Yankton and the American Federation of State, County, and Municipal Employees, AFSCME Local 3968 for addition of language for volunteer firefighters effective October 7, 2023.

Roll Call: voting “Aye;” Commissioners Benson, Brunick, Hunhoff, Johnson, Miner, Schramm and Mayor Moser. voting “Nay:” None. Abstain: Commissioner Villanueva.
Motion adopted.

Action 23-223

This was the time and place for the bid opening for the Yankton Community Library Roof Repair Project. The following bids were received and opened on August 16th, 2023 at 3:00 p.m.

| | |
|--|-------------------|
| Boone Bros. Commercial Roofing, Sioux City, IA | |
| Base bid for roof replacement | \$205,400.00 |
| Alternate for post removal | <u>\$4,900.00</u> |
| Total base bid with alternate | \$210,300.00 |
| | |
| MJ Dalsin Roofing, Sioux Falls South Dakota | |
| Base bid for roof replacement | \$197,589.00 |

| | |
|-------------------------------|-------------------|
| Alternate for post removal | <u>\$3,590.00</u> |
| Total base bid with alternate | \$201,179.00 |

Moved by Commissioner Villanueva, seconded by Commissioner Brunick, to award the bid plus alternate from MJ Dalsin Roofing of Sioux Falls, South Dakota be accepted in the amount of \$201,179.00 as detailed in Memorandum #23-163.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-224

Matt Evans, owner of Investinme LLC. Was present to answer questions and request commission support of the proposed agreement.

Moved by Commissioner Johnson, seconded by Commissioner Miner, to discuss the proposal and take action on the proposed sales tax rebate request as described in the Agreement and Resolution #23-47.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-225

Moved by Commissioner Brunick, seconded by Commissioner Schramm, to approve Change Orders No. 2 and No. 3 for the Mead Property Development project as detailed in Memorandum #23-166.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-226

Moved by Commissioner Villanueva, seconded by Commissioner Benson, to approve Change Order No. 1 for the Chan Gurney Airport project in the amount of \$1,471.53 as detailed in Memorandum #23-167.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-227

Moved by Commissioner Johnson, seconded by Commissioner Miner, to discuss the offer and take action on the proposed Real Estate Purchase Agreement. If approved, it is also recommended that the City Manager be authorized to execute all documents associated with the ROFR and / or Purchase Agreement as described therein.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-228

Moved by Commissioner Villanueva, seconded by Commissioner Miner, to pass Resolution #23-51 naming Lisa Yardley as Interim Finance Officer and setting the salary as stated.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-229

Moved by Commissioner Miner, seconded by Commissioner Johnson, to discuss the current quantity of Package Off-Sale Liquor licenses and, if so desired, adopt Resolution #23-52 authorizing an additional new license in 2024.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-230

Moved by Commissioner Brunick, seconded by Commissioner Schramm, to approve Memorandum #23-171 authorizing the City Manager to sign the referenced FAA Project Closeout Report for FAA Grant AIP #3-46-0062-033-2021.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Action 23-231

Moved by Commissioner Villanueva, seconded by Commissioner Miner, to adjourn at 8:31 p.m.

Roll Call: All members present voting “Aye;” voting “Nay:” None.
Motion adopted.

Stephanie Moser
Mayor

ATTEST:

Al Viereck
Finance Officer

Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P | ID | LINE |
|-----------------------|-------------------------|-----------|--------------------------|----------------|-------|------------|--------|-----|-----|-------|
| BENS BREWING CO. | MUSIC AT THE MERIDIAN | 37.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | | 8/10/2023 | 080977 | P | 449 | 00003 |
| BRAXTON ADAMS | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 4/30/2023 | 080991 | P | 449 | 00001 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 4/30/2023 | 080991 | P | 449 | 00002 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| BRIE LUKEN | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 5/7/2023 | 080952 | P | 449 | 00035 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 5/7/2023 | 080952 | P | 449 | 00036 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| BRIGHTLY SOFTWARE INC | SMART GOV ANNUAL SUB | 10,672.20 | SUBSCRIPTIONS & PUBLICAT | 101.106.235 | | 220099 | 023241 | P | 449 | 00085 |
| CARR/TODD | FAMILY NIGHT SPEC EVENT | 300.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | | 7/19/2023 | 080971 | P | 449 | 00006 |
| CENTURYLINK | PHONE | 10.16 | TELEPHONE | 101.102.271 | | 08.28.23 | 002262 | P | 449 | 00088 |
| | PHONE | 18.22 | TELEPHONE | 101.104.271 | | 08.28.23 | 002262 | P | 449 | 00089 |
| | PHONE | 8.30 | TELEPHONE | 101.122.271 | | 08.28.23 | 002262 | P | 449 | 00090 |
| | PHONE | 44.36 | TELEPHONE | 101.111.271 | | 08.28.23 | 002262 | P | 449 | 00091 |
| | PHONE | 23.41 | TELEPHONE | 101.114.271 | | 08.28.23 | 002262 | P | 449 | 00092 |
| | PHONE | 0.59 | TELEPHONE | 101.115.271 | | 08.28.23 | 002262 | P | 449 | 00093 |
| | PHONE | 2.52 | TELEPHONE | 101.123.271 | | 08.28.23 | 002262 | P | 449 | 00094 |
| | PHONE | 3.85 | TELEPHONE | 101.127.271 | | 08.28.23 | 002262 | P | 449 | 00095 |
| | PHONE | 9.78 | TELEPHONE | 201.201.271 | | 08.28.23 | 002262 | P | 449 | 00096 |
| | PHONE | 10.52 | TELEPHONE | 601.601.271 | | 08.28.23 | 002262 | P | 449 | 00097 |
| | PHONE | 5.33 | TELEPHONE | 611.611.271 | | 08.28.23 | 002262 | P | 449 | 00098 |
| | PHONE | 3.56 | TELEPHONE | 637.637.271 | | 08.28.23 | 002262 | P | 449 | 00099 |
| | PHONE | 7.56 | TELEPHONE | 801.801.271 | | 08.28.23 | 002262 | P | 449 | 00100 |
| | | 148.16 | *VENDOR TOTAL | | | | | | | |
| CHS | BULK DEF | 220.00 | GARAGE GASOLINE & LUBRIC | 801.801.238 | | 82185 | 023948 | P | 449 | 00086 |
| | GREASE | 434.40 | GARAGE GASOLINE & LUBRIC | 801.801.238 | | 82411 | 080034 | P | 449 | 00087 |
| | | 654.40 | *VENDOR TOTAL | | | | | | | |
| CITY OF VERMILLION | JOINT POWERS TRANSFER | 83,655.30 | COST OF SERVICE PROVIDED | 637.637.206 | | 09/01/2023 | 003067 | P | 449 | 00149 |
| COUNTRYSIDE MFG INC | SIGN - CITY SEAL | 350.00 | PROFESSIONAL SERVICES | 101.101.202 | | 4772 | 023243 | P | 449 | 00007 |
| COURTNEY PINKELMAN | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 05/15/2023 | 080994 | P | 449 | 00045 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 05/15/2023 | 080994 | P | 449 | 00046 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |

Schedule of Bills

| VENDOR NAME DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P | ID | LINE |
|---|------------|--------------------------|----------------|-------|------------|--------|-----|-----|-------|
| CREDIT COLLECTIONS BUREA GARNISHMENT | 25.00 | MISC. EMP. DED. | 711.2079 | | 08/16/2023 | 023072 | P | 449 | 00008 |
| DANKO EMERGENCY EQUIPMEN NOZZLES | 70.00 | REP. & MAINT. - VEHICLES | 101.114.222 | | 131160 | 235577 | P | 449 | 00101 |
| DEPT OF HEALTH WATER SAMPLES | 623.00 | PROFESSIONAL SERVICES | 601.601.202 | | 10611383 | 230180 | P | 449 | 00009 |
| WATER SAMPLES | 75.00 | PROFESSIONAL SERVICES | 203.203.202 | | 10611383 | 230180 | P | 449 | 00010 |
| WATER SAMPLES | 150.00 | PROFESSIONAL SERVICES | 202.202.202 | | 10611383 | 230180 | P | 449 | 00011 |
| | 848.00 | *VENDOR TOTAL | | | | | | | |
| DOUBLE H PAVING INC AIRPORT CONSTRUCTION | 637,990.10 | DESIGN/CONST NORTH TAXI | 502.511.390 | | C-7-23 | 233017 | P | 449 | 00102 |
| ELLA BRUMMER LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 5/15/2022 | 080993 | P | 449 | 00004 |
| LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 5/15/2022 | 080993 | P | 449 | 00005 |
| | 106.50 | *VENDOR TOTAL | | | | | | | |
| EMILY TRAMP LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 5/7/2023 | 080957 | P | 449 | 00063 |
| LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 5/7/2023 | 080957 | P | 449 | 00064 |
| | 106.50 | *VENDOR TOTAL | | | | | | | |
| GERSTNER OIL CO FUEL | 25,453.44 | GARAGE GASOLINE & LUBRIC | 801.801.238 | | 193650 | 023945 | P | 449 | 00103 |
| GOLDSTAR PRODUCTS FREIGHT CHARGE | 79.92 | REP. & MAINT. - VEHICLES | 101.114.222 | | 78559-IN | 235578 | P | 449 | 00104 |
| GOVT. FINANCE OFFICER AS MEMBERSHIP DUES | 190.00 | MEMBERSHIP DUES | 101.104.261 | | 235001 | 023382 | P | 449 | 00018 |
| HAWKINS INC POOL CHEMICALS | 3,540.61 | CHEMICALS & GASES | 202.202.240 | | 6557276 | 080998 | P | 449 | 00021 |
| HDR ENGINEERING INC WASTEWATER PLANT IMPROVE | 23,494.93 | 2019 WW IMPROVEMENTS PHA | 611.611.332 | | 1200506136 | 021019 | P | 449 | 00107 |
| WASTEWATER PLANT IMPROVE | 13,952.76 | 2019 WW IMPROVEMENTS PHA | 611.611.332 | | 1200522270 | 021019 | P | 449 | 00108 |
| WASTEWATER PLANT IMPROVE | 10,156.25 | 2019 WW IMPROVEMENTS PHA | 611.611.332 | | 1200530213 | 021019 | P | 449 | 00109 |
| WASTEWATER PLANT IMPROVE | 35,345.04 | 2019 WW IMPROVEMENTS PHA | 611.611.332 | | 1200538394 | 021019 | P | 449 | 00110 |
| WATER PLANT CONSTRUCTION | 3,088.50 | WATER TREATMENT FACILITY | 602.602.326 | | 1200545330 | 016185 | P | 449 | 00112 |
| WASTEWATER PLANT IMPROVE | 27,564.45 | 2019 WW IMPROVEMENTS PHA | 611.611.332 | | 1200545359 | 021019 | P | 449 | 00111 |
| | 113,601.93 | *VENDOR TOTAL | | | | | | | |
| HEIMAN FIRE EQUIPMENT IN FIRE TOOL | 174.28 | SMALL TOOLS & HARDWARE | 101.114.247 | | 0923834-IN | 235582 | P | 449 | 00106 |
| FIRE TOOL | 171.05 | SMALL TOOLS & HARDWARE | 101.114.247 | | 923945-IN | 235581 | P | 449 | 00105 |
| | 345.33 | *VENDOR TOTAL | | | | | | | |

Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P | ID | LINE |
|--------------------------|-------------------------|------------|--------------------------|----------------|-------|-----------|--------|-----|-----|-------|
| HOUSTON EQUIPMENT | ICS SAW | 1,437.50 | EQUIPMENT | 602.602.350 | | 2324328 | 230178 | P | 449 | 00113 |
| ISABELLE WINTZ | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 4/30/2023 | 080959 | P | 449 | 00072 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 4/30/2023 | 080959 | P | 449 | 00073 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| J & H CARE & CLEANING CO | JANITORIAL SERVICES | 1,200.00 | CONTRACTED SERVICES | 101.142.204 | | 1015606 | 023956 | P | 449 | 00026 |
| | JANITORIAL SERVICE | 3,000.00 | CONTRACTED SERVICES | 203.203.204 | | 8/18/2023 | 080976 | P | 449 | 00024 |
| | | 4,200.00 | *VENDOR TOTAL | | | | | | | |
| JACKSON SLOWEY | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 4/10/2022 | 080950 | P | 449 | 00057 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 4/10/2022 | 080950 | P | 449 | 00058 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| JEO CONSULTING GROUP INC | MERIDIAN BRIDGE COLUMNS | 5,795.00 | PROFESSIONAL SERVICES | 207.221.202 | | 143594 | 233010 | P | 449 | 00116 |
| JJ BENJI'S | PROGRAM SHIRTS | 280.00 | RECREATION SUPPLIES | 203.203.242 | | 21818 | 080975 | P | 449 | 00025 |
| JONES CONSTRUCTION/JOHN | WASTEWATER CONSTRUCTION | 269,378.94 | 2019 WW IMPROVEMENTS PHA | 611.611.332 | | C-10-22 | 022804 | P | 449 | 00114 |
| | WASTEWATER CONSTRUCTION | 467,815.18 | 2019 WW IMPROVEMENTS PHA | 611.611.332 | | C-10-22 | 022804 | P | 449 | 00115 |
| | | 737,194.12 | *VENDOR TOTAL | | | | | | | |
| KAYLEE GOEDEN | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 4/30/2023 | 080996 | P | 449 | 00019 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 4/30/2023 | 080996 | P | 449 | 00020 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| KEVIN KUHL | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 5/15/2022 | 080990 | P | 449 | 00032 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 5/15/2022 | 080990 | P | 449 | 00033 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| KLEINS TREE SERVICE | LAWN NUISANCE | 1,000.00 | ABATEMENT | 101.106.204 | | 2029,2027 | 023246 | P | 449 | 00121 |
| KLJ ENGINEERING LLC | SURVEY SERVICES | 1,547.41 | DESIGN/CONST NORTH TAXIW | 502.511.390 | | 10194191 | 024035 | P | 449 | 00119 |
| | SURVEY SERVICES | 29,395.76 | DESIGN/CONST NORTH TAXIW | 502.511.390 | | 10194193 | 024036 | P | 449 | 00120 |
| | | 30,943.17 | *VENDOR TOTAL | | | | | | | |
| KNIFE RIVER - SOUTH DAKO | ROAD MATERIALS | 2,060.40 | OPEN ASPHALT | 506.572.376 | | 409034 | 023988 | P | 449 | 00118 |

Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P | ID | LINE |
|--------------------------|--------------------------|------------|---------------------------|----------------|-------|------------|--------|-----|-----|-------|
| KNIFE RIVER - SOUTH DAKO | ROAD MATERIALS | 8,378.12 | OPEN ASPHALT | 506.572.376 | | 410008 | 023986 | P | 449 | 00117 |
| | | 10,438.52 | *VENDOR TOTAL | | | | | | | |
| KOBE KOLETZKY | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 4/16/2023 | 080992 | P | 449 | 00030 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 4/16/2023 | 080992 | P | 449 | 00031 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| KONRAD/NATALIE | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 5-7-23 | 080954 | P | 449 | 00147 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 5-7-23 | 080954 | P | 449 | 00148 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| KRAMER/CLAIRE | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 04-30-23 | 080953 | P | 449 | 00145 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 04-30-23 | 080953 | P | 449 | 00146 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| LEWIS & CLARK BHS | EVALUATION | 504.00 | PROFESSIONAL SERVICES | 101.111.202 | | 03/31/2023 | 231522 | P | 449 | 00034 |
| MACY DROTZMANN | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 5/1/2022 | 080960 | P | 449 | 00014 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 5/1/2022 | 080960 | P | 449 | 00015 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| MASONRY COMPONENTS INC | 3RD ST MAPLE-GREEN CONST | 81,449.44 | 3RD ST, GREEN-MAPLE/GREEN | 506.572.377 | | C-11-23 | 233020 | P | 449 | 00123 |
| | 3RD ST MAPLE-GREEN CONST | 133,556.36 | 3RD ST SPRUCE TO GREEN, 3 | 602.602.369 | | C-11-23 | 233020 | P | 449 | 00124 |
| | 3RD ST MAPLE-GREEN CONST | 19,042.49 | 3RD ST SPRUCE-GREEN, 3RD- | 611.611.369 | | C-11-23 | 233020 | P | 449 | 00125 |
| | | 234,048.29 | *VENDOR TOTAL | | | | | | | |
| MAX DIEDRICHSEN | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 4/10/2022 | 080949 | P | 449 | 00012 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 4/10/2022 | 080949 | P | 449 | 00013 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| MELANIA ENFIELD | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 5/7/2023 | 080997 | P | 449 | 00016 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 5/7/2023 | 080997 | P | 449 | 00017 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| MERKEL ELECTRIC | GFCI REPLACEMENT | 449.96 | REP. & MAINT. - BUILDING | 201.201.223 | | 10547 | 080972 | P | 449 | 00039 |
| | MEMORIAL PARK | 2,144.65 | REP. & MAINT. - BUILDING | 201.201.223 | | 10548 | 080973 | P | 449 | 00037 |
| | WESTSIDE PARK | 1,280.74 | REP. & MAINT. - BUILDING | 201.201.223 | | 10549 | 080974 | P | 449 | 00038 |
| | | 3,875.35 | *VENDOR TOTAL | | | | | | | |

Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P | ID | LINE |
|--------------------------|-------------------------|-----------|--------------------------|----------------|-------|---------------|--------|-----|-----|-------|
| MICAH MASKA | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 4/30/2023 | 080995 | P | 449 | 00041 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 4/30/2023 | 080995 | P | 449 | 00042 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| MIDAMERICAN ENERGY | WATER/WW FUEL | 1,496.25 | FUEL-HEATING | 611.611.273 | | 08/22/2023 | 002904 | P | 449 | 00040 |
| MILLENIUM RECYCLING | RECYCLING | 3,036.25 | CONTRACTED SERVICE-MILLE | 631.631.204 | | 480610 | 023984 | P | 449 | 00122 |
| OLIVIA WINTZ | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 4/30/2023 | 080958 | P | 449 | 00074 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 4/30/2023 | 080958 | P | 449 | 00075 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| ONE OFFICE SOLUTION | OFFICE EQUIPMENT | 660.35 | EQUIPMENT | 101.106.350 | | 526204,526344 | 023244 | P | 449 | 00126 |
| | OFFICE SUPPLIES | 85.32 | OFFICE SUPPLIES | 101.102.232 | | 527049 | 024004 | P | 449 | 00127 |
| | | 745.67 | *VENDOR TOTAL | | | | | | | |
| PHEASANTLAND INDUSTRIES | MERIDIAN DISTRICT SIGNS | 5,771.98 | PROFESSIONAL SERVICES | 211.231.202 | | 88182 | 023242 | P | 449 | 00044 |
| POET PURE | CHEMICALS | 1,213.56 | CHEMICALS & GASES | 601.601.240 | | C2357119 | 230181 | P | 449 | 00043 |
| POWER SOURCE ELECTRIC | ELECTRICAL WORK | 1,366.00 | REP. & MAINT. - BUILDING | 101.114.223 | | S-68218 | 235576 | P | 449 | 00128 |
| RACOM CORPORATION | BEON ACCESS | 35.80 | PROFESSIONAL SERVICES | 101.111.202 | | RE-230392 | 210004 | P | 449 | 00129 |
| RIVERSIDE TECHNOLOGIES I | MINI DESKTOPS | 2,487.00 | EQUIPMENT | 208.208.350 | | 396184IN | 230011 | P | 449 | 00048 |
| | MINI DESKTOPS | 18,238.00 | EQUIPMENT | 101.105.350 | | 396184IN | 230011 | P | 449 | 00049 |
| | | 20,725.00 | *VENDOR TOTAL | | | | | | | |
| SHERWIN WILLIAMS CO | PRIMER VALVE | 175.00 | ROAD MATERIALS | 101.123.239 | | 5578-7 | 023893 | P | 449 | 00139 |
| | PISTON VALVE | 148.99 | ROAD MATERIALS | 101.123.239 | | 6223-8 | 023890 | P | 449 | 00138 |
| | | 323.99 | *VENDOR TOTAL | | | | | | | |
| SHI INTERNATIONAL CORP | MICROSOFT OFFICE | 4,732.80 | EQUIPMENT | 101.105.350 | | B17255991 | 230014 | P | 449 | 00054 |
| SHUR-CO | GARAGE PARTS | 658.00 | GARAGE PARTS | 801.801.249 | | 1189429 | 024037 | P | 449 | 00136 |
| | GARAGE PARTS | 325.00 | EQUIPMENT | 101.114.350 | | 1189429 | 024037 | P | 449 | 00137 |
| | | 983.00 | *VENDOR TOTAL | | | | | | | |

Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P | ID | LINE |
|--------------------------|-------------------------|------------|-----------------------|----------------|-------|-----------|--------|-----|-----|-------|
| SLOWEY CONSTRUCTION INC | | | | | | | | | | |
| | MEAD PROPERTY CONSTRUCT | 199,332.46 | PROFESSIONAL SERVICES | 516.588.202 | | C-19-22 | 233002 | P | 449 | 00133 |
| | MEAD PROPERTY CONSTRUCT | 405,713.12 | PROFESSIONAL SERVICES | 516.588.202 | | C-19-22 | 233002 | P | 449 | 00134 |
| | | 605,045.58 | *VENDOR TOTAL | | | | | | | |
| STOCKWELL ENGINEERS INC | | | | | | | | | | |
| | MCVAVY GARDEN | 1,740.00 | WESTSIDE PARK SUNDIAL | 503.545.321 | | 15337 | 223012 | P | 449 | 00130 |
| STOCKWELL ENGINEERS INC | | | | | | | | | | |
| | MEAD PROPERTY DEVELOP | 27,200.00 | PROFESSIONAL SERVICES | 516.588.202 | | 15328 | 223005 | P | 449 | 00131 |
| | MEAD PROPERTY DEVELOP | 13,600.00 | PROFESSIONAL SERVICES | 516.588.202 | | 15499 | 223005 | P | 449 | 00132 |
| | | 40,800.00 | *VENDOR TOTAL | | | | | | | |
| SWEENEY CONTROLS COMPANY | | | | | | | | | | |
| | LIFT STATION | 140.00 | PROFESSIONAL SERVICES | 611.611.202 | | 17913 | 231020 | P | 449 | 00135 |
| TANNER ROHDE | | | | | | | | | | |
| | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 3/26/2023 | 080955 | P | 449 | 00050 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 3/26/2023 | 080955 | P | 449 | 00051 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| TAYLOR WENZLAFF | | | | | | | | | | |
| | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 4/10/2022 | 080951 | P | 449 | 00070 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 4/10/2022 | 080951 | P | 449 | 00071 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| THIRD MILLENNIUM ASSO IN | | | | | | | | | | |
| | UTILITY BILLING | 329.88 | PROFESSIONAL SERVICES | 601.601.202 | | 30360 | 003880 | P | 449 | 00059 |
| | UTILITY BILLING | 315.22 | PROFESSIONAL SERVICES | 611.611.202 | | 30360 | 003880 | P | 449 | 00060 |
| | UTILITY BILLING | 87.96 | PROFESSIONAL SERVICES | 631.631.202 | | 30360 | 003880 | P | 449 | 00061 |
| | | 733.06 | *VENDOR TOTAL | | | | | | | |
| TITAN MACHINERY | | | | | | | | | | |
| | ROTARY MOWER ATTACHMENT | 3,950.00 | EQUIPMENT | 204.204.350 | | ES0007041 | 022566 | P | 449 | 00062 |
| TOMMY HARRELL | | | | | | | | | | |
| | LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 5/15/2022 | 080961 | P | 449 | 00022 |
| | LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 5/15/2022 | 080961 | P | 449 | 00023 |
| | | 106.50 | *VENDOR TOTAL | | | | | | | |
| TRANSOURCE | | | | | | | | | | |
| | PARTS | 32.05 | GARAGE PARTS | 801.801.249 | | 41P35911 | 023864 | P | 449 | 00140 |
| | PARTS | 1,117.34 | GARAGE PARTS | 801.801.249 | | 43P19917 | 023950 | P | 449 | 00144 |
| | | 1,149.39 | *VENDOR TOTAL | | | | | | | |
| TRI-STATE TURF | | | | | | | | | | |
| | IRRIGATION HWY81&31ST | 3,012.00 | PROFESSIONAL SERVICES | 516.588.202 | | 7546 | 233021 | P | 449 | 00142 |
| TRUCK TRAILER SALES INC | | | | | | | | | | |
| | PARTS | 2,140.94 | GARAGE PARTS | 801.801.249 | | 3408-225 | 023987 | P | 449 | 00141 |

Schedule of Bills

| VENDOR NAME DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P | ID | LINE |
|---|-----------|--------------------------|----------------|-------|------------|--------|-----|-----|-------|
| TWO RIVERS TECHNOLOGY RED OPTIC | 340.00 | EQUIPMENT | 101.111.350 | | 1003-33 | 231549 | P | 449 | 00143 |
| VANESSA ROCKNE SUMMER PROGRAM | 60.00 | RECREATION SUPPLIES | 203.203.242 | | 08/17/2023 | 080970 | P | 449 | 00047 |
| WHITE CAP CREDIT | 58.04CR | SMALL TOOLS & HARDWARE | 101.123.247 | | 09.06.23 | 023386 | P | 449 | 00150 |
| EQUIPMENT REPAIRS | 1,999.03 | REP. & MAINT. - EQUIPMEN | 101.123.221 | | 15824034 | 024034 | P | 449 | 00084 |
| | 1,940.99 | *VENDOR TOTAL | | | | | | | |
| WILLIAMS & COMPANY PC AUDIT | 5,135.40 | AUDIT | 101.101.203 | | 183191 | 005659 | P | 449 | 00065 |
| AUDIT | 3,708.90 | AUDIT | 601.601.203 | | 183191 | 005659 | P | 449 | 00066 |
| AUDIT | 3,708.90 | AUDIT | 611.611.203 | | 183191 | 005659 | P | 449 | 00067 |
| AUDIT | 855.90 | AUDIT | 631.631.203 | | 183191 | 005659 | P | 449 | 00068 |
| AUDIT | 855.90 | AUDIT | 637.637.203 | | 183191 | 005659 | P | 449 | 00069 |
| | 14,265.00 | *VENDOR TOTAL | | | | | | | |
| XEROX FINANCIAL SERVICES COPIER LEASE & COPIES | 410.99 | COPIES | 101.105.234 | | 4637019 | 021748 | P | 449 | 00076 |
| COPIER LEASE & COPIES | 224.57 | COPIES | 101.105.234 | | 4637019 | 021748 | P | 449 | 00077 |
| COPIER LEASE & COPIES | 141.94 | CONTRACTED SERVICES | 203.203.204 | | 4637019 | 021748 | P | 449 | 00078 |
| COPIER LEASE & COPIES | 114.66 | COPIES | 203.203.234 | | 4637019 | 021748 | P | 449 | 00079 |
| COPIER LEASE & COPIES | 141.94 | COPIES | 101.111.234 | | 4637019 | 021748 | P | 449 | 00080 |
| COPIER LEASE & COPIES | 22.39 | COPIES | 101.111.234 | | 4637019 | 021748 | P | 449 | 00081 |
| COPIER LEASE & COPIES | 141.94 | COPIES | 101.104.234 | | 4637019 | 021748 | P | 449 | 00082 |
| COPIER LEASE & COPIES | 90.56 | COPIES | 101.104.234 | | 4637019 | 021748 | P | 449 | 00083 |
| | 1,288.99 | *VENDOR TOTAL | | | | | | | |
| ZAYNE SCHRAMM LIFEGUARD CLASS REFUND | 100.00 | RED CROSS LESSON-SAC | 203.3484 | | 3/26/2023 | 080956 | P | 449 | 00055 |
| LIFEGUARD CLASS REFUND | 6.50 | SALES TAX PAYABLE | 203.2073 | | 3/26/2023 | 080956 | P | 449 | 00056 |
| | 106.50 | *VENDOR TOTAL | | | | | | | |

Schedule of Bills

| VENDOR NAME | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|----------------|--------------|--------------|----------------|-------|---------|-----|-------------|
| DESCRIPTION | | | | | | | |
| REPORT TOTALS: | 2,626,950.09 | | | | | | |

RECORDS PRINTED - 000145

Schedule of Bills

FUND RECAP :

| FUND | DESCRIPTION | DISBURSEMENTS |
|-----------------|-----------------------------|---------------|
| 101 | GENERAL FUND | 48,738.90 |
| 201 | PARKS AND RECREATION | 3,885.13 |
| 202 | HUETHER FAMILY AQUATICS CTR | 3,690.61 |
| 203 | SUMMIT ACTIVITY CENTER | 5,908.10 |
| 204 | MARNE CREEK | 3,950.00 |
| 207 | BRIDGE AND STREET | 5,795.00 |
| 208 | 911/DISPATCH | 2,487.00 |
| 211 | LODGING SALES TAX | 6,108.98 |
| 502 | AIRPORT CAPITAL | 668,933.27 |
| 503 | PARK CAPITAL | 1,740.00 |
| 506 | SPECIAL CAPITAL IMPROV | 91,887.96 |
| 516 | MEAD PROPERTY DEVELOPMENT | 648,857.58 |
| 601 | WATER OPERATION | 5,885.86 |
| 602 | WATER RENEWAL/REPLACEMENT | 138,082.36 |
| 611 | WASTE WATER OPERATION | 872,415.74 |
| 631 | SOLID WASTE | 3,980.11 |
| 637 | JOINT POWER | 84,514.76 |
| 711 | EMPLOYEE BENEFIT | 25.00 |
| 801 | CENTRAL GARAGE | 30,063.73 |
| TOTAL ALL FUNDS | | 2,626,950.09 |

BANK RECAP :

| BANK | NAME | DISBURSEMENTS |
|-----------------|------------------------------|---------------|
| 1DAK | FIRST DAKOTA NAT'L BANK CORP | 2,626,950.09 |
| TOTAL ALL BANKS | | 2,626,950.09 |

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE APPROVED BY

.....

.....

| CLAIM NUMBER | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | INVOICE | PO# | F/P | ID | LINE |
|--------------------------|-----------------------|-----------|--------------------------|----------------|------------|--------|-----|-----|-------|
| AFSCME COUNCIL 65 | | 06454 | | | | | | | |
| | EMPLOYEE DEDUCTION | 511.72 | MISC. EMP. DED. | 711.2079 | | | | 387 | 00086 |
| | EMPLOYEE DEDUCTIONS | 488.46 | MISC. EMP. DED. | 711.2079 | 08.04.2023 | | | 387 | 00045 |
| | | 1,000.18 | *TOTAL | | | | | | |
| AMERICAN FAMILY LIFE COR | | 00025 | | | | | | | |
| | CANCER & ICU PREMIUMS | 5,666.62 | CANCER & ICU SUPPLEMENTA | 711.2075 | 8.23.23 | 001234 | P | 387 | 00098 |
| AVERA HEALTH PLANS | | 05140 | | | | | | | |
| | HEALTH INSURANCE | 84,382.11 | HEALTH INSURANCE | 711.2068 | 08.04.2023 | 005122 | P | 387 | 00001 |
| | RETIREE PREMIUMS | 549.62 | HEALTH INSURANCE | 711.2068 | 08.04.2023 | 005122 | P | 387 | 00047 |
| | | 84,931.73 | *TOTAL | | | | | | |
| CITY UTILITIES | | 00109 | | | | | | | |
| | WATER/WW | 888.93 | WATER SERVICE | 101.114.274 | | 002642 | P | 387 | 00056 |
| | WATER/WW | 48.66 | SEWER SERVICE | 101.114.275 | | 002642 | P | 387 | 00057 |
| | WATER/WW | 211.21 | WATER SERVICE | 101.125.274 | | 002642 | P | 387 | 00051 |
| | WATER/WW | 126.33 | SEWER SERVICE | 101.125.275 | | 002642 | P | 387 | 00052 |
| | WATER/WW | 335.50 | WATER SERVICE | 101.127.274 | | 002642 | P | 387 | 00048 |
| | WATER/WW | 278.05 | WASTEWATER SERVICE | 101.127.275 | | 002642 | P | 387 | 00049 |
| | WATER/WW | 47.22 | LANDFILL | 101.127.276 | | 002642 | P | 387 | 00050 |
| | WATER/WW | 211.21 | WATER SERVICE | 101.141.274 | | 002642 | P | 387 | 00071 |
| | WATER/WW | 126.33 | SEWER SERVICE | 101.141.275 | | 002642 | P | 387 | 00072 |
| | WATER/WW | 556.37 | WATER SERVICE | 101.142.274 | | 002642 | P | 387 | 00073 |
| | WATER/WW | 65.13 | SEWER SERVICE | 101.142.275 | | 002642 | P | 387 | 00074 |
| | WATER/WW | 33,925.98 | WATER SERVICE | 201.201.274 | | 002642 | P | 387 | 00063 |
| | WATER/WW | 921.49 | SEWER SERVICE | 201.201.275 | | 002642 | P | 387 | 00064 |
| | WATER/WW | 7,143.53 | WATER SERVICE | 202.202.274 | | 002642 | P | 387 | 00065 |
| | WATER/WW | 2,700.66 | SEWER SERVICE | 202.202.275 | | 002642 | P | 387 | 00066 |
| | WATER/WW | 586.11 | WATER SERVICE | 203.203.274 | | 002642 | P | 387 | 00067 |
| | WATER/WW | 173.93 | SEWER SERVICE | 203.203.275 | | 002642 | P | 387 | 00068 |
| | WATER/WW | 8,079.96 | WATER SERVICE | 601.601.274 | | 002642 | P | 387 | 00069 |
| | WATER/WW | 921.11 | WATER SERVICE | 611.611.274 | | 002642 | P | 387 | 00070 |
| | WATER/WW | 49.06 | WATER SERVICE | 631.631.274 | | 002642 | P | 387 | 00061 |
| | WATER/WW | 17.53 | SEWER SERVICE | 631.631.275 | | 002642 | P | 387 | 00062 |
| | WATER/WW | 553.72 | WATER | 637.637.274 | | 002642 | P | 387 | 00053 |
| | WATER/WW | 483.86 | WW SERVICE | 637.637.275 | | 002642 | P | 387 | 00054 |
| | WATER/WW | 23.61 | LANDFILL | 637.637.276 | | 002642 | P | 387 | 00055 |
| | WATER/WW | 99.12 | WATER PURCHASED | 801.801.274 | | 002642 | P | 387 | 00058 |
| | WATER/WW | 82.66 | SEWER SERVICE | 801.801.275 | | 002642 | P | 387 | 00059 |
| | WATER/WW | 23.61 | LANDFILL | 801.801.276 | | 002642 | P | 387 | 00060 |
| | | 58,680.88 | *TOTAL | | | | | | |
| DEPT OF SOCIAL SERVICES | | 01681 | | | | | | | |
| | CHILD SUPPORT | 1,227.92 | MISC. EMP. DED. | 711.2079 | | | | 387 | 00081 |
| | CHILD SUPPORT | 1,227.92 | MISC. EMP. DED. | 711.2079 | 08.04.2023 | | | 387 | 00040 |
| | | 2,455.84 | *TOTAL | | | | | | |
| FIRST DAKOTA NAT'L BANK | | 07493 | | | | | | | |
| | HSA CONTRIBUTIONS | 3,572.77 | HSA EMPLOYER CONTRIBUTIO | 711.2052 | | | | 387 | 00079 |
| | HSA CONTRUBUTIONS | 2,158.89 | HSA EMPLOYEE CONTRIBUTIO | 711.2053 | | | | 387 | 00080 |
| | HSA CONTRIBUTIONS | 3,572.77 | HSA EMPLOYER CONTRIBUTIO | 711.2052 | 08.04.2023 | | | 387 | 00038 |

| CLAIM NUMBER | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | INVOICE | PO# | F/P | ID | LINE |
|--------------------------|-------------|-----------|--------------------------|----------------|------------|--------|-----|-----|-------|
| FIRST DAKOTA NAT'L BANK | 07493 | | | | | | | | |
| HSA CONTRIBUTIONS | | 2,158.89 | HSA EMPLOYEE CONTRIBUTIO | 711.2053 | 08.04.2023 | | | 387 | 00039 |
| | | 11,463.32 | *TOTAL | | | | | | |
| FIRST NATIONAL BANK FSA | 07494 | | | | | | | | |
| CAFETERIA PLAN | | 598.33 | FLEX DAYCARE | 711.2054 | | | | 387 | 00084 |
| CAFETERIA PLAN | | 281.25 | FLEX MEDICAL | 711.2055 | | | | 387 | 00085 |
| CAFETERIA PLAN | | 598.33 | FLEX DAYCARE | 711.2054 | 08.04.2023 | | | 387 | 00043 |
| CAFETERIA PLAN | | 281.25 | FLEX MEDICAL | 711.2055 | 08.04.2023 | | | 387 | 00044 |
| | | 1,759.16 | *TOTAL | | | | | | |
| ICMA RETIREMENT TRUST - | 00287 | | | | | | | | |
| ICMA CONTRIBUTIONS | | 1,657.26 | ICMA DEFERRED COMPENSATI | 711.2067 | | | | 387 | 00078 |
| ICMA CONTRIBUTIONS | | 1,657.26 | ICMA DEFERRED COMPENSATI | 711.2067 | 08.04.2023 | | | 387 | 00037 |
| | | 3,314.52 | *TOTAL | | | | | | |
| LUMEN | 07496 | | | | | | | | |
| INTERNET SERVICE | | 347.33 | INTERNET ACCESS | 101.105.270 | 648556655 | 023065 | P | 387 | 00023 |
| MIDAMERICAN ENERGY | 00303 | | | | | | | | |
| FUEL | | 65.34 | FUEL-HEATING | 101.114.273 | 08.10.2023 | | | 387 | 00027 |
| FUEL | | 19.60 | FUEL-GENERATOR | 101.115.273 | 08.10.2023 | | | 387 | 00026 |
| FUEL | | 821.00 | ROAD MATERIALS | 101.123.239 | 08.10.2023 | | | 387 | 00032 |
| FUEL | | 57.50 | FUEL-HEATING | 101.125.273 | 08.10.2023 | | | 387 | 00028 |
| FUEL | | 41.97 | FUEL-HEATING | 101.127.273 | 08.10.2023 | | | 387 | 00024 |
| FUEL | | 127.78 | FUEL-HEATING | 101.141.273 | 08.10.2023 | | | 387 | 00031 |
| FUEL | | 97.00 | FUEL-HEATING | 201.201.273 | 08.10.2023 | | | 387 | 00030 |
| FUEL | | 4,962.22 | FUEL-HEATING | 202.202.273 | 08.10.2023 | | | 387 | 00029 |
| FUEL | | 330.69 | FUEL-HEATING | 601.601.273 | 08.10.2023 | | | 387 | 00034 |
| FUEL | | 64.00 | HEATING FUEL - GAS | 637.637.273 | 08.10.2023 | | | 387 | 00033 |
| FUEL | | 62.31 | FUEL-HEATING | 801.801.273 | 08.10.2023 | | | 387 | 00025 |
| | | 6,649.41 | *TOTAL | | | | | | |
| MINNESOTA LIFE INSURANCE | 06544 | | | | | | | | |
| LIFE INSURANCE | | 652.19 | LIFE INSURANCE | 711.2069 | 8.28.23 | 005179 | P | 387 | 00100 |
| MONEY MOVERS INC | 07676 | | | | | | | | |
| SAC MAINT. FEE | | 11.00 | PROFESSIONAL SERVICES | 203.203.202 | 160015 | 023072 | P | 387 | 00075 |
| MORROW/JOSEPH C. | 03823 | | | | | | | | |
| DESIGN WORK | | 1,320.00 | PROFESSIONAL SERVICES | 101.125.202 | 160 | 203537 | P | 387 | 00002 |
| DESIGN WORK | | 3,270.00 | PROFESSIONAL SERVICES | 101.125.202 | 161 & 162 | 203537 | P | 387 | 00102 |
| | | 4,590.00 | *TOTAL | | | | | | |
| NEBRASKA DOR - WH INCOME | 07502 | | | | | | | | |
| NE INCOME TAX | | 1,415.15 | NEBRASKA INCOME TAX | 711.2057 | 8.23.23 | 005222 | P | 387 | 00101 |
| NORTHWESTERN ENERGY | 00455 | | | | | | | | |
| ELECTRICITY | | 567.34 | ELECTRICITY | 101.114.272 | 08.10.2023 | | | 387 | 00014 |
| ELECTRICITY | | 73.36 | ELECTRICITY | 101.115.272 | 08.10.2023 | | | 387 | 00013 |
| ELECTRICITY | | 980.09 | ELECTRICITY | 101.123.272 | 08.10.2023 | | | 387 | 00018 |
| ELECTRICITY | | 2,179.74 | ELECTRICITY | 101.125.272 | 08.10.2023 | | | 387 | 00012 |
| ELECTRICITY | | 26,039.24 | ELECTRICITY-STREET LIGHT | 101.126.272 | 08.10.2023 | | | 387 | 00007 |
| ELECTRICITY | | 1,061.23 | ELECTRICITY | 101.127.272 | 08.10.2023 | | | 387 | 00009 |
| ELECTRICITY | | 2,052.96 | ELECTRICITY | 101.141.272 | 08.10.2023 | | | 387 | 00017 |
| ELECTRICITY | | 1,573.41 | ELECTRICITY | 101.142.272 | 08.10.2023 | | | 387 | 00022 |

| CLAIM NUMBER | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | INVOICE | PO# | F/P | ID | LINE |
|--------------|--------------------------|------------|--------------------------|----------------|------------|--------|-----|-----|-------|
| | NORTHWESTERN ENERGY | 00455 | | | | | | | |
| | ELECTRICITY | 4,639.63 | ELECTRICITY | 201.201.272 | 08.10.2023 | | | 387 | 00008 |
| | ELECTRICITY | 8,801.40 | ELECTRICITY | 202.202.272 | 08.10.2023 | | | 387 | 00016 |
| | ELECTRICITY | 36,430.00 | ELECTRICITY | 601.601.272 | 08.10.2023 | | | 387 | 00020 |
| | ELECTRICITY | 9,379.35 | ELECTRICITY | 611.611.272 | 08.10.2023 | | | 387 | 00021 |
| | ELECTRICITY | 37.77 | ELECTRICITY | 621.621.272 | 08.10.2023 | | | 387 | 00010 |
| | ELECTRICITY | 210.25 | ELECTRICITY | 637.637.272 | 08.10.2023 | | | 387 | 00015 |
| | ELECTRICITY | 422.56 | ELECTRICITY | 637.637.272 | 08.10.2023 | | | 387 | 00019 |
| | ELECTRICITY | 799.01 | ELECTRICITY | 801.801.272 | 08.10.2023 | | | 387 | 00011 |
| | | 95,247.34 | *TOTAL | | | | | | |
| | PAYMENT SERVICES NETWORK | 07677 | | | | | | | |
| | MERCHANT FEES | 29.20 | PROFESSIONAL SERVICES | 601.601.202 | 280612 | 023066 | P | 387 | 00003 |
| | MERCHANT FEES | 27.91 | PROFESSIONAL SERVICES | 611.611.202 | 280612 | 023066 | P | 387 | 00004 |
| | MERCHANT FEES | 7.79 | PROFESSIONAL SERVICES | 631.631.202 | 280612 | 023066 | P | 387 | 00005 |
| | MERCHANT FEES | 4.95 | PROFESSIONAL SERVICES & | 637.637.202 | 280805 | 023066 | P | 387 | 00006 |
| | | 69.85 | *TOTAL | | | | | | |
| | PRINCIPAL LIFE INSURANCE | 07491 | | | | | | | |
| | DENTAL INSURANCE | 6,946.04 | DENTAL INSURANCE | 711.2059 | | 003190 | P | 387 | 00096 |
| | RETIREMENT, SD | 00519 | | | | | | | |
| | RETIREMENT CONTRIBUTIONS | 90,982.69 | SD RETIREMENT SYSTEM | 711.2066 | 8.23.23 | 002809 | P | 387 | 00099 |
| | SDSRP | 04992 | | | | | | | |
| | RETIREMENT CONTRIBUTIONS | 4,387.00 | ROTH 457 SDRS-SRP | 711.2056 | | | | 387 | 00083 |
| | RETIREMENT CONTRIBUTIONS | 4,687.88 | SDRS SUPPLEMENTAL RETIRE | 711.2058 | | | | 387 | 00082 |
| | RETIREMENT CONTRIBUTIONS | 4,287.00 | ROTH 457 SDRS-SRP | 711.2056 | 08.04.2023 | | | 387 | 00042 |
| | RETIREMENT CONTRIBUTIONS | 4,687.88 | SDRS SUPPLEMENTAL RETIRE | 711.2058 | 08.04.2023 | | | 387 | 00041 |
| | | 18,049.76 | *TOTAL | | | | | | |
| | STANDARD INSURANCE COMPA | 05508 | | | | | | | |
| | VISION INSURANCE | 661.60 | VISION INSURANCE | 711.2078 | 08.28.23 | 005313 | P | 387 | 00097 |
| | U.S. POST OFFICE-UTIL | 00642 | | | | | | | |
| | UTILITY BILLING POSTAGE | 1,182.17 | PROFESSIONAL SERVICES | 601.601.202 | 35712 | 001855 | P | 387 | 00088 |
| | UTILITY BILLING POSTAGE | 1,129.62 | PROFESSIONAL SERVICES | 611.611.202 | 35712 | 001855 | P | 387 | 00089 |
| | UTILITY BILLING POSTAGE | 315.24 | PROFESSIONAL SERVICES | 631.631.202 | 35712 | 001855 | P | 387 | 00090 |
| | | 2,627.03 | *TOTAL | | | | | | |
| | UKG WORKFORCE READY | 07490 | | | | | | | |
| | PAYROLL/HR/ TLM SOFTWARE | 2,509.38 | PROFESSIONAL SERVICES | 101.107.202 | 12118639 | 203533 | P | 387 | 00091 |
| | PAYROLL/HR/ TLM SOFTWARE | 309.80 | PROFESSIONAL SERVICES | 601.601.202 | 12118639 | 203533 | P | 387 | 00092 |
| | PAYROLL/HR/ TLM SOFTWARE | 92.94 | PROFESSIONAL SERVICES | 611.611.202 | 12118639 | 203533 | P | 387 | 00093 |
| | PAYROLL/HR/ TLM SOFTWARE | 92.94 | PROFESSIONAL SERVICES | 631.631.202 | 12118639 | 203533 | P | 387 | 00094 |
| | PAYROLL/HR/ TLM SOFTWARE | 92.94 | PROFESSIONAL SERVICES & | 637.637.202 | 12118639 | 203533 | P | 387 | 00095 |
| | | 3,098.00 | *TOTAL | | | | | | |
| | UNITED STATES TREASURY | 07526 | | | | | | | |
| | FEDERAL WITHHOLDING | 35,524.64 | WITHHOLDING | 711.2064 | | | | 387 | 00076 |
| | FEDERAL WITHHOLDING | 65,427.14 | OASI | 711.2065 | | | | 387 | 00077 |
| | FEDERAL WITHHOLDING | 35,272.62 | WITHHOLDING | 711.2064 | 08.04.2023 | | | 387 | 00035 |
| | FEDERAL WITHHOLDING | 66,240.60 | OASI | 711.2065 | 08.04.2023 | | | 387 | 00036 |
| | | 202,465.00 | *TOTAL | | | | | | |
| | UNITED WAY | 00918 | | | | | | | |
| | EMPLOYEE CONTRIBUTION | 86.00 | UNITED FUND | 711.2070 | | | | 387 | 00087 |

ACH Payment Register

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| CLAIM NUMBER | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | INVOICE | PO# | F/P ID LINE |
|--------------|------------------------|------------|----------------|----------------|------------|-----|-------------|
| | UNITED WAY | 00918 | | | | | |
| | EMPLOYEE CONTRIBUTIONS | 86.00 | UNITED FUND | 711.2070 | 08.04.2023 | | 387 00046 |
| | | 172.00 | *TOTAL | | | | |
| | | 603,256.64 | **CLAIMS TOTAL | | | | |

ACH Payment Register
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| CLAIM NUMBER | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | INVOICE | PO# | F/P ID LINE |
|----------------|-------------|------------|--------------|----------------|---------|-----|-------------|
| REPORT TOTALS: | | 603,256.64 | | | | | |

RECORDS PRINTED - 000102

FUND RECAP:

| FUND | DESCRIPTION | DISBURSEMENTS |
|-----------------|-----------------------------|---------------|
| 101 | GENERAL FUND | 46,002.21 |
| 201 | PARKS AND RECREATION | 39,584.10 |
| 202 | HUETHER FAMILY AQUATICS CTR | 23,607.81 |
| 203 | SUMMIT ACTIVITY CENTER | 771.04 |
| 601 | WATER OPERATION | 46,361.82 |
| 611 | WASTE WATER OPERATION | 11,550.93 |
| 621 | CEMETERY OPERATION | 37.77 |
| 631 | SOLID WASTE | 482.56 |
| 637 | JOINT POWER | 1,855.89 |
| 711 | EMPLOYEE BENEFIT | 431,935.80 |
| 801 | CENTRAL GARAGE | 1,066.71 |
| TOTAL ALL FUNDS | | 603,256.64 |

BANK RECAP:

| BANK | NAME | DISBURSEMENTS |
|-----------------|------------------------------|---------------|
| 1DAK | FIRST DAKOTA NAT'L BANK CORP | 603,256.64 |
| TOTAL ALL BANKS | | 603,256.64 |

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE APPROVED BY

Manual Check Register

| CLAIM NUMBER | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | INVOICE | PO# | F/P | ID | LINE |
|--------------------------|-------------------------|-----------|--------------------------|----------------|--------------|--------|-----|-----|-------|
| ADAMS/BRIAN | | 07530 | | | | | | | |
| | MUSIC AT THE MERIDIAN | 1,200.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | 0810202303 | 023800 | P | 393 | 00006 |
| | MUSIC AT THE MERIDIAN | 1,200.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | 0817202303 | 023802 | P | 393 | 00009 |
| | | 2,400.00 | *TOTAL | | | | | | |
| CALVARY BAPTIST CHURCH | | 07646 | | | | | | | |
| | SPECIAL EVENTS | 200.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | 08.07.2023 | 080945 | P | 393 | 00012 |
| DOOLEY/MICHAEL | | 07766 | | | | | | | |
| | MUSIC AT THE MERIDIAN | 150.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | 0810202301 | 023799 | P | 393 | 00005 |
| GUSSO/GREG | | 07653 | | | | | | | |
| | TRAVEL PER DIEM | 11.00 | TRAVEL EXPENSE | 611.611.263 | 8.1.23 | 202369 | P | 393 | 00003 |
| HEGG/JONATHON | | 07765 | | | | | | | |
| | MUSIC AT THE MERIDIAN | 2,750.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | 0817202302 | 023801 | P | 393 | 00008 |
| HENSLER/JAY | | 07534 | | | | | | | |
| | MUSIC AT THE MERIDIAN | 150.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | 0817202301 | 023788 | P | 393 | 00007 |
| MONSON/JOSHUA | | 07238 | | | | | | | |
| | TRAVEL PER DIEM | 11.00 | TRAVEL EXPENSE | 611.611.263 | 8.1.23 | 202370 | P | 393 | 00004 |
| MOTOR VEHICLE DEPT, SD | | 00424 | | | | | | | |
| | TITLE & LICENSE | 26.70 | EQUIPMENT | 101.114.350 | 2023 FORD | 235549 | P | 393 | 00002 |
| NADA ENTERPRISES LLC | | 06608 | | | | | | | |
| | MUSIC AT MERIDIAN | 2,500.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | 8102023-02 | 023821 | P | 393 | 00011 |
| NRPA | | 00433 | | | | | | | |
| | CONFERENCE REGISTRATION | 905.00 | CONFERENCE & MEETINGS | 201.201.265 | 08.07.2023 | 023820 | P | 393 | 00013 |
| | CONFERENCE REGISTRATION | 905.00 | CONFERENCE & MEETINGS | 201.201.265 | 08.07.2023 | 023820 | P | 393 | 00015 |
| | CONFERENCE REGISTRATION | 905.00 | CONFERENCE & MEETINGS | 203.203.265 | 08.07.2023 | 023820 | P | 393 | 00014 |
| | | 2,715.00 | *TOTAL | | | | | | |
| SHARON BISCARDI | | .19611 | | | | | | | |
| | REFUND DEPOSIT | 17.86 | UTILITY CUSTOMER DEPOSIT | 601.2090 | | 023381 | P | 393 | 00018 |
| TUFF-GO LLC | | 05699 | | | | | | | |
| | LIBRARY BENCH | 1,505.00 | RECREATION SUPPLIES | 701.701.242 | 569 | 023955 | P | 393 | 00016 |
| YANKTON COUNTY TREASURER | | 02089 | | | | | | | |
| | TITLE | 10.00 | PROFESSIONAL SERVICES | 631.631.202 | 2023 TRAILER | 701839 | P | 393 | 00019 |
| YANKTON DEVELOPMENT ENTE | | 07484 | | | | | | | |
| | @FY@ TID REIMBURSEMENT | 34,874.35 | PAYMENT YANKTON DEVELOPM | 513.588.204 | | 023153 | P | 393 | 00010 |
| YANKTON THRIVE | | 00939 | | | | | | | |
| | 2ND Q 23 SALES TAX REIM | 7,012.22 | PROFESSIONAL SERVICES | 506.572.202 | 8.17.23 | 024070 | P | 393 | 00017 |
| YANKTON TRANSIT INC | | 03888 | | | | | | | |
| | SPECIAL APPROPRIATION | 22,500.00 | YANKTON TRANSIT | 101.131.568 | 8.1.23 | 023175 | P | 393 | 00001 |
| | | 76,833.13 | **CLAIMS TOTAL | | | | | | |

Manual Check Register

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| CLAIM NUMBER | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | INVOICE | PO# | F/P ID LINE |
|----------------|-------------|-----------|--------------|----------------|---------|-----|-------------|
| REPORT TOTALS: | | 76,833.13 | | | | | |

RECORDS PRINTED - 000019

FUND RECAP:

| FUND | DESCRIPTION | DISBURSEMENTS |
|-----------------|--------------------------|---------------|
| 101 | GENERAL FUND | 22,526.70 |
| 201 | PARKS AND RECREATION | 1,810.00 |
| 203 | SUMMIT ACTIVITY CENTER | 905.00 |
| 211 | LODGING SALES TAX | 8,150.00 |
| 506 | SPECIAL CAPITAL IMPROV | 7,012.22 |
| 513 | TID #8 WESTBROOK PHASE 2 | 34,874.35 |
| 601 | WATER OPERATION | 17.86 |
| 611 | WASTE WATER OPERATION | 22.00 |
| 631 | SOLID WASTE | 10.00 |
| 701 | LIBRARY TRUST | 1,505.00 |
| TOTAL ALL FUNDS | | 76,833.13 |

BANK RECAP:

| BANK | NAME | DISBURSEMENTS |
|-----------------|------------------------------|---------------|
| 1DAK | FIRST DAKOTA NAT'L BANK CORP | 76,833.13 |
| TOTAL ALL BANKS | | 76,833.13 |

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE APPROVED BY

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Credit Card Schedule of Bills

| VENDOR NAME DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|---|---------|--------------------------|----------------|-------|------------|-----|-------------|
| ABDO PUBLISHING INC BOOKS | 83.80 | BOOKS | 101.142.340 | | Schmidt | | 447 00463 |
| ACT RIVERBOAT DAYS RIVERBOAT DAYS PARADE | 50.00 | PROFESSIONAL SERVICES | 101.102.202 | | Barkley | | 447 00375 |
| ADOBE ACROPRO SUBS ADOBE | 19.99 | SUBSCRIPTIONS & PUBLICAT | 101.106.235 | | Bies | | 447 00319 |
| ADOBE CREATIVE CLOUD COMPUTER PROGRAM | 58.40 | CONTRACTED SERVICES - OP | 201.201.204 | | McHenry | | 447 00353 |
| AEROSWAG.COM HATS | 82.04 | UNIFORMS & DRY GOODS | 101.127.244 | | Roinstad | | 447 00290 |
| AMAZON.COM TA42M2QJ1 A LEADERSHIP BOOK | 22.98 | LEARNING | 101.114.264 | | Linke | | 447 00248 |
| AMAZON.COM TH0X857G0 A FIREFIGHTING TEXTBOOK | 39.00 | LEARNING | 101.114.264 | | Linke | | 447 00355 |
| AMAZON.COM T354Q8FP2 A TRAINING BOOK | 95.06 | LEARNING | 101.114.264 | | Linke | | 447 00025 |
| AMERICAN RED CROSS LIFEGUARD CERTIFICATIONS | 36.00 | RECREATION SUPPLIES | 203.203.242 | | Wattier | | 447 00145 |
| AMZN MKTP US OFFICE SUPPLIES REFUND | 6.55CR | OFFICE SUPPLIES | 101.142.232 | | Dobrovolny | | 447 00287 |
| PROGRAM REFUND | 38.17CR | RECREATION SUPPLIES | 701.701.242 | | Dobrovolny | | 447 00330 |
| | 44.72CR | *VENDOR TOTAL | | | | | |
| AMZN MKTP US TA0B39OR0 OFFICE SUPPLIES | 35.04 | OFFICE SUPPLIES | 101.142.232 | | Dobrovolny | | 447 00344 |
| AMZN MKTP US TA2D31QV1 OFFICE SUPPLIES | 66.62 | OFFICE SUPPLIES | 101.142.232 | | Dobrovolny | | 447 00249 |
| PROGRAM SUPPLIES | 45.65 | PROGRAM SUPPLIES | 101.142.242 | | Dobrovolny | | 447 00250 |
| BOOKS | 156.94 | BOOKS | 101.142.340 | | Dobrovolny | | 447 00251 |
| DVD'S | 52.14 | AV - CAPITAL | 101.142.342 | | Dobrovolny | | 447 00252 |
| | 321.35 | *VENDOR TOTAL | | | | | |
| AMZN MKTP US TA3RT1SS0 FAX DRUM | 33.95 | OFFICE SUPPLIES | 101.111.232 | | Peters | | 447 00231 |
| AMZN MKTP US TA6PV3VF1 DVD | 19.96 | AV - CAPITAL | 101.142.342 | | Dobrovolny | | 447 00283 |
| AMZN MKTP US TH19O92G1 RECEIPT PRINTER | 220.00 | OFFICE SUPPLIES | 101.142.232 | | Dobrovolny | | 447 00338 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|-----------------------|--------|--------------------------|----------------|-------|------------|-----|-------------|
| AMZN MKTP US TH77L5HX1 | SWIVEL WHEELS | 39.99 | REP. & MAINT. - BUILDING | 101.142.223 | | Homstad | | 447 00369 |
| AMZN MKTP US TH97S03P1 | FLY TRAP | 21.98 | REP. & MAINT. - BUILDING | 201.201.223 | | McHenry | | 447 00440 |
| AMZN MKTP US TO4O61XF1 | BOOK | 27.08 | BOOKS | 101.142.340 | | Dobrovolny | | 447 00154 |
| AMZN MKTP US TO41R0AH0 | PC CABLES | 111.94 | OFFICE SUPPLIES | 208.208.232 | | Peters | | 447 00200 |
| AMZN MKTP US TO8NN0DS1 | JANITORIAL SUPPLIES | 73.98 | JANITORIAL SUPPLIES | 101.142.236 | | Dobrovolny | | 447 00135 |
| | BOOKS | 33.72 | BOOKS | 101.142.340 | | Dobrovolny | | 447 00136 |
| | | 107.70 | *VENDOR TOTAL | | | | | |
| AMZN MKTP US TQ2YG9822 | PENS | 11.29 | OFFICE SUPPLIES | 101.122.232 | | Goeden | | 447 00096 |
| AMZN MKTP US TQ2753XW0 | OFFICE SUPPLIES | 14.98 | OFFICE SUPPLIES | 101.142.232 | | Dobrovolny | | 447 00070 |
| | JANITORIAL SUPPLIES | 133.26 | JANITORIAL SUPPLIES | 101.142.236 | | Dobrovolny | | 447 00071 |
| | EMPLOYEE APPRECIATION | 15.95 | RECREATION SUPPLIES | 701.701.242 | | Dobrovolny | | 447 00072 |
| | | 164.19 | *VENDOR TOTAL | | | | | |
| AMZN MKTP US TQ4VB7XJ0 | BOOK | 18.99 | BOOKS | 101.142.340 | | Dobrovolny | | 447 00058 |
| AMZN MKTP US TQ5MM8XK2 | SIGN HOLDERS | 71.97 | LEARNING | 101.114.264 | | Linke | | 447 00091 |
| AMZN MKTP US TQ56E7UR2 | PROGRAM SUPPLIES | 29.99 | PROGRAM SUPPLIES | 101.142.242 | | Dobrovolny | | 447 00032 |
| | BOOKS | 28.98 | BOOKS | 101.142.340 | | Dobrovolny | | 447 00033 |
| | DVD | 12.96 | AV - CAPITAL | 101.142.342 | | Dobrovolny | | 447 00034 |
| | CRAFT NIGHT SUPPLIES | 17.99 | RECREATION SUPPLIES | 701.701.242 | | Dobrovolny | | 447 00035 |
| | | 89.92 | *VENDOR TOTAL | | | | | |
| AMZN MKTP US TQ74X8G02 | DVD | 22.99 | AV - CAPITAL | 101.142.342 | | Dobrovolny | | 447 00090 |
| AMZN MKTP US T61U50SK1 | SEAT SPACERS, CHARGER | 77.73 | EQUIPMENT | 101.114.350 | | Nickles | | 447 00457 |
| ATT BILL PAYMENT | | | | | | | | |
| | CELL PHONE | 80.36 | TELEPHONE | 201.201.271 | | Bailey | | 447 00280 |
| | CELL PHONE | 27.77 | TELEPHONE | 601.601.271 | | Bailey | | 447 00281 |
| | MOBILE DATA | 95.61 | PROFESSIONAL SERVICES - | 101.127.202 | | Peters | | 447 00261 |
| | MOBILE DATA | 45.28 | PROFESSIONAL SERVICES | 101.123.202 | | Peters | | 447 00262 |
| | MOBILE DATA | 45.28 | PROFESSIONAL SERVICES | 601.601.202 | | Peters | | 447 00263 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|--------------------|--------------------|----------|--------------------------|----------------|-------|--------------|-----|-------------|
| ATT BILL PAYMENT | | | | | | | | |
| | MOBILE DATA | 40.04 | PROFESSIONAL SERVICES | 101.122.202 | | Peters | | 447 00264 |
| | MOBILE DATA | 913.57 | PROFESSIONAL SERVICES | 101.111.202 | | Peters | | 447 00265 |
| | | 1,247.91 | *VENDOR TOTAL | | | | | |
| AUTOZONE #3795 | | | | | | | | |
| | WAX, WAXING PAD | 71.56 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00216 |
| | PICKUP EQUIPMENT | 22.49 | EQUIPMENT | 101.114.350 | | Nickles | | 447 00294 |
| | REFRIGERANT | 155.16 | GARAGE GASOLINE & LUBRIC | 801.801.238 | | Nowak | | 447 00003 |
| | HEAVY DUTY BATTERY | 92.95 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00303 |
| | | 342.16 | *VENDOR TOTAL | | | | | |
| AVERA SACRED HEART | | | | | | | | |
| | CDL RANDOM TESTING | 81.00 | PROFESSIONAL SERVICES | 201.201.202 | | Bailey | | 447 00289 |
| | CDL RANDOM TESTING | 530.00 | PROFESSIONAL SERVICES | 101.123.202 | | Bailey | | 447 00297 |
| | | 611.00 | *VENDOR TOTAL | | | | | |
| AXON | | | | | | | | |
| | TASER CARTRIDGES | 2,400.00 | AMMUNITION | 101.111.267 | | Rothenberger | | 447 00371 |
| AXVOICE INC | | | | | | | | |
| | DIALER SERVICE | 21.44 | PROFESSIONAL SERVICES | 601.601.202 | | Chytka | | 447 00385 |
| BAKER-TAYLOR | | | | | | | | |
| | BOOKS | 2,390.86 | BOOKS | 101.142.340 | | Schmidt | | 447 00190 |
| | POSTAGE | 45.18 | POSTAGE | 101.142.231 | | Schmidt | | 447 00191 |
| | | 2,436.04 | *VENDOR TOTAL | | | | | |
| BARRIO - LOWERTOWN | | | | | | | | |
| | TRAVEL EXPENSE | 41.52 | TRAVEL EXPENSE | 101.111.263 | | Wilson | | 447 00273 |
| BECKER BODY SHOP | | | | | | | | |
| | VEHICLE REPAIR | 3,859.15 | REP. & MAINT. -VEHICLES | 101.111.222 | | Rothenberger | | 447 00322 |
| BLUEPEAK | | | | | | | | |
| | INTERNET | 238.49 | INTERNET ACCESS | 101.105.270 | | Lockwood | | 447 00267 |
| | PHONE | 30.77 | TELEPHONE | 101.111.271 | | Lockwood | | 447 00400 |
| | PHONE | 40.86 | TELEPHONE | 101.114.271 | | Lockwood | | 447 00401 |
| | PHONE | 77.33 | TELEPHONE | 101.123.271 | | Lockwood | | 447 00402 |
| | PHONE | 151.92 | TELEPHONE | 101.142.271 | | Lockwood | | 447 00403 |
| | PHONE | 87.88 | TELEPHONE | 203.203.271 | | Lockwood | | 447 00404 |
| | PHONE | 92.80 | TELEPHONE | 601.601.271 | | Lockwood | | 447 00405 |
| | PHONE | 45.19 | TELEPHONE | 611.611.271 | | Lockwood | | 447 00406 |
| | PHONE | 31.15 | TELEPHONE | 637.637.271 | | Lockwood | | 447 00407 |
| | PHONE | 72.70 | TELEPHONE | 101.102.271 | | Lockwood | | 447 00408 |
| | PHONE | 245.16 | TELEPHONE | 101.104.271 | | Lockwood | | 447 00409 |
| | PHONE | 137.54 | TELEPHONE | 101.105.271 | | Lockwood | | 447 00410 |
| | PHONE | 191.22 | TELEPHONE | 101.106.271 | | Lockwood | | 447 00411 |
| | PHONE | 72.70 | TELEPHONE | 101.107.271 | | Lockwood | | 447 00412 |
| | PHONE | 145.40 | TELEPHONE | 101.122.271 | | Lockwood | | 447 00413 |
| | PHONE | 226.94 | TELEPHONE | 101.105.271 | | Lockwood | | 447 00414 |

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|-----------------------|-------------------------|----------|--------------------------|----------------|-------|-----------|-----|-------------|
| BLUEPEAK | | | | | | | | |
| | PHONE | 19.57 | TELEPHONE | 101.111.271 | | Lockwood | | 447 00415 |
| | PHONE | 54.38 | TELEPHONE | 101.114.271 | | Lockwood | | 447 00416 |
| | PHONE | 298.35 | TELEPHONE | 201.201.271 | | Lockwood | | 447 00417 |
| | PHONE | 42.98 | TELEPHONE | 202.202.271 | | Lockwood | | 447 00418 |
| | PHONE | 306.57 | TELEPHONE | 203.203.271 | | Lockwood | | 447 00419 |
| | PHONE | 19.57 | TELEPHONE | 601.601.271 | | Lockwood | | 447 00420 |
| | INTERNET | 701.99 | INTERNET ACCESS | 101.105.270 | | Lockwood | | 447 00429 |
| | PHONE | 100.00 | TELEPHONE | 101.127.271 | | Yardley | | 447 00088 |
| | PHONE | 94.11 | TELEPHONE | 101.123.271 | | Yardley | | 447 00089 |
| | | 3,525.57 | *VENDOR TOTAL | | | | | |
| BOMGAARS #2 YANKTON | | | | | | | | |
| | FOUNTAIN REPAIRS | 1.00CR | REP. & MAINT. - BUILDING | 201.201.223 | | Bornitz | | 447 00382 |
| | 4TH ST FOUNTAIN REPAIRS | 69.00 | REP. & MAINT. - BUILDING | 201.201.223 | | Bornitz | | 447 00390 |
| | LIGHT REPLACEMENT | 89.99 | REP. & MAINT. - PLANT | 601.601.221 | | Chytka | | 447 00153 |
| | HARDWARE | 9.48 | SMALL TOOLS & HARDWARE | 203.203.247 | | Groves | | 447 00105 |
| | SMALL TOOLS | 41.98 | SMALL TOOLS & HARDWARE | 203.203.247 | | Groves | | 447 00276 |
| | HARDWARE | 0.86 | SMALL TOOLS & HARDWARE | 203.203.247 | | Groves | | 447 00366 |
| | CHEMICALS | 194.98 | AGRICULTURAL SUPPLIES | 611.611.241 | | Hanson | | 447 00376 |
| | AIR HOSE | 43.98 | SMALL TOOLS & HARDWARE | 801.801.247 | | Kulhavy | | 447 00073 |
| | MAGNET AND FASTNERS | 54.36 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00275 |
| | RATCHET AND STRAP | 39.96 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00398 |
| | SPRAY PAINT, TAPE | 185.28 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00456 |
| | LADDER BOOTS | 41.97 | LEARNING | 101.114.264 | | Linke | | 447 00099 |
| | STRAPS FOR SHOP | 29.98 | SMALL TOOLS & HARDWARE | 801.801.247 | | Nowak | | 447 00044 |
| | COUPLERS | 40.98 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00173 |
| | ELECTRICAL TAPE | 25.11 | SMALL TOOLS & HARDWARE | 801.801.247 | | Nowak | | 447 00302 |
| | COUPLERS | 37.44 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00399 |
| | PRESSURE PIPE, ELBOW | 9.07 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00430 |
| | MARKING PAINT | 27.96 | REP. & MAINT. - BUILDING | 201.201.223 | | Pavel | | 447 00170 |
| | HARDWARE | 12.00 | SMALL TOOLS & HARDWARE | 201.201.247 | | Pavel | | 447 00244 |
| | AIR TOOL OIL | 69.67 | GARAGE PARTS | 801.801.249 | | Potts | | 447 00126 |
| | HERBICIDE | 319.98 | ROAD MATERIALS | 101.123.239 | | Potts | | 447 00354 |
| | OIL | 79.99 | GARAGE PARTS | 801.801.249 | | Potts | | 447 00423 |
| | PVC FITTING | 3.69 | REP. & MAINT. - PLANT | 601.601.221 | | Rothermel | | 447 00014 |
| | WEED KILLER | 119.99 | AGRICULTURAL SUPPLIES | 101.127.241 | | Ryken | | 447 00160 |
| | SHOP SUPPLIES | 68.44 | REP. & MAINT. - BUILDING | 201.201.223 | | Snyder | | 447 00378 |
| | FASTENERS, CUT WHEEL | 49.68 | REP. & MAINT. - COLLECTI | 611.611.226 | | Tramp | | 447 00057 |
| | STRAPS FOR SHOP | 31.96 | SMALL TOOLS & HARDWARE | 101.123.247 | | Ulmer | | 447 00098 |
| | AGRICULTURAL SUPPLIES | 52.94 | AGRICULTURAL SUPPLIES | 204.204.241 | | Walsh | | 447 00464 |
| | | 1,749.72 | *VENDOR TOTAL | | | | | |
| BURGER KING #6298 Q07 | | | | | | | | |
| | TRAVEL EXPENSE | 12.85 | TRAVEL EXPENSE | 601.601.263 | | Tramp | | 447 00214 |
| CASEYS #3785 | | | | | | | | |
| | SDML COMMITTEE MEETINGS | 63.61 | TRAVEL EXPENSE | 101.111.263 | | Foote | | 447 00080 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|-------------------------|----------|--------------------------|----------------|-------|----------------|-----|-------------|
| CENTER POINT LARGE PRI | LARGE PRINT BOOKS | 94.68 | BOOKS | 101.142.340 | | Schmidt | | 447 00128 |
| CHICAGO BOOKS & JOURNA | OFFICE SUPPLIES | 44.31 | OFFICE SUPPLIES | 101.142.232 | | Schmidt | | 447 00085 |
| | SHIPPING | 20.98 | POSTAGE | 101.142.231 | | Schmidt | | 447 00086 |
| | | 65.29 | *VENDOR TOTAL | | | | | |
| CLARKS RENTALS | CONCRETE TOOLS | 125.00 | REP. & MAINT. - BUILDING | 201.201.223 | | Kirchner | | 447 00468 |
| | AC AT SHOP | 110.00 | REP. & MAINT. - BUILDING | 201.201.223 | | Pavel | | 447 00370 |
| | | 235.00 | *VENDOR TOTAL | | | | | |
| CORNWELL D-P TOOLS INC | AIR GUN, IMPACT WRENCH | 428.33 | SMALL TOOLS & HARDWARE | 801.801.247 | | Kulhavy | | 447 00138 |
| | LONG BARREL AIR | 343.24 | SMALL TOOLS & HARDWARE | 801.801.247 | | Kulhavy | | 447 00365 |
| | | 771.57 | *VENDOR TOTAL | | | | | |
| CRESCENT ELECTRIC 029 | DEFLECTOR KIT | 127.51 | REP. & MAINT. - EQUIPMEN | 101.127.221 | | Ryken | | 447 00017 |
| | ELECTRICAL SUPPLIES | 150.36 | REP. & MAINT. - EQUIPMEN | 101.126.221 | | Ryken | | 447 00122 |
| | | 277.87 | *VENDOR TOTAL | | | | | |
| DAIRY QUEEN #17883 | STAFF APPRECIATION | 69.28 | RECREATION SUPPLIES | 701.701.242 | | Dobrovolny | | 447 00450 |
| DEPARTMENT OF AGRICULT | CERTIFICATION EXAM | 61.50 | LEARNING | 611.611.264 | | Hanson | | 447 00260 |
| | CERTIFICATION EXAM | 61.50 | LEARNING | 601.601.264 | | Robinson | | 447 00380 |
| | | 123.00 | *VENDOR TOTAL | | | | | |
| DOMINOS 1821 | SUMMER READING PROGRAM | 99.35 | RECREATION SUPPLIES | 701.701.242 | | Yankton Librar | | 447 00461 |
| DRI SIGNS | SHELTER SIGNS | 351.35 | RECREATION SUPPLIES - O | 201.201.242 | | McHenry | | 447 00431 |
| DRURY PLAZA HOTEL ST P | TRAVEL EXPENSE | 925.60 | TRAVEL EXPENSE | 101.111.263 | | Osborne | | 447 00197 |
| EB DAKOTA 911 CONFERE | TRAINING | 250.00 | CONFERENCE & MEETINGS | 208.208.265 | | Peters | | 447 00224 |
| | TRAINING | 250.00 | CONFERENCE & MEETINGS | 208.208.265 | | Peters | | 447 00237 |
| | | 500.00 | *VENDOR TOTAL | | | | | |
| ECHO ELECTRIC SUPPLY | PHOTO CELL | 28.04 | REP. & MAINT. - BUILDING | 601.601.223 | | Chytka | | 447 00037 |
| | TOWER LIGHT REPLACEMENT | 1,120.00 | REP. & MAINT. - BUILDING | 601.601.223 | | Chytka | | 447 00149 |
| | LIGHT GLOBE | 83.18 | REP. & MAINT. - BUILDING | 201.201.223 | | Kirchner | | 447 00245 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|--------------------------|----------|--------------------------|----------------|-------|--------------|-----|-------------|
| ECHO ELECTRIC SUPPLY | LED PANEL | 570.00 | REP. & MAINT. - BUILDING | 101.142.223 | | Mastalir | | 447 00150 |
| | LED PANEL | 149.44 | REP. & MAINT. - BUILDING | 101.142.223 | | Mastalir | | 447 00360 |
| | RELAY | 26.00 | REP. & MAINT. - EQUIPMEN | 101.127.221 | | Ryken | | 447 00109 |
| | ELECTRONIC PHOTO CELL | 91.13 | REP. & MAINT. - EQUIPMEN | 101.126.221 | | Ryken | | 447 00466 |
| | | 2,067.79 | *VENDOR TOTAL | | | | | |
| ELDT.COM | CDL TRAINING | 25.00 | LEARNING | 101.123.264 | | Potts | | 447 00030 |
| FAIRFIELD INN & SUITES | MUSIC AT MERIDIAN | 392.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | | McHenry | | 447 00242 |
| FASTENAL COMPANY 01SDY | HARDWARE | 248.10 | GARAGE PARTS | 801.801.249 | | Potts | | 447 00199 |
| FEDEX80764926 | EVIDENCE SHIPPING | 52.87 | POSTAGE | 101.111.231 | | Foote | | 447 00007 |
| FRONTIER MILLS | GRASS SEED | 184.20 | AGRICULTURAL SUPPLIES | 621.621.241 | | Bornitz | | 447 00159 |
| GALLS | BIKE SHORTS | 80.95 | UNIFORMS | 101.111.244 | | Rothenberger | | 447 00185 |
| GLOBALTEST SUPPLY | THERMOMETER | 67.99 | GARAGE PARTS | 801.801.249 | | Potts | | 447 00452 |
| GOTOCOM GOTOMEETING | GOTOMEETING | 192.00 | SUBSCRIPTIONS & PUBLICAT | 101.105.235 | | Johnson | | 447 00093 |
| GRAHAM TIRE #19 YANKTO | METAL VALVE STEM | 32.00 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00306 |
| GRAINGER | BAND CLAMP REPAIR | 166.84 | REP. & MAINT. - COLLECTI | 611.611.226 | | Robinson | | 447 00238 |
| | BANDING, TOOL AND CLAMPS | 511.59 | REP. & MAINT. - COLLECTI | 611.611.226 | | Robinson | | 447 00241 |
| | | 678.43 | *VENDOR TOTAL | | | | | |
| HACH COMPANY | REAGENTS | 46.10 | CHEMICALS & GASES | 601.601.240 | | Chytka | | 447 00163 |
| | REAGENTS | 419.16 | CHEMICALS & GASES | 601.601.240 | | Chytka | | 447 00219 |
| | | 465.26 | *VENDOR TOTAL | | | | | |
| HARTINGTON TREE | DOWNTOWN TREE | 151.00 | AGRICULTURAL SUPPLIES | 201.201.241 | | Kortan | | 447 00227 |
| HOLIDAY INN EXPRESS | MUSIC AT MERIDIAN | 196.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | | McHenry | | 447 00272 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|-------------------------|----------|--------------------------|----------------|-------|--------------|-----|-------------|
| HY-VEE YANKTON 1899 | | | | | | | | |
| | SAFETY MEETING SUPPLIES | 7.63 | OFFICE SUPPLIES | 101.107.232 | | Bailey | | 447 00041 |
| | EMPLOYEE APPRECIATION | 15.99 | EMPLOYEE COMMITTEE | 101.107.141 | | Bailey | | 447 00155 |
| | EMPLOYEE APPRECIATION | 36.27 | EMPLOYEE COMMITTEE | 101.107.141 | | Bailey | | 447 00161 |
| | RETURN - ICE POPS | 71.93CR | OFFICE SUPPLIES | 101.123.232 | | Goeden | | 447 00472 |
| | PROGRAM SUPPLIES | 15.98 | PROGRAM SUPPLIES | 101.142.242 | | Schmidt | | 447 00427 |
| | SUMMER READING PROGRAM | 22.96 | RECREATION SUPPLIES | 701.701.242 | | Schmidt | | 447 00428 |
| | CONCESSIONS | 14.95 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00175 |
| | SOFTBALL LEAGUE | 23.55 | RECREATION SUPPLIES | 203.203.242 | | Wattier | | 447 00189 |
| | | 65.40 | *VENDOR TOTAL | | | | | |
| IN FIREFIGHTER INSPIR | | | | | | | | |
| | ONLINE CLASS | 235.87 | LEARNING | 101.114.264 | | Linke | | 447 00343 |
| IN GO TO GLASS | | | | | | | | |
| | REPAIR ROCK CHIPS F-150 | 100.00 | REP. & MAINT. -VEHICLES | 101.111.222 | | Foote | | 447 00061 |
| IN POWERS PORT A POT | | | | | | | | |
| | MUSIC AT MERIDIAN | 290.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | | Youmans | | 447 00166 |
| | DOG PARK | 115.00 | CONTRACTED SERVICES - OP | 201.201.204 | | Youmans | | 447 00167 |
| | | 405.00 | *VENDOR TOTAL | | | | | |
| INTOXIMETERS INC | | | | | | | | |
| | GAS AND PBT TUBES | 346.75 | REP. & MAINT. - EQUIPMEN | 101.111.221 | | Rothenberger | | 447 00356 |
| IPY MIDWEST ALARM | | | | | | | | |
| | ALARM MONITORING | 70.50 | PROFESSIONAL SERVICES | 611.611.202 | | Hanson | | 447 00239 |
| | ALARM MONITORING | 112.50 | CONTRACTED SERVICES - OP | 201.201.204 | | McHenry | | 447 00127 |
| | | 183.00 | *VENDOR TOTAL | | | | | |
| JACKS UNIFORMS & EQUI | | | | | | | | |
| | OFFICER NAME TAG | 11.00 | UNIFORMS | 101.111.244 | | Rothenberger | | 447 00022 |
| | UNIFORM PANTS | 171.90 | UNIFORMS | 101.111.244 | | Rothenberger | | 447 00226 |
| | BIKE PANTS | 99.95 | UNIFORMS | 101.111.244 | | Rothenberger | | 447 00236 |
| | VEST ATTACHMENTS | 1,317.21 | REP. & MAINT. - EQUIPMEN | 101.111.221 | | Rothenberger | | 447 00247 |
| | BIKE PANTS | 99.95 | UNIFORMS | 101.111.244 | | Rothenberger | | 447 00254 |
| | DRESS BELT | 35.00 | UNIFORMS | 101.111.244 | | Rothenberger | | 447 00256 |
| | | 1,735.01 | *VENDOR TOTAL | | | | | |
| JCL SOLUTIONS-SIOUX FA | | | | | | | | |
| | JANITORIAL SUPPLIES | 551.30 | JANITORIAL SUPPLIES | 201.201.236 | | Kirchner | | 447 00346 |
| J2 METROFAX | | | | | | | | |
| | FAX SERVICE | 11.95 | PROFESSIONAL SERVICES | 601.601.202 | | Chytka | | 447 00387 |
| KAISER HEATING AND COO | | | | | | | | |
| | AIR CONDITIONER REPAIRS | 219.95 | REP. & MAINT. - BUILDING | 201.201.223 | | McHenry | | 447 00347 |
| KAISER REFRIGERATION I | | | | | | | | |
| | EQUIPMENT OIL | 28.99 | REP. & MAINT. - EQUIPMEN | 621.621.221 | | Bornitz | | 447 00386 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|-------------------------|--------|--------------------------|----------------|-------|--------------|-----|-------------|
| KAISER REFRIGERATION I | | | | | | | | |
| | WEEDEATER STRING | 39.98 | REP. & MAINT. - EQUIPMEN | 201.201.221 | | Jensen | | 447 00448 |
| | BLADE | 61.99 | REP. & MAINT. - EQUIPMEN | 201.201.221 | | Kortan | | 447 00117 |
| | WEEDEATER HEAD | 38.99 | REP. & MAINT. - EQUIPMEN | 204.204.221 | | Lehman | | 447 00125 |
| | OIL MIX | 69.98 | REP. & MAINT. - PLANT | 601.601.221 | | Peterson | | 447 00304 |
| | WEEDEATER PARTS | 60.97 | AGRICULTURAL SUPPLIES | 601.601.241 | | Rothermel | | 447 00274 |
| | ELECTRICAL LAMPS | 21.99 | REP. & MAINT. - EQUIPMEN | 101.126.221 | | Ryken | | 447 00005 |
| | WEEDEATER PARTS | 49.97 | REP. & MAINT. - EQUIPMEN | 101.127.221 | | Ryken | | 447 00396 |
| | WEEDEATER STRINGS | 49.98 | REP. & MAINT. - EQUIPMEN | 204.204.221 | | Walsh | | 447 00257 |
| | | 422.84 | *VENDOR TOTAL | | | | | |
| KOLETZKY IMPLEMENT INC | | | | | | | | |
| | HARDWARE | 2.36 | SMALL TOOLS & HARDWARE | 201.201.247 | | Jensen | | 447 00270 |
| | FILTER, KEY LOCK, RELAY | 143.00 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00349 |
| | | 145.36 | *VENDOR TOTAL | | | | | |
| KOPETSKYS ACE HDWE | | | | | | | | |
| | GLOVES | 15.99 | UNIFORMS & DRY GOODS | 202.202.244 | | Groves | | 447 00181 |
| | TOOLS | 12.99 | REP. & MAINT. - BUILDING | 202.202.223 | | Groves | | 447 00210 |
| | POWER WASHER SUPPLIES | 23.98 | REP. & MAINT. - EQUIPMEN | 202.202.221 | | Jensen | | 447 00225 |
| | HARDWARE | 3.99 | SMALL TOOLS & HARDWARE | 201.201.247 | | Jensen | | 447 00424 |
| | SPRINKLER TRIPOD | 89.99 | REP. & MAINT. - BUILDING | 201.201.223 | | Kortan | | 447 00012 |
| | PLANT SUPPORT | 7.17 | AGRICULTURAL SUPPLIES | 201.201.241 | | Kortan | | 447 00038 |
| | BLADE KIT | 29.98 | REP. & MAINT. - EQUIPMEN | 201.201.221 | | Lehman | | 447 00305 |
| | LADDER BOOTS | 12.99 | LEARNING | 101.114.264 | | Linke | | 447 00101 |
| | HAND TRUCK, BATTERIES | 69.98 | SMALL TOOLS & HARDWARE | 101.114.247 | | Linke | | 447 00312 |
| | AIR FILTER | 42.54 | REP. & MAINT. - BUILDING | 101.142.223 | | Mastalir | | 447 00174 |
| | PICTURE HANGERS | 16.57 | REP. & MAINT. - BUILDING | 101.125.223 | | Mastalir | | 447 00432 |
| | FASTNERS | 3.30 | REP. & MAINT. - BUILDING | 101.114.223 | | Nickles | | 447 00313 |
| | GEL SEAT COVER | 20.79 | REP. & MAINT. - EQUIPMEN | 101.111.221 | | Rothenberger | | 447 00124 |
| | PORTABLE AIR PUMPS | 99.98 | REP. & MAINT. - EQUIPMEN | 101.111.221 | | Rothenberger | | 447 00230 |
| | | 450.24 | *VENDOR TOTAL | | | | | |
| KWIK TRIP 33400003343 | | | | | | | | |
| | FUEL | 64.79 | TRAVEL EXPENSE | 101.111.263 | | Osborne | | 447 00295 |
| LA MINESTRA INC | | | | | | | | |
| | TRAVEL EXPENSE | 18.23 | CONFERENCE & MEETINGS | 101.106.265 | | Bies | | 447 00021 |
| LANGUAGE LINE | | | | | | | | |
| | TRANSLATION SERVICES | 96.34 | PROFESSIONAL SERVICES | 101.111.202 | | Foote | | 447 00268 |
| LEWIS AND CLARK FORD L | | | | | | | | |
| | MANUAL REGENERATION | 166.95 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00381 |
| | MUDFLAPS | 119.98 | EQUIPMENT | 101.114.350 | | Nickles | | 447 00311 |
| | | 286.93 | *VENDOR TOTAL | | | | | |
| LLRMI | | | | | | | | |
| | TRAINING CALENDAR | 195.20 | SUBSCRIPTIONS & PUBLICAT | 101.111.235 | | Foote | | 447 00078 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|--------------------------|----------|--------------------------|----------------|-------|------------|-----|-------------|
| LLRMI | MORALE CLASS | 150.00 | LEARNING | 101.111.264 | | O'Farrell | | 447 00288 |
| | | 345.20 | *VENDOR TOTAL | | | | | |
| LOCATORS & SUPPLIES IN | SAFETY SHIRTS | 44.05 | UNIFORMS & DRY GOODS | 201.201.244 | | Bailey | | 447 00196 |
| LOVES #816 | FUEL | 53.62 | CONFERENCE & MEETINGS | 101.106.265 | | Bies | | 447 00031 |
| | FUEL | 86.16 | TRAVEL EXPENSE | 601.601.263 | | Goodmanson | | 447 00129 |
| | | 139.78 | *VENDOR TOTAL | | | | | |
| MARSHALL BOND PUMPS | ODS PUMP PARTS | 129.15 | REP. & MAINT. - PLANT | 611.611.221 | | Hanson | | 447 00013 |
| | ODS PUMP PARTS | 2,018.05 | REP. & MAINT. - PLANT | 611.611.221 | | Hanson | | 447 00108 |
| | | 2,147.20 | *VENDOR TOTAL | | | | | |
| MCDONALDS F6177 | TRAVEL EXPENSE | 19.25 | TRAVEL EXPENSE | 101.111.263 | | Osborne | | 447 00315 |
| MENARDS YANKTON SD | WATER HOSE | 201.45 | REP. & MAINT. - EQUIPMEN | 621.621.221 | | Bornitz | | 447 00040 |
| | TOWER LIGHT ELECTRICAL | 102.63 | REP. & MAINT. - PLANT | 601.601.221 | | Chytka | | 447 00029 |
| | PVC CONNTECTORS | 19.84 | REP. & MAINT. - PLANT | 601.601.221 | | Chytka | | 447 00116 |
| | LIGHT BULBS | 15.96 | REP. & MAINT. - BUILDING | 601.601.223 | | Chytka | | 447 00194 |
| | ELECTRICAL FITTINGS | 10.87 | REP. & MAINT. - PLANT | 601.601.221 | | Chytka | | 447 00377 |
| | WEED KILLER | 11.98 | CHEMICALS & GASES | 202.202.240 | | Groves | | 447 00079 |
| | POWER WASHER | 457.49 | REP. & MAINT. - BUILDING | 202.202.223 | | Groves | | 447 00193 |
| | POOL REPAIRS | 6.48 | REP. & MAINT. - BUILDING | 202.202.223 | | Groves | | 447 00364 |
| | AIR FILTER | 6.99 | REP. & MAINT. - BUILDING | 202.202.223 | | Groves | | 447 00392 |
| | PLUMBING SUPPLIES | 79.03 | REP. & MAINT. - BUILDING | 611.611.223 | | Hanson | | 447 00458 |
| | ADHESIVE FILM | 13.98 | REP. & MAINT. - BUILDING | 101.141.223 | | Homstad | | 447 00113 |
| | SHADES | 14.98 | REP. & MAINT. - BUILDING | 101.125.223 | | Homstad | | 447 00318 |
| | MARKING SPRAY | 7.98 | REP. & MAINT. - BUILDING | 101.125.223 | | Homstad | | 447 00339 |
| | WATER HEATER | 200.72 | REP. & MAINT. - BUILDING | 101.125.223 | | Homstad | | 447 00372 |
| | HARDWARE | 4.99 | SMALL TOOLS & HARDWARE | 201.201.247 | | Jensen | | 447 00442 |
| | SOFTBALL FIELD SUPPLIES | 96.13 | REP. & MAINT. - BUILDING | 201.201.223 | | Knutson | | 447 00326 |
| | MULCH | 586.54 | AGRICULTURAL SUPPLIES | 201.201.241 | | Kortan | | 447 00202 |
| | WEED SPRAYER | 181.16 | AGRICULTURAL SUPPLIES | 201.201.241 | | Kortan | | 447 00284 |
| | PARK SUPPLIES | 38.97 | REP. & MAINT. - BUILDING | 201.201.223 | | Lehman | | 447 00437 |
| | PARK SUPPLIES | 20.07 | REP. & MAINT. - BUILDING | 201.201.223 | | Lehman | | 447 00446 |
| | TRASH BAG, FILE TOOL | 21.47 | REP. & MAINT. - BUILDING | 101.125.223 | | Mastalir | | 447 00006 |
| | SUPPLIES | 56.35 | REP. & MAINT. - BUILDING | 101.142.223 | | Mastalir | | 447 00176 |
| | SAW KIT | 39.98 | REP. & MAINT. - BUILDING | 101.125.223 | | Mastalir | | 447 00184 |
| | BRACE | 7.34 | REP. & MAINT. - BUILDING | 101.125.223 | | Mastalir | | 447 00195 |
| | FLY TRAP | 20.93 | REP. & MAINT. - BUILDING | 101.125.223 | | Mastalir | | 447 00278 |
| | TUBE | 15.96 | REP. & MAINT. - BUILDING | 101.141.223 | | Mastalir | | 447 00317 |
| | DOOR STOP, AIR FRESHNERS | 36.89 | JANITORIAL SUPPLIES | 101.125.236 | | Mastalir | | 447 00341 |
| | GAS CAN | 10.98 | REP. & MAINT. - BUILDING | 101.125.223 | | Mastalir | | 447 00393 |
| | CLEANERS | 13.97 | REP. & MAINT. - BUILDING | 101.125.223 | | Mastalir | | 447 00469 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|--------------------------|----------|--------------------------|----------------|-------|--------------|-----|-------------|
| MENARDS YANKTON SD | | | | | | | | |
| | PICKUP SUPPLIES | 142.54 | EQUIPMENT | 101.114.350 | | Nickles | | 447 00441 |
| | PICKUP SUPPLIES | 38.30 | EQUIPMENT | 101.114.350 | | Nickles | | 447 00443 |
| | ARSON INVESTIGATION | 20.40 | OFFICE SUPPLIES | 101.111.232 | | O'Farrell | | 447 00015 |
| | FIREHOUSE IRRIGATION | 53.91 | AGRICULTURAL SUPPLIES | 201.201.241 | | Pavel | | 447 00367 |
| | SHOP SUPPLIES | 62.25 | REP. & MAINT. - BUILDING | 201.201.223 | | Pavel | | 447 00379 |
| | COMMUNITY GARDEN REPAIRS | 22.40 | REP. & MAINT. - BUILDING | 201.201.223 | | Pavel | | 447 00447 |
| | PLUMBING FITTINGS | 30.16 | REP. & MAINT. - PLANT | 601.601.221 | | Peterson | | 447 00384 |
| | SHOP TOWELS | 143.88 | GARAGE PARTS | 801.801.249 | | Potts | | 447 00243 |
| | CHARGER | 64.98 | SMALL TOOLS & HARDWARE | 801.801.247 | | Potts | | 447 00308 |
| | REFRIGERATOR | 588.31 | SMALL TOOLS & HARDWARE | 637.637.247 | | Potts | | 447 00374 |
| | FANS | 269.98 | SMALL TOOLS & HARDWARE | 637.637.247 | | Potts | | 447 00435 |
| | CLEANER | 15.47 | JANITORIAL SUPPLIES | 601.601.236 | | Rothermel | | 447 00084 |
| | SIGNAGE | 5.98 | REP. & MAINT. - BUILDING | 601.601.223 | | Schantz | | 447 00100 |
| | MULCH | 532.80 | AGRICULTURAL SUPPLIES | 601.601.241 | | Schantz | | 447 00286 |
| | LED BULBS | 64.95 | REP. & MAINT. - BUILDING | 801.801.223 | | Ulmer | | 447 00389 |
| | | 4,358.42 | *VENDOR TOTAL | | | | | |
| MIDAMERICA BOOKS | | | | | | | | |
| | BOOKS | 1,108.47 | BOOKS | 101.142.340 | | Schmidt | | 447 00395 |
| MIDWEST LABORATORIES I | | | | | | | | |
| | MONTHLY NUTRIENT TESTING | 198.82 | PROFESSIONAL SERVICES | 611.611.202 | | Hanson | | 447 00323 |
| NAPA AUTO PARTS | | | | | | | | |
| | WASHER PUMP | 21.60 | GARAGE PARTS | 801.801.249 | | Goeden | | 447 00314 |
| | BELT FOR FAN MOTOR | 105.90 | REP. & MAINT. - DISTRIBU | 601.601.226 | | Hallock | | 447 00048 |
| | GREASE | 76.30 | REP. & MAINT. - PLANT | 611.611.221 | | Hanson | | 447 00348 |
| | TRUCK MAINTENANCE | 16.98 | REP. & MAINT. -VEHICLES | 201.201.222 | | Jensen | | 447 00203 |
| | EQUIPMENT REPAIRS | 56.99 | REP. & MAINT. - EQUIPMEN | 201.201.221 | | Jensen | | 447 00291 |
| | ALARMS | 98.22 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00259 |
| | PARTS | 7.68 | REP. & MAINT. - EQUIPMEN | 101.114.221 | | Nickles | | 447 00095 |
| | SCREW EXTRACTOR | 20.98 | SMALL TOOLS & HARDWARE | 801.801.247 | | Nowak | | 447 00104 |
| | O-RING | 2.60 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00462 |
| | LAWN MOWER PARTS | 64.08 | REP. & MAINT. - EQUIPMEN | 101.127.221 | | Ryken | | 447 00358 |
| | GREASE | 10.52 | REP. & MAINT. - EQUIPMEN | 101.127.221 | | Ryken | | 447 00383 |
| | | 481.85 | *VENDOR TOTAL | | | | | |
| NARTEC, INC. | | | | | | | | |
| | METH FIELD TEST KITS | 361.54 | REP. & MAINT. - EQUIPMEN | 101.111.221 | | Rothenberger | | 447 00445 |
| NORTHTOWN AUTOMOTIVE | | | | | | | | |
| | GROMMET | 4.68 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00320 |
| | GARAGE PARTS | 36.29 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00444 |
| | | 40.97 | *VENDOR TOTAL | | | | | |
| NPC NEW PIG CORP | | | | | | | | |
| | OIL ABSORBING PADS | 570.08 | GARAGE PARTS | 801.801.249 | | Potts | | 447 00310 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|-------------------------|----------|--------------------------|----------------|-------|--------------|-----|-------------|
| OFFICESUPPLY.COM | EVIDENCE ROOM BOXES | 47.68 | OFFICE SUPPLIES | 101.111.232 | | Rothenberger | | 447 00082 |
| | TAX REFUND | 2.78CR | OFFICE SUPPLIES | 101.111.232 | | Rothenberger | | 447 00110 |
| | | 44.90 | *VENDOR TOTAL | | | | | |
| OLSONS PEST TECHNICIAN | PEST CONTROL | 185.00 | PROFESSIONAL SERVICES | 202.202.202 | | McHenry | | 447 00069 |
| | PEST CONTROL | 93.00 | PROFESSIONAL SERVICES | 101.142.202 | | Schmidt | | 447 00134 |
| | | 278.00 | *VENDOR TOTAL | | | | | |
| ORBITZ 72628378915463 | CONFERENCE | 1,100.00 | LEARNING | 203.203.264 | | McHenry | | 447 00232 |
| | CONFERENCE | 1,662.00 | MEMBERSHIP DUES | 201.201.261 | | McHenry | | 447 00233 |
| | CONFERENCE | 503.44 | MEMBERSHIP DUES | 203.203.261 | | McHenry | | 447 00234 |
| | | 3,265.44 | *VENDOR TOTAL | | | | | |
| OREILLY AUTO PARTS 32 | AXLE SEAL | 51.48 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00066 |
| | BRAKE ROTORS, TIE ROD | 758.16 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00074 |
| | SPARK PLUG & COIL | 32.49 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00142 |
| | BLOWER | 64.98 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00146 |
| | RETURN - BLOWER | 25.56CR | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00158 |
| | SILICONE | 14.98 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00168 |
| | AIR FILTER | 25.36 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00201 |
| | SILICONE & FREON | 153.87 | GARAGE GASOLINE & LUBRIC | 801.801.238 | | Kulhavy | | 447 00258 |
| | NERF BARS | 376.99 | EQUIPMENT | 101.114.350 | | Kulhavy | | 447 00282 |
| | BATTERY AND CORE CHARGE | 148.17 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00293 |
| | PARTS | 60.16 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00331 |
| | CABIN FILTER | 19.74 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00337 |
| | CABIN FILTER | 13.19 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00361 |
| | STARTER | 95.90 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00373 |
| | RETURN - STEP BARS | 575.00CR | EQUIPMENT | 101.114.350 | | Kulhavy | | 447 00391 |
| | WEATHER STRIP | 29.99 | EQUIPMENT | 101.114.350 | | Nickles | | 447 00421 |
| | | 1,244.90 | *VENDOR TOTAL | | | | | |
| OVERDRIVE DIST | EBOOKS | 711.90 | E-BOOKS | 101.142.209 | | Schmidt | | 447 00172 |
| | EBOOKS | 1,501.70 | E-BOOKS | 101.142.209 | | Schmidt | | 447 00436 |
| | | 2,213.60 | *VENDOR TOTAL | | | | | |
| OVERHEAD DOOR YANKTON | WALL CONSOLE | 30.00 | REP. & MAINT. - BUILDING | 101.127.223 | | Ryken | | 447 00131 |
| | DOOR REMOTE/WALL SWITCH | 80.00 | REP. & MAINT. - BUILDING | 101.127.223 | | Ryken | | 447 00205 |
| | | 110.00 | *VENDOR TOTAL | | | | | |
| PARKING METER ST PAUL | PARKING METER FEE | 3.00 | TRAVEL EXPENSE | 101.111.263 | | Osborne | | 447 00301 |
| | PARKING METER FEE | 2.75 | TRAVEL EXPENSE | 101.111.263 | | Wilson | | 447 00277 |
| | | 5.75 | *VENDOR TOTAL | | | | | |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|--------------------------|----------|--------------------------|----------------|-------|---------|-----|-------------|
| PFS HEALTHWORKS | | | | | | | | |
| | CDL RANDOM TESTING | 35.18 | PROFESSIONAL SERVICES - | 101.104.202 | | Bailey | | 447 00053 |
| | CDL RANDOM TESTING | 35.18 | PROFESSIONAL SERVICES | 201.201.202 | | Bailey | | 447 00054 |
| | CDL RANDOM TESTING | 35.18 | PROFESSIONAL SERVICES & | 637.637.202 | | Bailey | | 447 00055 |
| | CDL RANDOM TESTING | 35.18 | PROFESSIONAL SERVICES | 631.631.202 | | Bailey | | 447 00056 |
| | | 140.72 | *VENDOR TOTAL | | | | | |
| PITNEY BOWES | | | | | | | | |
| | POSTAGE | 200.00 | POSTAGE | 101.142.231 | | Schmidt | | 447 00192 |
| PIZZA RANCH - YANKTON | | | | | | | | |
| | CONCESSIONS | 1,213.50 | MISCELLANEOUS CONCESSION | 202.202.728 | | McHenry | | 447 00332 |
| | CONCESSIONS | 4,223.29 | MISCELLANEOUS CONCESSION | 202.202.728 | | McHenry | | 447 00357 |
| | CONCESSIONS | 963.50 | MISCELLANEOUS CONCESSION | 202.202.728 | | Youmans | | 447 00171 |
| | | 6,400.29 | *VENDOR TOTAL | | | | | |
| PLAYAWAY PRODUCTS LLC | | | | | | | | |
| | WONDERBOOK | 54.14 | AV - CAPITAL | 101.142.342 | | Schmidt | | 447 00036 |
| PROVANTAGE | | | | | | | | |
| | PLOTTER SUPPLIES | 677.00 | EQUIPMENT | 101.105.350 | | Yonke | | 447 00023 |
| | PLOTTER SUPPLIES | 298.39 | EQUIPMENT | 101.105.350 | | Yonke | | 447 00026 |
| | | 975.39 | *VENDOR TOTAL | | | | | |
| QUADIENT INC ORACLE | | | | | | | | |
| | POSTAGE INK | 154.85 | OFFICE SUPPLIES | 101.104.232 | | Yardley | | 447 00433 |
| RAPID CITY JOURNAL | | | | | | | | |
| | NEWSPAPER SUBSCRIPTION | 443.45 | SUBSCRIPTIONS & PUBLICAT | 101.142.235 | | Schmidt | | 447 00024 |
| RB GRILL HOUSE & SPORT | | | | | | | | |
| | BIKE PATROL INSTRUCTOR | 34.14 | LEARNING | 101.111.264 | | Foote | | 447 00467 |
| RICHIE Z S BRICKHOUSE | | | | | | | | |
| | SDML COMMITTEE MEETING | 25.27 | TRAVEL EXPENSE | 101.111.263 | | Foote | | 447 00106 |
| RIVERSIDE HYDRAULICS I | | | | | | | | |
| | O-RING FOR FLUSHER TRUCK | 10.24 | REP. & MAINT. - COLLECTI | 611.611.226 | | Kuehler | | 447 00307 |
| | WIRE FLEX PULSE HOSE | 272.53 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00140 |
| | O-RINGS, STEEL FACE ROLL | 90.29 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00212 |
| | HOSE, HYDRAULIC FITTING | 32.92 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00340 |
| | HOSE, HYDRAULIC FITTING | 32.92 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00342 |
| | FACE O-RING, FLANGE SEAL | 240.78 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00465 |
| | HYDRAULIC END | 9.30 | GARAGE PARTS | 801.801.249 | | Ulmer | | 447 00064 |
| | | 688.98 | *VENDOR TOTAL | | | | | |
| RONS AUTO GLASS | | | | | | | | |
| | SLIDE REPAIRS | 728.00 | REP. & MAINT. - BUILDING | 202.202.223 | | Groves | | 447 00449 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|--------------------------|--------|--------------------------|----------------|-------|----------------|-----|-------------|
| ROYAL SPORT SHOP | MEMORIAL SIGN | 68.59 | RECREATION SUPPLIES - | 0 201.201.242 | | Kortan | | 447 00152 |
| SD LIBRARY ASSOCIATION | SDLA CONFERENCE | 195.00 | CONFERENCE & MEETINGS | 101.142.265 | | Dobrovolny | | 447 00060 |
| | SDLA MEMBERSHIP DUES | 92.00 | MEMBERSHIP DUES | 101.142.261 | | Dobrovolny | | 447 00068 |
| | SDLA CONFERENCE | 195.00 | CONFERENCE & MEETINGS | 101.142.265 | | Schmidt | | 447 00178 |
| | SDLA MEMBERSHIP DUES | 115.00 | MEMBERSHIP DUES | 101.142.261 | | Schmidt | | 447 00182 |
| | SDLA CONFERENCE | 195.00 | CONFERENCE & MEETINGS | 101.142.265 | | Yankton Librar | | 447 00165 |
| | SDLA MEMBERSHIP DUES | 64.00 | MEMBERSHIP DUES | 101.142.261 | | Yankton Librar | | 447 00188 |
| | | 856.00 | *VENDOR TOTAL | | | | | |
| SHAMROCKS IRISH NOOK | TRAVEL EXPENSE | 52.50 | TRAVEL EXPENSE | 101.111.263 | | Osborne | | 447 00218 |
| SHELL OIL10014594013 | FUEL | 79.60 | TRAVEL EXPENSE | 601.601.263 | | Kuehler | | 447 00434 |
| SHERWIN WILLIAMS 70301 | PAINTERS TAPE | 13.98 | ROAD MATERIALS | 101.123.239 | | Gobel | | 447 00164 |
| | ARSON INVESTIGATION | 36.43 | OFFICE SUPPLIES | 101.111.232 | | O'Farrell | | 447 00011 |
| | PAINT | 67.09 | REP. & MAINT. - BUILDING | 201.201.223 | | Snyder | | 447 00426 |
| | PAINT | 26.76 | ROAD MATERIALS | 101.123.239 | | Ulmer | | 447 00438 |
| | | 144.26 | *VENDOR TOTAL | | | | | |
| SOUTH DAKOTA HUMANITIE | PROGRAM EXPENSE | 50.00 | PROGRAM SUPPLIES | 101.142.242 | | Dobrovolny | | 447 00114 |
| SOUTH DAKOTA PLANNERS | SD PLANNERS CONFERENCE | 125.00 | CONFERENCE & MEETINGS | 101.106.265 | | Mingo | | 447 00271 |
| SOUTH DAKOTA STATE HIS | OFFICE PHOTOGRAPHY DECOR | 40.00 | OFFICE SUPPLIES | 101.106.232 | | Kuenzli | | 447 00028 |
| SOUTHEASTSD-F16E18T1 | GRAPHIC DESIGN | 77.55 | CONTRACTED SERVICES - OP | 201.201.204 | | Youmans | | 447 00148 |
| SOUTHEASTSD-F16E19T1 | MEMBERSHIP DUES | 546.14 | MEMBERSHIP DUES | 201.201.261 | | Youmans | | 447 00147 |
| SPEEDWAY 04310 | REIMBURSED TRAVEL | 10.46 | TRAVEL EXPENSE | 101.111.263 | | Wilson | | 447 00187 |
| SPRINKLER WAREHOUSE | IRRIGATION SUPPLIES | 365.43 | AGRICULTURAL SUPPLIES | 201.201.241 | | Kirchner | | 447 00327 |
| SQ BOAT HOUSE BAR & G | TRAVEL EXPENSE | 43.76 | TRAVEL EXPENSE | 101.111.263 | | Foote | | 447 00130 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|--------------------------|----------|--------------------------|----------------|-------|--------------|-----|-------------|
| SQ BUHLS CLEANERS | UNIFORM ALTERATIONS | 20.00 | UNIFORMS | 101.111.244 | | Rothenberger | | 447 00298 |
| SQ GRIND N GRIDDLE | MUSIC AT MERIDIAN | 68.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | | McHenry | | 447 00008 |
| SQ NATIONAL TACTICAL | NTOA MEMBERSHIP | 35.00 | MEMBERSHIP DUES | 101.111.261 | | Rothenberger | | 447 00094 |
| | NTOA MEMBERSHIP | 35.00 | MEMBERSHIP DUES | 101.111.261 | | Rothenberger | | 447 00119 |
| | NTOA MEMBERSHIP | 35.00 | MEMBERSHIP DUES | 101.111.261 | | Rothenberger | | 447 00156 |
| | NTOA MEMBERSHIP | 35.00 | MEMBERSHIP DUES | 101.111.261 | | Rothenberger | | 447 00169 |
| | | 140.00 | *VENDOR TOTAL | | | | | |
| SQ SAFETY BENEFITS, I | SAFETY CONFERENCE | 75.00 | CONFERENCE & MEETINGS | 101.107.265 | | Bailey | | 447 00137 |
| SQ SD WATER & WASTEWA | CONFERENCE | 556.00 | LEARNING | 601.601.264 | | Chytka | | 447 00279 |
| STURDEVANTS-YANKTON #1 | CHAINSAW REPAIRS | 26.93 | REP. & MAINT. - EQUIPMEN | 201.201.221 | | Jensen | | 447 00209 |
| | HARDWARE | 3.29 | SMALL TOOLS & HARDWARE | 201.201.247 | | Jensen | | 447 00388 |
| | MOWER REPAIRS | 22.58 | REP. & MAINT. - EQUIPMEN | 201.201.221 | | Jensen | | 447 00425 |
| | TRUCK REPAIRS | 163.04 | REP. & MAINT. -VEHICLES | 204.204.222 | | Jensen | | 447 00454 |
| | SEAT COVERS | 622.90 | REP. & MAINT. -VEHICLES | 201.201.222 | | Kortan | | 447 00052 |
| | PLASTIC RAZOR BLADES | 22.45 | SMALL TOOLS & HARDWARE | 801.801.247 | | Kulhavy | | 447 00162 |
| | PAINT FOR SNOW PLOWS | 53.49 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00266 |
| | ADHESIVE REMOVER/CLEANER | 67.98 | JANITORIAL SUPPLIES | 801.801.236 | | Kulhavy | | 447 00269 |
| | PERMATEX COPPER AND TACK | 44.97 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00151 |
| | FILTERS | 30.65 | GARAGE PARTS | 801.801.249 | | Potts | | 447 00049 |
| | FILTERS | 400.90 | GARAGE PARTS | 801.801.249 | | Potts | | 447 00050 |
| | FILTERS | 231.80 | GARAGE PARTS | 801.801.249 | | Potts | | 447 00292 |
| | OIL FILTER | 5.29 | GARAGE PARTS | 801.801.249 | | Potts | | 447 00296 |
| | | 1,696.27 | *VENDOR TOTAL | | | | | |
| TACO JOHNS 9340 | TRAINING EXPENSE | 13.48 | TRAVEL EXPENSE | 101.111.263 | | Wilson | | 447 00016 |
| TESSMAN COMPANY SIOUX | CHEMICALS | 1,953.00 | CHEMICALS & GASES | 204.204.240 | | Kirchner | | 447 00228 |
| | CHEMICALS | 250.00 | CHEMICALS & GASES | 201.201.240 | | Kirchner | | 447 00229 |
| | | 2,203.00 | *VENDOR TOTAL | | | | | |
| THE ASSOCIATION FOR RU | ARSL CONFERENCE | 450.00 | CONFERENCE & MEETINGS | 101.142.265 | | Dobrovolny | | 447 00118 |
| | ARSL CONFERENCE | 450.00 | CONFERENCE & MEETINGS | 101.142.265 | | Dobrovolny | | 447 00345 |
| | | 900.00 | *VENDOR TOTAL | | | | | |
| THE BULLDOG ST. PAUL | TRAVEL EXPENSE | 40.44 | TRAVEL EXPENSE | 101.111.263 | | Wilson | | 447 00217 |
| | TRAVEL EXPENSE | 25.75 | TRAVEL EXPENSE | 101.111.263 | | Wilson | | 447 00253 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|--------------------------|----------|--------------------------|----------------|-------|--------------|-----|-------------|
| THE BULLDOG ST. PAUL | | 66.19 | *VENDOR TOTAL | | | | | |
| THE ICEE COMPANY | CONCESSIONS | 1,152.88 | MISCELLANEOUS CONCESSION | 202.202.728 | | McHenry | | 447 00350 |
| THE UPS STORE 6716 | WATER SAMPLE SHIPPING | 34.03 | POSTAGE | 601.601.231 | | Rothermel | | 447 00211 |
| TMA YANKTON | KUBOTA REPAIRS | 104.00 | REP. & MAINT. - EQUIPMEN | 201.201.221 | | Jensen | | 447 00051 |
| | MOWER REPAIRS | 104.00 | REP. & MAINT. - EQUIPMEN | 201.201.221 | | Jensen | | 447 00215 |
| | KUBOTA REPAIRS | 108.00 | REP. & MAINT. - EQUIPMEN | 201.201.221 | | Jensen | | 447 00451 |
| | ALIGNMENT | 83.15 | GARAGE PARTS | 801.801.249 | | Kulhavy | | 447 00107 |
| | TIRE ALIGNMENT | 83.15 | GARAGE PARTS | 801.801.249 | | Potts | | 447 00002 |
| | | 482.30 | *VENDOR TOTAL | | | | | |
| TRACTOR SUPPLY CO #550 | BATTERIES | 119.94 | ROAD MATERIALS | 101.123.239 | | Potts | | 447 00352 |
| TRIPLE I SOLUTIONS | CLASS CANCELLED | 249.00CR | LEARNING | 101.111.264 | | Rothenberger | | 447 00083 |
| | CLASS CANCELLED | 249.00CR | LEARNING | 101.111.264 | | Rothenberger | | 447 00092 |
| | | 498.00CR | *VENDOR TOTAL | | | | | |
| TRK HOSTING | INTERNET ACCESS | 7.95 | INTERNET ACCESS | 101.105.270 | | Johnson | | 447 00285 |
| TRUCK TRAILER SALES & | OIL CAP | 68.70 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00001 |
| | SENSOR | 196.00 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00045 |
| | FUEL PUMP, SENSOR | 567.50 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00103 |
| | TAIL LIGHTS | 420.00 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00112 |
| | VALVE | 75.75 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00213 |
| | REDUCERS AND QR VALVE | 77.75 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00255 |
| | WASHER,NUTS,BOLTS,SPRING | 776.75 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00316 |
| | FITTINGS, UNIONS, TEE | 54.25 | GARAGE PARTS | 801.801.249 | | Nowak | | 447 00321 |
| | | 2,236.70 | *VENDOR TOTAL | | | | | |
| TRUXEDO | TRUCK BED COVER | 340.00 | EQUIPMENT | 101.114.350 | | Nickles | | 447 00453 |
| TWITTER PAID FEATURES | TWITTER (X) | 84.00 | SUBSCRIPTIONS & PUBLICAT | 101.106.235 | | Bies | | 447 00010 |
| USABLUEBOOK | LEADER HOSE FOR FLUSHER | 278.85 | REP. & MAINT. - COLLECTI | 611.611.226 | | Robinson | | 447 00359 |
| USPS PO 4698100078 | POSTAGE | 37.00 | POSTAGE | 101.111.231 | | O'Farrell | | 447 00198 |
| | POSTAGE | 19.25 | POSTAGE | 101.111.231 | | O'Farrell | | 447 00309 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|-----------------------|-----------------------|----------|--------------------------|----------------|-------|--------------|-----|-------------|
| USPS PO 4698100078 | | | | | | | | |
| | POSTAGE | 18.45 | POSTAGE | 101.111.231 | | O'Farrell | | 447 00460 |
| | POSTAGE | 18.45 | POSTAGE | 101.111.231 | | Osborne | | 447 00325 |
| | POSTAGE | 17.25 | POSTAGE | 101.111.231 | | Osborne | | 447 00394 |
| | | 110.40 | *VENDOR TOTAL | | | | | |
| VCN YANKTONRODCTR | | | | | | | | |
| | DEED FILING | 32.50 | PUBLISHING | 101.106.211 | | Bies | | 447 00235 |
| VIDDLER INC | | | | | | | | |
| | VIDEO HOSTING | 41.49 | PROFESSIONAL SERVICES | 101.101.202 | | Johnson | | 447 00206 |
| VWR INTERNATIONAL INC | | | | | | | | |
| | ORP STANDARD | 32.66 | MEDICAL,SAFETY, & LAB. S | 611.611.243 | | Hoilien | | 447 00039 |
| | HYDROCHLORIC ACID | 390.07 | MEDICAL,SAFETY, & LAB. S | 611.611.243 | | Hoilien | | 447 00059 |
| | SULFURIC ACID | 167.61 | MEDICAL,SAFETY, & LAB. S | 611.611.243 | | Hoilien | | 447 00067 |
| | | 590.34 | *VENDOR TOTAL | | | | | |
| VZWRLLS MY VZ VB P | | | | | | | | |
| | INTERNET ACCESS | 80.02 | INTERNET ACCESS | 101.105.270 | | Johnson | | 447 00065 |
| | INTERNET ACCESS | 57.14 | INTERNET ACCESS | 101.105.270 | | Johnson | | 447 00075 |
| | INTERNET ACCESS | 80.02 | TELEPHONE | 101.114.271 | | Johnson | | 447 00076 |
| | INTERNET ACCESS | 1,067.00 | INTERNET ACCESS | 101.105.270 | | Johnson | | 447 00077 |
| | | 1,284.18 | *VENDOR TOTAL | | | | | |
| WAL-MART #1483 | | | | | | | | |
| | OFFICE SUPPLIES | 27.78 | OFFICE SUPPLIES | 101.102.232 | | Barkley | | 447 00120 |
| | JANITORIAL SUPPLIES | 49.70 | JANITORIAL SUPPLIES | 101.142.236 | | Dobrovolny | | 447 00470 |
| | OFFICE SUPPLIES | 51.86 | OFFICE SUPPLIES | 208.208.232 | | Hussein | | 447 00204 |
| | BOTTLED WATER | 45.92 | OFFICE SUPPLIES | 201.201.232 | | Larson | | 447 00459 |
| | FRUIT FRIDAY | 23.80 | RECREATION SUPPLIES | 203.203.242 | | McHenry | | 447 00115 |
| | FRUIT FRIDAY | 70.75 | RECREATION SUPPLIES | 203.203.242 | | McHenry | | 447 00333 |
| | BOTTLED WATER | 5.36 | PROFESSIONAL SERVICES | 101.111.202 | | Rothenberger | | 447 00081 |
| | SIGNAGE | 15.88 | REP. & MAINT. - BUILDING | 601.601.223 | | Rothermel | | 447 00097 |
| | JANITORIAL SUPPLIES | 16.53 | JANITORIAL SUPPLIES | 601.601.236 | | Rothermel | | 447 00220 |
| | FITNESS PROGRAM | 40.00 | SPECIAL EVENTS - ACTIVIT | 211.231.575 | | Wattier | | 447 00009 |
| | CONCESSIONS | 38.88 | MISCELLANEOUS CONCESSION | 203.203.728 | | Wattier | | 447 00018 |
| | FRUIT FRIDAY | 31.74 | RECREATION SUPPLIES | 203.203.242 | | Wattier | | 447 00019 |
| | CLEANING SUPPLIES | 9.74 | JANITORIAL SUPPLIES | 202.202.236 | | Wattier | | 447 00062 |
| | OFFICE SUPPLIES | 8.28 | OFFICE SUPPLIES | 203.203.232 | | Wattier | | 447 00063 |
| | CONCESSIONS | 14.94 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00087 |
| | CONCESSIONS | 66.48 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00102 |
| | CONCESSIONS | 23.10 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00123 |
| | EMPLOYEE APPRECIATION | 157.74 | RECREATION SUPPLIES | 202.202.242 | | Wattier | | 447 00132 |
| | CONCESSIONS | 60.70 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00144 |
| | CONCESSIONS | 6.16 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00157 |
| | CONCESSIONS | 91.36 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00179 |
| | CONCESSIONS | 113.17 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00240 |
| | PROGRAM SUPPLIES | 30.22 | RECREATION SUPPLIES | 203.203.242 | | Wattier | | 447 00299 |
| | CONCESSIONS | 59.92 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00300 |
| | SUMMER PROGRAMS | 103.15 | RECREATION SUPPLIES | 203.203.242 | | Wattier | | 447 00397 |

Credit Card Schedule of Bills

| VENDOR NAME | DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|------------------------|-------------------------|----------|--------------------------|----------------|-------|----------------|-----|-------------|
| WAL-MART #1483 | MEDICAL SUPPLIES | 142.55 | MEDICAL,SAFETY, & LAB. S | 202.202.243 | | Wattier | | 447 00422 |
| | CONCESSIONS | 69.92 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00455 |
| | | 1,375.63 | *VENDOR TOTAL | | | | | |
| WALGREENS #9806 | BANDAIDS | 27.59 | MEDICAL,SAFETY, & LAB. S | 202.202.243 | | Wattier | | 447 00177 |
| | SUMMER READING PROGRAM | 75.00 | RECREATION SUPPLIES | 701.701.242 | | Yankton Librar | | 447 00324 |
| | | 102.59 | *VENDOR TOTAL | | | | | |
| WALMART.COM | ALA GRANT SUPPLIES | 7.76 | ALA LAPTOP GRANT | 701.701.301 | | Schmidt | | 447 00004 |
| | PROGRAM SUPPLIES | 83.92 | PROGRAM SUPPLIES | 101.142.242 | | Schmidt | | 447 00362 |
| | | 91.68 | *VENDOR TOTAL | | | | | |
| WHITE CASTLE 080021 | TRAVEL EXPENSE | 19.40 | TRAVEL EXPENSE | 101.111.263 | | Wilson | | 447 00180 |
| WM SUPERCENTER #1483 | MEDICAL SUPPLIES | 29.93 | MEDICAL & SAFETY SUPPLIE | 801.801.243 | | Goeden | | 447 00047 |
| | OFFICE SUPPLIES | 24.00 | OFFICE SUPPLIES | 101.122.232 | | Goeden | | 447 00246 |
| | CONCESSIONS | 12.96 | MISCELLANEOUS CONCESSION | 203.203.728 | | McHenry | | 447 00221 |
| | FRUIT FRIDAYS | 67.41 | RECREATION SUPPLIES | 203.203.242 | | McHenry | | 447 00222 |
| | OFFICE SUPPLIES | 16.98 | OFFICE SUPPLIES | 203.203.232 | | McHenry | | 447 00223 |
| | FRUIT FRIDAYS | 54.35 | RECREATION SUPPLIES | 203.203.242 | | McHenry | | 447 00471 |
| | CONCESSIONS | 43.38 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00183 |
| | CONCESSIONS | 102.72 | MISCELLANEOUS CONCESSION | 202.202.728 | | Wattier | | 447 00328 |
| | CLEANING SUPPLIES | 62.12 | JANITORIAL SUPPLIES | 202.202.236 | | Wattier | | 447 00439 |
| | | 413.85 | *VENDOR TOTAL | | | | | |
| XTREME CAR WASH | CAR WASH | 12.78 | REP. & MAINT. -VEHICLES | 101.111.222 | | Foote | | 447 00111 |
| YANKTON AOX | PROPANE | 318.61 | CHEMICALS & GASES | 801.801.240 | | Goeden | | 447 00139 |
| YANKTON COUNTY OBSERVE | NEWSPAPER SUBSCRIPTION | 35.00 | SUBSCRIPTIONS & PUBLICAT | 101.142.235 | | Schmidt | | 447 00020 |
| YANKTON JANITORIAL | JANITORIAL SUPPLIES | 217.50 | JANITORIAL SUPPLIES | 101.125.236 | | Mastalir | | 447 00133 |
| | JANITORIAL SUPPLIES | 408.90 | JANITORIAL SUPPLIES | 101.125.236 | | Mastalir | | 447 00351 |
| | JANITORIAL SUPPLIES | 140.00 | JANITORIAL SUPPLIES | 101.125.236 | | Mastalir | | 447 00363 |
| | | 766.40 | *VENDOR TOTAL | | | | | |
| YANKTON MEDICAL CLINIC | PHYSICAL | 131.00 | PROFESSIONAL SERV.-VOLUN | 101.114.202 | | Bailey | | 447 00329 |
| | PRE EMPLOYMENT PHYSICAL | 991.00 | PROFESSIONAL SERVICES | 201.201.202 | | Bailey | | 447 00334 |
| | PRE EMPLOYMENT PHYSICAL | 98.00 | PROFESSIONAL SERVICES | 101.111.202 | | Bailey | | 447 00335 |
| | PRE EMPLOYMENT PHYSICAL | 336.00 | PROFESSIONAL SERVICES | 101.123.202 | | Bailey | | 447 00336 |
| | | 1,556.00 | *VENDOR TOTAL | | | | | |

Credit Card Schedule of Bills

| VENDOR NAME | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P ID LINE |
|--|--------|--------------------------|----------------|-------|---------|-----|-------------|
| YANKTON NURSERIES LLC MEMORIAL PARK TREES | 317.96 | AGRICULTURAL SUPPLIES | 201.201.241 | | Kortan | | 447 00208 |
| YANKTON WINNELSON CO CONSEALED LATCH | 95.53 | REP. & MAINT. - BUILDING | 101.127.223 | | Ryken | | 447 00186 |
| BATHROOM REPAIR | 24.70 | REP. & MAINT. - DISTRIBU | 601.601.226 | | Tramp | | 447 00121 |
| | 120.23 | *VENDOR TOTAL | | | | | |
| 1 OFFICE SOLUTION OFFICE SUPPLIES | 82.77 | OFFICE SUPPLIES | 801.801.232 | | Goeden | | 447 00027 |
| OFFICE SUPPLIES | 58.06 | OFFICE SUPPLIES | 201.201.232 | | Kortan | | 447 00143 |
| | 140.83 | *VENDOR TOTAL | | | | | |

Credit Card Schedule of Bills

| VENDOR NAME | | | | | | | | |
|----------------|-----------|--------------|----------------|-------|---------|-----|-----|---------|
| DESCRIPTION | AMOUNT | ACCOUNT NAME | FUND & ACCOUNT | CLAIM | INVOICE | PO# | F/P | ID LINE |
| REPORT TOTALS: | 78,424.33 | | | | | | | |

RECORDS PRINTED - 000466

Credit Card Schedule of Bills

FUND RECAP:

| FUND | DESCRIPTION | DISBURSEMENTS |
|-----------------|-----------------------------|---------------|
| 101 | GENERAL FUND | 33,318.34 |
| 201 | PARKS AND RECREATION | 9,432.29 |
| 202 | HUETHER FAMILY AQUATICS CTR | 10,111.59 |
| 203 | SUMMIT ACTIVITY CENTER | 2,568.28 |
| 204 | MARNE CREEK | 2,257.95 |
| 208 | 911/DISPATCH | 663.80 |
| 211 | LODGING SALES TAX | 986.00 |
| 601 | WATER OPERATION | 3,783.60 |
| 611 | WASTE WATER OPERATION | 4,481.06 |
| 621 | CEMETERY OPERATION | 414.64 |
| 631 | SOLID WASTE | 35.18 |
| 637 | JOINT POWER | 924.62 |
| 701 | LIBRARY TRUST | 270.12 |
| 801 | CENTRAL GARAGE | 9,176.86 |
| TOTAL ALL FUNDS | | 78,424.33 |

BANK RECAP:

| BANK | NAME | DISBURSEMENTS |
|-----------------|------------------------------|---------------|
| 1DAK | FIRST DAKOTA NAT'L BANK CORP | 78,424.33 |
| TOTAL ALL BANKS | | 78,424.33 |

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE APPROVED BY

.....

.....



OFFICE OF THE CITY MANAGER

www.cityofyankton.org

VOL. 58 NUMBER 17

Commission Information Memorandum

The Yankton City Commission meeting on Monday, September 11, 2023 will begin at 7:00 pm.

Non-Agenda Items of Interest

1) Finance Department Update

Finance is preparing the City levy for property taxes as part of the budget ordinance. In addition, delinquent special assessments will be certified to the county auditor in September.

The City of Yankton's procurement card (P-Card) program has been in effect through the National League of Cities (NLC) and BMO Financial Group since 2012. The program has helped streamline the purchasing process through the company's online Spend Dynamics website and mobile app, and has allowed employees and supervisors to manage their departmental purchases. In addition, all P-card receipts are now virtually scanned and attached to each P-card transaction within the website. BMO Financial also provides an annual rebate program based on the volume of purchases made during their fiscal year beginning September and ending August of each year. For the fiscal year 2022-2023 the City of Yankton has spent \$1,202,226.07, earning a .9% rebate worth \$10,820.03.

With the recent approval of a new additional off-sale liquor license for 2024, Finance and the City Attorney's Office are working together on implementation. Before the bidding process begins, additional clarification and information will be provided.

2) Parks and Recreation Department Update

An update on the various activities in the Parks & Recreation Department is included in this packet.

3) Community & Economic Department Update

Staff will soon begin the annual process measuring street and sidewalk tree branch clearance. Over the next several weeks, as weather permits, residents may notice staff with measuring poles checking for a 12-foot clearance over streets and a 10-foot clearance over public sidewalks. Properties noted in the initial survey will receive a follow-up letter describing the trimming requirements and how to dispose of the trimmings free of charge at the Transfer Station. Residents recently received, or will very soon receive, an insert in their September utility bill reminding them of the requirements. This is the fourth year of a transition to a utility bill insert from the traditional postcard mailing. That change is both a savings in staff time preparing the nearly 4,000-piece mailing as well as a significant printing and postage savings. In addition to the insert, staff will be utilizing local print and radio media along with City of Yankton social media to spread the word.

4) Fire Department Update

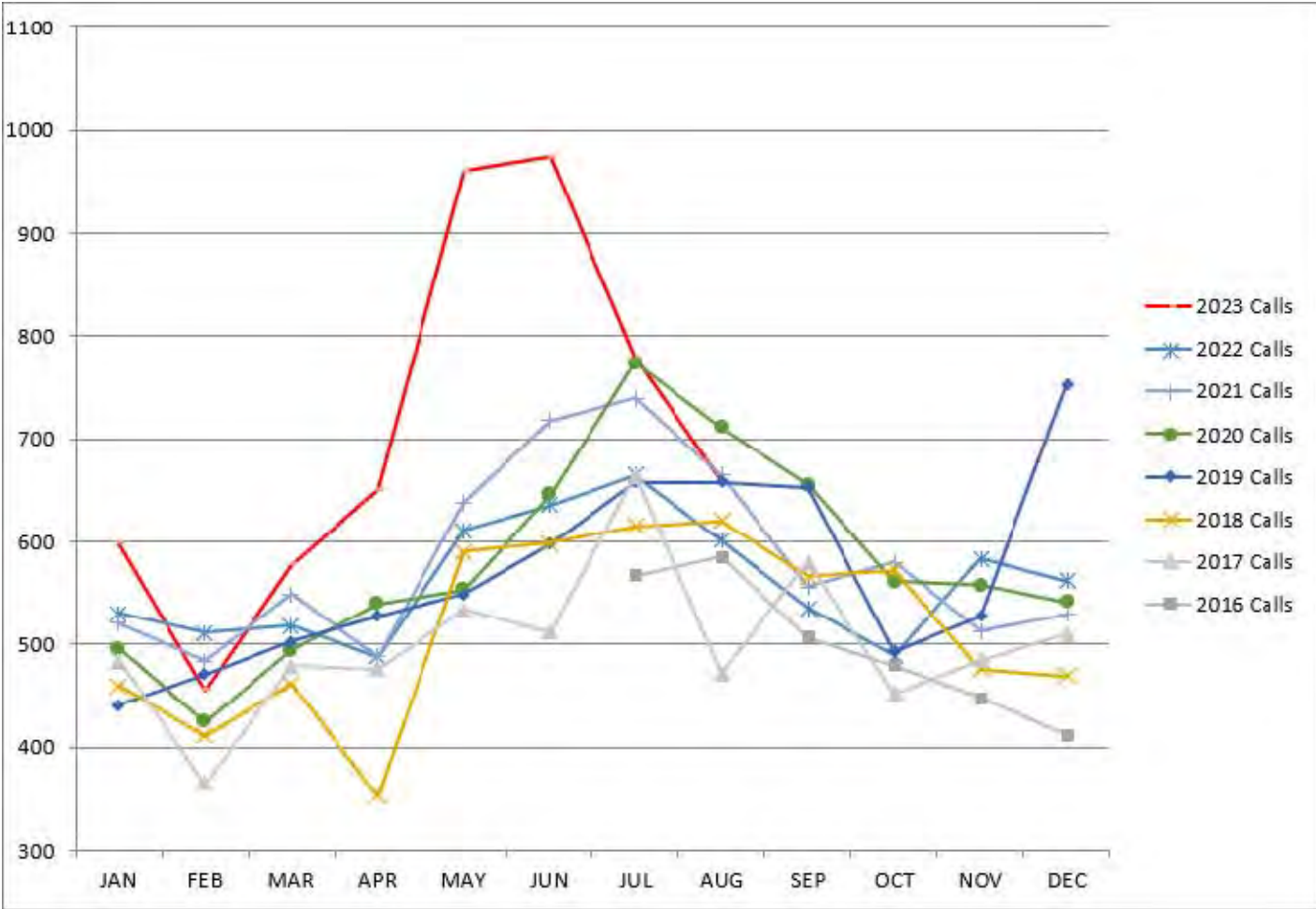
Yankton firefighters responded to a structure fire just west of City Hall on August 23. Units arrived to find smoke showing from a vacant structure and had the fire under control in less than thirty

minutes. The fire was confined to the second floor of the structure with smoke damage throughout. Fire Marshal Larry Nickles worked with YPD and the State Fire Marshall’s office due to the suspicious nature of the fire.

5) Information and Technology Services Update

City Hall has transitioned to a new server. Staff is in process of replacing each desktop.

911 calls thru August continue to be well above 2022 with call volume up 24%. August included 20 texts to 911 calls, the highest since its initiation. The state radio system in Yankton County is scheduled to be upgraded on September 18. This upgrade is one of many taking place across the entire state of South Dakota’s radio system. All agencies are required to have state radios reprogrammed to work with the new system. We will have several vendors on site that day to update City radios and 911 console programming during the upgrade.



6) Public Works Department Update

Street Department crews continue asphalt patching at various locations throughout the city. The chip seal list is complete. Crews will return to recently sealed streets to sweep up the loose rock.

3rd Street & Green Street Reconstruction: The sanitary sewer installation is complete. The contractor will be focusing on the storm sewer installation, which estimated to take a week to complete. Once the storm sewer is complete, grading will begin for new concrete curb & gutter and pavement.

Elm Street from 20th Street to 21st Street: Removals are complete and the contractor will begin the water main replacement.

Airport North Hangar Taxilane, Access Road, and Runway 20 Turnaround: A majority of this project is complete with seeding and electrical work remaining.

Mead Development Project: Grading continues on the site. Slowey Construction has the utility installation complete. Masonry Components has paved First Dakota Drive and now is working on 33rd Street curb, gutter and pavement.

7) Environmental Services Department Update

Several members of the water and wastewater department will be attending the 88th Annual Water and Wastewater conference in Spearfish September 13-15. The conference is organized by the SD Water and Wastewater Association (SD WWA), SD section of the American Water Works Association (SD AWWA), and the SD section of the World Environment Association (SD WEA). The conference includes annual meetings, awards banquet, manufacture displays, and classes. Staff attending will receive continuing education units required to maintain operator certification. Tanner Hanson will be joining the SD WWA board as the SD WEA liaison. Kyle will be taking the Utility Chair position on the SD AWWA board. Class topics include regulatory updates, research projects, treatment techniques, tool and equipment improvements, construction project case studies, and technology upgrades and security.

The distribution department discovered a water leak on the west side of Pine Street near the sidewalk along the Federal Prison Camp. Feimer Construction was contracted to repair the leak. An abandoned lead service line was discovered as the source of the leak. Feimer dug up the main on the east side of Pine Street and properly disconnected the service.

8) Library Update

Yankton Community Library staff will have the opportunity to take part in two library conferences in September. The Association for Rural and Small Libraries (ARSL) is hosting their conference in Wichita, Kansas this year. Two of our staff will be attending this conference. The South Dakota Library Association will be hosting their conference in Rapid City during the final week of September. Three staff will be attending this conference. These are great opportunities for our staff to network with other librarians, share ideas and learn from one another. We are grateful for the opportunities to continue to grow in the knowledge of our profession.

Work on replacing the library roof is scheduled to begin this month. The city has done an excellent job of taking care of our 50-year-old building but after many years of repairs, this project was necessary.

As a result of a recent community conversation, we have also been able to make the accessible parking space in our lot more accessible by adding an access aisle. Thank you to the street department for making this happen!

9) Human Resources & Employee Engagement Department Update

We are accepting applications for full time Police Officers and this position will remain open until filled. Interested applicants can visit cityofyankton.org and click on the Employment tab for information, or directly contact the Human Resource Department.

We are accepting applications for Deputy Finance Officer. The position is open until filled with first review of applications on September 18. We are accepting applications for a Finance Generalist

position. This position is open until September 20. This position is open due to the resignation of Sara VanderTuig.

The position of Grounds Maintenance Worker in the Parks and Recreation Department closed on August 27. Interviews are scheduled and a recommendation for hire will be forthcoming.

August's presentation by Well 365 out of Sioux Falls will focus on overall preventative health such as screenings, checkups and/or counseling to prevent or detect illnesses, disease or other health problems. The presentation will be available to City employees the third week in September.

We continue to accept applications for Part Time Lifeguard and Water Safety Instructors for the Summit Activities Center/Parks and Recreation Department.

The health insurance committee met with Midwest Benefits on August 30 to review the renewal rates and quotes for the upcoming year. A recommendation for the 2024 plan year will be forthcoming.

10) Police Department Update

We are wrapping up a couple of big investigations. An arrest was made in the arson investigation but we continue to gather evidence in the case. These cases can take a toll on staff and we provide them with critical incident debriefings and information for the EAP.

We had some staff take some critical training last week. Officer Brandon Frey attended Search and Seizure training and Officer Jennifer Keitel attended Threat Pattern Recognition Use of Force Instructor training. Both trainings were held in Pierre at the Law Enforcement Training Center.

The Police and Sheriff's Departments hosted a meeting with Law Enforcement Leaders from Clay County to discuss training, hiring, and other issues we are all facing. We discussed how we can work together to better support one another. This is a good way to keep the lines of communication open with other agencies.

Chief Foote and his wife Jessie hosted an appreciation meal for staff on 9/10/23. During this meal Chief Foote gave an award to Officer Jericho Osborne for Officer of the Year. Jericho's nomination came from staff in the department for all the work he has done on some major cases and mentoring he has also done with our less experienced staff. Jericho is a valuable asset to the Yankton Police Department and everyone was pleased to recognize his work. In the past this award was presented by the Lions Club but has not been offered since 2020. Chief Foote decided to bring it back as a way to recognize an officer each year for hard work and dedication to the safety of our citizens for the City of Yankton.

11) Monthly reports

The Building, Salary and Yankton Police Department monthly reports are included for your review.

Have an enjoyable weekend and do not hesitate to contact us if you have any questions about these or other issues. If you will not be able to attend the Commission meeting on Monday, please inform my office.

Sincerely,

Amy Leon
City Manager

PARKS AND RECREATION DEPARTMENT

SUMMIT ACTIVITIES CENTER and RECREATION PROGRAMS

Summit Activities Center Membership Information:

| | Current | Last | Change |
|---|------------|------------|------------|
| ○ Active & Fit/Renew Active/Silver Sneakers | 132 | 131 | 1 |
| ○ Adult Annual | 78 | 75 | 3 |
| ○ Adult EFT | 48 | 48 | 0 |
| ○ Adult Monthly | 98 | 121 | -23 |
| ○ City of Yankton Single | 61 | 57 | 4 |
| ○ Firefighter Single | 19 | 19 | 0 |
| ○ 10 Use Punch card | 59 | 60 | -1 |
| ○ Individual Annual | 92 | 95 | -3 |
| ○ Individual Monthly | 4 | 4 | 0 |
| ○ Radio | 41 | 41 | 0 |
| ○ Youth Annual | 41 | 40 | 1 |
| ○ Youth EFT | 12 | 14 | -2 |
| ○ Youth Monthly | 58 | 57 | 1 |
| Total # of Active Members | 743 | 762 | -19 |

- Mid-February 2023- total memberships peaked at 861.
 - Last year at the end of August, we had 629 active memberships.
 - In August of 2019 (pre-pandemic), we had 995 memberships on the books.
- Attendance – 2,746 (1,957 SAC, 789 GL); for the entire month of August 5,424 (3,923 SAC, 1,501 GL) compared to 1,414/2,885 in August 2022.
- Total Cash Revenue at the SAC 8/16-31/23 – \$9,489.27 (\$16,570.78 – August) compared to \$4,710.65/\$9,724.85 in August 2022.
- Great Life Reimbursement Payment:
 - July 2023: \$1,987.50 (\$1,335.00 – July 2022)

| |
|---|
| August, 2023 – Completed Adult Coed Softball & Sand Volleyball leagues |
|---|

- **2023 COED Softball**
 - Participants – 14 Teams (13 teams in 2022)
- **2023 Coed Sand Volleyball**
 - Participants – 16 teams (15 teams in 2022)
- **2023 Women’s Sand Volleyball**
 - Participants – 12 teams (11 teams in 2022)

| |
|--------------------------------|
| Monday, August 28, 2023 |
|--------------------------------|

- **SAC Library Day Passes Used**
 - 1 Coupons (1 Adult)

Wednesday, August 30, 2023

- **SAC Library Day Passes Used**
 - 1 Coupons (1 Adult)

Additional SAC Information for Last Half of August:

- **Aqua Zumba**
 - Participation – 37 Participants (62 for the Month)
- **Power Abs**
 - Participation – 35 Participants (59 for the Month)
- **Power Yoga**
 - Participation – 21 Participants (35 for the Month)
- **Prime Time Senior Class**
 - Participation – 40 Participants (84 for the Month)
- **Strength & Flexibility**
 - Participation – 27 Participants (56 for the Month)
- **Tabata**
 - Participation – 35 Participants (59 for the Month)
- **Trim & Tone**
 - Participation – 26 Participants (43 for the Month)
- **Turbo Kick**
 - Participation – 0 Participants (0 for the Month)
- **Wake UP**
 - Participation – 9 Participants (28 for the Month)
- **Water Aerobics Classes**
 - Participation – 109 Participants (205 for the Month)
- **Work Out Express Class**
 - Participation – 12 Participants (30 for the Month)
- **Yoga**
 - Participation – 20 Participants (34 for the Month)
- **Zumba**
 - Participation – 35 Participants (62 for the Month)

- **Zumba Gold**
 - Participation – 76 Participants (130 for the Month)
- **Birthday Party Rentals**
 - Participation – 0 Birthday Parties (0 for the Month)
 - Revenue - \$0.00 (\$0.00 for the Month)
- **Auxiliary/Main Gym Rentals**
 - Hours Rented – 0 Hours (0 Hours for the Month)
 - Revenue - \$0.00 (\$0.00 for the Month)
- **Theater Rentals**
 - Hours Rented – 0 Hours (28 Hours for the Month)
 - Revenue – \$0.00
- **Meeting Rooms**
 - Hours Rented – 0 Hours (0 Hours for the Month)
 - Revenue - \$0.00 (\$0.00 for the Month)
- **City Hall Rentals**
 - Hours Rented – 0 Hours (72 Hours for the Month)
 - Revenue – \$0.00 (\$500.00 for the Month)
- **Capital Building Rentals**
 - Days Rented – 2 (5 Dates for the Month)
- **Park Shelters**
 - Riverside - 2 Rentals
 - Memorial – 0 Rentals
 - Westside – 0 Rental
 - Meridian Bridge – 0 Rental

| |
|---|
| <i>Huether Aquatic Fitness Classes: Last Half of August</i> |
|---|

- **Aqua Zumba**
 - Participation – 17 Participants (27 for the Month)
- **Water Fitness**
 - Participation – 0 Participants (20 for the Month)
- **Yoga**
 - Participation – 0 Participants (8 for the Month)
- Total Huether Family Aquatics Center Passes Sold: 3,635 (3,961 – 2022)

PARKS

The City has received notification on the status of the Land, Water, Conservation Fund grant for resurfacing the courts in Westside Park and converting them into pickle ball courts. The proposal has been approved by the State of SD and now needs approval from the National Parks Service. The amount of the award will be \$34,000 should it be approved.

Luke is working with outside organizations and their special event applications and events for this fall.

The Parks staff aerated and over-seeded with grass seed some areas in Riverside Park once Riverboat Days was moved out.

The ball fields at Sertoma Park, Summit Activities Center, and Riverside Park are being dragged and prepared each weekday according to practice and game schedules submitted to the Parks Department.

The Parks staff has and will move bleachers, benches, goals, trash cans, and other items for youth soccer and other events which will be taking place in Yankton on weekends in the fall.

City of Yankton Building Report

Permits Issued in the month of August, 2023

| Issue Date | Permit # | Owner Name & Address | Use | Valuation | Contractor Name & Address | Fees |
|------------|--------------|--|---|--------------|---|----------|
| 08/21/2023 | BLDG-23-0117 | TUCKER, DONALD L 106 EAST 6 ST | Single Family Home - Alteration/Repair-Porch | \$1,500.00 | TUCKER, DONALD L 13209 W CASTLEBAR DR SUN CITY WEST, AZ 85375 | \$30.00 |
| 08/02/2023 | BLDG-23-0152 | CHEERS BAR AND GRILL LLC 310 WALNUT ST | Commercial - Alteration/Repair- Awning | \$250.00 | WHITAKER, JEFF 309 WEST 7TH ST YANKTON, SD 57078 | \$10.00 |
| 08/03/2023 | BLDG-23-0153 | LARSON, DOUGLAS G 212 EAST 4 ST | Exterior- Roofing | \$21,144.41 | WOODS ROOFING, INC. P.O. BOX 353 CANTON, SD 57013 | \$20.00 |
| 08/04/2023 | BLDG-23-0154 | YANKTON IND SCHOOL DIST #63- 2101 KELLEN GROSS DR | Moving- YSD house | \$0.00 | Berghorst & Sons Moving 1906 Division St. HULL, IA 51239 | \$20.00 |
| 08/04/2023 | BLDG-23-0155 | POSPISHIL, DANIEL L 415 WEST 15 ST | Exterior- Roofing | \$1,500.00 | cahuec, santa regina 415 West 15th Street YANKTON, SD 57078 | \$20.00 |
| 08/07/2023 | BLDG-23-0156 | WIEBELHAUS, ANGELA A 2100 Valley Rd | Exterior- Roofing | \$22,000.00 | H & H Roofing 1600 Whiting Drive YANKTON, SD 57078 | \$20.00 |
| 08/09/2023 | BLDG-23-0157 | JRD ENTERPRISES LLC 1513 DOUGLAS AVE | Exterior- Roofing | \$2,500.00 | JRD ENTERPRISES LLC PO BOX 76 YANKTON, SD 57078 | \$20.00 |
| 08/09/2023 | BLDG-23-0158 | HILLCREST GOLF & COUNTRY CLU 2206 MULBERRY ST | Commercial - Cabana | \$200,000.00 | DAHLIN DRYWALL INC 3703 WEST 7 ST YANKTON, SD 57078 | \$487.00 |
| 08/09/2023 | BLDG-23-0159 | BORRESON, SALLY T 409 BURGESS RD | Single Family Home - Alteration/Repair- Front Landing | \$640.00 | BORRESON, SALLY T 409 BURGESS RD YANKTON, SD 57078 | \$18.00 |
| 08/15/2023 | BLDG-23-0160 | JW TRAMP CONSTRUCTION INC 1912 Dakota Street | Single Family Home - New | \$219,955.20 | JW TRAMP CONSTRUCTION INC 2400 BURLEIGH ST YANKTON, SD 57078 | \$517.00 |
| 08/10/2023 | BLDG-23-0161 | GULLIKSON, BRUCE G 2012 ROBERTS ST | Exterior-Windows | \$12,246.00 | 1-800-Hansons 977 E. 14 Mile Rd TROY, MI 48083 | \$20.00 |
| 08/11/2023 | BLDG-23-0162 | KAISER, DALE 1305 WEST 17 ST | Exterior- Windows | \$3,120.00 | KAISER, DALE 1305 WEST 17 ST YANKTON, SD 57078 | \$20.00 |
| 08/10/2023 | BLDG-23-0163 | VOIDED | | | | |

| | | | | | | |
|------------|--------------|--|--|--------------|---|----------|
| 08/14/2023 | BLDG-23-0164 | Barney Edwards LLC 603 E. 4TH ST. | Commercial - New | \$310,000.00 | Dan Johanneson 224 Deerfield Drive YANKTON, SD 57078 | \$652.00 |
| 08/15/2023 | BLDG-23-0165 | O'DONNELL, MARK T 2503 ABBOTT DR | Single Family Home - Accessory Structure- Deck | \$30,000.00 | Promes Construction 3312 W. 8th St. YANKTON, SD 57078 | \$142.00 |
| 08/15/2023 | BLDG-23-0166 | GREEN, CHASE 904 PARK ST | Exterior- Roofing | \$1,000.00 | Jay Eide Construction 1305 Eastside Dr Yankton, SD 57078 | \$20.00 |
| 08/15/2023 | BLDG-23-0167 | RIVER VALLEY RENTALS LLC 805 LINN ST | Exterior- Roofing | \$3,500.00 | RIVER VALLEY RENTALS LLC 406 Ruth Street YANKTON, SD 57078 | \$20.00 |
| 08/16/2023 | BLDG-23-0168 | ZWEBER, ALMA T 1001 WEST ST | Exterior- Windows | \$4,000.00 | Your Home Improvement 614 2nd Street South WAITE PARK, MN 56387 | \$20.00 |
| 08/16/2023 | BLDG-23-0169 | Lewedag, Jason 2509 COLTON AVE | Exterior- Windows | \$6,040.00 | 1-800-Hansons 977 E. 14 Mile Rd TROY, MI 48083 | \$20.00 |
| 08/28/2023 | BLDG-23-0170 | DROTMANN CONSTRUCTION LLC 1515 JOSEPH CIR | Single Family Home - New | \$305,546.80 | DROTMANN CONSTRUCTION LLC 3203 MULLIGAN DR YANKTON, SD 57078 | \$646.00 |
| 08/17/2023 | BLDG-23-0171 | ENGBRETSON, BRIAN A 2317 WALNUT ST | Single Family Home - Accessory Structure- Fence 8ft | \$1,300.00 | ENGBRETSON, BRIAN A 2317 WALNUT ST YANKTON, SD 57078 | \$27.00 |
| 08/17/2023 | BLDG-23-0172 | WUESTEWALD, LARRY 1014 EAST 12 ST | Single Family Home - Alteration/Repair- Landing | \$3,000.00 | FRAZIER, RUSSELL 403 Windsor Street VOLIN, SD 57072 | \$36.50 |
| 08/21/2023 | BLDG-23-0173 | REINERS, THOMAS L 2501 BURLEIGH ST | Single Family Home - Alteration/Repair- Deck | \$30,000.00 | Rothluebber Construction P.O. Box 105 Fordyce, NE 68736 | \$142.00 |
| 08/22/2023 | BLDG-23-0174 | PRAVECEK, JEFFREY 2805 MULLIGAN DR | Single Family Home - Addition- Deck | \$2,420.00 | Promes Construction 3312 W. 8th St. YANKTON, SD 57078 | \$36.50 |
| 08/22/2023 | BLDG-23-0175 | EVANS, MATTHEW L 2101 BROADWAY AVE | Commercial - Alteration/Repair - Partition Wall | \$4,000.00 | EVANS, MATTHEW L 31120 435 AVE YANKTON, SD 57078 | \$40.50 |
| 08/23/2023 | BLDG-23-0176 | MOSER, KELLEN 506 EAST 5 ST | Single Family Home - Alteration/Repair- Pitched roof | \$5,500.00 | MOSER, KELLEN 506 EAST 5 ST YANKTON, SD 57078 | \$48.50 |
| 08/23/2023 | BLDG-23-0177 | POSPISIL, DANIEL D 1517 DOUGLAS AVE | Single Family Home - Addition- Deck | \$2,487.07 | POSPISIL, DANIEL D 144 SCENIC DR YANKTON, SD 57078 | \$36.50 |
| 08/28/2023 | BLDG-23-0178 | LARSON, DEAN R 1011 WEST 11 ST | Single Family Home - Alteration/Repair-Front Landing | \$3,400.00 | Radack Construction 802 West 8th Street Yankton, SD 57078 | \$40.50 |

| | | | | | | |
|------------|--------------|---|---|------------|---|---------|
| 08/29/2023 | BLDG-23-0179 | HUNHOFF, ROBERT T 1119 EAST 15 ST | Exterior- Egress | \$1,000.00 | HUNHOFF, ROBERT T 1119 EAST 15 ST YANKTON, SD 57078 | \$20.00 |
| 08/30/2023 | BLDG-23-0180 | ADEM, CHOL A 804 EAST 18 ST | Exterior- Roofing | \$8,000.00 | Your Home Improvement 614 2nd Street South WAITE PARK, MN 56387 | \$20.00 |
| 08/30/2023 | BLDG-23-0181 | WHISLER, JASON 2119 DOUGLAS AVE | Exterior- Siding | \$7,000.00 | WHISLER, JASON 2119 DOUGLAS AVE YANKTON, SD 57078 | \$20.00 |
| 08/31/2023 | BLDG-23-0182 | DEJEAN, ANTHONY W 803 WEST 12 ST | Single Family Home - Alteration/Repair- Deck | \$3,780.00 | DEJEAN, ANTHONY W 803 WEST 12 ST YANKTON, SD 57078 | \$40.50 |
| 08/31/2023 | BLDG-23-0183 | VAN WINSEN, MARLANIA 1907 PENINAH ST | Exterior- Windows | \$9,500.00 | Your Home Improvement 614 2nd Street South WAITE PARK, MN 56387 | \$20.00 |

(August 2023) Total Valuation: \$1,226,329.48
(August 2022) Total Valuation: \$3,276,765.71
(2023) to Date Valuation: \$74,629,602.55
(2022) to Date Valuation: \$16,691,691.54

Total Fees: \$3,250.50

Salaries by Department: August 2023

| | |
|-------------------------------|--------------|
| ADMINISTRATION | \$58,028.20 |
| FINANCE | \$38,092.74 |
| COMMUNITY DEVELOPMENT | \$30,162.81 |
| POLICE/DISPATCH | \$197,741.43 |
| FIRE | \$15,049.46 |
| ENGINEERING / SR. CITIZENS | \$51,936.03 |
| STREETS | \$57,547.97 |
| SNOW & ICE | \$0.00 |
| TRAFFIC CONTROL | \$4,703.33 |
| LIBRARY | \$36,552.00 |
| PARKS / SAC | \$102,475.64 |
| HUETHER AQUATICS | \$114,178.07 |
| MARNE CREEK | \$9,690.59 |
| WATER | \$47,101.78 |
| WASTEWATER | \$46,611.22 |
| CEMETERY | \$7,256.04 |
| SOLID WASTE | \$32,150.54 |
| LANDFILL / RECYCLE | \$25,520.48 |
| CENTRAL GARAGE | \$8,923.16 |
| | \$883,721.49 |

Personnel Changes

New Hires:

Police Department: Cameron Voigt, Police Officer, \$2,242.46 biweekly; Julie Koller, Crossing Guard, \$15.00/hr. Library: Savanna Watson, Library Assistant, \$14.00/hr.

Wage Changes

Environmental Services: Greg Gusso, Wastewater Plant Supervisor, \$2,892.80 to \$2,966.16 biweekly.

Position Changes

Lisa Yardley, Deputy Finance Officer to Interm Finance Officer, \$3,269.69 to \$4,038.46 biweekly.

| August 2023 | |
|----------------------------|------|
| YPD | |
| Calls For Service | |
| 911 HANG UP | 2 |
| 911 OPEN | 7 |
| ALARM | 15 |
| ALCOHOL | 9 |
| AMBULANCE | 24 |
| ANIMAL | 59 |
| ASSAULT | 8 |
| ASSIST | 8 |
| ATTEMPT TO LOCATE | 1 |
| BANK ALARM | 2 |
| BOND VIOLATION | 2 |
| BURGLARY RESIDENTIAL | 5 |
| CHILD ABUSE | 2 |
| CHILD CUSTODY | 5 |
| CIVIL DISPUTE | 32 |
| CRIMINAL ENTRY OF MV | 13 |
| DEATH | 3 |
| DISORDERLY CONDUCT | 38 |
| DOMESTIC VIOLENCE | 17 |
| DRIVING COMPLAINT | 17 |
| DRIVING COMPLAINT 911 | 7 |
| DRUG | 14 |
| ELDER ABUSE | 2 |
| EMERGENCY LOCATE | 1 |
| ESCORT | 9 |
| EVENT STANDBY | 3 |
| EX PATRL | 5 |
| FAMILY OFFENSE | 5 |
| FIGHT | 6 |
| FIRE ALL CALL | 1 |
| FIRE/WEATHER DRILL | 6 |
| FIREWORKS | 2 |
| FOREIGN AID | 20 |
| FRAUD | 8 |
| HARASS | 18 |
| HIT&RUN | 11 |
| INDECENT EXPOSURE | 1 |
| INFORMATION | 45 |
| INSPECT | 3 |
| JUV | 18 |
| LEWDNESS | 1 |
| LITTER | 1 |
| LOST & FOUND | 23 |
| MENTAL ILLNESS | 11 |
| MISC | 3 |
| MISSING PERSON | 6 |
| MOTOR ASSIST | 17 |
| NOISE COMPLAINT | 6 |
| OPN DOOR | 3 |
| PARKING | 33 |
| PAROLE/PROBATION | 13 |
| PRIVATE PROPERTY COLLISION | 7 |
| PROPERTY | 4 |
| PROTECTION ORDER | 10 |
| REQUEST | 1 |
| RUNAWAY | 8 |
| SAFETY TALK | 4 |
| SEX CRIME | 3 |
| SIG 2 | 20 |
| SIGNAL 1 INJURY | 7 |
| SUICIDE | 5 |
| SUSP ACTIVITY | 18 |
| SUSPICIOUS PERSON/VEHICLE | 68 |
| THEFT | 53 |
| THREAT | 9 |
| TRAFFIC CONTROL | 8 |
| TRAFFIC STOP | 419 |
| TRESPASS | 20 |
| TRUANCY | 2 |
| VANDALISM | 13 |
| VEHICLE/ROAD COMPLAINT | 9 |
| WARRANT | 17 |
| WEAPONS | 5 |
| WELFARE CHECK | 74 |
| Total | 1355 |

| |
|-----------------------------|
| Adult Arrests |
| # Individuals Arrested: 117 |
| # Of Charges: 153 |

| |
|----------------------------|
| Juvenile Arrests: |
| # Individuals Arrested: 21 |
| # Of Charges: 21 |

| |
|----------------|
| Citations: 204 |
|----------------|

August 2023
 YPD
 Activity Report

| | GENERAL SUMMARY | | | |
|---|------------------------|------------------|---------------------|------------------|
| | THIS MONTH | | Year To Date | |
| | This Year | Last Year | This Year | Last Year |
| POLICE INCIDENTS | 1356 | 1123 | 9212 | 7639 |
| SHERIFF INCIDENTS | 390 | 218 | 2343 | 1615 |
| AMBULANCE CALLS (YPD) | 24 | 35 | 212 | 210 |
| FIRE / HAZMAT CALLS | 1 | 2 | 39 | 56 |
| FOREIGN AID CALLS | 20 | 14 | 138 | 101 |
| ALARMS | 15 | 16 | 114 | 114 |
| ANIMAL CALLS / COMPLAINTS | 59 | 75 | 483 | 442 |
| ANIMALS CLAIMED OR IMPOUNDED (HHS) | 11 | 28 | 114 | 118 |
| ANIMALS DISPOSED | 0 | 0 | 0 | 1 |

| | ACCIDENT SUMMARY | | | |
|---|-------------------------|------------------|---------------------|------------------|
| | THIS MONTH | | Year To Date | |
| | This Year | Last Year | This Year | Last Year |
| STATE REPORTABLE | 21 | 24 | 135 | 147 |
| NON REPORTABLE AND HIT & RUN | 17 | 29 | 150 | 185 |
| SIGNAL 1 INJURY | 7 | 10 | 29 | 35 |
| # PERSONS INJURED | 8 | 9 | 31 | 30 |
| FATALITIES | 0 | 0 | 0 | 0 |
| PEDESTRIAN ACCIDENT | 0 | 0 | 0 | 2 |

August 2023

YPD

Citations

| | This Month | | THIS MONTH | | YEAR TO DATE | |
|--|------------|-------|-----------------|-----------------|-----------------|-----------------|
| | Juv | Adult | Total This Year | Total Last Year | Total This Year | Total Last Year |
| SUSPENDED, EXPIRED OR UNLICENSED DRIVER | 4 | 25 | 29 | 27 | 226 | 182 |
| CARELESS DRIVING | 0 | 4 | 4 | 1 | 23 | 7 |
| EXHIBITION DRIVING | 0 | 0 | 0 | 2 | 4 | 9 |
| SPEEDING | 12 | 79 | 91 | 28 | 443 | 205 |
| STOP SIGN, RED LIGHT VIOLATION | 2 | 9 | 11 | 4 | 52 | 45 |
| ANIMALS AT LARGE | 0 | 0 | 0 | 0 | 0 | 1 |
| MAINTENANCE OF FINANCIAL RESPONSIBILITY | 0 | 8 | 8 | 19 | 76 | 77 |
| OPEN CONTAINER | 0 | 3 | 3 | 3 | 16 | 24 |
| CONSUMPTION UNDERAGE (18-20 yoa) | 0 | 0 | 0 | 10 | 2 | 16 |
| LIQUOR VIOLATIONS / FURNISHING ALCOHOL TO A MINOR | 0 | 1 | 1 | 0 | 6 | 5 |
| MISDEAMEANOR DRUG VIOLATIONS (POSS. OF DRUG PARAPH) | 5 | 11 | 16 | 19 | 109 | 142 |
| TOBACCO VIOLATIONS | 3 | 1 | 4 | 0 | 36 | 42 |
| PETTY THEFT UNDER \$400 | 0 | 1 | 1 | 5 | 10 | 43 |
| INTENTIONAL DAMAGE TO PROPERTY | 0 | 0 | 0 | 0 | 0 | 2 |
| OTHER VIOLATIONS | 6 | 30 | 36 | 22 | 210 | 192 |
| TOTAL TRAFFIC CITATIONS | 32 | 172 | 204 | 140 | 1213 | 992 |

August 2023

YPD

Adult Arrest

| | THIS MONTH | | YEAR TO DATE | |
|--|------------|-----------|--------------|-----------|
| | This Year | Last Year | This Year | Last Year |
| HOMICIDE/MURDER | 0 | 0 | 1 | 0 |
| RAPE | 0 | 0 | 0 | 0 |
| ROBBERY | 0 | 0 | 0 | 0 |
| DUI | 18 | 21 | 115 | 117 |
| DRIVING UNDER REVOCATION | 5 | 1 | 31 | 30 |
| BURGLARY | 0 | 0 | 2 | 5 |
| ASSAULT AGGRAVATED | 1 | 0 | 3 | 9 |
| ASSAULT SIMPLE | 6 | 2 | 21 | 19 |
| CRIMES AGAINST FAMILY / DOMESTIC VIOLENCE | 14 | 6 | 45 | 46 |
| DISORDERLY CONDUCT | 0 | 1 | 2 | 4 |
| SEXUAL CONTACT/SEX OFFENSES | 0 | 0 | 4 | 0 |
| THEFT PETTY | 0 | 1 | 4 | 8 |
| THEFT GRAND | 1 | 0 | 6 | 5 |
| THEFT AUTO | 0 | 1 | 2 | 4 |
| FORGERY & COUNTERFEITING | 0 | 0 | 6 | 4 |
| FRAUD | 0 | 0 | 0 | 0 |
| EMBEZZLEMENT | 0 | 0 | 0 | 0 |
| INTENTIONAL DAMAGE | 0 | 0 | 3 | 7 |
| NARCOTIC DRUG CHARGES | 18 | 13 | 157 | 113 |
| LIQUOR ARRESTS | 0 | 1 | 3 | 9 |
| WEAPONS VIOLATION | 4 | 1 | 8 | 7 |
| WARRANTS | 32 | 23 | 197 | 166 |
| PROTECTIVE CUSTODY | 0 | 0 | 0 | 0 |
| ALL OTHER OFFENSES | 54 | 27 | 320 | 284 |
| TOTAL ADULT ARRESTS | 153 | 98 | 930 | 837 |

August 2023
YPD
Juvenile Arrests

| | THIS MONTH | | YEAR TO DATE | |
|---|------------|-----------|--------------|-----------|
| | This Year | Last Year | This Year | Last Year |
| CURFEW | 6 | 1 | 13 | 10 |
| RUNAWAY | 5 | 0 | 16 | 11 |
| MIC | 2 | 0 | 18 | 23 |
| DUI | 0 | 0 | 2 | 1 |
| LIQUOR ARRESTS | 0 | 0 | 0 | 0 |
| MURDER | 0 | 0 | 0 | 0 |
| RAPE | 0 | 0 | 0 | 0 |
| ROBBERY | 0 | 0 | 0 | 0 |
| BURGLARY | 0 | 0 | 0 | 0 |
| ASSAULT AGGRAVATED | 0 | 0 | 0 | 0 |
| ASSAULT SIMPLE | 2 | 0 | 7 | 1 |
| CRIMES AGAINST FAMILY/ DOMESTIC VIOLENCE | 0 | 1 | 0 | 2 |
| DISORDERLY CONDUCT DISTURBANCE OF SCHOOL | 2 | 2 | 20 | 23 |
| SEXUAL CONTACT / SEX OFFENSES | 0 | 0 | 0 | 0 |
| THEFT PETTY | 0 | 0 | 2 | 0 |
| THEFT GRAND | 0 | 1 | 0 | 2 |
| THEFT AUTO | 0 | 0 | 0 | 0 |
| FORGERY & COUNTERFEITING | 0 | 0 | 0 | 0 |
| FRAUD | 0 | 0 | 0 | 0 |
| EMBEZZLEMENT | 0 | 0 | 0 | 0 |
| INTENTIONAL DAMAGE | 0 | 0 | 0 | 0 |
| NARCOTIC DRUG CHARGES | 0 | 2 | 7 | 10 |
| WEAPONS VIOLATIONS | 0 | 0 | 0 | 0 |
| ALL OTHER OFFENSES | 4 | 2 | 14 | 16 |
| TOTAL JUVENILE ARRESTS | 21 | 9 | 99 | 99 |

SECTION 00 10 00 INVITATION TO BID

Sealed Proposals/Bids for the construction of “Yankton Meridian Bridge - Concrete Pier Repairs for Yankton, South Dakota,” JEO Project No. 221702.00, QuestCDN No. 8683313, will be received for the City Commission of the City of Yankton, South Dakota, at the office of the City Finance Officer of said City, until 3:00 pm or may be hand delivered to the place of opening at 3:00 pm on the 28th day of September 2023, and thereafter will be read aloud in the Second Floor Meeting Room A, of City Hall, located at 416 Walnut Street in Yankton, South Dakota. Disposition of said bids is expected to be held on the 9th day of October, 2023, after 7:00 pm, in the Career Manufacturing Technical Education Academy, at 1200 W. 21st Street, Yankton, South Dakota.

The work is generally described as follows: Concrete repairs and patching (including galvanic anodes) to three existing bridge piers. Temporary traffic/pedestrian control is also an appurtenance to the project.

Opinion of Probable Cost \$315,000

Proposals will be taken for said construction work listed above by unit prices, as an aggregate bid for the entire project.

All Proposals for said construction work must be made on blanks furnished by the Engineer and must be accompanied by Bid Security of not less than 5% of the amount bid. Bid Security to be made payable to the City of Yankton, South Dakota as liquidated damages in case the bid is accepted and the bidder neglects or refuses, to enter into contract and furnish bond in accordance herewith.

Copies of the contract documents are on file at the City of Yankton’s Engineer’s Office, 416 Walnut Street, Yankton, South Dakota for examination by bidders. Complete digital project bidding documents are available at JEO’s website at jeo.com for \$30.00. An optional paper set of project documents is available for a non-refundable price of \$100.00 per set. Please contact Sandy Walker at 402.371.6416 / swalker@jeo.com to coordinate your request and send your check to: 404 S 25th Street, Ste. B, Norfolk, NE 68701. In order to bid the project, the contract documents must be issued directly by JEO Consulting Group, Inc. or QuestCDN to the bidder.

The Owner reserves the right to waive informalities and irregularities and to make awards on bids which furnish the materials and construction that will, in their opinion serve the best interests of the Owner, and also reserves the right to reject any and/or all bids.

CITY OF YANKTON, SOUTH DAKOTA
Adam Haberman, Public Works Director

PUBLISHED: Yankton Daily Press & Dakotan
September 12, 2023
September 14, 2023

NOTICE OF HEARING UPON APPLICATION
FOR SALE OF ALCOHOLIC BEVERAGES

NOTICE IS HEREBY GIVEN that an application has been received by the Board of City Commissioners of the City of Yankton, South Dakota, for a Special Events Malt Beverage (on-sale) Retailers License for 1 day, October 20, 2023 from Yankton Area Arts, (Rose Hauger, Executive Director), 508 Douglas Avenue, Yankton, SD at The Meridian Venue, 101 E. 3rd Street, Yankton, SD.

NOTICE IS FURTHER GIVEN that a Public Hearing upon the application will be held on Monday, September 25, 2023 at 7:00 p.m. in the City of Yankton Community Meeting Room at the Technical Education Center, 1200 West 21st Street, Yankton, South Dakota, where any person or persons interested in the approval or rejection of the above application may appear and be heard.

Dated at Yankton, South Dakota,
this 11th Day of September 2023.



Al Viereck
FINANCE OFFICER

NOTICE OF HEARING UPON APPLICATION
FOR SALE OF ALCOHOLIC BEVERAGES

NOTICE IS HEREBY GIVEN that an application has been received by the Board of City Commissioners of the City of Yankton, South Dakota, for a Special Events Retail (on-sale) Liquor License for 1 day, November 4, 2023 from Stripes, Inc. d/b/a Mojo's 3rd Street, 106 E 3rd Street, Yankton, SD at The Meridian Venue, 101 E. 3rd Street, Yankton, SD.

NOTICE IS FURTHER GIVEN that a Public Hearing upon the application will be held on Monday, September 25, 2023 at 7:00 p.m. in the City of Yankton Community Meeting Room at the Career Manufacturing Technical Education Academy, 1200 West 21st Street, Yankton, South Dakota, where any person or persons interested in the approval or rejection of the above application may appear and be heard.

Dated at Yankton, South Dakota
this 11th day of September 2023.



Al Viereck
FINANCE OFFICER

NOTICE OF HEARING UPON APPLICATION
FOR SALE OF ALCOHOLIC BEVERAGES

NOTICE IS HEREBY GIVEN that an application has been received by the Board of City Commissioners of the City of Yankton, South Dakota, for a Special Events Retail (on-sale) Liquor License for 1 day, December 1, 2023, from Stripes, Inc. d/b/a Mojo's 3rd Street, 106 E 3rd St, Yankton, SD at The Meridian Venue, 101 E. 3rd Street, Yankton, SD.

NOTICE IS FURTHER GIVEN that a Public Hearing upon the application will be held on Monday, September 25, 2023 at 7:00 p.m. in the City of Yankton Community Meeting Room at the Career Manufacturing Technical Education Academy, 1200 West 21st Street, Yankton, South Dakota, where any person or persons interested in the approval or rejection of the above application may appear and be heard.

Dated at Yankton, South Dakota
this 11th day of September 2023.



Al Viereck
FINANCE OFFICER

NOTICE OF HEARING UPON APPLICATION
FOR SALE OF ALCOHOLIC BEVERAGES

NOTICE IS HEREBY GIVEN that an application has been received by the Board of City Commissioners of the City of Yankton, South Dakota, for a Special Events Malt Beverage (on-sale) Retailers License and a Special (on-sale) Wine Retailers License for 1 day, October 6, 2023, from The Center (Kriss Thury, Executive Director), 900 Whiting Drive, Yankton, South Dakota.

NOTICE IS FURTHER GIVEN that a Public Hearing upon the application will be held on Monday, September 25th, 2023 at 7:00 p.m. in the City of Yankton Community Meeting Room at the Career Manufacturing Technical Education Academy, 1200 West 21st Street, Yankton, South Dakota, where any person or persons interested in the approval or rejection of the above application may appear and be heard.

Dated at Yankton, South Dakota
This 11th Day of September, 2023.



Al Viereck
FINANCE OFFICER

NOTICE OF HEARING UPON APPLICATION
FOR SALE OF ALCOHOLIC BEVERAGES

NOTICE IS HEREBY GIVEN that an application has been received by the Board of City Commissioners of the City of Yankton, South Dakota, for a Special Events Malt Beverage (on-sale) Retailers License and a Special (on-sale) Wine Retailers License for 1 day, December 31, 2023, from The Center (Kriss Thury, Executive Director), 900 Whiting Drive, Yankton, South Dakota.

NOTICE IS FURTHER GIVEN that a Public Hearing upon the application will be held on Monday, September 25th, 2023 at 7:00 p.m. in the City of Yankton Community Meeting Room at the Career Manufacturing Technical Education Academy, 1200 West 21st Street, Yankton, South Dakota, where any person or persons interested in the approval or rejection of the above application may appear and be heard.

Dated at Yankton, South Dakota
this 11th Day of September, 2023.



Al Viereck
FINANCE OFFICER

Memorandum #23-175

To: City Manager
From: Finance Department
Date: September 11, 2023
Subject: Transient Merchant License Application


We have received the following application from Backyard Butchers:

Backyard Butchers
1620 S Friendswood Drive, Suite 107
Friendswood, TX 77546

The applicant is requesting a license to sell USDA inspected frozen and prepackaged steaks via a freezer truck in the parking lot of Tractor Supply, 2908 Broadway Avenue from September 15 through October 15, 2023.

A check with the State Sales Tax Office revealed that the applicant does pay state sales tax.

City Code also requires the applicant to pay a fee of \$50.00 per month and file insurance with the Finance Officer. We have received the fee.


Al Viereck
Finance Officer

ORDINANCE NO . 1074

AN ORDINANCE APPROPRIATING MONIES FOR DEFRAYING THE NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF YANKTON, SOUTH DAKOTA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024, AND PROVIDING FOR THE LEVY OF THE ANNUAL TAX FOR ALL FUNDS CREATED BY THE ORDINANCE WITHIN SAID CITY.

BE IT ORDAINED by the City of Yankton, South Dakota That thereby and hereby is appropriated by the Board of Commissioners of the City Yankton, South Dakota, for the year commencing the first moment of the first day of January 2024, the following sums of money for the purposes, which are deemed necessary to defray all necessary expenses and liabilities of the City of Yankton, South Dakota, to wit:

SECTION I - GENERAL FUND

A. Appropriations

General Government:

| | |
|---------------------------------|-------------------------|
| Board of City Commissioners | \$ 195,258 |
| City Manager | 290,933 |
| City Attorney | 124,157 |
| Finance Office | 804,140 |
| Information Services | 559,376 |
| Community Development | 713,661 |
| Human Resources | 274,067 |
| Contingency | <u>300,000</u> |
| TOTAL GENERAL GOVERNMENT | <u>3,261,592</u> |

Public Safety:

| | |
|----------------------------|-------------------------|
| Police Department | 4,230,315 |
| Fire Department | 1,231,322 |
| Civil Defense | <u>5,285</u> |
| TOTAL PUBLIC SAFETY | <u>5,466,922</u> |

Public Works:

| | |
|---------------------------|-------------------------|
| Engineering & Inspection | 769,749 |
| Street & Highways | 2,607,442 |
| City Hall | 460,062 |
| Traffic Control | 523,459 |
| Chan Gurney Airport | <u>702,527</u> |
| TOTAL PUBLIC WORKS | <u>5,063,239</u> |

| | |
|-------------------------------------|-----------------------|
| Special Appropriations | <u>128,600</u> |
| TOTAL SPECIAL APPROPRIATIONS | <u>128,600</u> |

| | |
|--------------------------------------|----------------------|
| Culture - Recreation: | |
| Senior Citizens Center | 70,255 |
| Community Library | 944,855 |
| TOTAL CULTURE - RECREATION | <u>1,015,110</u> |
| Other Financing Uses / Transfers Out | <u>5,106,702</u> |
| TOTAL OTHER FINANCING USES | <u>5,106,702</u> |
| TOTAL APPROPRIATIONS | <u>\$ 20,042,165</u> |

| | |
|--|----------------------|
| B. Means of finance | |
| Unappropriated Fund Balances | <u>\$ 4,205,615</u> |
| Current Property Taxes | 3,184,774 |
| Sales & Other Taxes | 8,867,742 |
| Licenses & Permits | 334,772 |
| Intergovernmental Revenue | 704,874 |
| Charges for Goods & Services | 2,398,354 |
| Fines & Forfeits | 4,500 |
| Miscellaneous Revenues | 59,000 |
| TOTAL REVENUE | <u>15,554,016</u> |
| Other Financing Sources / Transfers In | <u>282,534</u> |
| TOTAL MEANS OF FINANCE | <u>\$ 20,042,165</u> |

SECTION II - SPECIAL REVENUE

| | |
|---|---------------------|
| A. Appropriations | |
| Parks & Recreation | \$ 2,162,425 |
| Huether Family Aquatic Center | 1,702,262 |
| Summit Activities Center | 897,901 |
| Marne Creek | 203,484 |
| Casualty Reserve Fund | 5,000 |
| Cemetery | 167,384 |
| Bridge & Street Fund | 680,000 |
| 911/Dispatch | 1,039,182 |
| Business Improvement District | 132,492 |
| Lodging Sales Tax | 862,700 |
| Infrastructure Improvement Revolving - Transfer to Infr. Imp. Constr. | <u>44,720</u> |
| TOTAL APPROPRIATIONS | <u>\$ 7,897,550</u> |
| B. Means Of Finance | |
| Unappropriated Fund Balance | <u>\$ 2,040,693</u> |
| Parks & Recreation Revenue | 22,135 |
| Memorial Pool Revenue | 767,425 |

| | |
|--------------------------------------|---------------------|
| Summit Activies Center Revenue | 359,320 |
| Marne Creek Revenue | - |
| Casualty Reserve - Interest | 250 |
| Cemetery | 27,200 |
| Bridge & Street Revenue | \$221,497 |
| 911/Dispatch | 159,218 |
| Business Improvement District | 142,080 |
| Lodging Tax | 864,337 |
| Infrastructure Improvement Revolving | <u>44,720</u> |
| TOTAL REVENUE | <u>2,608,182</u> |
| Transfer From General Fund | <u>4,718,252</u> |
| Transfer From HFAC Capital Fund | <u>\$50,088</u> |
| Transfer From Special Capital Fund | <u>518,602</u> |
| TOTAL MEANS OF FINANCE | <u>\$ 9,935,817</u> |

SECTION III - CAPITAL PROJECT FUNDS

| | | | |
|----|--|-----------|--------------------------|
| A. | Appropriations | | |
| | Public Improvement | \$ | - |
| | Airport Capital Projects | | 80,000 |
| | Park Capital Projects | | 197,000 |
| | Infrastructure Improvement Construction | | 100,000 |
| | Huether Aquatics Center Construction | | 50,088 |
| | Special Capital Improvement (506 Fund) | | 6,643,840 |
| | Tax Incr. District #5 Menards (510 Fund) | | 194,610 |
| | Tax Incr. District #6 Westbrook Estates (511 Fund) | | 349,221 |
| | Tax Incr. District #7 West 10th Street (512 Fund) | | 51,655 |
| | Tax Incr. District #8 Westbrook Phase 2 (513 Fund) | | 77,990 |
| | Tax Incr. District #9 Yankton Mall (514 Fund) | | - |
| | Tax Incr. District #11 Gehl (515 Fund) | | - |
| | Tax Incr. District #12 Mead (516 Fund) | | - |
| | TOTAL APPROPRIATIONS | \$ | <u>7,744,404</u> |
| | | | |
| B. | Means of Finance | | |
| | Unappropriated Fund Balance | \$ | <u>11,430,257</u> |
| | | | |
| | Public Improvement Revenue | \$ | - |
| | Airport Capital Projects | | 72,000 |
| | Park Capital Revenue | | - |
| | Infrastructure Improvement Construction | | - |
| | Huether Aquatics Center Construction | | - |
| | Special Capital Improvement | | 6,012,379 |
| | TID #5 Menards | | 173,433 |
| | TID #6 Westbrook Estates | | 349,221 |
| | TID #7 West 10th Street | | 51,655 |
| | TID #8 Westbrook Phase 2 | | 77,990 |
| | TID #9 Yankton Mall | | 1,179 |
| | TID #11 Gehl | | 1,000 |
| | TID #12 Mead | | 1,000 |
| | TOTAL REVENUE | \$ | <u>6,739,857</u> |
| | | | |
| | Transfer from General Fund | | 191,800 |
| | Transfer from Park Improvement Fund | | - |
| | Transfer from BBB Fund | | 44,471 |
| | Transfer from Infrastructure Impr. Fund | | 44,720 |
| | Transfer from Special Capital Fund | | - |
| | Loan from General Fund | | - |
| | Loan from Special Capital Fund | | - |
| | Loan from Utilities | | - |
| | TOTAL OTHER FINANCING SOURCES | | <u>280,991</u> |
| | | | |
| | TOTAL MEANS OF FINANCE | \$ | <u>18,451,105</u> |

SECTION IV - ENTERPRISE FUNDS

| | <u>Solid Waste</u> | | | | |
|-----------------------------|----------------------|----------------------|---------------------|---------------------------------------|-------------------|
| | Water | Waste- Water | Collection | Joint Powers (Yankton Only) | Golf Course |
| Unappropriated Fund Balance | \$ 18,544,581 | \$ 7,723,143 | \$ 1,308,939 | \$ (501,467) | \$ (74,172) |
| Estimated Revenues: | | | | | |
| Operations | 7,823,634 | 4,406,833 | 1,471,748 | 1,407,100 | - |
| Other | <u>52,000</u> | <u>15,900</u> | <u>4,100</u> | | <u>60,001</u> |
| TOTAL REVENUE | <u>7,875,634</u> | <u>4,422,733</u> | <u>1,475,848</u> | <u>1,407,100</u> | <u>60,001</u> |
| Operating Transfer In | - | - | - | - | 96,650 |
| Depreciation | <u>2,132,415</u> | <u>1,043,011</u> | <u>82,537</u> | <u>194,196</u> | <u>75,946</u> |
| Amortization | - | - | - | - | - |
| Revolving Loan Funds | <u>1,241,000</u> | <u>7,977,653</u> | - | - | - |
| Grant Funds | - | <u>16,281,550</u> | - | - | - |
| TOTAL FUNDS AVAILABLE | <u>\$ 29,793,630</u> | <u>\$ 37,448,090</u> | <u>\$ 2,867,324</u> | <u>\$ 1,099,829</u> | <u>\$ 158,425</u> |
| Appropriations: | | | | | |
| Operating | \$ 5,341,375 | \$ 3,590,830 | \$ 1,512,697 | \$ 1,934,200 | \$ 86,655 |
| Non-Operating | 1,071,063 | 319,066 | 4,813 | 6,123 | - |
| Operating Transfer Out | 71,346 | 60,046 | - | - | - |
| Improvement & Exts/Capital | 4,166,041 | 25,294,930 | 121,558 | \$533,853 | 120,000 |
| Unobligated | <u>19,143,806</u> | <u>8,183,218</u> | <u>1,228,256</u> | <u>(1,374,247)</u> | <u>(48,230)</u> |
| TOTAL APPROPRIATIONS | <u>\$ 29,793,630</u> | <u>\$ 37,448,090</u> | <u>\$ 2,867,324</u> | <u>\$ 1,099,929</u> | <u>\$ 158,425</u> |

SECTION V - INTERNAL SERVICE FUNDS

CENTRAL GARAGE

| | |
|------------------------------------|------------------|
| Unappropriated Fund Balance | \$ (15,442) |
| Estimated Revenue - Billings | <u>1,239,234</u> |
| TOTAL ESTIMATED BALANCE & REVENUES | \$ 1,223,792 |
| Less Appropriations | <u>1,217,190</u> |
| Estimated Surplus | <u>\$ 6,602</u> |

SECTION VI - TAX LEVY

That there is hereby levied upon all taxable property within said City of Yankton, South Dakota, for the purposes of providing funds to meet the lawful expenses and liabilities of the City of Yankton, South Dakota, as herein set forth for the fiscal year of 2024, a tax sufficient to raise \$3,184,774 in regular property taxes, which as received by the Finance Officer shall be credited to the General Fund, and an additional \$175,000 in opt-out property taxes which will be used for the annual debt service requirement for the Second Fire Station, and an additional \$884,043 in opt-out property taxes which will be used for the annual debt service requirement for the new aquatics center to Fantle-Memorial Park

That the Finance Officer of the City of Yankton be and hereby is authorized and directed to certify the said regular tax levy, \$3,184,774 and the opt-out levies, \$175,000 and \$884,043 to the County Auditor of the County of Yankton, South Dakota, to the end that the same may be spread and assessed as provided by law.

SECTION VII - EFFECTIVE DATE

This Ordinance being necessary for the support of the government of the City of Yankton and its existing institutions shall take effect upon its passage and publication.

Adopted: September 11, 2023

Stephanie Moser, Mayor

ATTEST :

Al Viereck, Finance Officer

Introduction and first reading: August 28, 2023

Second reading : September 11, 2023

Published in the Yankton Daily Press and Dakotan, Offical Newspaper: Sept. ??, 2022

I so certify

Al Viereck
Finance Officer

RESOLUTION #23-48

WHEREAS, a proposed annual budget for the fiscal year commencing January 1, 2024, has been prepared by the City Manager; and,

WHEREAS, the City Commission has examined, studied, and reviewed said proposed annual budget; and,

WHEREAS, the City Commission has after due consideration and deliberation, made such amendments and adjustments in the proposed annual budget as they consider necessary, desirable, or expedient.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of Yankton, South Dakota, that:

1. The proposed annual budget attached hereto and made a part hereof is approved and effective January 1, 2024.
2. The City Manager is authorized to record all inter-fund transfers as contained in said approved annual budget.
3. The City Manager is authorized and directed to implement and to administer, within the budgetary funding limits and within adopted City policy and relevant State and City laws and regulations, said annual budget.

Adopted: September 11, 2023

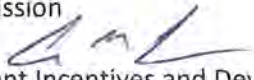
Stephanie Moser
Mayor

ATTEST:

Al Viereck
Finance Officer



MEMORANDUM #23-176

To: City Commission
From: Amy Leon 
Subject: Development Incentives and Development Processes (updated)
Date: September 5, 2023

Attached is a memo from Dave Mingo, Director of Community and Economic Development. The memo discusses the process used for how we work with economic development leads and the various tools we use to incentivize economic development projects.

I have inquired about how other first-class municipalities handle economic development prospects. I was able to connect with Spearfish, Vermillion, Watertown, Brookings, and Mitchell. Except for Mitchell, all these cities incentivize land sales for projects that the elected officials believe would be an asset to their communities. In the case of Mitchell, land is transferred directly over to their Economic Development Authority and their board handles the transactions that could also be incentivized.

The communities I spoke to do not perform background checks on development prospects other than to obtain information that is necessary to complete a grant or other program application. One community cited that by the time a deal is completed, the City or Economic Development Authority has been working with the entity for over a year, so they have built a relationship through that process. Two of the communities indicated that their Economic Development Authorities may conduct background checks or vet prospects.

The cities I spoke to handle negotiations of any sort in confidence (Executive Session). In the case of Mitchell, the Economic Development Authority handles negotiations. In Spearfish the Economic Development Authority handles the negotiations. The final details of the development deals struck are made public for the City Commission/Council to consider.

One community offered how critical timing is with Economic Development Projects and the competitiveness within our state.

With this information, one thing Yankton could consider is relying more on Yankton Thrive to perform functions of Economic Development. However, that may make the City Commission, and the public, less informed.

I have been asked to inquire about land sales and specifically incentivized land sales by using two public meetings (and a public hearing) to provide more opportunity for public input. Citing competitive disadvantage, the communities that responded indicated they sell land by resolution (one meeting) or transfer the land to the local Economic Development Authority to sell. In the second scenario, there would be no public input other than whether to transfer the property to the Economic Development Authority. Some communities do not own much land available for development.

____ Any action would require a roll call and vote.

Staff also asked a commercial appraiser that we have used before, Thad Rogers, a couple of quick questions regarding appraisals. As always there are a lot of variables depending on complexity of the appraisal, etc.

What we discovered from our contact with Mr. Rogers was appraisals that are not very complex could be done in 4 weeks with more complex ones taking 8 weeks. There is a detailed technical definition that establishes the shelf life (they call it the "exposure time"), and every case is different based on things like interest rates and the rate of sales in the area. He said 6 months is typical but that could be shorter if the rate of area sales is higher and interest rates fluctuate. I imagine that means a stagnant economy could extend the exposure time. The last Broadway Avenue frontage commercial appraisal we ordered cost \$4,000.

This is another indication that all aspects of local economic development are a complex moving target. Would we wait to order an appraisal until we have been contacted by a prospect? In that case, consideration of a sale / the process would stop for 4 to 8 weeks. Or, would we have an annual contract with an appraiser to continually update appraisals on all city property as needed throughout the year to have a current number?

Direction on these topics will be useful to staff in better defining our next steps. Once direction is given, we may need additional time to create a process associated with your direction. In addition, we may need to have further discussion with the Commission associated with structuring and funding any new or expanded incentive programs.

These questions have been updated to reflect the comments made at the work session meeting.

- **Should the City of Yankton change or expand any of the existing economic development incentives? (Providing we are within the confines of SDCL.)**
- **Should the City of Yankton continue to utilize the existing economic development incentives?**
- **Should any new economic development incentive programs be created for specific types of commercial or industrial use?**
- **Should staff continue with confidential processes involved with property development?**
- **Should background checks on individuals, land appraisals, and a two-meeting public hearing process for projects seeking to develop city owned property in Yankton be a part of the process?**
- **If new processes or policies are approved, should they apply to our staff's involvement in projects that are not on city-owned land?**
- **Is the Commission concerned with the economic development tools themselves or is there concern about a specific project or developer they were used on?**

To: Amy Leon, City Manager
From: Dave Mingo, AICP Community and Economic Development Director
Subject: Development Incentives and Development Processes
Date: August 22, 2023

Economic Development is a complex, multi-variable process, including recruitment, retention and expansion, and applicable incentives. Each project is its own puzzle to be assembled. Because of this, the process many times ends up being an art as much as it is a science. Different tools are available based on the details of any given project and variables also include less quantitative things like evolving policy direction and prospect needs and wishes. Projects involving government processes take longer. Economic Development is not a cookie cutter process either. The discussion by nature, crosses over into City property ownership and management actions like acquisitions and dispersal, even though those things aren't typically thought of as incentives. All processes are required to follow the provisions of South Dakota Codified Law (SDCL).

Trust building is an important part of the economic development process. This works both ways. The prospect is attempting to gather information and determine the level of confidence they have in the community. Most of the time, initial inquiries come with explicit confidentiality requests. City staff approach confidentiality similar to the way bankers, attorneys and doctors view confidentiality with their clients and patients. Prospects reference competitive market advantages, investor confidence, and sometimes issues related to their current location as the reasons they require our staff to keep information confidential. At the same time, our staff and partners are determining whether or not we have trust and confidence in the prospect being able to execute the project they are considering.

Based on policy direction over time, the City's role is to help facilitate private investment in applicable instances. It must be acknowledged that the vast majority of private investment and projects occur without City involvement related to incentives or publicly owned land. Ideally, the City would not need to be involved in land ownership aside from public uses like parks, streets and utilities. However, there are circumstances when the City's inclusion in the chain of title on development property is the most practical means of facilitating development in a manner that reflects the community's vision. Instances like the acquisition of property from the State South Dakota of Human Services Center property (both Fox Run and the Mead Additions) and on east 15th Street south of Hydro are good examples.

Most prospect contacts are interested in locations owned by the private sector, and in those cases, it is infrequent that staff hears from them more than a couple times while assisting with their site analysis. In those instances, the primary questions relate to land use planning and zoning considerations.

Contacts from private sector investors and project developers come in many forms. They include but are not limited to:

- Direct contact with City staff.
- Contact with Yankton Thrive.
- Requests for Proposals from the Governor's Office of Economic Development (typically go to Thrive as the local Economic Development Corporation).

- From realtors.
- From site location consultants.
- Local citizen contact/referrals.

Each of these examples typically includes a significant amount of crossover with multiple local partners being involved to answer a prospect's questions. Initial discussions include gathering information from the prospect in an effort to help match proposed project needs and desires with sites that serve their purpose. The questions from our staff to the prospect create a path that identifies (hopefully) several locations that could suit the prospect's needs. In some instances, a prospect calls about a specific site and the focus then becomes a dialogue to determine if the site is a fit for both parties.

During the first contact, prospects describe their project, sometimes without naming names. They may identify the type of business, but not a brand chain name if it is new to town, or if it is an expansion of an existing business or a relocation. The answers to those questions help our staff begin consideration of the possibilities for providing assistance. Initial questions that are discussed typically include:

- Is it a full subdivision proposal or a single business?
- What type of business is it? (light commercial – heavy industrial)
 - This helps determine many things including helping to identify what funding tools may be available to help (state grants, TID, sales tax rebate etc).
- How much land is needed?
- Does the business need a high visibility location?
 - Most times, the answers to this questions lead to others like – do you need truck access? And what kind of a traffic generator do you expect the project to eventually be?

The answers to these questions help our staff determine what tools may be in the toolbox to help the project come to fruition. Sometimes there are no tools that fit, and the project finds its own path to completion. Sometimes there are applicable tools but for other reasons (interest rates, etc.) the prospect chooses not to proceed. The main thing staff is trying to determine is if there is a locational fit and if there are in fact incentive options that can be discussed based on past policy direction from the Commission. For example, certain sectors have been approved for sales tax rebates so that can become part of the conversation if it applies.

The Commission provides direction for development strategies through past strategic planning discussions and actions on development projects that have provided a framework for what staff is able to discuss with prospects. We also need to consider what the community can support at this time. Right now, the situation with housing shortages and labor availability have put Yankton in a tough spot. In the past, economic development recruiting efforts focused on attracting new major employers. While we remain open to working through the challenges if such an opportunity arises, a steady path of supporting the incremental expansion of current businesses and recruiting new businesses needing a modest number of employees is a better fit right now.

There is always risk with every project, and the risk varies based on specific circumstances. Through the course of building a relationship with the prospect, our staff and/or officials at Yankton Thrive consider the information available and weigh the risks involved. If the project seems viable, it is brought forward for consideration. There are many times when the developer chooses not to proceed based on factors beyond the City's control. There are other times where the project does not appear to be a fit from the City's perspective. In those instances, staff provides guidance based on the vision in place including direction from past similar types of considerations. If the prospect wishes to continue, the project will be brought to the City Commission's attention.

Incentives and Property Transactions

Facade Grant

The Downtown Yankton Facade Grant Program is a 50% public/50% private matching funds grant available to owners and tenants of existing commercial properties in the downtown area. The facade grant program began in 2016 in part due to efforts at that time to focus attention and resources on supporting the revitalization of the downtown area. The goal of the program is to stimulate private investment in downtown Yankton and improve the economic vibrancy of the area through fostering an attractive environment and preserving the architectural features of the downtown properties. Grant funds are available for the purpose of upgrading the appearance of the publicly visible exterior of structures.

Owners and tenants of existing commercial property excluding single family residences located in the Meridian District (an area south of 5th Street between Linn Street and Burleigh Street) are eligible to apply for assistance. Grant funds must be at least a 50/50 match with private investment. Often the property owner contributes more, in some cases much more in private dollars. The funds must be used to enhance the public facing building facade, with priority given to historic preservation and restoration projects. Since inception, the facade grant program has supported 23 projects. Grant funds of \$221,550.13 have been approved for a project improvements valued at more than \$567,000. Those figures only capture the eligible exterior portion of building renovations, not interior renovations or other remodeling and improvement efforts. This is funded through the 3rd penny Bed, Board and Booze Tax.

Sales Tax Rebate

The use of sales tax rebates as a tool has focused on sectors where the City is experiencing retail leakage. The best example of this is the home improvement sector before Menard's came to town. This tool is not typically used where the City has an economic pull factor. An example of a sector where Yankton has a pull factor would be grocery sales. The rebates are set up to be performance based. The only rebates provided are from those taxes generated by the specific business. They have two sunsets built into the agreements in the form of a maximum time limit (typically 10 years) and a cap on the total amount that can be rebated.

Tax Increment Districts

The City of Yankton has been historically conservative in its use of Tax Increment Districts (TIDs). TIDs are provided for in SDCL under the provisions described in Tax Increment Financing (TIF) law. The City typically considered TIDs based on the "but for" rule/policy.

As in, the development is valuable to the community and wouldn't happen "but for" the use of a TID as a development tool.

TIDs created in partnership with a private developer or Yankton Thrive are designed to be performance based. As such they are designed so the City is held harmless if the TID does not perform as planned. The City, through a contract, essentially serves as a pass-through agent of the increment, up to a certain amount, and for a maximum of 20 years per SDCL.

The City has more risk involved in instances where we act as the developer. That is unavoidable in instances like Fox Run or the Mead's Addition where the TID proceeds will not cover the costs of infrastructure because of the proximity / inclusion of non-taxable property.

The goal of a TID is to help facilitate the creation of taxable, private development on property, sooner rather than later, in an effort to recover the TID eligible costs associated with the project. When a TID is created, it is also important to remember that in most cases, we require private projects to waive the County's Discretionary Tax Formula. That means the project developer will pay fully valued taxes from the beginning rather than having the discounts that are automatically available to commercial and industrial projects outside the TID. This is a significant commitment by the private project developer that helps ensure the success of the TID by generating more increment in the early stages of the 20 year window.

One little understood aspect of some TID's is that there ends up being private properties that indirectly benefit from the TID eligible infrastructure improvements. For example, the Menards TID is paying for the Douglas Avenue and 33rd Street improvements that were constructed at the beginning of the TID process. Although out of the district, properties like the location of Wilson Trailer, Northwestern Energy's location and others on the east side of Douglas Avenue have benefited because that land did not need to carry half the cost of developing the street and other utilities.

City Owned Land and Transactions / Sales

As mentioned, ideally the real estate market would proceed without the City being in the chain of title. However, there are times, mostly based on outside influences, where it makes sense for the City to acquire land. For example, the land on the north side of East 15th Street, south of Hydro, was acquired by the City as a part of a larger plan that facilitated an expansion of the manufacturing plant. Also, areas like Fox Run and the Mead's Addition were acquired by the City to help plan the future use of the property. When those areas were acquired, they were outside the corporate limits and there were no land use controls (zoning). The community acquired those parcels from the state as the only tool the City had available to help influence the vision of development at that location.

The City uses multiple processes to sell land. Determining which process to use has depended largely on the community's vision for the eventual use of the property. They have included:

- The Request for Proposal (RFP) process includes the development of a set of specifications, and advertising for bids that include detailed development proposals.

This process was used for the land south of Fire Station Number 2 where Cole Drive is now. It requires an appraisal and a minimum bid of 90 percent of the appraised value. There are multiple ways of determining an appraised value.

- Sites best suited for commercial and manufacturing occupancies are typically sold through a negotiated economic development process that involves a transfer through Yankton Thrive. The process could result in a sale at what is estimated to be market rate, or the land could be sold at a lower price (incented) to help facilitate economic development. This has been the process used a majority of the time that the City has sold properties around the community in Fox Run, at East 15th Street, in Airport Addition, etc. Past actions related to this type of sale, when the City owned many more properties, have also included the use of a multiple listing agreement whereby realtors were involved. The City could also use an RFP process for this type of sale.
 - Recent Example. A recent example of an incented land sale is the sale to Paradigm Technologies. The Mead's Addition is an infrastructure intensive, expensive subdivision to develop, and the City is serving as the developer. Most of the property adjacent to the infrastructure is tax exempt so it was important to have the first taxable development in the addition be significant enough to maximize the TID increment created in the early stages of the 20 year window. This specific project also made the City eligible for a state grant that would not have been available for most other projects. Paradigm was required to waive the discretionary tax formula thereby subjecting itself to significantly higher property tax payments in the first four years on the tax rolls. Lowering the land price was one way of enticing Paradigm to agree to assist the City with obtaining the grant and waive the discretionary formula.
- Remnant Transfers. SDCL includes provisions that allow the transfer of remnant, undevelopable properties to adjacent landowners. This process has been used at times to help liquidate irregular shaped bits of property that the City no longer has a use for. For example, when Whiting Drive was reconstructed and the intersecting streets were realigned, there were multiple small triangle lots the City had no use for, so they were transferred to the adjoining property owners.

All of the methods are based in the provisions of South Dakota Codified Law.

Land purchases require a 2/3 vote by the full City Commission.

Land Price Comparables (Comps) as a Tool to Help Determine Value

The market is what the market is. Comps are one part of it. When land sales are compared, we need to be aware that there are many variables involved. For example, smaller lots sell for a greater amount per square foot than larger lots. Locations even a few blocks one way or the other makes a difference. There are recent examples when an incoming business targeted a specific location. In that type of situation, what they paid for the property has more to do with their business model and what they want in a location, than it does market comps.

Many times, properties like that are never actually listed on the open market.

Memorandum #23-174

To: City Manager
From: Finance Officer
Date: August 31, 2023
Subject: New Retail (on-off sale) Malt Beverage License-Event Central.

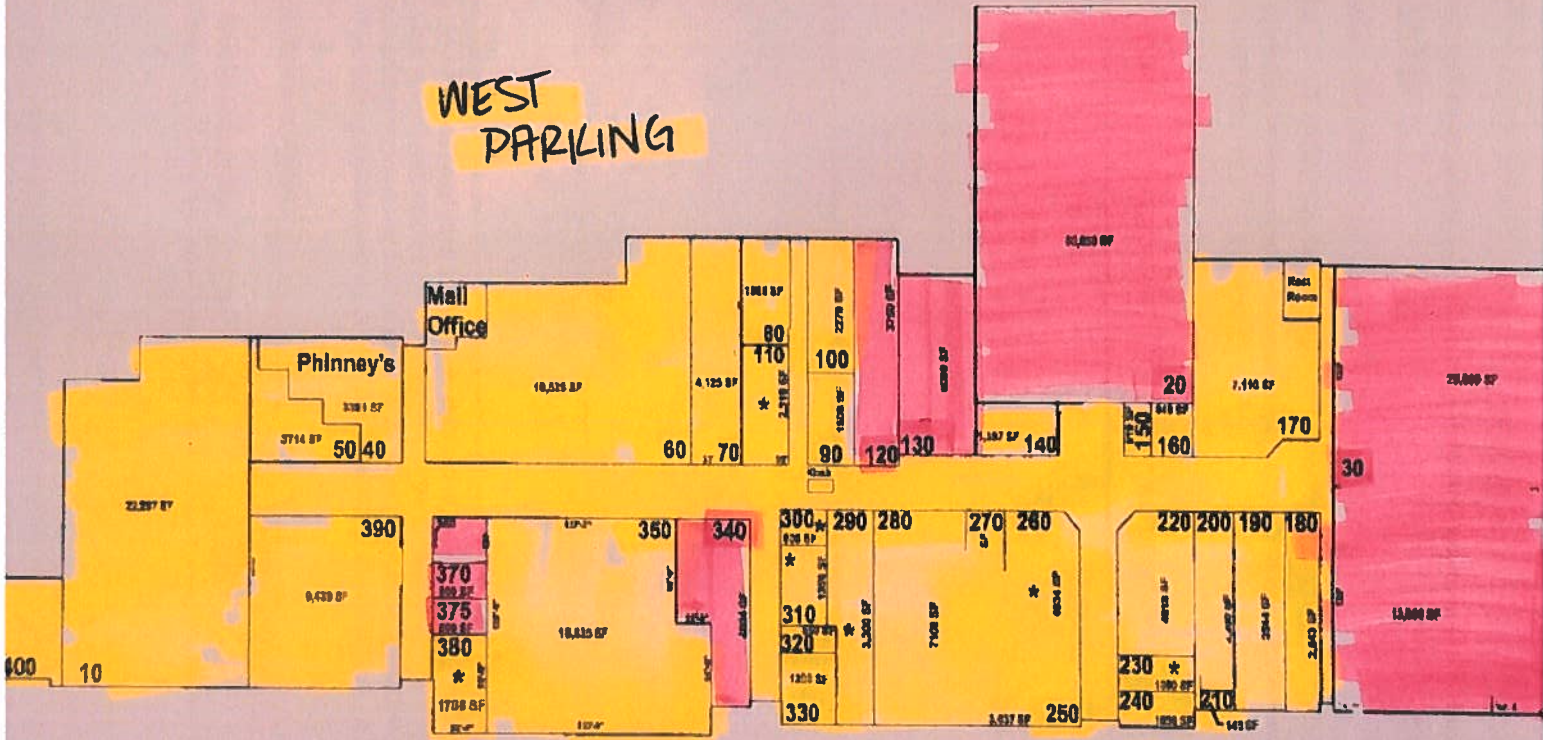
We have received an application for a New Retail (on-off sale) Malt Beverage License for July 1, 2023 to June 30, 2024 from Event Central (Matt Evans, Owner), 2101 Broadway Ave, Yankton, S.D.

The above application is in compliance with the City Code of Ordinances, as checked by the Department of Finance. A Police check on the applicant revealed no felony convictions or wants. An inspection by the Building Inspector and Fire Marshal has been done and the premises are in compliance with building and fire codes.



Al Viereck
Finance Officer

WEST PARKING



Not Included

Included

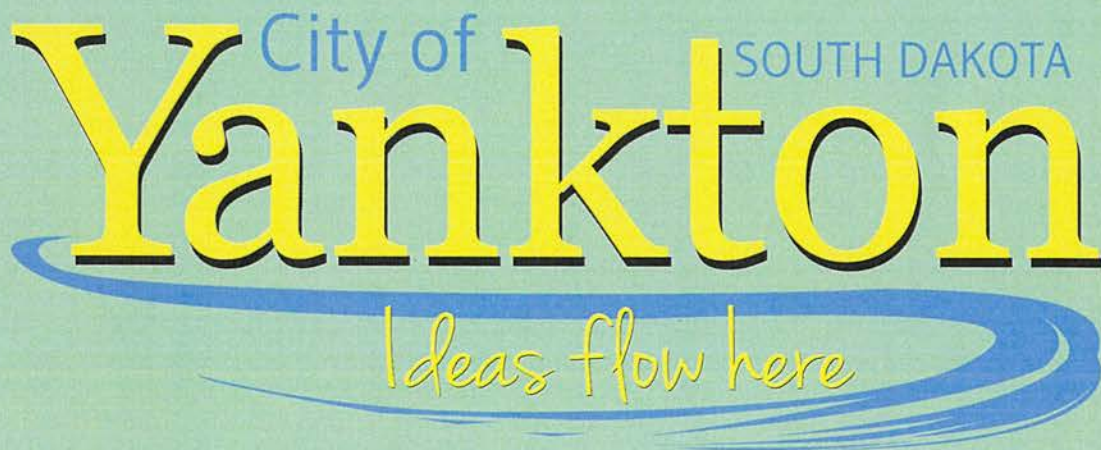
EAST PARKING

CITY OF YANKTON, SOUTH DAKOTA

ANNUAL FINANCIAL REPORT

Year Ended

December 31, 2021



CITY OF YANKTON, SOUTH DAKOTA

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021

PREPARED BY:
FINANCE DEPARTMENT

AL VIERECK
FINANCE OFFICER

Member of Government Finance Officers Association of the United States and Canada

CITY OF YANKTON
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2021
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FINANCIAL SECTION

This Section Contains the Following Subsections:

- AUDITORS' REPORT
- MANAGEMENT DISCUSSION AND ANALYSIS
- BASIC FINANCIAL STATEMENTS
- NOTES TO THE FINANCIAL STATEMENTS



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INDEPENDENT AUDITORS' REPORT

The Mayor and Members of the
City Commission
City of Yankton, South Dakota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Yankton, South Dakota, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Yankton Housing and Redevelopment Commission (the discretely presented component unit) whose statements reflect total assets of \$146,406 and total revenues of \$644,385 as of and for the year ended June 30, 2021. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion insofar as it relates to the amounts included for the Yankton Housing and Redevelopment Commission, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's

ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in City's total OPEB liability, related notes and ratios, schedule of proportionate share of the net pension liability (asset), and schedule of contributions to the South Dakota Retirement System on pages 4–13 and 55–63 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any

assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining nonmajor fund financial statements, budgetary compliance schedules, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, budgetary compliance schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.


Certified Public Accountants

Le Mars, Iowa
July 28, 2023

Management Discussion and Analysis December 31, 2021

This discussion and analysis of the City of Yankton's financial performance provides an overview of the City's financial activities for the year ending December 31, 2021. We encourage the readers to consider the information presented here in conjunction with the City's financial statements, which follow this report, as well as the separately issued financial statements of the Yankton Housing and Redevelopment Commission, a discretely presented component unit of the City.

Financial Highlights

- The assets and deferred outflows of resources of the City of Yankton exceeded liabilities and deferred inflows of resources on December 31, 2021 by \$151,952,552. Of this amount \$50,746,148 is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's net position increased by \$6,924,523 during the year. Of this amount the net position of our Governmental Activities increased \$4,633,960 and the net position of our Business-Type Activities increased by \$2,290,563. The governmental net position increased in large part due to increases in tax revenues, and operating grants and program revenues, and the business-type net position increased in large part due to increases in charges for services.
- The City's Governmental Fund Balances increased \$466,499 in 2021 mostly due to capital expenditures for the new continuing construction of the Huether Family Aquatic Center (thus decreasing the fund balance significantly in the bond proceeds / capital construction account). Exhibit 4 details the decreases.
- The City's long-term debt decreased (\$3,184,806) in 2021. This decrease occurred from the normal annual debt service payments for outstanding loan obligations.

OVERVIEW OF THE FINANCIAL STATEMENTS

In addition to the Management Discussion and Analysis, this annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as an agent for the benefit of those outside of the government. An additional part of the basic financial statements are the notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

REPORTING THE CITY AS A WHOLE

The Statement of Net Position and the Statement of Activities

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows of resources, liabilities, and deferred

inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

One of the most important questions asked about the City's finances is, "Is the City of Yankton in a better financial position at the end of this fiscal year, compared to last year?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, which is very similar to the method of accounting used by most private-sector companies. These two statements report the City's net position, which is the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources, as one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. Additional factors, such as changes in the City's property tax base and sales tax collections and condition of the City's infrastructure are also important in making this determination.

The government-wide financial statements of the City are reported in three categories:

- **Governmental Activities** -- This category includes most of the City's basic services, such as police, fire, public works, parks department, cemetery and general administration. Property taxes, sales taxes, charges for services, state and federal grants and interest earnings finance most of these activities.
- **Business-Type Activities** -- The City charges a fee to customers to help cover the costs of certain services it provides. The City's Water, Wastewater, Solid Waste Collection, Transfer Station, and Golf Course are included here.
- **Component Units** -- The City includes one other entity in its report – the Housing and Redevelopment Commission. Although legally separate, this "component unit" is important because the City is financially accountable for them.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the City as a whole. Some funds are required to be established by State law or by bond resolution. The City Commission also established funds to control and manage money for particular purposes (such as construction projects) and show that it is properly using certain revenues. The City has the following types of funds:

- **Governmental Funds** – Most of the City's basic services are included in the governmental funds, which focus on how money moves into and out of funds and the balances left at year-end that are available for spending. These funds are reported using the "modified accrual basis" of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental funds statements provide a detailed short-term view of the City's general governmental operations and basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation following each Governmental Fund financial statement.
- **Proprietary Funds** – When the City charges customers for the service it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The major differences between the proprietary funds report and the business type activities we report in the government-wide statements is the detail and additional information, such as cash flows, provided in the proprietary funds report.

THE CITY AS A WHOLE

As stated earlier, net position may serve over time as a useful indicator of a government's financial position. The largest part of the City's net position reflects its investment in capital assets (land, buildings and improvements and equipment); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

CITY OF YANKTON'S NET POSITION

| | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------|----------------------------|----------------------|-----------------------------|----------------------|-----------------------|-----------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Current and Other Assets | \$ 36,537,028 | \$ 35,687,145 | \$ 28,058,758 | \$ 24,464,122 | \$ 64,595,786 | \$ 60,151,267 |
| Capital Assets | <u>83,405,491</u> | <u>80,709,968</u> | <u>78,275,548</u> | <u>81,015,729</u> | <u>161,681,039</u> | <u>161,725,697</u> |
| Total Assets | <u>119,942,519</u> | <u>116,397,113</u> | <u>106,334,306</u> | <u>105,479,851</u> | <u>226,276,825</u> | <u>221,876,964</u> |
| Pension Related | | | | | | |
| Deferred Outflows | <u>3,012,248</u> | <u>1,913,988</u> | <u>748,326</u> | <u>433,602</u> | <u>3,760,574</u> | <u>2,347,590</u> |
| Long-term Liabilities | | | | | | |
| Outstanding | 15,198,411 | 16,120,511 | 50,299,869 | 52,721,275 | 65,498,280 | 68,841,786 |
| Other Liabilities | <u>2,404,684</u> | <u>4,315,252</u> | <u>4,513,775</u> | <u>3,957,035</u> | <u>6,918,459</u> | <u>8,272,287</u> |
| Total Liabilities | <u>17,603,095</u> | <u>20,435,763</u> | <u>54,813,644</u> | <u>56,678,310</u> | <u>72,416,739</u> | <u>77,114,073</u> |
| Pension Related | | | | | | |
| Deferred Inflows | <u>4,540,196</u> | <u>1,697,822</u> | <u>1,127,912</u> | <u>384,630</u> | <u>5,668,108</u> | <u>2,082,452</u> |
| Net Position: | | | | | | |
| Net Investment in | | | | | | |
| Capital Assets | 69,353,808 | 68,280,135 | 25,679,953 | 25,357,623 | 95,033,761 | 93,637,758 |
| Restricted | 2,228,990 | 2,538,442 | 3,943,653 | 3,816,176 | 6,172,643 | 6,354,618 |
| Unrestricted | <u>29,228,678</u> | <u>25,358,939</u> | <u>21,517,470</u> | <u>19,676,714</u> | <u>50,746,148</u> | <u>45,035,653</u> |
| Ending Net Position | <u>\$ 100,811,476</u> | <u>\$ 96,177,516</u> | <u>\$ 51,141,076</u> | <u>\$ 48,850,513</u> | <u>\$ 151,952,552</u> | <u>\$ 145,028,029</u> |

This summary reflects an increase in net position of 4.82% for the Governmental Activities and an increase of 4.69% in the Business-Type Activities. The increase in Business-Type Activities net position was largely an increase in Current Assets and a decrease in Long-term Liabilities and Other Liabilities. The overall liabilities of the City of Yankton decreased by (\$4,697,334) or (-6.09%), due mainly to annual long term debt service payments.

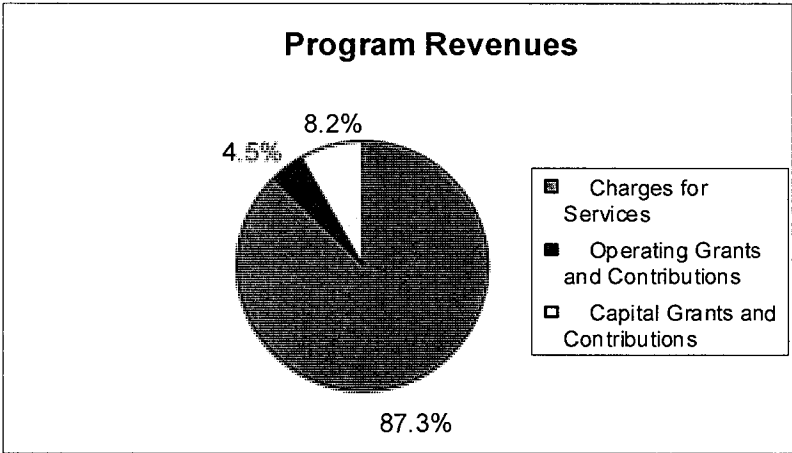
Total revenue reported in 2021 was \$39,162,461, a decrease of (\$4,656,789) or (10.63%). The largest decrease in revenues was in Capital Grants and Contributions; a decrease of (\$3,483,904) or (66.15%), and Operating Grants and Contributions decreased (\$3,241,450) or (76.81%). The Property Tax revenues increased \$157,497 or 3.60%, and Sales Tax revenues increased \$1,158,908 or 10.68%. The following table breaks down revenues collected for General Governmental Activities and Business-Type Activities:

**CITY OF YANKTON
CHANGES IN NET POSITION**

| Revenue Sources | Governmental Activities | | Business Type Activities | | Total | |
|--------------------------------------|-------------------------|----------------------|--------------------------|----------------------|-----------------------|-----------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 3,864,726 | \$ 2,980,817 | \$ 15,053,953 | \$ 14,250,961 | \$ 18,918,679 | \$ 17,231,778 |
| Operating Grants and Contributions | 978,569 | 4,220,019 | - | - | 978,569 | 4,220,019 |
| Capital Grants and Contributions | 1,730,845 | 5,144,128 | 51,552 | 122,173 | 1,782,397 | 5,266,301 |
| General Revenues: | | | | | | |
| Property Taxes | 4,537,871 | 4,380,374 | - | - | 4,537,871 | 4,380,374 |
| Sales Taxes | 12,011,600 | 10,852,692 | - | - | 12,011,600 | 10,852,692 |
| Other Taxes | 888,269 | 728,966 | - | - | 888,269 | 728,966 |
| Other | 325,910 | 849,154 | 149,536 | 289,966 | 475,446 | 1,139,120 |
| Total Revenues | 24,337,790 | 29,156,150 | 15,255,041 | 14,663,100 | 39,592,831 | 43,819,250 |
| Expenses: | | | | | | |
| General Government | 2,191,998 | 2,472,334 | - | - | 2,191,998 | 2,472,334 |
| Public Safety | 4,213,075 | 4,471,084 | - | - | 4,213,075 | 4,471,084 |
| Public Works | 7,269,471 | 6,586,141 | - | - | 7,269,471 | 6,586,141 |
| Culture & Recreation | 4,331,842 | 3,959,208 | - | - | 4,331,842 | 3,959,208 |
| Community & Economic | | | | | | |
| Development | 902,849 | 511,327 | - | - | 902,849 | 511,327 |
| Capital Projects | - | - | - | - | - | - |
| Interest on Long-term Debt | 463,107 | 491,840 | - | - | 463,107 | 491,840 |
| Water | - | - | 6,541,272 | 5,578,488 | 6,541,272 | 5,578,488 |
| Wastewater | - | - | 3,243,931 | 3,284,929 | 3,243,931 | 3,284,929 |
| Golf | - | - | 139,212 | 147,261 | 139,212 | 147,261 |
| Non-Major Enterprise Funds | - | - | 2,941,181 | 2,829,885 | 2,941,181 | 2,829,885 |
| Total Expenses | 19,372,342 | 18,491,934 | 12,865,596 | 11,840,563 | 32,237,938 | 30,332,497 |
| Increase (Decrease) in Net Position | | | | | | |
| Before Transfers | 4,965,448 | 10,664,216 | 2,389,445 | 2,822,537 | 7,354,893 | 13,486,753 |
| Transfers | (169,581) | 34,742 | 169,581 | (34,742) | - | - |
| Special Item change in SDPAA reserve | (161,907) | - | (268,463) | - | (430,370) | - |
| Increase in Net Position | 4,633,960 | 10,698,958 | 2,290,563 | 2,787,795 | 6,924,523 | 13,486,753 |
| Net Position January 1 | 96,177,516 | 85,478,558 | 48,850,513 | 46,062,718 | 145,028,029 | 131,541,276 |
| Net Position December 31 | \$100,811,476 | \$ 96,177,516 | \$ 51,141,076 | \$ 48,850,513 | \$ 151,952,552 | \$ 145,028,029 |

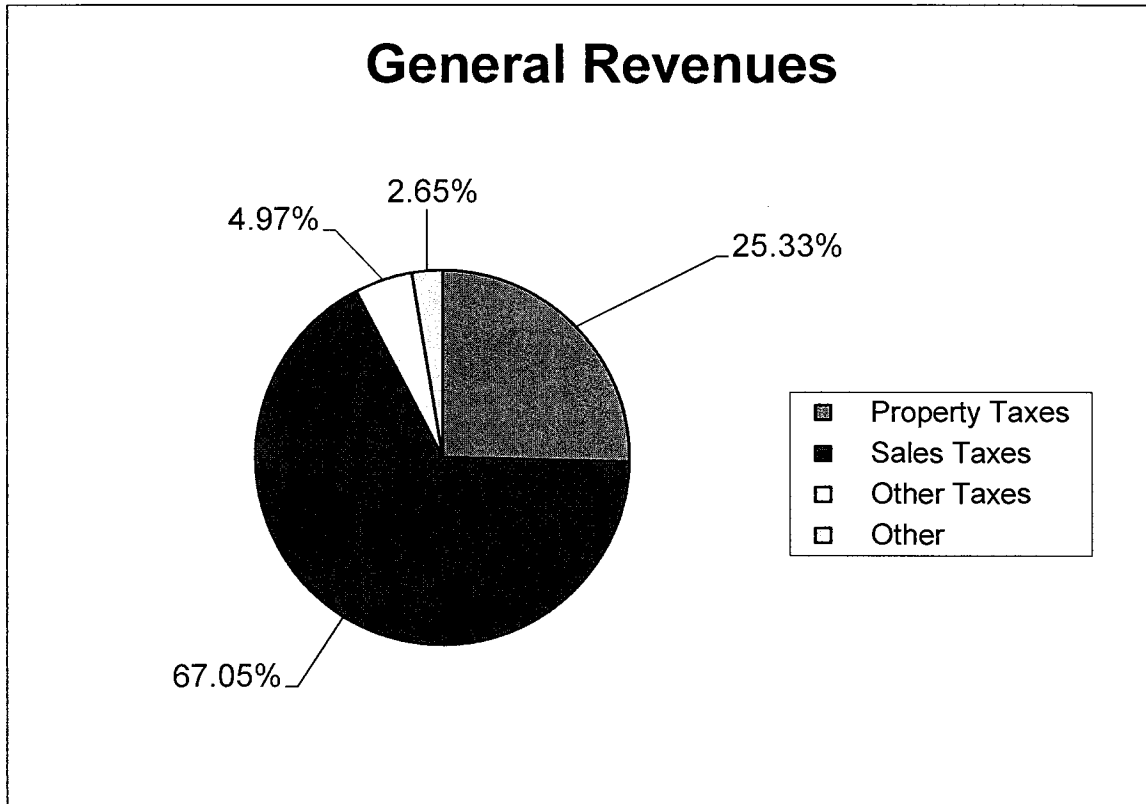
Charges for Services in the Business-Type Activities increased \$802,992 or 5.63% due in most part to a 3% rate increase in Water, and 5% increases in Wastewater and Solid Waste Collections. Business-Type Activities Total Expenses increased by \$1,025,033 or 8.66%. Governmental Activities Total Expenses increased \$880,408 or 4.76%.

Program Revenues total \$21,679,645 for 2021. Governmental Activities provided \$6,574,140 and Business-Type Activities provided \$15,105,505. Revenue collected for Charges for Services during 2021 was \$18,918,679 accounting for 87.26% of the total program revenues. Revenue collected for Capital Grants and Contributions accounts for 8.22% of the total program revenues. The following chart breaks down program revenues by sources:



General Revenues for 2021 totaled \$17,913,186. Governmental Activities provided \$17,763,650 and Business-Type Activities provided \$149,536. Sales Tax Revenues for 2021 totaled \$12,011,600 and Property Tax Revenue totaled \$4,537,871. The Sales Tax Revenues accounted for 67.05% and Property Tax Revenues were 25.33% of General Revenues. The following chart breaks down General Revenues by source:

GENERAL REVENUES



Expenses for 2021 totaled \$32,237,938, an increase of 6.28%. Expenses for Governmental Activities totaled \$19,372,342 accounting for 60.09% of the total expenses. Expenses for Business-Type Activities totaled \$12,865,596 accounting for 39.91% of total expenses.

The following table shows the activities included within each program level:

| Program Level | Activity |
|-----------------------|--|
| General Government | City Commission, City Manager, City Attorney, Finance Office, Information Systems, Contingency, Special Appropriations |
| Public Safety | Police Department, Custody of Prisoners, Animal Control, Fire Department, Civil Defense, Safety Center |
| Public Works | Engineering & Inspection, Streets & Highways, Snow & Ice Removal, City Hall, Traffic Control, Chan Gurney Airport |
| Culture & Recreation | Parks, Summit Activity Center, Mame Creek, Memorial Pool, Senior Citizens Center, Yankton Community Library |
| Community Development | Casualty Reserve, Tax Increment District |
| Capital Projects | Chan Gurney Airport Federal Capital Projects, Federal and State Pass Through Grants |

Governmental Activities

To aid in the understanding of the Statement of Activities (Exhibit 2) some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses and Changes in Fund Balance. Please note that the expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense) Revenue calculation. This format highlights the respective financial burden that each of the functions place on the taxpayers. For example, for General Government in 2021, the City spent \$2,191,998 and received \$2,179,175 in charges for services, \$590 in capital grants and contributions, thus leaving a cost to the taxpayers of (\$12,233) to be funded by various other methods. The new format also identifies how much each function draws from general revenues or is self-financing through fees or grants. Some of the individual line item revenues reported for each function are:

| | |
|----------------------|--|
| General Government | Liquor licenses, cable television franchise, tower lease |
| Public Safety | Parking fines, prisoner reimbursement (work release) |
| Public Works | Street repairs, building permit fees, |
| Culture & Recreation | Recreation program fees, swimming pool fees |

The total cost of governmental activities this year was \$19,372,342. Of these costs, \$3,864,726 was paid by those who directly benefited from the programs (Charges for Services). Costs paid by other governments and organizations that subsidized certain programs with operating grants and contributions were \$978,569, and costs paid by other governments and organizations that subsidized certain programs with capital grants and contributions were \$1,730,845, leaving a Net Expense of (\$12,798,202) for governmental activities. The Statement of Activities (Exhibit 2) in the financial statements provides further detail.

Total resources available during the year to finance governmental operations were \$120,183,818, consisting of Net Position January 1, 2021 of \$96,177,516, General Revenues and transfers of \$17,432,162, and Program Revenues of \$6,574,140. Total Governmental Activities during the year expended \$19,372,342; thus, Net Position was increased by \$4,633,960 to \$100,811,476.

Business Type Activities

Business-Type Activities increased the City's net position by \$2,290,563.

The cost of all Business-Type Activities this year was \$12,865,596. As shown in the Statement of Activities, the amounts paid by users of the systems were \$15,053,953 and \$51,552 was funded from capital grants and contributions, \$50,654 was funded by general revenues and transfers, resulting in a net gain for Business-Type Activities of \$2,290,563.

Total resources available during the year to finance Business-Type Activities were \$64,006,672 consisting of Net Position January 1, 2021 of \$48,850,513, Program Revenues of \$15,105,505, General Revenues and Transfers of \$50,654. Total Business-Type Activities during the year expended \$12,865,596; thus Net Position was increased by \$2,290,563 to \$51,141,076.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending as the end of a fiscal year. The City's governmental funds reported combined ending fund balances in 2021 of \$32,228,148 (11.98% non-spendable, 4.26% restricted, 45.68% committed, 17.15% assigned, and 20.93% unassigned). The combined Governmental Funds fund balance increased \$466,499 from the prior year. The fund balance amount consists of \$3,861,645 of non-spendable funds committed for 1) perpetual care for cemetery \$50,000, 2) \$46,580 of inventories, 3) inventory of land for resale \$19,033 and 4) long term advances \$3,746,032; \$1,371,569 of restricted funds; \$14,720,329 of committed funds; \$5,525,930 of assigned funds, and \$6,748,675 of unassigned funds.

The general fund is the chief operating fund of the City of Yankton. At the end of the current fiscal year total general fund balance was \$15,074,539, an increase of \$277,047. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 73.03% of total general fund expenditures, while total fund balance represents 97.74% of that same amount.

General fund revenues in 2021 decreased (\$1,079,910) or (-6.25%) due mostly to decreases in intergovernmental revenues. Expenditures increased \$1,622,035 or 11.75%. The increase in expenditures included an increase of \$1,299,706 in current expenditures, an increase of 11.79%, an increase of \$320,894 in capital outlay, an increase of 19.16% from 2020's expenditures and an increase of \$1,435 in debt service, an increase of 0.13% from 2020.

The Special Capital Improvements Fund showed an increase in fund balance of \$3,822,468. This reflects an increase in revenues of \$443,445, and a decrease in expenditures of (\$1,387,409).

The TID #5 Fund balance remained a negative fund balance to end 2021 at (\$3,689,392) due to no expenditures being made for Capital Improvements or operating as well as no revenues received in excess of debt service. The negative fund balance should be reduced by future tax receipts.

The new Pool Capital Construction fund which is funding the new Huether Family Aquatics Center showed a 2021 year-end balance of \$3,881,539, a decrease of \$3,172,600, reflecting Capital construction expenses of \$3,362,639, offset by interest earned of \$22,019, and donations of \$219,791.

Financial Analysis of the City's Funds (Continued)

The Other Governmental Funds ended 2021 with a decrease in combined balance of (\$460,416) to \$2,241,133.

GENERAL FUND BUDGETARY HIGHLIGHTS

Comparing the 2021 original (adopted) General Fund budget of \$26,057,196 to the final budget amount of \$27,059,902 shows a net increase of \$1,002,706. However, actual expenditures were \$10,634,833 less than the original adopted budget. Supplemental changes that would have resulted in actual expenditures higher than the original budget were offset by less expenditures than originally budgeted in various departments.

The City complied with statutory requirements for expenditures not exceeding the budget appropriation on all programs.

CAPITAL ASSETS

The City's investment in capital assets, including land, construction in progress, building and structures, equipment, streets, water system, wastewater system, transfer station and recycling facilities, and other infrastructure represents the value of the resources utilized to provide services to our citizens. The investment in capital assets as of December 31, 2021 was \$95,033,761 (net of accumulated depreciation and outstanding financings). This was an increase of \$1,396,503 or 1.49%. The comparative totals for capital assets for 2020 and 2021 are as follows:

CITY OF YANKTON CAPITAL ASSETS (net of depreciation)

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|----------------------------|----------------------|-----------------------------|----------------------|-----------------------|-----------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Land | \$ 3,358,821 | \$ 3,309,368 | \$ 814,623 | \$ 814,623 | \$ 4,173,444 | \$ 4,123,991 |
| Construction in Progress | 14,162,757 | 16,044,006 | 1,028,084 | 2,258,647 | 15,190,841 | 18,302,653 |
| Buildings & Structures / Infrastructure | 56,508,664 | 52,257,375 | 73,066,044 | 74,297,391 | 129,574,708 | 126,554,766 |
| Land Improvements | - | - | 2,109,521 | 2,112,628 | 2,109,521 | 2,112,628 |
| Furniture and Equipment | <u>9,375,249</u> | <u>9,099,219</u> | <u>1,257,276</u> | <u>1,532,440</u> | <u>10,632,525</u> | <u>10,631,659</u> |
| Total | <u>\$ 83,405,491</u> | <u>\$ 80,709,968</u> | <u>\$ 78,275,548</u> | <u>\$ 81,015,729</u> | <u>\$ 161,681,039</u> | <u>\$ 161,725,697</u> |

Buildings & Structures / Improvements and Furniture and Equipment were the major increases in capital outlays for Governmental Activities. Construction in Progress was the major decrease in capital outlays for 2021 for Business-Type Activities. See note 6 in the financial statements for more information on the City's capital assets.

DEBT ADMINISTRATION

At 2021 year end the City had \$68,139,887 of debt outstanding, a decrease of \$3,184,806 (total debt not offset by funds restricted to debt service).

Of the total debt, \$15,544,292 or 22.81% is to be paid from Governmental Activities including \$1,492,609 specifically from sales tax funds, and \$14,051,683 from property tax opt-out dollars; and \$52,595,595 or 77.19% in Business Type Activities including \$48,513,692 to be repaid from water user fees, \$682,252 to be paid from landfill revenues and \$3,399,651 to be repaid from wastewater user fees.

The City continues to operate well under the State legal debt margins. The State limits the amount of General Obligation Debt outstanding to 5% of the assessed value of taxable property in the city. Thus, the debt capacity is \$55,173,951 with outstanding debt of \$23,035,729, leaving an unused balance of \$32,138,221 or 58.25% of the legal debt limit available. The State allows an additional 10% legal debt margin of the assessed value for Water and Wastewater debt that is secured and backed by surcharges. The City has \$45,114,158 of outstanding debt backed by surcharges with the legal debt capacity being \$110,347,901 leaving \$65,233,743 or 59.12% available. More detailed information on debt administration is provided in Notes 8 and 9 of the financial statements.

ECONOMIC FACTORS

The total building permit value for 2021 was \$44,779,946. It was an increase of \$12,374,253 or 38.19% of the 2020 total of \$32,405,693. The average annual building permit value for the last ten years was \$32,246,521 and the 2021 total value was 138.87% of that average. New construction building permits included two new townhouse additions on west 25th Street, Mona's LLC., Nelson Family Enterprises, and a new Fairfield Inn and Suites. Remodels and additions included Yankton Transit, United way and Volunteer Services, Cimpl's Inc., and First National Bank. There were forty-three new home-building permits issued during the year, an increase of three from 2020. There were also 72 apartments in a new apartment complex.

The City continues to reinvest in its infrastructure with street improvements, wastewater distribution improvements, and the water utility continues to replace water mains to improve the reliability of the water supply as well as finishing construction on water treatment facility, and continuing construction on the new Huether Family Aquatics Center.

Another indicator of economic activity is the taxable sales for Yankton that are reported by the South Dakota Department of Revenue. Our 2021 sales were up 11.14% over 2020's figures and totaled \$633,497,129, an increase of \$65,235,953.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Finance Office at 605-668-5241.

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BASIC FINANCIAL STATEMENTS

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF NET POSITION
December 31, 2021

| | Primary Government | | | Component Unit |
|--|----------------------------|-----------------------------|-----------------------|-------------------------------|
| | Governmental Activities | Business-Type Activities | Total | Housing & Redevelopment |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 27,851,659 | \$ 21,274,535 | \$ 49,126,194 | \$ 139,332 |
| Receivables: | | | | |
| Taxes | 35,954 | - | 35,954 | - |
| Accounts | 339,672 | 1,789,389 | 2,129,061 | - |
| Special Assessments | 24,356 | - | 24,356 | - |
| Other Receivables | - | - | - | 3,710 |
| Due from Other Governmental Agencies | 2,644,313 | - | 2,644,313 | - |
| Prepaid Expenses | 177,490 | 81,584 | 259,074 | 1,893 |
| Internal Balances | 218,029 | (218,029) | - | - |
| Property Held for Resale, At Cost | 2,373,411 | - | 2,373,411 | - |
| Inventories | 287,539 | 556,146 | 843,685 | - |
| Restricted Assets: | | | | |
| Cash and Cash Equivalents | 234,518 | 3,991,306 | 4,225,824 | - |
| Net Pension Asset | 2,350,087 | 583,827 | 2,933,914 | - |
| Land | 3,358,821 | 814,623 | 4,173,444 | - |
| Construction in Progress | 14,162,757 | 1,028,084 | 15,190,841 | - |
| Infrastructure, Property and Equipment, Net of Accumulated Depreciation | 65,883,913 | 76,432,841 | 142,316,754 | 1,471 |
| Total Assets | <u>119,942,519</u> | <u>106,334,306</u> | <u>226,276,825</u> | <u>146,406</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Pension Related Deferred Outflows | <u>3,012,248</u> | <u>748,326</u> | <u>3,760,574</u> | <u>-</u> |
| LIABILITIES | | | | |
| Accounts Payable | 975,136 | 398,425 | 1,373,561 | 1,260 |
| Accrued Wages | 351,322 | 85,098 | 436,420 | 30,120 |
| Accrued Interest Payable | 21,210 | 275,189 | 296,399 | - |
| Accrued Expenses | 16,395 | - | 16,395 | - |
| Unearned Revenue | - | 1,313,213 | 1,313,213 | - |
| Customer Deposits | 34,690 | 5,703 | 40,393 | - |
| Noncurrent Liabilities: | | | | |
| Due within one year: | | | | |
| Revenue Bonds Payable | - | 2,408,062 | 2,408,062 | - |
| General Obligation Bonds | 171,037 | - | 171,037 | - |
| Capital Lease | 704,386 | - | 704,386 | - |
| Compensated Absences | 130,508 | 28,085 | 158,593 | 559 |
| Due in more than one year: | | | | |
| Revenue Bonds Payable | - | 50,187,533 | 50,187,533 | - |
| Capital Lease | 13,347,297 | - | 13,347,297 | - |
| General Obligation Bonds | 1,321,572 | - | 1,321,572 | - |
| Other Postemployment Benefit Obligation | 7,507 | - | 7,507 | - |
| Compensated Absences | 522,035 | 112,336 | 634,371 | 2,431 |
| Total Liabilities | <u>17,603,095</u> | <u>54,813,644</u> | <u>72,416,739</u> | <u>34,370</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Pension Related Deferred Inflows | <u>4,540,196</u> | <u>1,127,912</u> | <u>5,668,108</u> | <u>-</u> |
| Total Deferred Inflows of Resources | <u>4,540,196</u> | <u>1,127,912</u> | <u>5,668,108</u> | <u>-</u> |
| NET POSITION | | | | |
| Net Investment in Capital Assets | 69,353,808 | 25,679,953 | 95,033,761 | 1,471 |
| Restricted for: | | | | |
| Debt Service | 187,894 | 3,739,412 | 3,927,306 | - |
| SDRS Pension Purposes | 822,139 | 204,241 | 1,026,380 | - |
| Lodging Sales Tax | 837,733 | - | 837,733 | - |
| Other Purposes | 220,998 | - | 220,998 | - |
| Perpetual Care | | | | |
| Expendable | 110,226 | - | 110,226 | - |
| Nonexpendable | 50,000 | - | 50,000 | - |
| Unrestricted | <u>29,228,678</u> | <u>21,517,470</u> | <u>50,746,148</u> | <u>110,565</u> |
| Total Net Position | <u>\$ 100,811,476</u> | <u>\$ 51,141,076</u> | <u>\$ 151,952,552</u> | <u>\$ 112,036</u> |

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | |
|--------------------------------------|-------------------|-----------------------------|---|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> |
| Governmental Activities: | | | |
| General Government | \$ 2,191,998 | \$ 2,179,175 | \$ - |
| Public Safety | 4,213,075 | 6,480 | 277,457 |
| Public Works | 7,269,471 | 800,863 | 413,047 |
| Culture and Recreation | 4,331,842 | 878,208 | 288,065 |
| Community Development | 902,849 | - | - |
| Interest on Long-Term Debt | 463,107 | - | - |
| Total Governmental Activities | <u>19,372,342</u> | <u>3,864,726</u> | <u>978,569</u> |
| Business-Type Activities: | | | |
| Water | 6,541,272 | 7,794,564 | - |
| Wastewater | 3,243,931 | 4,336,475 | - |
| Solid Waste | 1,252,724 | 1,313,332 | - |
| Joint Powers- Landfill | 1,688,457 | 1,609,582 | - |
| Golf Course | 139,212 | - | - |
| Total Business-Type Activities | <u>12,865,596</u> | <u>15,053,953</u> | <u>-</u> |
| Component Units: | | | |
| Housing & Redevelopment | 654,399 | - | 626,784 |
| Total Component Unit | <u>\$ 654,399</u> | <u>\$ -</u> | <u>\$ 626,784</u> |
| General Revenues: | | | |
| Property taxes | | | |
| Sales and other Taxes | | | |
| Lodging Sales Tax | | | |
| Interest | | | |
| Reimbursements | | | |
| Miscellaneous | | | |
| Gain on Sale of Capital Assets | | | |
| Special Item change in SDPAA reserve | | | |
| Interfund Transfers | | | |
| Total General Revenues and Transfers | | | |
| Change in Net Position | | | |
| Net Position - Beginning | | | |
| Net Position - Ending | | | |

| Program Revenues Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position | | | Component Unit Housing & Redevelopment |
|---|--|-----------------------------|-----------------------|--|
| | Governmental Activities | Business-Type Activities | Total | |
| \$ 590 | \$ (12,233) | \$ - | \$ (12,233) | \$ - |
| - | (3,929,138) | - | (3,929,138) | - |
| 1,005,816 | (5,049,745) | - | (5,049,745) | - |
| 722,939 | (2,442,630) | - | (2,442,630) | - |
| 1,500 | (901,349) | - | (901,349) | - |
| - | (463,107) | - | (463,107) | - |
| <u>1,730,845</u> | <u>(12,798,202)</u> | - | <u>(12,798,202)</u> | - |
| - | - | 1,253,292 | 1,253,292 | - |
| 46,224 | - | 1,138,768 | 1,138,768 | - |
| - | - | 60,608 | 60,608 | - |
| 5,328 | - | (73,547) | (73,547) | - |
| - | - | (139,212) | (139,212) | - |
| <u>51,552</u> | - | <u>2,239,909</u> | <u>2,239,909</u> | - |
| - | - | - | - | (27,615) |
| <u>\$ -</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(27,615)</u> |
| - | 4,537,871 | - | 4,537,871 | - |
| - | 12,011,600 | - | 12,011,600 | - |
| - | 888,269 | - | 888,269 | - |
| - | 116,587 | 82,159 | 198,746 | 182 |
| - | 105,591 | - | 105,591 | - |
| - | 28 | 49,762 | 49,790 | 17,419 |
| - | 103,704 | 17,615 | 121,319 | - |
| - | (161,907) | (268,463) | (430,370) | - |
| - | (169,581) | 169,581 | - | - |
| - | <u>17,432,162</u> | <u>50,654</u> | <u>17,482,816</u> | <u>17,601</u> |
| - | 4,633,960 | 2,290,563 | 6,924,523 | (10,014) |
| - | <u>96,177,516</u> | <u>48,850,513</u> | <u>145,028,029</u> | <u>122,050</u> |
| - | <u>\$ 100,811,476</u> | <u>\$ 51,141,076</u> | <u>\$ 151,952,552</u> | <u>\$ 112,036</u> |

CITY OF YANKTON, SOUTH DAKOTA
BALANCE SHEET
Governmental Funds
December 31, 2021

| | General | Special Capital Improvements |
|--|---------------|------------------------------------|
| <u>Assets</u> | | |
| Cash and Cash Equivalents | \$ 10,728,169 | \$ 11,231,530 |
| Receivables (Net where applicable, of allowance for uncollectibles): | | |
| Taxes | 35,954 | - |
| Accounts | 60,639 | - |
| Special Assessments | 13,327 | - |
| Due from Other Funds | - | 2,325,944 |
| Due from Other Governmental Agencies | 1,635,112 | 515,952 |
| Advances to Other Funds | 3,746,032 | 824,827 |
| Inventories | 46,580 | - |
| Property Held for Resale, At Cost | 19,033 | - |
| Restricted Assets: | | |
| Cash and Cash Equivalents | 81,271 | - |
| Total Assets | 16,366,117 | 14,898,253 |
| <u>Liabilities</u> | | |
| Accounts Payable | 406,277 | 152,958 |
| Accrued Wages | 315,133 | - |
| Unearned Revenue | 16,395 | - |
| Due to Other Funds | 422,808 | - |
| Customer Deposits | 34,690 | - |
| Advances from Other Funds | - | - |
| Total Liabilities | 1,195,303 | 152,958 |
| <u>Deferred Inflows of Resources</u> | | |
| Unavailable revenue- property taxes | 35,954 | - |
| Unavailable revenue- special assessments | 13,327 | - |
| Unavailable revenue- other taxes | 38,373 | 24,966 |
| Unavailable revenue- other | 8,621 | - |
| Total Deferred Inflows of Resources | 96,275 | 24,966 |
| <u>Fund Balances</u> | | |
| Non-Spendable: | | |
| Perpetual Care | - | - |
| Inventories | 46,580 | - |
| Property Held for Resale | 19,033 | - |
| Long Term Advances | 3,746,032 | - |
| Restricted: | | |
| Debt Service | - | - |
| Lodging Sales Tax | - | - |
| Perpetual Care | - | - |
| Other Purposes | - | - |
| Committed: | | |
| Special Capital Improvements (sales tax) | - | 14,720,329 |
| Assigned: | | |
| Capital Projects | - | - |
| Unassigned | 11,262,894 | - |
| Total Fund Balances (Deficits) | 15,074,539 | 14,720,329 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | \$ 16,366,117 | \$ 14,898,253 |

EXHIBIT 3

| TID #5 | Pool Capital Construction | Other Governmental Funds | Total Governmental Funds |
|-------------|---------------------------|--------------------------|--------------------------|
| \$ - | \$ 3,635,025 | \$ 2,180,633 | \$ 27,775,357 |
| - | - | - | 35,954 |
| - | 246,514 | 32,519 | 339,672 |
| - | - | 11,029 | 24,356 |
| - | - | - | 2,325,944 |
| - | - | 485,886 | 2,636,950 |
| - | - | - | 4,570,859 |
| - | - | - | 46,580 |
| - | - | 2,354,378 | 2,373,411 |
| - | - | 153,247 | 234,518 |
| - | 3,881,539 | 5,217,692 | 40,363,601 |
| - | - | 363,388 | 922,623 |
| - | - | 31,794 | 346,927 |
| - | - | - | 16,395 |
| - | - | 1,685,107 | 2,107,915 |
| - | - | - | 34,690 |
| 3,689,392 | - | 881,467 | 4,570,859 |
| 3,689,392 | - | 2,961,756 | 7,999,409 |
| - | - | - | 35,954 |
| - | - | 8,311 | 21,638 |
| - | - | 6,492 | 69,831 |
| - | - | - | 8,621 |
| - | - | 14,803 | 136,044 |
| - | - | 50,000 | 50,000 |
| - | - | - | 46,580 |
| - | - | - | 19,033 |
| - | - | - | 3,746,032 |
| - | - | 209,104 | 209,104 |
| - | - | 831,241 | 831,241 |
| - | - | 110,226 | 110,226 |
| - | - | 220,998 | 220,998 |
| - | - | - | 14,720,329 |
| - | 3,881,539 | 1,644,391 | 5,525,930 |
| (3,689,392) | - | (824,827) | 6,748,675 |
| (3,689,392) | 3,881,539 | 2,241,133 | 32,228,148 |
| - | \$ 3,881,539 | \$ 5,217,692 | \$ 40,363,601 |

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CITY OF YANKTON, SOUTH DAKOTA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
December 31, 2021

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

| | |
|--|-----------------------|
| Total Fund Balance - Governmental Funds (page 18) | \$ 32,228,148 |
| Infrastructure, property, and equipment used in governmental activities are not financial resources and, therefore, are not reported in the funds | 83,211,666 |
| Unavailable revenues that do not provide current financial resources for governmental activities | 136,044 |
| Accrued expenses from the balance sheet that do not require current financial resources for governmental activities | (21,210) |
| Prepaid expenses are reported in the governmental activities but are not reported in the funds as they do not provide current economic resources. | 175,117 |
| Pension related deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, are not due and payable in the current year and, therefore are not reported in the governmental funds. | (1,506,249) |
| Long-term liabilities, such as Bonds and Notes Payable as well as Capital Leases and Accrued Compensated Absences are not due and payable in the current period and therefore are not reported in the funds | (16,187,794) |
| Other Post Employment Benefit Liabilities are not due and payable in the current period and therefore are not reported in the funds | (6,957) |
| The Net Pension Asset does not provide resources in the current period and therefore is not reported in the funds | 2,316,712 |
| Internal Service Funds are used by management to charge the costs of certain activities, such as the central garage to individual funds. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service fund are included in governmental activities in the statement of net position. | 465,999 |
| Total Net Position - Governmental Activities (page 14) | <u>\$ 100,811,476</u> |

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Funds
For the Year Ended December 31, 2021

| | <u>General</u> | <u>Special Capital Improvements</u> |
|---|----------------------|---|
| Revenue: | | |
| Property Taxes | \$ 3,932,337 | \$ - |
| Sales and Other Taxes | 7,161,873 | 4,810,866 |
| Special Assessments | - | - |
| Licenses and Permits | 429,590 | - |
| Intergovernmental | 1,302,076 | 600,467 |
| Charges for Services | 3,162,749 | - |
| Fines and Forfeits | 4,334 | - |
| Interest on Investments | 39,465 | 48,234 |
| Contributions | 26,753 | - |
| Miscellaneous | 132,651 | - |
| Total Revenue | <u>16,191,828</u> | <u>5,459,567</u> |
| Current Expenditures: | | |
| General Government | 2,248,528 | - |
| Public Safety | 3,323,807 | - |
| Public Works | 3,074,392 | - |
| Culture and Recreation | 3,673,489 | - |
| Community Development | - | - |
| Capital Outlay: | | |
| Public Works | 751,814 | 1,497,586 |
| Culture and Recreation | 816,425 | - |
| General Government | 38,805 | - |
| Public Safety | 388,282 | - |
| Debt Service | 1,106,821 | - |
| Total Expenditures | <u>15,422,363</u> | <u>1,497,586</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>769,465</u> | <u>3,961,981</u> |
| Other Financing Sources (Uses): | | |
| Proceeds From Sale of Capital Assets | 165,675 | - |
| Transfers In | 340,414 | - |
| Transfers Out | (844,264) | (139,513) |
| Total Other Financing Sources (Uses) | <u>(338,175)</u> | <u>(139,513)</u> |
| Special Item: | | |
| Decrease in SDPAA Vested Deposit | <u>(154,243)</u> | - |
| Net Change in Fund Balance | 277,047 | 3,822,468 |
| Fund Balances (Deficits)-Beginning of Year | <u>14,797,492</u> | <u>10,897,861</u> |
| Fund Balances (Deficits)- End of Year | <u>\$ 15,074,539</u> | <u>\$ 14,720,329</u> |

EXHIBIT 4

| TID #5 | Pool Capital Construction | Other Governmental Funds | Total Governmental Funds |
|-----------------------|---------------------------|--------------------------|--------------------------|
| \$ 173,433 | \$ - | \$ 442,043 | \$ 4,547,813 |
| - | - | 905,480 | 12,878,219 |
| - | - | (4,038) | (4,038) |
| - | - | - | 429,590 |
| - | - | 310,446 | 2,212,989 |
| - | - | 25,350 | 3,188,099 |
| - | - | - | 4,334 |
| - | 22,019 | 6,639 | 116,357 |
| - | 219,791 | 213,518 | 460,062 |
| - | - | 2,693 | 135,344 |
| <u>173,433</u> | <u>241,810</u> | <u>1,902,131</u> | <u>23,968,769</u> |
| - | - | - | 2,248,528 |
| - | - | 650,008 | 3,973,815 |
| - | - | 1,265,582 | 4,339,974 |
| - | - | 126,671 | 3,800,160 |
| - | - | 664,835 | 664,835 |
| - | - | 341,745 | 2,591,145 |
| - | 3,362,639 | 125,063 | 4,304,127 |
| - | - | - | 38,805 |
| - | - | - | 388,282 |
| - | - | 207,904 | 1,314,725 |
| - | <u>3,362,639</u> | <u>3,381,808</u> | <u>23,664,396</u> |
| <u>173,433</u> | <u>(3,120,829)</u> | <u>(1,479,677)</u> | <u>304,373</u> |
| - | - | 123,616 | 289,291 |
| - | - | 1,041,426 | 1,381,840 |
| <u>(173,433)</u> | <u>(51,771)</u> | <u>(138,117)</u> | <u>(1,347,098)</u> |
| <u>(173,433)</u> | <u>(51,771)</u> | <u>1,026,925</u> | <u>324,033</u> |
| - | - | (7,664) | (161,907) |
| - | (3,172,600) | (460,416) | 466,499 |
| <u>(3,689,392)</u> | <u>7,054,139</u> | <u>2,701,549</u> | <u>31,761,649</u> |
| <u>\$ (3,689,392)</u> | <u>\$ 3,881,539</u> | <u>\$ 2,241,133</u> | <u>\$ 32,228,148</u> |

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CITY OF YANKTON, SOUTH DAKOTA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021

Amounts reported for governmental activities in the statement of activities are different because:

| | | |
|--|--------------------|----------------------------|
| Net change in fund balances - total governmental funds (page 21) | | \$ 466,499 |
| <p>Governmental funds report capital outlays, including infrastructure, as expenditures. However, in the statement of activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current year:</p> | | |
| Expenditures for capital assets | \$ 6,558,687 | |
| Depreciation Expense | <u>(3,713,768)</u> | 2,844,919 |
| Capital Contributions reported in the Statement of Activities that do not provide current financial resources and are not reported as revenues in the funds. | | 251,200 |
| Revenues reported in the funds that are not available to provide current financial resources: | | 11,214 |
| Accrued interest expense that does not require current financial resources: | | 1,248 |
| Governmental funds report special assessments as revenue when it becomes available, but the statement of activities includes special assessments as revenue when levied. | | (18,112) |
| Pension expenses reported in the Statement of Activities do not require the use of current financial resources. | | 379,315 |
| The current year City employer share of SDRS contributions are reported as expenditures in the governmental funds, but reported as a deferred outflow of resources in the Statement of Net Position | | 205,660 |
| Governmental funds report the proceeds from the sale of fixed assets as revenue, whereas the statement of activities reports the gain on the sale of fixed assets. This is the effect on the change in net position on the statement of activities. | | (421,872) |
| Internal service funds are used by management to charge the costs of certain activities, such as the central garage to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities. | | 21,015 |
| Prepaid insurance is not reported in the governmental funds as it is not available to provide current financial resources: | | (9,981) |
| Other Post-Employment Benefits that do not require current financial resources. | | 7,467 |
| Compensated absences that do not require current financial resources. | | 45,018 |
| The repayment of the principal of bonded long-term debt consumes the current financial resources of governmental funds without affecting the net position. The statement of activities does not reflect the payment of principal on bonded long-term debt. The principal paid on bonded long-term debt during the current year was: | | <u>850,370</u> |
| Change in net position of governmental activities (page 16) | | <u><u>\$ 4,633,960</u></u> |

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF NET POSITION
Proprietary Funds
December 31, 2021

| | <u>Business-Type</u> | |
|---|----------------------|----------------------|
| | <u>Water</u> | <u>Wastewater</u> |
| ASSETS | | |
| Current Assets: | | |
| Cash and Cash Equivalents | \$ 14,181,403 | \$ 5,658,448 |
| Receivables (Net where applicable, of allowance for uncollectibles): | | |
| Accounts | 860,663 | 611,092 |
| Due from Other Governmental Agencies | - | - |
| Prepaid Insurance | 28,949 | 29,695 |
| Inventories | 405,158 | 150,988 |
| Total Current Assets | <u>15,476,173</u> | <u>6,450,223</u> |
| Noncurrent Assets: | | |
| Restricted Assets: | | |
| Cash and Cash Equivalents | 3,864,958 | - |
| Net Pension Asset | 170,777 | 200,539 |
| Land | 128,117 | 66,666 |
| Construction in Progress | 60,803 | 967,281 |
| Infrastructure, Property and Equipment, Net of Accumulated Depreciation | <u>62,145,054</u> | <u>10,310,409</u> |
| Total Noncurrent Assets | <u>66,369,709</u> | <u>11,544,895</u> |
| Total Assets | <u>81,845,882</u> | <u>17,995,118</u> |
| | | |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Pension Related Deferred Outflows | <u>218,895</u> | <u>257,043</u> |
| | | |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | 138,226 | 165,045 |
| Accrued Wages | 27,501 | 25,548 |
| Accrued Interest Payable | 250,634 | 23,295 |
| Accrued Compensated Absences | 9,526 | 7,693 |
| Unearned Revenue | - | 1,313,213 |
| Due to Other Funds | - | - |
| Customer Deposits | 5,703 | - |
| Revenue Bonds Payable- Current | <u>1,758,066</u> | <u>538,120</u> |
| Total Current Liabilities | <u>2,189,656</u> | <u>2,072,914</u> |
| Noncurrent Liabilities: | | |
| Revenue Bonds Payable | 46,755,626 | 2,861,531 |
| Accrued Compensated Absences | 38,106 | 30,769 |
| Other Postemployment Benefit Obligation | - | - |
| Total Noncurrent Liabilities | <u>46,793,732</u> | <u>2,892,300</u> |
| Total Liabilities | <u>48,983,388</u> | <u>4,965,214</u> |
| | | |
| DEFERRED INFLOWS OF RESOURCES | | |
| Pension Related Deferred Inflows | <u>329,928</u> | <u>387,427</u> |
| Total Deferred Inflows of Resources | <u>329,928</u> | <u>387,427</u> |
| | | |
| NET POSITION | | |
| Net investment in capital assets, | 13,820,282 | 7,944,705 |
| Restricted for: | | |
| Debt Service | 3,614,324 | - |
| SDRS Pension Purposes | 59,744 | 70,155 |
| Unrestricted | <u>15,257,111</u> | <u>4,884,660</u> |
| Total Net Position | <u>\$ 32,751,461</u> | <u>\$ 12,899,520</u> |

EXHIBIT 5

| <u>Business-Type</u> | | <u>Governmental</u> |
|-------------------------|----------------------|---------------------|
| <u>Non-Major</u> | | <u>Activities-</u> |
| <u>Enterprise Funds</u> | <u>Totals</u> | <u>Internal</u> |
| | | <u>Service Fund</u> |
| \$ 1,434,684 | \$ 21,274,535 | \$ 76,302 |
| 317,634 | 1,789,389 | - |
| - | - | 7,363 |
| 22,940 | 81,584 | 2,373 |
| - | 556,146 | 240,959 |
| <u>1,775,258</u> | <u>23,701,654</u> | <u>326,997</u> |
| 126,348 | 3,991,306 | - |
| 212,511 | 583,827 | 33,375 |
| 619,840 | 814,623 | 7,000 |
| - | 1,028,084 | - |
| <u>3,977,378</u> | <u>76,432,841</u> | <u>186,825</u> |
| <u>4,936,077</u> | <u>82,850,681</u> | <u>227,200</u> |
| <u>6,711,335</u> | <u>106,552,335</u> | <u>554,197</u> |
| | | |
| <u>272,388</u> | <u>748,326</u> | <u>42,779</u> |
| | | |
| 95,154 | 398,425 | 52,513 |
| 32,049 | 85,098 | 4,395 |
| 1,260 | 275,189 | - |
| 10,866 | 28,085 | 1,808 |
| - | 1,313,213 | - |
| 218,029 | 218,029 | - |
| - | 5,703 | - |
| <u>111,876</u> | <u>2,408,062</u> | <u>-</u> |
| <u>469,234</u> | <u>4,731,804</u> | <u>58,716</u> |
| 570,376 | 50,187,533 | - |
| 43,461 | 112,336 | 7,233 |
| - | - | 550 |
| <u>613,837</u> | <u>50,299,869</u> | <u>7,783</u> |
| <u>1,083,071</u> | <u>55,031,673</u> | <u>66,499</u> |
| | | |
| <u>410,557</u> | <u>1,127,912</u> | <u>64,478</u> |
| <u>410,557</u> | <u>1,127,912</u> | <u>64,478</u> |
| | | |
| 3,914,966 | 25,679,953 | 193,825 |
| 125,088 | 3,739,412 | - |
| 74,342 | 204,241 | 11,676 |
| <u>1,375,699</u> | <u>21,517,470</u> | <u>260,498</u> |
| <u>\$ 5,490,095</u> | <u>\$ 51,141,076</u> | <u>\$ 465,999</u> |

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Proprietary Funds
For the Year Ended December 31, 2021

| | Business-Type | |
|---|----------------------|-------------------------|
| | Water | Waste- water |
| Operating Revenues: | | |
| Charges for Services | \$ 7,794,564 | \$ 4,336,475 |
| Operating Expenses: | | |
| Personal Services | 631,729 | 619,460 |
| Insurance | 103,794 | 112,252 |
| Professional Services | 45,650 | 105,255 |
| Tipping Fees | - | - |
| State Fees | 662 | 5,210 |
| Repairs and Maintenance | 359,055 | 241,464 |
| Cost of Sales and Service | - | - |
| Supplies and Materials | 416,330 | 35,848 |
| Travel and Conference | 1,990 | 1,525 |
| Utilities | 583,433 | 249,768 |
| Billing and Administration | 688,700 | 658,092 |
| Other Current Expenses | - | - |
| Depreciation | 2,491,448 | 1,102,196 |
| Total Operating Expenses | 5,322,791 | 3,131,070 |
| Operating Income (Loss) | 2,471,773 | 1,205,405 |
| Non-Operating Income (Expense): | | |
| Interest Income | 60,858 | 16,346 |
| Gain on Disposition of Assets | 7,600 | 4,400 |
| Miscellaneous, net | 1,041 | 972 |
| Interest Expense | (1,218,481) | (112,861) |
| Total Non-Operating Income (Expenses) | (1,148,982) | (91,143) |
| Income (Loss) Before Contributions and Transfers | 1,322,791 | 1,114,262 |
| Special Item - Increase in SDPAA Vested Deposit | (111,850) | (120,965) |
| Transfers In | - | - |
| Transfers (Out) | (71,346) | (60,046) |
| Capital Contributions | - | 250,547 |
| Change in Net Position | 1,139,595 | 1,183,798 |
| Net Position - Beginning | 31,611,866 | 11,715,722 |
| Net Position - Ending | \$ 32,751,461 | \$ 12,899,520 |

EXHIBIT 6

| <u>Business-Type</u> | | <u>Governmental</u> |
|-------------------------|----------------------|---------------------|
| <u>Non-Major</u> | | <u>Activities-</u> |
| <u>Enterprise Funds</u> | <u>Totals</u> | <u>Internal</u> |
| | | <u>Service Fund</u> |
| \$ 2,922,914 | \$ 15,053,953 | \$ 878,664 |
| 762,164 | 2,013,353 | 116,868 |
| 32,463 | 248,509 | - |
| 93,729 | 244,634 | 3,109 |
| 221,696 | 221,696 | - |
| - | 5,872 | - |
| 372,915 | 973,434 | 8,070 |
| 886,890 | 886,890 | - |
| 6,879 | 459,057 | 678,615 |
| - | 3,515 | - |
| 29,057 | 862,258 | 17,524 |
| 267,653 | 1,614,445 | - |
| - | - | 1,781 |
| 390,165 | 3,983,809 | 31,682 |
| <u>3,063,611</u> | <u>11,517,472</u> | <u>857,649</u> |
| (140,697) | 3,536,481 | 21,015 |
| 4,955 | 82,159 | - |
| 5,615 | 17,615 | - |
| 47,749 | 49,762 | - |
| (16,782) | (1,348,124) | - |
| <u>41,537</u> | <u>(1,198,588)</u> | <u>-</u> |
| (99,160) | 2,337,893 | 21,015 |
| (35,648) | (268,463) | - |
| 96,650 | 96,650 | - |
| - | (131,392) | - |
| 5,328 | 255,875 | - |
| (32,830) | 2,290,563 | 21,015 |
| <u>5,522,925</u> | <u>48,850,513</u> | <u>444,984</u> |
| <u>\$ 5,490,095</u> | <u>\$ 51,141,076</u> | <u>\$ 465,999</u> |

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF CASH FLOWS
Proprietary Funds
For the Year Ended December 31, 2021

| | Business-Type | |
|--|---------------|--------------|
| | Water | Waste-Water |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash Received from Customers | \$ 7,521,902 | \$ 4,303,698 |
| Cash Received from Interfund Services Provided | 264,925 | 32,103 |
| Cash Paid to Suppliers for Goods and Services | (2,463,003) | (1,846,687) |
| Cash Paid to Employees for Services | (657,762) | (691,581) |
| Cash Paid for Interfund Services | (23,069) | (19,382) |
| Other Nonoperating Revenues | 1,041 | 972 |
| Net Cash Provided from Operating Activities | 4,644,034 | 1,779,123 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Acquisition and Construction of Capital Assets | (201,732) | (957,759) |
| Proceeds from Sale of Capital Assets | 7,600 | 4,400 |
| Proceeds from Grants | - | 1,313,213 |
| Principal Paid on Notes, Bonds and Leases | (1,712,074) | (513,004) |
| Interest Paid on Notes and Bonds | (1,228,292) | (116,526) |
| Net Cash (Used) by Capital and Related Financing Activities | (3,134,498) | (269,676) |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | |
| Due to Other Funds | - | - |
| Transfers (Out) | (71,346) | (60,046) |
| Receipts from Other Governments | - | 250,547 |
| Net Cash Provided (Used) by Non-Capital Financing Activities | (71,346) | 190,501 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Interest and Dividends on Investments | 60,858 | 16,346 |
| Net Cash Provided from Investing Activities | 60,858 | 16,346 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 1,499,048 | 1,716,294 |
| Cash and Cash Equivalents at Beginning of Year | 16,547,313 | 3,942,154 |
| Cash and Cash Equivalents at End of Year | 18,046,361 | 5,658,448 |
| | Business-Type | |
| | Water | Waste-Water |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities | | |
| Operating Income (Loss) | 2,471,773 | 1,205,405 |
| Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities: | | |
| Depreciation | 2,491,448 | 1,102,196 |
| Other Non-Operating Income | 1,041 | 972 |
| (Increase) Decrease in Assets and deferred outflows of resources: | | |
| Accounts Receivable | (7,737) | (674) |
| Due From Other Governments | - | - |
| Prepaid Expenses | 1,607 | (1,017) |
| Net Pension Asset / Liability | (170,017) | (199,348) |
| Pension Related Deferred Outflows | (106,783) | (81,445) |
| Inventories | 16,915 | 1,273 |
| Increase (Decrease) in Liabilities and deferred inflows of resources: | | |
| Accounts Payable | (305,576) | (456,911) |
| Customer Deposits | 596 | - |
| Accrued Wages | 7,188 | 282 |
| Accrued Compensated Absences | 13,101 | (23,271) |
| Other Postemployment Benefit Obligation | - | - |
| Pension Related Deferred Inflows | 230,478 | 231,661 |
| Total Adjustments | 2,172,261 | 573,718 |
| Net Cash Provided by Operating Activities | 4,644,034 | 1,779,123 |
| Supplemental Schedule of Noncash Capital and Related Financing Activities: | | |
| Developers and City Contribution of Capital Assets | - | 250,547 |
| | \$ - | \$ 250,547 |
| Reconciliation of Cash and Cash Equivalents to the Balance Sheet: | | |
| Cash and Cash Equivalents | 14,181,403 | 5,658,448 |
| Restricted Cash and Cash Equivalents | 3,864,958 | - |
| | \$ 18,046,361 | \$ 5,658,448 |

EXHIBIT 7

| Business-Type | | Governmental |
|---------------------|----------------------|------------------|
| Nonmajor | | Activities- |
| Enterprise Funds | Totals | Internal |
| | | Service Fund |
| \$ 2,923,547 | \$ 14,749,147 | \$ 91,457 |
| 8,999 | 306,027 | 782,648 |
| (1,645,880) | (5,955,570) | (711,853) |
| (816,874) | (2,166,217) | (124,994) |
| (325,267) | (367,718) | (2,433) |
| 47,749 | 49,762 | - |
| <u>192,274</u> | <u>6,615,431</u> | <u>34,825</u> |
| (84,135) | (1,243,626) | (52,958) |
| 5,615 | 17,615 | - |
| 60,000 | 1,373,213 | - |
| (109,358) | (2,334,436) | - |
| (16,991) | (1,361,809) | - |
| <u>(144,869)</u> | <u>(3,549,043)</u> | <u>(52,958)</u> |
| 121,705 | 121,705 | - |
| 96,650 | (34,742) | - |
| - | 250,547 | - |
| <u>218,355</u> | <u>337,510</u> | <u>-</u> |
| 4,954 | 82,158 | - |
| <u>4,954</u> | <u>82,158</u> | <u>-</u> |
| 270,714 | 3,486,056 | (18,133) |
| <u>1,290,318</u> | <u>21,779,785</u> | <u>94,435</u> |
| <u>1,561,032</u> | <u>25,265,841</u> | <u>76,302</u> |
| Business-Type | | Governmental |
| Nonmajor | | Activities- |
| Enterprise Funds | Totals | Internal |
| | | Service Fund |
| (140,697) | 3,536,481 | 21,015 |
| 390,165 | 3,983,809 | 31,682 |
| 47,749 | 49,762 | - |
| 9,632 | 1,221 | - |
| - | - | (2,778) |
| 7,467 | 8,057 | 214 |
| (211,522) | (580,887) | (33,168) |
| (126,496) | (314,724) | (12,250) |
| - | 18,188 | 10,791 |
| (67,332) | (829,819) | (17,973) |
| - | 596 | - |
| 6,475 | 13,945 | 2,276 |
| (4,310) | (14,480) | 1,252 |
| - | - | (3,633) |
| 281,143 | 743,282 | 37,397 |
| <u>332,971</u> | <u>3,078,950</u> | <u>13,810</u> |
| <u>192,274</u> | <u>6,615,431</u> | <u>34,825</u> |
| 54,672 | 305,219 | - |
| <u>\$ 54,672</u> | <u>\$ 305,219</u> | <u>\$ -</u> |
| 1,434,684 | 21,274,535 | 76,302 |
| 126,348 | 3,991,306 | - |
| <u>\$ 1,561,032</u> | <u>\$ 25,265,841</u> | <u>\$ 76,302</u> |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Yankton was incorporated June 8, 1869, under the provisions of South Dakota Codified Law, as amended. The City operates under a Commission-Manager form of government.

The City's financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP) that apply to governmental units. All funds created under the authority of the South Dakota Codified Law, the operations of which are under the control of the City's governing body, and by financial reporting standards for governmental units are included herewith. The Governmental Accounting Standards Board is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the City are discussed below.

The reporting entity of the City of Yankton consists of the primary government (which includes all of the funds, organizations, institutions, agencies, department and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The City is financially accountable if its Governing Board/City Commission appoints a voting majority of another organization's governing body and it has the ability to impose its will on that organization, or there is a potential for that organization to provide specific financial benefits to, or impose specific financial burdens on, the City (primary government). The City may also be financially accountable for another organization if that organization is fiscally dependent on the City.

Proprietary Fund-type Discretely Presented Component Unit The Yankton Housing and Redevelopment Commission is a proprietary fund-type discretely presented component unit of the City of Yankton whose year end is June 30, 2021. In October of 1994, the City of Yankton adopted a resolution to establish the Yankton Housing and Redevelopment Commission to administer the United States Department of Housing and Urban Development, Section 8 Existing Certificate, Voucher, and Moderate Rehabilitation Program. The program became operational in November 1994. The governing board of the commission is made up of five residents of the City of Yankton who have been appointed by the Mayor of the City of Yankton and with the approval of the City Commission. The City of Yankton retains the statutory authority to approve or deny or otherwise modify the Commission's plans to construct low-income housing units, or to enter into any housing development involving the use of eminent domain, which gives the City the ability to impose its will on the Commission. The Commission had a June 30, 2021, Year End and the report may be obtained by writing to the Yankton Housing and Redevelopment Commission, PO Box 176, Yankton, South Dakota 57078.

Joint Ventures A joint powers agreement between the City of Yankton, City of Vermillion, Yankton County and Clay County was adopted. The purpose of this agreement is to provide for the joint ownership, administration and operation of a solid waste disposal and recycling system including; a solid waste transfer station or stations, the transportation of solid waste, a sanitary landfill licensed by the State of South Dakota, a recycling program and facilities, establishing and collecting such fees as are necessary to support the joint operation and such other operations and facilities as are necessary to exercise the primary responsibilities established under the joint powers agreement. It is not the purpose of the agreement to create a separate entity. The membership of the Advisory Board consists of: one member of the governing body of each participating government, the city managers of the Cities of

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Yankton and Vermillion, and one citizen chosen by each participating governing body. The undivided interest in the joint agreement is reported as Joint Power Landfill as an enterprise fund. A separately issued financial statement for the joint venture is not issued.

B. Basic Financial Statements – Government-Wide Statement

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The City's general, special revenue, debt service, and capital project funds are classified as governmental activities. The City's internal service fund is classified as a governmental-type activity.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reported on the full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net positions are reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The City first uses restricted resources to finance qualifying activities for which both restricted and unrestricted resources are available.

The Government-wide Statement of Activities reports both the gross and net cost of each of the City's functions (general government, public works, public safety, health & welfare, culture & recreation, community development) and business-type activities. The functions are supported by general government revenues and related program revenues, operating grants and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The City does not allocate indirect costs. Certain expenses of the City are accounted for through an internal service fund on a cost-reimbursement basis.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

C. Basis of Accounting

Basis of accounting refers to the point when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

Accrual basis of accounting is used for all activities in the government-wide financial statements and for the proprietary activities in the fund financial statements. Revenues are recognized when earned and expenses are recognized when incurred.

Modified accrual basis of accounting is used by all governmental funds in the fund financial statements. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

be used to pay liabilities of the current period. The government considers property taxes as available if they are collected within 30 days after year-end. A 30-day availability period is also used for revenue recognition for all other governmental fund revenues. The exception to this would be for receivables derived from reimbursement grant arrangements where the revenue would be recognized in the same period as the expenditure.

Expenditures are recorded when the related fund liability is incurred. An exception to this general rule is that principal and interest on general obligation debt, if any, is recognized when due.

Those revenues susceptible to accrual are property taxes, assessments, and intergovernmental revenues. Licenses, fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

D. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues or receipts, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria for the determination of major funds. The City can electively add a fund, as a major fund, which have a specific community focus. The nonmajor funds are combined in a column in the fund financial statements. The various funds reported in the financial statements are grouped into fund types as follows:

Governmental Fund Types – The focus of the governmental funds' measurement (in the fund statements) is upon the determination of financial position and changes in financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the governmental fund types of the City:

General Fund – The General fund is the general operating fund of the City. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds - The Special Revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

Debt Service Fund - The Debt Service fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs not being financed by proprietary or nonexpendable trust funds.

Capital Project Funds - The Capital Project funds account for the acquisition of capital assets or construction of major capital projects not being financed by Proprietary Funds or Fiduciary Funds.

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Permanent Fund – Account for resources that are legally restricted to allow the earnings (and not principal) to be used to support the government’s programs.

Proprietary Fund Types – The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. Operating revenues and expenses are distinguished from non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The principal operating revenues of enterprise funds are charges to customers for services. Operating expenses consist of cost of sales and services, administrative expenses and depreciation on capital assets.

Enterprise Funds - Enterprise funds are used to account for those operations (a) that are financed and operated in a manner similar to private business or enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service funds account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis.

The City’s internal service funds are presented in the proprietary fund financial statements. Because the principal users of the internal services are the City’s governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the governmental-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity.

A description of the City’s internal service funds are as follows:

Central Garage Fund – To account for the cost of supplying the fuel, repairs and maintenance of equipment used by all City departments, and fuel for the Yankton County automotive equipment. All purchases are billed at cost plus nominal overhead to defray administrative, equipment and shop maintenance and depreciation costs.

Copies and Postage – This fund has been established to record all charges for copies and postage by all departments prior to allocating these charges to the respective departments.

The City reports the following major governmental funds:

General Fund – See the description above. The General Fund is always considered to be a major fund.

Special Revenue Fund:

TID #5 – This fund accounts for collection of property taxes and expenditures related to tax rebates and the servicing of debt related to economic development projects within the District.

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Capital Projects Funds:

Special Capital Improvement Fund – This fund is used to account for the revenues and expenditures of the additional one percent (1%) sales and use tax. All revenues received from the collection of the tax are used only for the purpose of capital improvements, land acquisition, debt retirement for a joint building project with the city school district including parking, street improvements, and utility improvements attendant thereto, and for street construction and storm sewer improvements.

Pool Capital Construction Fund – This fund is used to account for the construction and equipping of the new aquatics center of the City.

The City reports the following major enterprise funds:

Water Fund – This fund is used to account for water service to the residents of the City.

Wastewater Fund – This fund is used to account for wastewater collection service for residents.

E. Cash and Investments

The City combines all cash to participate in an entity-wide cash and investment pool except for specific bond indenture investments required to be separately invested. In general, SDCL 4-5-6 permits municipal funds to be invested in (a) securities of the United States and securities guaranteed by the United States government either directly or indirectly, including, without limitations, United States treasury bills, notes, bonds, and other obligations issued or directly or indirectly guaranteed by the United States government, or otherwise directly or indirectly backed by the full faith and credit of the United States government; provided that, for other than permanent, trust, retirement, building, and depreciation reserve funds, such securities shall either mature within eighteen months from the date of purchase or be within eighteen months from the date of purchase or be redeemable at the option of the holder within eighteen months from the date of purchase; or (b) repurchase agreements fully collateralized by securities described in (a) and meeting the requirements of SDCL 4-5-9, if the repurchase agreements are entered into only with those primary reporting dealers that report to the Federal Reserve Bank of New York and with the one hundred largest United States commercial banks, as measured by domestic deposits; or (c) in shares of an open-end, no-load fund administered by an investment company registered under the Federal Investment Company Act of 1940, whose shares are registered under the federal Securities Act of 1933 and whose only investments are in securities described in (a) and repurchase agreements described in (b). The component unit maintains their own cash.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. All short-term cash surpluses are maintained in a cash and investment pool and allocated to each fund based on month-end deposit and investment balances.

Deposits are reported at cost, plus interest, if the account is of the add-on type.

The City had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

F. Cash Flows

The City pools its cash resources for depositing and investing purposes. The proprietary funds essentially have access to their cash resources on demand. The component unit maintains their own cash and is not part of the City's pool.

G. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

H. Advance to Other Funds

Noncurrent portions of long-term interfund loans are reported as advances and are offset equally by a non-spendable fund balance, which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

I. Inventories/Property Held for Resale

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. In the government-wide financial statements, governmental fund statements and proprietary fund statements, inventory is recorded as an asset at the time of purchase and charged to expense as it is consumed. In the governmental funds reported inventories are equally offset by a "non-spendable" fund balance classification, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

The only governmental fund inventory recorded is that of the General Fund and Public Improvement Fund, which consists of commercial, residential, and industrial land held for resale and salt inventory.

J. Deferred Outflow/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and pension contributions from the City after the measurement date but before the end of the City's reporting period.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflow of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within thirty days after year end.

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Deferred inflows of resources in the Statement of Net Position consist of the unrecognized items not yet charged to pension expense.

K. Restricted Assets

Certain proceeds of bond issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. Part of the proceeds from cemetery lot sales are permanently set aside in the perpetual care account as required by state statutes, and only income from the restricted investments are used for care and maintenance of the cemetery.

L. Compensated Absences

City employees accumulate a limited amount of earned but unused vacation and compensation time hours for subsequent use or for payment upon termination, death or retirement. This liability as well as the corresponding employee benefits, is recorded when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental fund financial statements only for the portion which is expected to be liquidated with expendable available financial resources. This amount normally consists of payments to employees who had resigned or retired at year end but had not yet been compensated for the accrued absences. The compensated absences liability has been computed based on rates of pay in effect at December 31, 2021. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund, with small portions being paid by the Central Garage. All accrued sick leave time accumulated is forfeited upon separation from service. Such amounts therefore do not constitute a liability. Sick leave earned over maximum accumulation is paid for, on the basis of one hour pay for each two hours earned, with the first pay day in the next January. These amounts have been accrued at year end.

M. Amortization of Bond Discounts and Premiums

For governmental fund types, bond premiums and discounts, are recognized during the current period. Bond proceeds are reported as other financing sources gross of the applicable premium or discount. For proprietary fund types, bond premiums and discounts, are deferred and amortized over the life of the bonds based on interest expense which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

N. Equity Classifications

Government-wide Financial Statements:

Equity is classified as Net Position and is displayed in three components:

1. Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation (if applicable) and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition construction or improvement of those assets.
2. Restricted Net Position – Consists of net position with constraints places on their use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments: of (b) law through constitutional provisions or enabling legislation.
3. Unrestricted Net Position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

O. Application of Net Position

It is the City's policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

P. Fund Equity

Governmental fund equity is classified as fund balance, and may distinguish between "Nonspendable", "Restricted", "Committed", "Assigned", and "Unassigned" components. Proprietary fund equity is classified the same as in the government-wide financial statements.

In accordance with Government Accounting Standards Board (GASB) No.54, Fund Balance Reporting and Governmental Fund Type Definitions, the Municipality classifies governmental fund balances as follows:

- Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed – includes fund balance amounts that can only be used for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.
- Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balances may be assigned by action of the City Commission.
- Unassigned – includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The Municipality uses restricted / committed amounts first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the Government would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Q. Capital Assets

Assets with an initial individual cost of \$500 or more are considered capital assets. Property and equipment are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed assets are reported at acquisition value. Acquisition value is the price that would have been paid to acquire a capital asset with equivalent service potential. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Infrastructure has been retroactively capitalized using historical or estimated historical cost as required by GASB 34. Depreciation on all assets is provided on the straight-line basis over the following estimated lives:

| | |
|--------------------------|---------------|
| Land Improvements | 30 Years |
| Buildings and Structures | 10 – 50 Years |
| Machinery and Equipment | 5 – 25 Years |
| Infrastructure | 15 – 75 Years |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 2 - CASH AND CASH EQUIVALENTS

The City maintains a cash and investment pool that is available for use by all funds. Earnings from the pooled investments are allocated monthly to each participating fund based on the month-end cash balances. Various restrictions on deposits and investments are imposed by statutes. These restrictions are summarized below:

Deposits – The municipal deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 9-22-6, 9-22-6.1 and 9-22-6.2. Qualified depositories are required by SDCL 4-6A-3 to maintain at all times, segregated from their other assets, eligible collateral having a value equal to at least 100 percent of the public deposit accounts which exceed deposit insurance such as the FDIC and NCUA. In lieu of pledging eligible securities, a qualified public depository may furnish revocable standby letters of credit issued by Federal Home Loan Banks accompanied by written evidence of that bank's public debt rating which may not be less than "AA" or better or a qualified public depository may furnish a corporate surety bond of a corporation authorized to do business in South Dakota.

At year-end, the City's deposits in banks were covered by federal depository insurance, and the accounts which exceeded FDIC coverage were properly collateralized per state statutes. The City's bank deposits, per banks, at December 31, 2021 were \$53,583,713. At year-end, the Yankton Housing and Redevelopment Commission's deposits were fully insured or collateralized.

Investments – The City's only investment during the year consisted of U.S. Treasury notes which were not held at year end. Credit and concentration risk disclosures are not necessary in accordance with GASB 40. At year end the Housing Commission had no investments.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City had no exposure to interest rate risk at year end.

NOTE 3 - PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied on or before October 1 and payable in two installments on or before April 30 and October 31 of the following year. The county bills and collects the city taxes and remits them to the City. City property tax revenues are recognized to the extent that they are used to finance each year's appropriations.

The City is permitted by state statute to levy the following amounts of taxes per \$1,000 of taxable valuation of the property in the City:

| | |
|--|-------------------------------|
| General Fund | \$27 |
| Bond Redemption Funds | As Required by Bond Agreement |
| Judgment Fund (Upon Judgment Being Made) | \$10 |

State statute allows the tax rates to be raised by special election of the voters.

NOTE 4 - ESTIMATED UNCOLLECTIBLE RECEIVABLES

An allowance for uncollectible taxes, utility accounts receivable and special assessments is provided based upon analysis of historical trends. The allowance for uncollectible receivables at December 31, 2021, consisted of the following:

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 4 - ESTIMATED UNCOLLECTIBLE RECEIVABLES (CONTINUED)

| | Utility Accounts Receivable |
|------------------|-----------------------------------|
| Fund: | |
| Water Fund | \$ 48,964 |
| Wastewater Fund | 22,249 |
| Solid Waste Fund | 20,835 |
| | \$ 92,048 |

NOTE 5 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at December 31, 2021, include the following:

| | General | Special Capital Improvement Fund | Non-Major Governmental Funds | Internal Service | Total |
|---|--------------|--|------------------------------------|---------------------|--------------|
| County Remitted Taxes | \$ 28,670 | \$ - | \$ 940 | \$ - | \$ 29,610 |
| County Garage Charges | - | - | - | 7,363 | 7,363 |
| County Share of Senior Center and Others | 10,177 | - | - | - | 10,177 |
| State Remitted Sales Tax | 683,937 | 515,952 | 65,349 | - | 1,265,238 |
| State Remitted Liquor and Other Taxes | 28,191 | - | - | - | 28,191 |
| State Road Aid | 63,614 | - | - | - | 63,614 |
| Grants | 805,166 | - | 411,523 | - | 1,216,689 |
| Other | 15,357 | - | 8,074 | - | 23,431 |
| | \$ 1,635,112 | \$ 515,952 | \$ 485,886 | \$ 7,363 | \$ 2,644,313 |

NOTE 6 - CAPITAL ASSETS

A summary of the changes in the capital assets for the year ended December 31, 2021, is as follows:

| | Balance January 1, 2021 | Additions | Deletions | Balance December 31, 2021 |
|---|-------------------------------|--------------|--------------|---------------------------------|
| Governmental Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 3,309,368 | \$ 381,484 | \$ 332,031 | \$ 3,358,821 |
| Construction in Progress | 16,044,006 | 4,417,702 | 6,298,951 | 14,162,757 |
| Total capital assets not being depreciated | 19,353,374 | 4,799,186 | 6,630,982 | 17,521,578 |
| Capital assets being depreciated: | | | | |
| Buildings & Structures | 85,252,429 | 6,741,335 | 52,495 | 91,941,269 |
| Furniture & Equipment | 20,091,821 | 1,621,276 | 420,599 | 21,292,498 |
| Total Capital assets being depreciated | 105,344,250 | 8,362,611 | 473,094 | 113,233,767 |
| Less: Accumulated Depreciation for: | | | | |
| Buildings | 32,995,054 | 2,490,046 | 52,495 | 35,432,605 |
| Furniture & Equipment | 10,992,602 | 1,255,405 | 330,758 | 11,917,249 |
| Total Accumulated Depreciation | 43,987,656 | 3,745,451 | 383,253 | 47,349,854 |
| Total capital assets being depreciated, net | 61,356,594 | 4,617,160 | 89,841 | 65,883,913 |
| Governmental activities capital assets, net | \$ 80,709,968 | \$ 9,416,346 | \$ 6,720,823 | \$ 83,405,491 |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 6 - CAPITAL ASSETS – (CONTINUED)

| | Balance January 1, 2021 | Additions | Deletions | Balance December 31, 2021 |
|--|-------------------------------|---------------------|---------------------|---------------------------------|
| Business-type Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 814,623 | \$ - | \$ - | \$ 814,623 |
| Construction in Progress | 2,258,647 | 901,211 | 2,131,774 | 1,028,084 |
| Total capital assets not being depreciated | <u>3,073,270</u> | <u>901,211</u> | <u>2,131,774</u> | <u>1,842,707</u> |
| Capital assets being depreciated: | | | | |
| Buildings & Structures | 114,712,368 | 2,378,608 | 4,265 | 117,086,711 |
| Land Improvements | 2,190,048 | - | - | 2,190,048 |
| Furniture & Equipment | 6,044,784 | 95,583 | 171,049 | 5,969,318 |
| Total Capital assets being depreciated | <u>122,947,200</u> | <u>2,474,191</u> | <u>175,314</u> | <u>125,246,077</u> |
| Less: Accumulated Depreciation for : | | | | |
| Buildings & Structures | 40,414,972 | 3,609,960 | 4,265 | 44,020,667 |
| Land Improvements | 77,420 | 3,107 | - | 80,527 |
| Furniture & Equipment | 4,512,349 | 370,742 | 171,049 | 4,712,042 |
| Total Accumulated Depreciation | <u>45,004,741</u> | <u>3,983,809</u> | <u>175,314</u> | <u>48,813,236</u> |
| Total capital assets being depreciated, net | <u>77,942,459</u> | <u>(1,509,618)</u> | <u>-</u> | <u>76,432,841</u> |
| Business-type activities capital assets, net | <u>\$ 81,015,729</u> | <u>\$ (608,407)</u> | <u>\$ 2,131,774</u> | <u>\$ 78,275,548</u> |

Depreciation expense was charged to functions/programs of the primary government as follows:

| | |
|--|---------------------|
| Governmental Activities: | |
| General Government | \$ 66,552 |
| Community Development | 5,238 |
| Public Safety | 469,573 |
| Public Works | 2,496,476 |
| Culture and Recreation | 707,612 |
| Total depreciation expense - governmental activities | <u>\$ 3,745,451</u> |

Depreciation expense of \$31,682 was charged to the Internal Service Fund and is included in the Public Works total shown above.

| | |
|---|---------------------|
| Business-type activities: | |
| Water | \$ 2,491,448 |
| Wastewater | 1,102,196 |
| Solid Waste | 84,864 |
| Golf Course | 88,071 |
| Joint Powers Landfill | 217,230 |
| Total depreciation expense - business-type activities | <u>\$ 3,983,809</u> |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 6 - CAPITAL ASSETS – (CONTINUED)

A summary of changes in capital assets for the discretely presented component unit is as follows:

| | Balance Beginning of Year | Additions | Deletions | Balance End of Year |
|---|--|------------------|------------------|------------------------------------|
| Component Unit: | | | | |
| Capital Assets, being depreciated | | | | |
| Furniture & Equipment | \$ 4,615 | \$ 2,118 | \$ - | \$ 6,733 |
| Total capital assets, being depreciated | <u>4,615</u> | <u>2,118</u> | <u>-</u> | <u>6,733</u> |
| Less: Accumulated Depreciation | <u>4,615</u> | <u>647</u> | <u>-</u> | <u>5,262</u> |
| Component unit capital assets, net | <u>\$ -</u> | <u>\$ 1,471</u> | <u>\$ -</u> | <u>\$ 1,471</u> |

Reconciliation of Net Investment in Capital Assets:

| | Governmental Activities | Business-type Activities |
|--|------------------------------------|-------------------------------------|
| Land | \$ 3,358,821 | \$ 814,623 |
| Construction in Progress | 14,162,757 | 1,028,084 |
| Capital Assets (net of accumulated depreciation) | 65,883,913 | 76,432,841 |
| Less: Revenue Bonds | - | 52,595,595 |
| Capital Leases | <u>14,051,683</u> | <u>-</u> |
| Net Investment in Capital Assets | <u>\$ 69,353,808</u> | <u>\$ 25,679,953</u> |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 7 - COMMITMENTS

During the year ended December 31, 2021, the City had entered into several construction contracts totaling approximately \$49,950,556 of which approximately \$49,939,688 had been expended to date. The remaining balance will be paid as work progresses.

NOTE 8 - CAPITAL LEASE

The following is a summary of the Capital Lease Activity for the year:

| | Beginning Balance | Additions | Reductions | Ending Balance |
|------------------------|----------------------|-----------|-------------|-------------------|
| Capital Leases Payable | \$14,735,139 | \$ - | \$(683,456) | \$14,051,683 |

An agreement was entered with The First Dakota National Bank in Sioux Falls (Lessor/Trustee) for the financing to construct a new city fire station. The Declaration of Trust Agreement, the Lease-Purchase Agreement and Ground Lease Agreement between the City and The First Dakota National Bank along with the issuance of \$2,420,000 of Certificates of Participation were completed in February 2009. These agreements are evidence of the Bank's ownership interest in the lease-purchase assets with the City of Yankton. The City is the agent for the Bank for the construction of the fire station building. The bid was awarded and construction began on the fire station building in January 2009 and was completed in 2010. The Certificates of Participation were refinanced in March of 2018 for the balance of \$1,590,000. The interest rate on the Certificates of Participation varies from 1.65% to 2.85% and the lease payment terms match the terms of the certificates with final payment December 1, 2028. The refinancing of the Certificates will save the city \$221,494 in interest over the remaining life of the agreement. Property tax funds have been pledged to make the lease payments over the term of the lease.

An agreement was entered with Branch Banking and Trust Company (Lessor/Trustee) for the financing to construct a new aquatic center. The Declaration of Trust Agreement, the Lease-Purchase Agreement and Ground Lease Agreement between the City and Branch Banking and Trust Company along with the issuance of \$14,000,000 of Certificates of Participation were completed in July 2019. These agreements are evidence of the Bank's ownership interest in the lease-purchase assets with the City of Yankton. The City is the agent for the Bank for the construction of the aquatic center. The bid was awarded, and construction began on the new aquatic center in 2019.

The following is a schedule of future minimum lease payments under capital lease, together with the net present value of the minimum lease payments as of December 31, 2021:

| Year Ending December 31, | Principal | Interest | Total |
|-----------------------------|---------------|--------------|---------------|
| 2022 | \$ 704,386 | \$ 403,000 | \$ 1,107,386 |
| 2023 | 720,783 | 383,341 | 1,104,124 |
| 2024 | 737,660 | 362,911 | 1,100,571 |
| 2025 | 765,032 | 341,770 | 1,106,802 |
| 2026 | 782,913 | 319,626 | 1,102,539 |
| 2027-2031 | 3,716,671 | 1,252,976 | 4,969,647 |
| 2032-2036 | 3,959,195 | 711,461 | 4,670,656 |
| 2037-2041 | 2,665,043 | 137,351 | 2,802,394 |
| Totals | \$ 14,051,683 | \$ 3,912,436 | \$ 17,964,119 |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 9 - LONG-TERM DEBT

A. Bonds Payable/Notes Payable – Direct Borrowing:

The following is a summary of debt transactions of the City for the year ended December 31, 2021 (in thousands of dollars):

| | Governmental | | | | | Total |
|---|---------------------------|--|---|---|---|-----------|
| | 2019 Sales Tax Bond | Water Revenue (SRF) - Direct Borrowing | Wastewater Revenue (SRF) - Direct Borrowing | Joint Power Landfill Revenue Loans (SWMP) (RLA) – Direct Borrowing | Solid Waste REC Loan – Direct Borrowing | |
| Notes/Bonds Payable at January 1, 2021 | \$ 1,660 | \$ 50,226 | \$ 3,913 | \$ 399 | \$ 393 | \$ 56,591 |
| Notes/Bonds Issued | - | - | - | - | - | - |
| Notes/Bonds Retired | (167) | (1,712) | (513) | (64) | (46) | (2,502) |
| Notes/Bonds Payable at December 31, 2021 | \$ 1,493 | \$ 48,514 | \$ 3,400 | \$ 335 | \$ 347 | \$ 54,089 |

Debt outstanding at December 31, 2021, is comprised of the following individual issues:

| | Due Within One Year | Due After One Year | Total |
|---|------------------------|-----------------------|---------------|
| 2019 Sales Tax Revenue Bonds – Dated June 1, 2019, maturing December 1, 2019-2029, with an average interest rate of 2.47%. Funds were used to provide economic development incentives and are to be paid by the Debt Service Fund, using TID generated taxes. | \$ 171,037 | \$ 1,321,572 | \$ 1,492,609 |
| Solid Waste Management Program (SWMP) and Regional Landfill Assistance (RLA) loans maturing June 1, 2012, June 1, 2025, and June 1, 2026 with an interest rate of 3% per annum, paid by the Joint Powers Landfill Fund. | 65,213 | 270,025 | 335,238 |
| Water Revenue Bonds (SRF) maturing October 1, 2023, through 2048 with interest rates of 3.5%, 3.25% and 3.0% per annum, paid by the Water Fund. | 1,758,066 | 46,755,626 | 48,513,692 |
| Wastewater Revenue Bonds (SRF) maturing October 1, 2023 and January 15, 2037, with an interest rate of 3.5% and 3.0% per annum, paid by the Wastewater Fund. | 538,120 | 2,861,531 | 3,399,651 |
| Solid Waste REC Loan Maturing December 1, 2028 With an interest rate of 2.1% per Annum, paid by Solid Waste Fund. | 46,663 | 300,351 | 347,014 |
| Totals | \$2,579,099 | \$ 51,509,105 | \$ 54,088,204 |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 9 - LONG-TERM DEBT – (CONTINUED)

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and projects. General obligation bonds have been issued for the governmental-type activities and the business-type activities.

On November 25, 2014, the City issued not to exceed \$11,048,805 of Clean Water State Revolving Fund loans for sewer improvements. The bonds carry an interest rate of 3.0%. At December 31, 2021, \$9,912,925 had been drawn on the bonds.

On November 17, 2014, the City issued \$12,850,000 of Drinking Water State Revolving Fund Bonds, to be used to finance improvements to its system of waterworks. The bonds have an interest rate of 3%. As of December 31, 2021, \$11,642,796 had been drawn on the loan.

On April 24, 2017, the City issued \$37,000,000 of Drinking Water State Revolving Fund Bonds, to be used to finance improvements to its system of waterworks. The bonds have an interest rate of 2.25%. As of December 31, 2021, \$36,950,000 had been drawn on the loan.

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

For Direct Borrowing purposes, each contract includes a provision that in an event of default, all or a portion of the outstanding balance may become immediately due for the Water Revenue Bonds (SRF), Wastewater Revenue Bonds (SRF), Solid Waste REC Loan, and Solid Waste Management Program (SWMP) and Regional Landfill Assistance (RLA) loans.

B. Annual Debt Service Requirements

The annual requirements to amortize all debt outstanding as of December 31, 2021, including interest payments of \$17,270,656 are as follows:

| Year Ending December 31, | 2019 Sales Tax Bonds | | Wastewater Revenue - Direct Borrowing | | Water Revenue - Direct Borrowing | |
|-----------------------------|----------------------|------------|--|------------|-------------------------------------|---------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2022 | \$ 171,037 | \$ 36,867 | \$ 538,120 | \$ 99,326 | \$ 1,758,066 | \$ 1,182,298 |
| 2023 | 175,261 | 32,643 | 556,508 | 80,937 | 1,805,336 | 1,135,030 |
| 2024 | 179,590 | 28,314 | 143,925 | 67,542 | 1,605,278 | 1,089,688 |
| 2025 | 184,026 | 23,878 | 148,292 | 63,175 | 1,646,394 | 1,048,573 |
| 2026 | 188,571 | 19,333 | 152,791 | 58,676 | 1,688,585 | 1,006,380 |
| 2027-2031 | 594,124 | 29,588 | 836,366 | 220,969 | 8,907,018 | 4,364,092 |
| 2032-2036 | - | - | 971,175 | 86,160 | 8,386,423 | 3,296,719 |
| 2037-2041 | - | - | 52,474 | 394 | 9,469,862 | 2,213,280 |
| 2042-2046 | - | - | - | - | 10,696,079 | 987,063 |
| 2047-2051 | - | - | - | - | 2,550,651 | 50,450 |
| Total | \$ 1,492,609 | \$ 170,623 | \$ 3,399,651 | \$ 677,179 | \$ 48,513,692 | \$ 16,373,573 |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 9 - LONG-TERM DEBT – (CONTINUED)

| Year Ending December 31, | Joint Power landfill (RLA) (SWMP) - Direct Borrowing | | Solid Waste REC - Direct Borrowing | | Total | |
|-----------------------------|---|-----------|---------------------------------------|-----------|---------------|---------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2022 | \$ 65,213 | \$ 7,763 | \$ 46,663 | \$ 6,708 | \$ 2,579,099 | \$ 1,332,962 |
| 2023 | 66,853 | 6,122 | 47,602 | 5,770 | 2,651,559 | 1,260,503 |
| 2024 | 68,536 | 4,440 | 48,558 | 4,814 | 2,045,887 | 1,194,796 |
| 2025 | 60,555 | 2,714 | 49,534 | 3,837 | 2,088,802 | 1,142,177 |
| 2026 | 49,876 | 1,384 | 50,530 | 2,842 | 2,130,353 | 1,088,615 |
| 2027-2031 | 24,205 | 272 | 104,127 | 2,616 | 10,465,840 | 4,617,537 |
| 2032-2036 | - | - | - | - | 9,357,598 | 3,382,878 |
| 2037-2041 | - | - | - | - | 9,522,335 | 2,213,675 |
| 2042-2046 | - | - | - | - | 10,696,080 | 987,063 |
| 2047-2051 | - | - | - | - | 2,550,651 | 50,450 |
| Total | \$ 335,238 | \$ 22,695 | \$ 347,014 | \$ 26,587 | \$ 54,088,204 | \$ 17,270,656 |

C. Accrued Compensated Absences

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|---|----------------------|------------|------------|-------------------|------------------------|
| Governmental Activities: Compensated Absences | \$ 696,309 | \$ 94,931 | \$ 138,697 | \$ 652,543 | \$ 130,508 |
| Business-Type Activities: Compensated Absences | 154,901 | 14,741 | 29,221 | 140,421 | 28,085 |
| Total Accrued Compensated Absences | \$ 851,210 | \$ 109,672 | \$ 167,918 | \$ 792,964 | \$ 158,593 |

For the governmental activities, compensated absences are primarily liquidated by the general fund, however, a small portion is also liquidated by the Central garage and dispatch funds.

NOTE 10 - INTERFUND ASSETS/LIABILITIES

The purpose of the City's interfund balances is to help finance short-term cash flow shortages of various funds. Individual short-term interfund receivable and payable balances at December 31, 2021 were as follows:

| | Interfund Receivables | Interfund Payables |
|---|--------------------------|-----------------------|
| Due From/To Other Funds: | | |
| Capital Projects – Special Capital Improvements | \$ 2,325,944 | \$ - |
| Capital Projects – Public Improvement | - | 1,398,948 |
| Capital Projects – Airport Capital Improvement | - | 286,159 |
| General Fund | - | 422,808 |
| Enterprise – Joint Powers Landfill | - | 218,029 |
| | \$ 2,325,944 | \$ 2,325,944 |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 10 - INTERFUND ASSETS/LIABILITIES – (CONTINUED)

As of December 31, 2021, long-term advances were as follows:

| | Interfund Receivables | Interfund Payables |
|--|--------------------------|-----------------------|
| Advances From/To Other funds: | | |
| General Fund | \$ 3,746,032 | \$ - |
| Capital Projects – Special Capital Improvement | 824,827 | - |
| TID #8 – Westbrook Estates Phase II | - | 824,827 |
| TID #5 | - | 3,689,392 |
| Bridge & Street | - | 56,640 |
| | \$ 4,570,859 | \$ 4,570,859 |

The long-term advances were used as internal financing for equipment purchases for the general fund and special capital improvement funds and interim borrowing to the TID #5, Bridge & Street, and TID #8 funds until property tax revenues are available for repayment. Currently, the equipment loan carries a repayment term of ten years and interest rates of 6 percent and the TID loan is variable.

NOTE 11 - DEFICIT FUND BALANCES/RETAINED EARNINGS

As of December 31, 2021, the following funds had deficit fund balances:

| | |
|-------------------------------------|--------------|
| Special Revenue: | |
| TID #5 | \$ 3,689,392 |
| TID #8 – Westbrook Estates Phase II | \$ 824,827 |

The TID #5 and TID #8 deficits will be refunded through future TID property tax collections.

NOTE 12 - PENSION PLAN

Plan Information

All employees, working more than 20 hours per week during the school year, participate in the South Dakota Retirement System (SDRS), a cost sharing, multiple employer defined benefit pension plan administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and survivors benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in SDCL 3-12. The SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at <http://www.sdrs.sd.gov/publications/> or by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

Benefits Provided

SDRS has three different classes of employees, Class A general members, Class B public safety and judicial members, and Class C Cement Plant Retirement Fund members.

Members that were hired before July 1, 2017, are Foundation members. Class A Foundation members and Class B Foundation members who retire after age 65 with three years of contributory service are entitled to an unreduced annual retirement benefit. An unreduced annual retirement credited service is equal to or greater than 85 or after age 55 for Class B Foundation judicial members where the sum of age and credited service is equal to or greater than 80. Class B Foundation public safety members can retire with an unreduced annual retirement benefit after age 55 with three years of contributory service. An unreduced annual retirement benefit is also available after age 45 for class B Foundation public safety

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 12 - PENSION PLAN (CONTINUED)

members where the sum of age and credited service is equal to or greater than 75. All Foundation retirements that do not meet the above criteria may be payable at a reduced level.

Members that were hired on/after July 1, 2017, are Generational members. Class A Generational members and Class B Generational judicial members who retire after age 67 with three years of contributory service are entitled to an unreduced annual retirement benefit. Class B Generational public safety members can retire with an unreduced annual retirement benefit after age 57 with three years of contributory service. At retirement, married Generational members may elect a single-life benefit, a 60 percent joint and survivor benefit, or a 100 percent joint and survivor benefit. All Generational retirement benefits that do not meet the above criteria may be payable at a reduced level. Generational members will also have a variable retirement account (VRA) established, in which they will receive up to 1.5 percent of compensation funded by part of the employer contribution. VRAs will receive investment earnings based on investment returns

Legislation enacted in 2017 established the current COLA process. At each valuation date:

- Baseline actuarial accrued liabilities will be calculated assuming the COLA is equal to long-term inflation assumption of 2.25%.
- If the fair value of assets is greater or equal to the baseline actuarial accrued liabilities, the COLA will be:
 - The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than 3.5%.
- If the fair value of assets is less than the baseline actuarial accrued liabilities, the COLA will be:
 - The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than a restricted maximum such that, that if the restricted maximum is assumed for future COLAs, the fair value of assets will be greater or equal to the accrued liabilities.

All benefits except those depending on the Member's Accumulated Contributions are annually increased by the Cost-of-Living Adjustment.

Contributions:

Per SDCL 3-12, contribution requirements of the active employees and the participating employers are established and may be amended by the SDRS Board. Covered employees are required by state statute to contribute the following percentages of their salary to the plan; Class A Members, 6.0% of salary; Class B Judicial Members, 9.0% of salary; and Class B Public Safety Members, 8.0% of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution.

The City's share of contributions to the SDRS for the years ended 2021, 2020, and 2019 were \$529,729, \$492,393, and \$473,194, respectively, equal to the required contributions each year.

Pension Liabilities (Assets), Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions:

At June 30, 2021, SDRS is 105.53% funded and, accordingly, has a net pension asset. The proportionate shares of the components of the net pension asset of South Dakota Retirement System, for the City as of the measurement period ending June 30, 2021 and reported by the City as of December 31, 2021 are as follows:

| | |
|---|-----------------------|
| Proportionate share of net position restricted for pension benefits | \$ 53,122,480 |
| Less: proportionate share Net Pension restricted for pension benefits | <u>56,056,394</u> |
| Proportionate share of net pension liability (asset) | <u>\$ (2,933,914)</u> |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 12 - PENSION PLAN (CONTINUED)

At December 31, 2021, the City reported an (asset) of \$(2,933,914) for its proportionate share of the net pension (asset). The net pension (asset) was measured as of June 30, 2021 and the total pension (asset) used to calculate the net pension (asset) was based on a projection of the City's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2021, the City's proportion was 0.38310300%, which is an increase of .0166201% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the City recognized pension expense of \$(745,328). At December 31, 2021 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows Of Resources | Deferred Inflows Of Resources |
|--|-----------------------------------|----------------------------------|
| Difference between expected and actual experience | \$ 105,335 | \$ 7,692 |
| Changes in assumption | 3,373,970 | 1,469,261 |
| Net Difference between projected and actual earnings on pension plan investments | - | 4,191,155 |
| Changes in Proportion and difference between City contributions and proportionate share of contributions | 17,602 | - |
| City contributions subsequent to the measurement date | 263,667 | - |
| TOTAL | \$ 3,760,574 | \$ 5,668,108 |

\$263,667 reported as deferred outflow of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

| Year Ending December 31 | |
|------------------------------------|----------------------|
| 2022 | \$ (525,627) |
| 2023 | (364,319) |
| 2024 | (102,227) |
| 2025 | (1,179,028) |
| Total | \$(2,171,201) |

Actuarial Assumptions:

The total pension liability (asset) in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|------------------|--|
| Inflation | 2.25 percent |
| Salary Increases | 6.5% at entry to 3.00% after 25 years of service |
| Discount Rate | 6.5% net of plan investment expense |
| Future COLAs | 2.25% |

Mortality rates were based on 97% of the RP-2014 Mortality Table, adjusted to 2006 projected generationally with Scale MP-2016, white collar rates for females and total dataset rates for males.

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 12 - PENSION PLAN (CONTINUED)

Mortality rates for disabled members were based on the RP-2014 Disabled Retiree Mortality Table, adjusted to 2006 and projected generationally with Scale MP-2016.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period of July 1, 2011 to June 30, 2016.

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for management of a portion of the portfolio. SDIC is governed by the Prudent Man Rule (i.e., the council should use the same degree of care as a prudent man). Current SDIC investment policies dictate limits on the percentage of assets invested in various types of vehicles (equities, fixed income securities, real estate, cash, private equity, etc.). The long-term expected rate of return on pension plan investments was determined using a method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long-Term Expected Real Rate of Return</u> |
|--------------------|--------------------------|---|
| Global Equity | 58.0% | 4.3% |
| Fixed Income | 30.0% | 1.6% |
| Real Estate | 10.0% | 4.6% |
| Cash | 2.0% | 0.9% |
| Total | <u>100%</u> | |

Discount Rate:

The discount rate used to measure the total pension liability (asset) was 6.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that matching employer contributions from will be made at rates equal to the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of liability (asset) to changes in the discount rate:

The following presents the City's proportionate share of net pension asset calculated using the discount rate of 6.5 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.5%) or 1-percentage point higher (7.5%) than the current rate:

| | <u>1% Decrease</u> | <u>Current Discount Rate</u> | <u>1% Increase</u> |
|---|--------------------|------------------------------|--------------------|
| City's proportionate share of the net pension liability (asset) | \$ 4,750,736 | \$ (2,933,914) | \$(9,172,059) |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 12 - PENSION PLAN (CONTINUED)

Pension Plan Fiduciary Net Position:

Detailed information about the plan's fiduciary net position is available in the separately issued SDRS financial report.

NOTE 13 - TRANSFERS

The following is a summary of transfers between funds:

| | | | | Total |
|-------------------------------------|-------------------|----------------------------------|--------------------------------|-------------------------------|
| | General | Nonmajor Governmental | Enterprise Nonmajor | Total Transfer Out |
| General | \$ - | \$ 747,614 | \$ 96,650 | \$ 844,264 |
| Nonmajor Governmental | 17,738 | 120,379 | - | 138,117 |
| Special Capital Improvements | 139,513 | - | - | 139,513 |
| Pool Capital Construction | 51,771 | - | - | 51,771 |
| TID #5 | - | 173,433 | - | 173,433 |
| Wastewater | 60,046 | - | - | 60,046 |
| Water | 71,346 | - | - | 71,346 |
| Transfer In | <u>\$ 340,414</u> | <u>\$ 1,041,426</u> | <u>\$ 96,650</u> | <u>\$ -</u> |

Transfers are used to:

1. Move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.
2. To use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 14 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended December 31, 2021, the City managed its risks as follows:

Employee Health Insurance: The City purchases health insurance for its employees from a commercial insurance carrier.

Liability Insurance: The City joined the South Dakota Public Assurance Alliance (SDPAA), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The objective of the SDPAA is to administer and provide risk to the members and to defend and protect the members against liability, to advise members on loss control guidelines and procedures, and provide them with risk management services, loss control and risk reduction information and to obtain lower costs for that coverage. The City's responsibility is to promptly report to cooperate with the SDPAA to resolve any incident which could result in a claim being made by or against the City. The City pays an annual premium, to provide liability coverage detailed below, under a claims-made policy and the premiums are accrued based on the ultimate cost of the experience to date of the SDPAA member, based on their exposure or type of coverage. The

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 14 - RISK MANAGEMENT (CONTINUED)

City pays an annual premium to the pool to provide coverage for general liability, official's liability, auto liability, law enforcement liability, property, and boiler and machinery.

Effective October 5, 2021, the SDPAA adopted a new policy on member departures. Departing Members will no longer be eligible for any partial refund of the calculated portion of their contributions which was previously allowed. The prior policy provided the departing Member with such a partial refund because the departing Member took sole responsibility for all claims and claims expenses whether reported or unreported at the time of their departure from the SDPAA. With such partial refund being no longer available, the SDPAA will now assume responsibility for all reported claims of a departing Member pursuant to the revised IGC.

The City reflected the effects of the new SDPAA policy in the financial statements as a Special Item in the Statement of Activities and the Fund Operating Statements and also eliminated the reporting of the Deposit on the Statement of Net Position and Fund Balance Sheet.

The City does not carry additional insurance to cover claims in excess of the upper limit. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Worker's Compensation: The City purchases liability insurance for worker's compensation from a commercial carrier.

Unemployment Benefits: The City provides coverage for unemployment benefits by paying into the Unemployment Compensation Fund established by state law and managed by the State of South Dakota.

There was no significant reduction in insurance coverage from the prior year. There were also no settlements, which exceeded insurance coverage in the past three years.

NOTE 15 - OTHER POST EMPLOYMENT BENEFITS

Plan Description. The City of Yankton's Other Post-Employment Benefit Plan is a single-employer defined benefit healthcare plan administered by the Municipality. Under the plan an employee who has a minimum of 15 years' service and who has been insured through the City's group health insurance for a minimum of 5 years is eligible to continue with the City's health insurance plan until they reach the age of Medicare eligibility with the City paying 50% of the premium. The retiree's spouse may also continue on the City's plan with the City paying 50% of the premium if the spouse was added to the group prior to retirement. Authority for providing such benefits are found in South Dakota Codified Law 6-1-16 and 9-14-35. Benefit provisions were established and may be amended by the City Board of Commissioners. Premiums are based on the full active employee premium rate. The plan does not issue separately stated standalone financial statements. Following January 1, 2014, no new retirees shall be admitted into the program.

Funding Policy. The contribution requirements of plan members and the City are established and may be amended by the City Board of Commissioners.

Annual OPEB Cost and TOTAL OPEB Obligation. The City's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution. Because the Plan was terminated as of December 31, 2013, allowing no new participants, the liability was calculated using the alternative measurement method based upon premium costs for the 3 participants, adjusted per the trend rates described below, through 2023 when the final participant will reach Medicare age and the liability retired. The following table shows the components of the City's annual OPEB for the year, the amount contributed to the plan, and changes in the City's total OPEB obligation to the plan:

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 15 - OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

The Plan was closed and stopped admitting new members as of December 31, 2013. At December 31, 2021, the following employees were covered by the benefit terms:

| | | |
|--|---|--|
| Inactive employees or beneficiaries currently receiving benefit payments | 3 | |
| Active employees | - | |
| Total | 3 | |

Total OPEB Liability – The City’s total OPEB liability of \$7,507 was measured as of December 31, 2021, using the alternative measurement method.

Changes in the Total OPEB Liability

| | Total OPEB Liability |
|--|-------------------------|
| Total OPEB liability beginning of year | \$ 18,607 |
| Changes for the year: | |
| Service cost | - |
| Interest | - |
| Differences between expected and actual experiences | - |
| Changes in assumptions | - |
| Benefit payments | (11,100) |
| Net changes | (11,100) |
| Total OPEB liability end of year | \$ 7,507 |

Sensitivity of the City’s Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the City as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (4.0%) or 1% higher (6.0%) than the current healthcare cost trend rates.

| | 1% Decrease (4.0%) | Healthcare Cost Trend Rate (5.0%) | 1% Increase (6.0%) |
|----------------------|--------------------------|--|--------------------------|
| Total OPEB liability | \$ 7,452 | \$ 7,507 | \$ 7,649 |

For the year ended December 31, 2021, the City did not recognize any OPEB expense.

NOTE 16 – SAFETY CENTER AGREEMENT

The City of Yankton has entered into a lease agreement with Yankton County for space occupied in the County’s Public Safety Center. The lease is an annual lease, set to renew January 1 of each year automatically unless notice is given by either party prior to June 1. The lease may be amended or canceled by either party acting in formal session.

There are two components to the lease. The first being an operations and maintenance cost component in which the County and City will share the costs of operations and maintenance of the facility at a rate of 89.25% and 10.75% respectively. This percentage is based upon the actual square footage used by the City as well as one half of various mutually agreed upon shared areas. Changes to the space allocation

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 16 – SAFETY CENTER AGREEMENT (CONTINUED)

will be reviewed each April, and any changes resulting in cost changes will be approved by both parties. The amount paid by the City to the County for 2021 for this component was \$38,373.

The second component is the capital improvement component. The City’s payment for this component will be equal to the pro rata share of the debt service of the County’s GO Bonds issued to finance the Safety Center Addition as determined by the space occupied by the City Police Department, one-half of the dispatch area, and one-half of any other mutually agreed upon areas. This percentage will be determined by using actual construction costs of the specified areas. At such time the County’s debt is retired, the City will have no future obligation for this component of the lease. Beginning in 2011, the annual cost was \$62,963 for this component and will remain at that amount until the bonds are paid.

Lastly, the City agreed to continue to provide dispatch services for the County, with the County agreeing to pay the City an annually agreed upon amount, associated with the costs of providing the service. For 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 it was agreed the County would pay \$60,000 per year for dispatch services, which was appropriately paid.

NOTE 17 – RESTRICTED NET POSITION

Restricted Net Position for the year ended December 31, 2021 was as follows:

| | | |
|--|------------|--------------|
| Major Purposes: | | |
| Lodging Sales Tax – Enabling Legislation | \$ 837,733 | |
| Debt Service – External Creditors | 3,927,306 | |
| SDRS Pension Purposes | 1,026,380 | |
| Total Major Purposes | | \$ 5,791,419 |
| | | |
| Permanently Restricted Purposes: | | |
| Cemetery Perpetual Care – Expendable | 110,226 | |
| Cemetery Perpetual Care – Nonexpendable | 50,000 | |
| Total Permanently Restricted Purposes | | 160,226 |
| | | |
| Other Purposes: | | |
| Historic Easement Trust | 23,756 | |
| Library – Enabling Legislation | 29,799 | |
| TID | 5,629 | |
| Roads and Bridges – Enabling Legislation | 130,275 | |
| Dispatch | 31,539 | |
| Total Other Purposes | | 220,998 |
| Total Restricted Net Position | | \$ 6,172,643 |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 18 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in South Dakota Codified Law chapter 11-9. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers as an economic development grant. No other commitments were made by the City as part of these agreements.

For the year ended December 31, 2021, the City abated \$113,681 of property tax under the urban renewal and economic development projects.

The City also entered into agreements with two developers pursuant to the provisions of the South Dakota Codified Law chapter 9-54 and 9-12-11, where after the developer meets the terms of the agreement, the City will rebate a portion of the municipal retail occupation sales and service tax received by the City from said location.

For the year ended December 31, 2021, the City abated \$400,461 of municipal retail occupation sales and service tax under said agreements.

NOTE 19 – Violations of Finance-Related Legal Requirements

The City is prohibited by statute from spending in excess of appropriated amounts at the department level in the General Fund and at the fund level for the Special Revenue funds, Capital Projects funds, and Permanent funds. The City did not spend in excess of appropriated amounts at the department level in the General Fund. The following represents the over drafts of the expenditures compared to appropriations at the fund level for the Special Revenue funds, Capital Projects funds, and Permanent funds:

| | Year End 12/31/2021 |
|---------------------------------------|-------------------------|
| Special Revenue Fund: | |
| Business Improvement District | \$12,474 |
| TID #2 Morgan Square | 36,385 |
| TID #7 West 10 th Street | 2,631 |
| Capital Project Fund: | |
| Public Improvement Capital Project | 100,523 |
| Total | <u>\$152,013</u> |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 20 – PROSPECTIVE ACCOUNTING CHANGE

The Governmental Accounting Standard Board has issued Statement No. 87, Leases. This statement will be implemented for the fiscal year ending December 31, 2022. The revised requirements of this statement will require reporting of certain potentially significant lease liabilities that are not currently reported.

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REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)

In accordance with the Governmental Accounting Standards Statements No. 25, No. 27, No. 34, No. 75, No. 68 and No. 77, the following information is a required part of the financial statements.

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACUTAL
General Fund
For the Year Ended December 31, 2021

| | Budgeted Amounts | | Actual Amounts | Variance Positive (Negative) |
|---------------------------------|-------------------|-------------------|-------------------|------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Taxes - Current Property | \$ 2,878,910 | \$ 2,878,910 | \$ 3,932,337 | \$ 1,053,427 |
| Taxes - Sales and Other | 7,148,790 | 7,148,790 | 7,161,873 | 13,083 |
| Licenses and Permits | 329,675 | 329,675 | 429,590 | 99,915 |
| Intergovernmental | 8,490,458 | 8,490,458 | 1,302,076 | (7,188,382) |
| Charges for Service | 2,921,230 | 2,921,230 | 3,162,749 | 241,519 |
| Fines and Forfeits | 7,250 | 7,250 | 4,334 | (2,916) |
| Interest | - | - | 39,465 | 39,465 |
| Miscellaneous | 140,070 | 140,070 | 159,404 | 19,334 |
| Total Revenues | 21,916,383 | 21,916,383 | 16,191,828 | (5,724,555) |
| Expenditures: | | | | |
| General Government: | | | | |
| Board of City Commission | 139,573 | 174,573 | 168,292 | 6,281 |
| Office of City Manager | 269,863 | 269,863 | 236,478 | 33,385 |
| City Attorney | 120,256 | 120,256 | 93,994 | 26,262 |
| Department of Finance | 714,922 | 714,922 | 579,906 | 135,016 |
| Information Systems | 484,405 | 677,008 | 397,220 | 279,788 |
| Community Development | 534,566 | 534,566 | 485,261 | 49,305 |
| Human Resources | 135,987 | 195,307 | 190,706 | 4,601 |
| Contingency | 300,000 | 300,000 | - | 300,000 |
| Casualty Reserve Fund | 5,000 | 5,000 | - | 5,000 |
| Special Appropriations | 140,485 | 140,485 | 135,476 | 5,009 |
| Total General Government | 2,845,057 | 3,131,980 | 2,287,333 | 844,647 |
| Public Safety: | | | | |
| Police Department | 3,638,592 | 3,809,175 | 3,328,062 | 481,113 |
| Fire Department | 765,155 | 785,155 | 554,408 | 230,747 |
| Civil Defense | 4,960 | 4,960 | 2,309 | 2,651 |
| Total Public Safety | 4,408,707 | 4,599,290 | 3,884,779 | 714,511 |
| Public Works: | | | | |
| Engineering and Inspection | 722,920 | 722,920 | 585,095 | 137,825 |
| Streets and Highways | 2,222,492 | 2,487,492 | 1,834,449 | 653,043 |
| Snow and Ice Removal | 206,898 | 206,898 | 131,704 | 75,194 |
| City Hall | 272,703 | 287,703 | 234,568 | 53,135 |
| Traffic Control | 504,238 | 504,238 | 502,015 | 2,223 |
| Chan Gurney Airport | 693,143 | 698,143 | 538,375 | 159,768 |
| Total Public Works | 4,622,394 | 4,907,394 | 3,826,206 | 1,081,188 |

(continued)

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACUTAL
General Fund
For the Year Ended December 31, 2021

| | Budgeted Amounts | | Actual Amounts | Variance Positive (Negative) |
|--|---------------------|---------------------|----------------------|------------------------------------|
| | Original | Final | | |
| Culture and Recreation: | | | | |
| Marne Creek | 9,140,385 | 9,140,385 | 720,245 | 8,420,140 |
| Summit Activities Center | 913,683 | 913,683 | 668,265 | 245,418 |
| Memorial Park Pool | 1,410,750 | 1,645,950 | 1,605,434 | 40,516 |
| Parks and Recreation | 1,785,881 | 1,785,881 | 1,635,694 | 150,187 |
| Senior Citizens Center | 94,390 | 99,390 | 50,063 | 49,327 |
| Yankton Community Library | 835,949 | 835,949 | 744,344 | 91,605 |
| Total Culture and Recreation | <u>14,181,038</u> | <u>14,421,238</u> | <u>5,424,045</u> | <u>8,997,193</u> |
| Total Expenditures | <u>26,057,196</u> | <u>27,059,902</u> | <u>15,422,363</u> | <u>11,637,539</u> |
| Excess of Revenues over Expenditures | <u>(4,140,813)</u> | <u>(5,143,519)</u> | <u>769,465</u> | <u>5,912,984</u> |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In | 1,658,746 | 1,658,746 | 340,414 | (1,318,332) |
| Operating Transfers (Out) | (2,176,432) | (2,856,164) | (844,264) | 2,011,900 |
| Proceeds from Sale of Capital Assets | - | - | 165,675 | 165,675 |
| Total Other Financing Sources (Uses) | <u>(517,686)</u> | <u>(1,197,418)</u> | <u>(338,175)</u> | <u>859,243</u> |
| Special Item: | | | | |
| Decrease in SDPAA Vested Deposit | - | - | (154,243) | (154,243) |
| Excess (Deficiency) of Revenues over Expenditures and Other Uses | <u>(4,658,499)</u> | <u>(6,340,937)</u> | <u>277,047</u> | <u>\$ 6,617,984</u> |
| Fund Balances at Beginning of Year | <u>14,797,492</u> | <u>14,797,492</u> | <u>14,797,492</u> | |
| Fund Balances at End of Year | <u>\$10,138,993</u> | <u>\$ 8,456,555</u> | <u>\$ 15,074,539</u> | |

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACUTAL
Major Special Revenue Fund- TID #5
For the Year Ended December 31, 2021

| | Budgeted Amounts | | Actual Amounts | Variance Positive (Negative) |
|--|-----------------------|-----------------------|-----------------------|------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Taxes - Current Property | \$ 143,675 | \$ 143,675 | \$ 173,433 | \$ 29,758 |
| Total Revenues | <u>143,675</u> | <u>143,675</u> | <u>173,433</u> | <u>29,758</u> |
| Expenditures: | | | | |
| Community Development | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues over Expenditures | <u>143,675</u> | <u>143,675</u> | <u>173,433</u> | <u>29,758</u> |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In | 70,000 | 70,000 | - | (70,000) |
| Operating Transfers (Out) | (194,610) | (194,610) | (173,433) | 21,177 |
| Total Other Financing Sources (Uses) | <u>(124,610)</u> | <u>(124,610)</u> | <u>(173,433)</u> | <u>(48,823)</u> |
| Excess (Deficiency) of Revenues over Expenditures and Other Uses | <u>19,065</u> | <u>19,065</u> | <u>-</u> | <u>\$ (19,065)</u> |
| Fund Balances at Beginning of Year | <u>(3,689,392)</u> | <u>(3,689,392)</u> | <u>(3,689,392)</u> | |
| Fund Balances at End of Year | <u>\$ (3,670,327)</u> | <u>\$ (3,670,327)</u> | <u>\$ (3,689,392)</u> | |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021**

Exhibit 10

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. On or before August 1, the City Manager submits to the Board of City Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted in the Commission Chambers to obtain taxpayer comments.
3. By the first September meeting of the City Commission, or within ten days thereafter, the annual appropriation ordinance is introduced, with final action to be taken at the second and final reading of the ordinance.
4. The level of control (the level on which expenditures may not legally exceed appropriations) is by fund, except by department within the General Fund. Any revision that alters the total expenditures of any fund or any department within the General Fund must be approved by the Board of City Commissioners with a supplemental appropriation ordinance.

Revisions made during the fiscal year ending December 31, 2021 to the original appropriations by fund were as follows for the General Fund:

| | Original Appropriations | Total Revisions | Revised Appropriations |
|--------------------------------|------------------------------------|----------------------------|-----------------------------------|
| General Fund: | | | |
| General Government | | | |
| Information Systems | \$ 484,405 | \$ 192,603 | \$ 677,008 |
| Board of City Commission | 139,573 | 35,000 | 174,573 |
| Human Resources | 135,987 | 59,320 | 195,307 |
| Public Safety | | | |
| Police Department | 3,638,592 | 170,583 | 3,809,175 |
| Fire Department | 765,155 | 20,000 | 785,155 |
| Public Works | | | |
| City Hall | 272,703 | 15,000 | 287,703 |
| Streets and Highways | 2,222,492 | 265,000 | 2,487,492 |
| Chan Gurney Airport | 693,143 | 5,000 | 698,143 |
| Culture and Recreation | | | |
| Senior Citizens Center | 94,390 | 5,000 | 99,390 |
| Huether Family Aquatics Center | 1,410,750 | 235,200 | 1,645,950 |
| Transfers Out | 2,176,432 | 679,732 | 2,856,164 |

5. A line item for contingencies may be included in the annual budget. Such a line item may not exceed five percent of the total municipal budget and may be transferred, by resolution of the governing board, to any other appropriation amount that is deemed insufficient during the year.
6. Unexpended appropriations lapse at year-end. A supplemental appropriation ordinance was approved in the subsequent year by the Commission to provide additional funds for certain purchase orders outstanding at year-end.

CITY OF YANKTON, SOUTH DAKOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021

Exhibit 10

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, capital projects funds, and all special revenue funds, with the exception of the Library Trust and Historic Easement Trust Funds. The municipality did not encumber any amounts at December 31, 2021.

7. Formal budgetary integration is employed as a management control device during the year for the General Fund, capital projects funds, and all special revenue funds, with the exception of the Library Trust and Historic Easement Trust Funds. Formal budgetary integration is not employed for debt service funds because effective budgetary control is alternatively achieved through bond indenture provisions. The City Manager is authorized to transfer budgeted amounts between departments within any fund, except the General Fund. The component unit does not have a formal budget.
8. Budgets for the General Fund, special revenue funds, and capital projects funds are adopted on a basis consistent with U.S. generally accepted accounting principles (GAAP).
9. The City is prohibited by statute from spending in excess of appropriated amounts at the department level in the General Fund. Expenditures did not exceed appropriations within the General Fund for the year ended December 31, 2021.
10. GAAP/Budgetary Accounting Basis Differences

The financial statements prepared in conformity with U.S. generally accepted accounting principles present capital outlay expenditure information in a separate category of expenditures. Under the budgetary basis of accounting, capital outlay expenditures are reported within the function to which they relate. For example, the purchase of a new fire truck would be reported as a capital outlay expenditure on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances, however, in the Budgetary RSI Schedule, the purchase of a fire truck would be reported as an expenditure of the Public Safety/Fire Department function of government, along with all other current Fire Department related expenditures.

CITY OF YANKTON, SOUTH DAKOTA
Schedule of Changes in the City's
Total OPEB Liability, Related Ratios and Notes
For the Year Ended December 31, 2021
Required Supplementary Information

Exhibit 11

| | 2021 | 2020 | 2019 | 2018 |
|--|----------|-----------|-----------|-----------|
| Service Cost | \$ - | \$ - | \$ - | \$ - |
| Interest Cost | | - | - | - |
| Difference between expected and actual experiences | | - | (5,240) | (2,468) |
| Changes in assumptions | | - | - | - |
| Benefit payments | (11,100) | (15,699) | (18,458) | (24,513) |
| Net change in total OPEB liability | (11,100) | (15,699) | (23,698) | (26,981) |
| Total OPEB liability beginning of year | 18,607 | 34,306 | 58,004 | 84,985 |
| Total OPEB liability end of year | \$ 7,507 | \$ 18,607 | \$ 34,306 | \$ 58,004 |
| Covered-employee payroll | \$ - | \$ - | \$ - | \$ - |
| Total OPEB liability as a percentage of covered-employee payroll | 0.0% | 0.0% | 0.0% | 0.0% |

Note: GASB No.75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the city will present information for those years for which information is available.

Notes to Schedule of Changes in the City's Total OPEB Liability and Related Ratios

Changes in benefit terms:

There were no significant changes in benefit terms.

Changes in assumptions:

There were no significant changes in benefit assumptions.

The plan was closed and stopped admitting new members as of December 31, 2013.

CITY OF YANKTON, SOUTH DAKOTA

EXHIBIT 12

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

South Dakota Retirement System

Last 10 Fiscal Years *
(Dollar amounts in thousands)

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Municipality's proportion of the net pension liability (asset) | 0.37916180% | 0.38171770% | 0.38265660% | 0.38897970% | 0.37324390% | 0.36945880% | 0.36648290% | 0.38310300% |
| Municipality's proportionate share of net pension liability (asset) | \$ (2,732) | \$ (1,619) | \$ 1,293 | \$ (35) | \$ (9) | \$ (39) | \$ (16) | \$ (2,934) |
| Municipality's covered payroll | \$ 6,257 | \$ 6,487 | \$ 6,764 | \$ 7,360 | \$ 7,229 | \$ 7,319 | \$ 7,465 | \$ 7,908 |
| Municipality's proportionate share of the net pension liability (asset) as a percentage of its covered payroll | -43.66% | -24.96% | 19.12% | -0.48% | -0.12% | -0.53% | -0.21% | -37.10% |
| Plan fiduciary net position as a percentage of the total pension liability (asset) | 107.3% | 104.1% | 96.9% | 100.1% | 100.0% | 100.1% | 100.0% | 105.5% |

* The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**CITY OF YANKTON, SOUTH DAKOTA
SCHEDULE OF THE CITY CONTRIBUTIONS**

Exhibit 13

South Dakota Retirement System

Last 10 Years
(Dollar amounts in thousands)

| | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Contractually required contribution | \$ 530 | \$ 492 | \$ 473 | \$ 472 | \$ 460 | \$ 449 | \$ 441 | \$ 404 | \$ 406 | \$ 393 |
| Contributions in relation to the contractually required contribution | <u>530</u> | <u>492</u> | <u>473</u> | <u>472</u> | <u>460</u> | <u>449</u> | <u>441</u> | <u>404</u> | <u>406</u> | <u>393</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Municipality's covered payroll | \$ 8,156 | \$ 7,602 | \$ 7,348 | \$ 7,335 | \$ 7,141 | \$ 6,973 | \$ 6,843 | \$ 6,257 | \$ 6,286 | \$ 6,080 |
| Contributions as a percentage of covered payroll | 6.49% | 6.48% | 6.44% | 6.44% | 6.45% | 6.44% | 6.45% | 6.46% | 6.46% | 6.46% |

CITY OF YANKTON
Notes to Required Supplementary Information
for the Year Ended December 31, 2021
Schedule of the Proportionate Share of the Net Pension Liability (Asset) and
Schedule of Pension Contributions.

Changes of Prior Valuation:

The June 30, 2021 Actuarial Valuation reflects no changes in actuarial methods from the June 30, 2020 Actuarial Valuation. One change in actuarial assumptions and one plan provision change are reflected and described below.

The details of the changes since the last valuation are as follows:

Benefit Provision Changes

Legislation enacted in 2021 reduced the minimum SDRS COLA from 0.5% to 0%. This change will impact the SDRS COLA only when inflation is very low or when a restricted maximum COLA of 0.5% is not affordable. The change had no impact on the current assets or liabilities of SDRS.

Actuarial Assumption Changes

The SDRS COLA equals the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0% (0.5% prior to 2021) and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in a FVFR equal to or exceeding 100%. That condition existed as of June 30, 2020 and the July 2021 SDRS COLA was limited to a restricted maximum of 1.41%. As of June 30, 2021, the FVFR assuming the COLA is equal to the baseline COLA assumption is greater than 100%. The July 2022 SDRS COLA will equal inflation, between 0% and 3.5%. For the June 30, 2020 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA of 1.41%. For this June 30, 2021 Actuarial Valuation, future COLAs are assumed to equal the baseline COLA assumption of 2.25%.

The change in the COLA assumption increased the Actuarial Accrued Liability by \$1,135 million, or 8.9% of the Actuarial Accrued Liability based on the 1.41% restricted maximum COLA.

Actuarial assumptions are reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2022 Actuarial Valuation and any recommended changes approved by the Board of Trustees are anticipated to be first implemented in the June 30, 2022 Actuarial Valuation.

Actuarial Method Changes

No changes in actuarial methods were made since the prior valuation.

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OTHER SUPPLEMENTARY INFORMATION

**CITY OF YANKTON, SOUTH DAKOTA
COMBINING AND INDIVIDUAL FUND STATEMENTS
GOVERNMENTAL FUNDS**

SPECIAL REVENUE FUNDS – Special Revenue funds are used to account for revenues derived from special tax levies and other earmarked revenue sources. These funds are utilized to finance allowable functions, which may be for either capital outlays or current expenditures or both.

The following funds included in this fund type and their purposes are as follows:

Major Funds:

Tax Increment District #5 – This fund accounts for collection of property taxes and expenditures related to tax rebates and the servicing of debt related to economic development projects within the District.

Non-Major Funds:

Bridge and Street – This fund finances expenditures on bridge and street projects approved and shared by the South Dakota Department of Transportation.

Lodging Sales Tax – The purpose of this appropriation is to account for the revenues received from the City's 1% municipal sales tax on lodging as is passed on to the Convention Visitor Bureau to promote the City's facilities and attractions.

Library Trust – This fund is administered by the Yankton Public Library Advisory Board and is used solely to fund various "special" library projects.

Historic Easement Trust – This fund is a reserve fund held for the purpose of paying inspection costs and fees related to a historic facade preservation easement.

Dispatch Fund – This fund is mandated by the State of South Dakota as they receive state funds to run a dispatch operation.

Tax Increment District #2 Morgan Square – This fund is used to account for expenditures for improvements in the Morgan Square TIF District and the corresponding TIF revenues.

Tax Increment District #6 Westbrook Estates – This fund is used to account for expenditures for improvements in the Westbrook Estates TIF District and the corresponding TIF revenues.

Tax Increment District #7 West 10th Street – This fund is used to account for expenditures for improvements in the West 10th Street TIF District and the corresponding TIF revenues.

Tax Increment District #8 Westbrook Estates Phase II – This fund is used to account for expenditures for improvements in the Westbrook Estates TIF District and the corresponding TIF revenues.

Tax Increment District #9 Mall Improvements – This fund is used to account for expenditures for improvements in the Mall Improvements TIF District and the corresponding TIF revenues.

Business Improvement District – This fund is used to collect lodging occupancy tax and the corresponding eligible expenses for the promotion and marketing of facilities, events, attractions, and activities located in the District.

**CITY OF YANKTON, SOUTH DAKOTA
COMBINING AND INDIVIDUAL FUND STATEMENTS
GOVERNMENTAL FUNDS**

DEBT SERVICE FUND –Debt Service Funds account for the accumulation of resources and payment of general long-term obligation bond principal and interest from governmental resources. The City only has one debt service fund as follows:

Non-Major Fund:

Debt Service Fund- This fund accounts for the accumulation of funds and is expended for the annual debt service of the City's outstanding general obligation bonds.

CAPITAL PROJECTS FUNDS – Capital Projects Funds are established to account for financial resources and expenditures for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The following funds included in this fund type and their purposes are as follows:

Major Fund:

Special Capital Improvement Fund – This fund is used to account for the revenues and expenditures of the additional one percent (1%) sales and use tax. All revenues received from the collection of the tax are used only for the purpose of capital improvements, land acquisition, debt retirement for a joint building project with the city school district including parking, street improvements, and utility improvements attendant thereto, and for street construction and storm sewer improvements. (Reported in Exhibits 3 and 4)

Pool Capital Construction Fund – This fund is used to account for the construction and equipping of the new aquatics center of the City

Non-Major Funds:

Public Improvement – This fund is used for present and future public improvements that are grant related or pass-through grants.

Infrastructure Improvement - This fund was created to help fund special assessment construction projects in the City of Yankton that improve the City's infrastructure.

Park Capital Projects – This fund is used for capital improvements to the various parks throughout the City of Yankton that include formation and initial equipment, or the expansion of existing facilities.

Infrastructure Improvement Revolving – This fund helps finance special assessment construction projects that are paid for by the citizens who receive the direct benefits of these projects. Most repayments are in the form of a revolving loan established by the City of Yankton.

Airport Capital Improvement – This fund is used for present and future public improvements that are grant related or pass-through grants.

**CITY OF YANKTON, SOUTH DAKOTA
COMBINING AND INDIVIDUAL FUND STATEMENTS
GOVERNMENTAL FUNDS**

PERMANENT FUNDS – Account for resources that are legally restricted to allow the earnings (and not principal) to be used to support the government's programs.

Non-Major Fund:

Cemetery Perpetual Care – This fund accounts for the operations and restricted funds of the cemetery.

CITY OF YANKTON, SOUTH DAKOTA
 COMBINING BALANCE SHEET
 Governmental Nonmajor Funds
 December 31, 2021

| | Special Revenue | | | | | | | |
|--|-------------------|------------------|-------------------------------------|----------------------------|---|--------------------------------|-------------------------------|--------------------------------|
| | Debt Service | Dispatch | Business Improvement District | TID #2 Morgan Square | TID #8 Westbrook Estates Phase II | TID #6 Westbrook Estates | TID #7 West 10th Street | TID #9 Mall Improvements |
| Assets | | | | | | | | |
| Cash and Cash Equivalents | \$ 209,104 | \$ 30,866 | \$ 299,774 | \$ - | \$ 24,510 | \$ 159,441 | \$ 16,524 | \$ 4,897 |
| Receivables (Net where applicable, of allowance for uncollectibles): | | | | | | | | |
| Accounts | - | 31,539 | - | - | - | - | - | - |
| Special Assessments | - | - | - | - | - | - | - | - |
| Due from Other Governmental Agencies | - | - | 8,074 | - | - | 692 | - | 248 |
| Property Held for Resale | - | - | - | - | - | - | - | - |
| Restricted Assets: | | | | | | | | |
| Cash and Cash Equivalents | - | - | - | - | - | - | - | - |
| Total Assets | <u>209,104</u> | <u>62,405</u> | <u>307,848</u> | <u>-</u> | <u>24,510</u> | <u>160,133</u> | <u>16,524</u> | <u>5,145</u> |
| Liabilities | | | | | | | | |
| Accounts Payable | - | 2,734 | 123,218 | - | 24,510 | 159,649 | 16,415 | - |
| Accrued Wages | - | 28,132 | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - | - | - |
| Advances from Other Funds | - | - | - | - | 824,827 | - | - | - |
| Total Liabilities | <u>-</u> | <u>30,866</u> | <u>123,218</u> | <u>-</u> | <u>849,337</u> | <u>159,649</u> | <u>16,415</u> | <u>-</u> |
| Deferred Inflows of Resources | | | | | | | | |
| Unavailable revenue- special assessments | - | - | - | - | - | - | - | - |
| Unavailable revenue- other taxes | - | - | - | - | - | - | - | - |
| Total Deferred Inflows of Resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance | | | | | | | | |
| Reserved for: | | | | | | | | |
| Non-Spendable: | | | | | | | | |
| Perpetual Care | - | - | - | - | - | - | - | - |
| Restricted: | | | | | | | | |
| Debt Service | 209,104 | - | - | - | - | - | - | - |
| TID | - | - | - | - | - | 484 | - | 5,145 |
| Perpetual Care | - | - | - | - | - | - | - | - |
| Lodging Sales Tax | - | - | 184,630 | - | - | - | - | - |
| Library | - | - | - | - | - | - | - | - |
| Road and Bridge Funds | - | - | - | - | - | - | 109 | - |
| Historic Easement Trust | - | - | - | - | - | - | - | - |
| Dispatch | - | 31,539 | - | - | - | - | - | - |
| Assigned: | | | | | | | | |
| Capital Projects | - | - | - | - | - | - | - | - |
| Unassigned | | | | | | | | |
| Total Fund Balances | <u>209,104</u> | <u>31,539</u> | <u>184,630</u> | <u>-</u> | <u>(824,827)</u> | <u>484</u> | <u>109</u> | <u>5,145</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 209,104</u> | <u>\$ 62,405</u> | <u>\$ 307,848</u> | <u>\$ -</u> | <u>\$ 24,510</u> | <u>\$ 160,133</u> | <u>\$ 16,524</u> | <u>\$ 5,145</u> |

EXHIBIT A-1

| | Capital Projects | | | | | Permanent | Total |
|----|------------------|-------------------|---------------|-------------------------|----------------------------|-------------------------|-----------------------------|
| | Bridge & Street | Lodging Sales Tax | Library Trust | Historic Easement Trust | Non-Major Capital Projects | Perpetual Care Cemetery | Governmental Nonmajor Funds |
| \$ | 190,520 | \$ 596,070 | \$ 35,131 | \$ 23,756 | \$ 579,880 | \$ 10,160 | \$ 2,180,633 |
| | - | - | - | - | - | 980 | 32,519 |
| | - | - | - | - | 11,029 | - | 11,029 |
| | - | 65,349 | - | - | 411,523 | - | 485,886 |
| | - | - | - | - | 2,354,378 | - | 2,354,378 |
| | - | - | - | - | - | 153,247 | 153,247 |
| | 190,520 | 661,419 | 35,131 | 23,756 | 3,356,810 | 164,387 | 5,217,692 |
| | 3,714 | 8,316 | 5,332 | - | 19,001 | 499 | 363,388 |
| | - | - | - | - | - | 3,662 | 31,794 |
| | - | - | - | - | 1,685,107 | - | 1,685,107 |
| | 56,640 | - | - | - | - | - | 881,467 |
| | 60,354 | 8,316 | 5,332 | - | 1,704,108 | 4,161 | 2,961,756 |
| | - | - | - | - | 8,311 | - | 8,311 |
| | - | 6,492 | - | - | - | - | 6,492 |
| | - | 6,492 | - | - | 8,311 | - | 14,803 |
| | - | - | - | - | - | 50,000 | 50,000 |
| | - | - | - | - | - | - | 209,104 |
| | - | - | - | - | - | - | 5,629 |
| | - | - | - | - | - | 110,226 | 110,226 |
| | - | 646,611 | - | - | - | - | 831,241 |
| | - | - | 29,799 | - | - | - | 29,799 |
| | 130,166 | - | - | - | - | - | 130,275 |
| | - | - | - | 23,756 | - | - | 23,756 |
| | - | - | - | - | - | - | 31,539 |
| | - | - | - | - | 1,644,391 | - | 1,644,391 |
| | - | - | - | - | - | - | (824,827) |
| | 130,166 | 646,611 | 29,799 | 23,756 | 1,644,391 | 160,226 | 2,241,133 |
| \$ | 190,520 | \$ 661,419 | \$ 35,131 | \$ 23,756 | \$ 3,356,810 | \$ 164,387 | \$ 5,217,692 |

CITY OF YANKTON, SOUTH DAKOTA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 Governmental Nonmajor Funds
 For the Year Ended December 31, 2021

| Special Revenue | | | | | | | | |
|---|-----------------|-----------|-------------------------------------|----------------------------|---|--------------------------------|-------------------------------|--------------------------------|
| | Debt Service | Dispatch | Business Improvement District | TID #2 Morgan Square | TID #8 Westbrook Estates Phase II | TID #6 Westbrook Estates | TID #7 West 10th Street | TID #9 Mall Improvements |
| Revenue: | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ 57,111 | \$ 341,013 | \$ 42,740 | \$ 1,179 |
| Sales and Other Taxes | - | - | 135,988 | - | - | - | - | - |
| Special Assessments | - | - | - | - | - | - | - | - |
| Intergovernmental | - | 148,932 | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - |
| Interest on Investments | - | 1,985 | 922 | - | - | - | - | - |
| Contributions | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Total Revenue | - | 150,917 | 136,910 | - | 57,111 | 341,013 | 42,740 | 1,179 |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| Public Safety | - | 650,008 | - | - | - | - | - | - |
| Public Works | - | - | - | - | 881,938 | 341,013 | 42,631 | - |
| Culture and Recreation | - | - | - | - | - | - | - | - |
| Community Development | - | - | - | - | - | - | - | - |
| Capital Outlay: | | | | | | | | |
| Public Works | - | - | 134,356 | - | - | - | - | - |
| Culture-Recreation | - | - | - | - | - | - | - | - |
| Debt Service | 207,904 | - | - | - | - | - | - | - |
| Total Expenditures | 207,904 | 650,008 | 134,356 | - | 881,938 | 341,013 | 42,631 | - |
| Excess (Deficiency) of Revenues over Expenditures | (207,904) | (499,091) | 2,554 | - | (824,827) | - | 109 | 1,179 |
| Other Financing Sources (Uses): | | | | | | | | |
| Proceeds from Sale of Fixed Assets | - | - | - | - | - | - | - | - |
| Transfers In | 208,504 | 531,280 | - | - | - | - | - | - |
| Transfers Out | - | - | (2,738) | (36,385) | (20,000) | - | - | - |
| Total Other Financing Sources (Uses) | 208,504 | 531,280 | (2,738) | (36,385) | (20,000) | - | - | - |
| Special Item: | | | | | | | | |
| Decrease in SDPAA Vested Deposit | - | (7,664) | - | - | - | - | - | - |
| Net Change in Fund Balance | 600 | 24,525 | (184) | (36,385) | (844,827) | - | 109 | 1,179 |
| Fund Balances - Beginning of Year | 208,504 | 7,014 | 184,814 | 36,385 | 20,000 | 484 | - | 3,966 |
| Fund Balances- End of Year | \$ 209,104 | \$ 31,539 | \$ 184,630 | \$ - | \$ (824,827) | \$ 484 | \$ 109 | \$ 5,145 |

EXHIBIT A-2

| | Capital Projects | | | | | Permanent | Total |
|----|------------------|-------------------|------------------|-------------------------|----------------------------|-------------------------|-----------------------------|
| | Bridge & Street | Lodging Sales Tax | Library Trust | Historic Easement Trust | Non-Major Capital Projects | Perpetual Care Cemetery | Governmental Nonmajor Funds |
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 442,043 |
| | 21,397 | 748,095 | - | - | - | - | 905,480 |
| | - | - | - | - | (4,038) | - | (4,038) |
| | - | - | - | - | 161,514 | - | 310,446 |
| | 703 | 2,233 | 125 | 88 | - | 25,350 | 25,350 |
| | - | - | 13,518 | - | 200,000 | 583 | 6,639 |
| | - | 1,500 | - | - | - | - | 213,518 |
| | - | - | - | - | - | 1,193 | 2,693 |
| | <u>22,100</u> | <u>751,828</u> | <u>13,643</u> | <u>88</u> | <u>357,476</u> | <u>27,126</u> | <u>1,902,131</u> |
| | - | - | - | - | - | - | 650,008 |
| | - | - | - | - | - | - | 1,265,582 |
| | - | - | 15,211 | - | - | 111,460 | 126,671 |
| | - | 664,835 | - | - | - | - | 664,835 |
| | 19,944 | - | - | - | 187,445 | - | 341,745 |
| | - | - | - | - | 125,063 | - | 125,063 |
| | - | - | - | - | - | - | 207,904 |
| | <u>19,944</u> | <u>664,835</u> | <u>15,211</u> | <u>-</u> | <u>312,508</u> | <u>111,460</u> | <u>3,381,808</u> |
| | <u>2,156</u> | <u>86,993</u> | <u>(1,568)</u> | <u>88</u> | <u>44,968</u> | <u>(84,334)</u> | <u>(1,479,677)</u> |
| | - | - | - | - | 123,616 | - | 123,616 |
| | - | - | - | - | 217,308 | 84,334 | 1,041,426 |
| | - | (50,071) | - | - | (28,923) | - | (138,117) |
| | - | (50,071) | - | - | 312,001 | 84,334 | 1,026,925 |
| | - | - | - | - | - | - | (7,664) |
| | 2,156 | 36,922 | (1,568) | 88 | 356,969 | - | (460,416) |
| | <u>128,010</u> | <u>609,689</u> | <u>31,367</u> | <u>23,668</u> | <u>1,287,422</u> | <u>160,226</u> | <u>2,701,549</u> |
| \$ | <u>130,166</u> | <u>\$ 646,611</u> | <u>\$ 29,799</u> | <u>\$ 23,756</u> | <u>\$ 1,644,391</u> | <u>\$ 160,226</u> | <u>\$ 2,241,133</u> |

**CITY OF YANKTON, SOUTH DAKOTA
 COMBINING BALANCE SHEET
 Nonmajor Capital Projects Funds
 December 31, 2021**

| | Public Improvement | Infrastructure Improvement |
|---|-------------------------------|---------------------------------------|
| <u>Assets</u> | | |
| Cash and Cash Equivalents | \$ 56,384 | \$ 285,559 |
| Due from Other Governments | - | - |
| Property Held for Resale | 2,354,378 | - |
| Special Assessments | - | - |
| Total Assets | 2,410,762 | 285,559 |
| <u>Liabilities</u> | | |
| Accounts Payable | - | - |
| Due to Other Funds | 1,398,948 | - |
| Total Liabilities | 1,398,948 | - |
| <u>Deferred Inflows of Resources</u> | | |
| Unavailable revenue- special assessments | - | - |
| Total Deferred Inflows of Resources | - | - |
| <u>Fund Balances</u> | | |
| Assigned: | | |
| Capital Projects | 1,011,814 | 285,559 |
| Total Fund Balances | 1,011,814 | 285,559 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | \$ 2,410,762 | \$ 285,559 |

EXHIBIT A-3

| Park Capital Projects | Infrastructure Improvement Revolving | Airport Capital Improvement | Totals |
|-----------------------------|--|-----------------------------------|------------------|
| \$ 218,937 | \$ - | \$ 19,000 | \$ 579,880 |
| - | - | 411,523 | 411,523 |
| - | - | - | 2,354,378 |
| - | 11,029 | - | 11,029 |
| <u>218,937</u> | <u>11,029</u> | <u>430,523</u> | <u>3,356,810</u> |
| - | - | 19,001 | 19,001 |
| - | - | 286,159 | 1,685,107 |
| - | - | 305,160 | 1,704,108 |
| - | 8,311 | - | 8,311 |
| - | 8,311 | - | 8,311 |
| 218,937 | 2,718 | 125,363 | 1,644,391 |
| <u>218,937</u> | <u>2,718</u> | <u>125,363</u> | <u>1,644,391</u> |
| \$ 218,937 | \$ 11,029 | \$ 430,523 | \$ 3,356,810 |

**CITY OF YANKTON, SOUTH DAKOTA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2021**

| | <u>Public Improvement</u> | <u>Infrastructure Improvement</u> |
|--|-------------------------------|---------------------------------------|
| Revenues: | | |
| Special Assessments | \$ - | \$ - |
| Intergovernmental | 100,523 | - |
| Contributions | - | - |
| Total Revenues | <u>100,523</u> | <u>-</u> |
| Expenditures: | | |
| Capital Outlay: | | |
| Public Works | 124,367 | |
| Culture-Recreation | - | - |
| Total Expenditures | <u>124,367</u> | <u>-</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(23,844)</u> | <u>-</u> |
| Other Financing Sources (Uses): | | |
| Proceeds From Sale of Capital Assets | 123,616 | - |
| Transfers In | 56,385 | 28,923 |
| Transfers (out) | - | - |
| Total Other Financing Sources (Uses) | <u>180,001</u> | <u>28,923</u> |
| Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 156,157 | 28,923 |
| Fund Balances at Beginning of Year | <u>855,657</u> | <u>256,636</u> |
| Fund Balances at End of Year | <u>\$ 1,011,814</u> | <u>\$ 285,559</u> |

EXHIBIT A-4

| Park Capital Projects | Infrastructure Improvement Revolving | Airport Capital Improvement | Totals |
|--------------------------------------|---|--|---------------|
| \$ - | \$ (4,038) | \$ - | \$ (4,038) |
| - | - | 60,991 | 161,514 |
| 200,000 | - | - | 200,000 |
| 200,000 | (4,038) | 60,991 | 357,476 |
| - | - | 63,078 | 187,445 |
| 125,063 | - | - | 125,063 |
| 125,063 | - | 63,078 | 312,508 |
| 74,937 | (4,038) | (2,087) | 44,968 |
| - | - | - | 123,616 |
| 132,000 | - | - | 217,308 |
| - | (28,923) | - | (28,923) |
| 132,000 | (28,923) | - | 312,001 |
| 206,937 | (32,961) | (2,087) | 356,969 |
| 12,000 | 35,679 | 127,450 | 1,287,422 |
| \$ 218,937 | \$ 2,718 | \$ 125,363 | \$ 1,644,391 |

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**CITY OF YANKTON, SOUTH DAKOTA
COMBINING AND INDIVIDUAL FUND STATEMENTS
PROPRIETARY FUNDS**

PROPRIETARY FUNDS – The proprietary funds are established to account for the financing of self-supporting activities of governmental units which render services on a user charge basis to the general public or to other departments of the government.

Non-Major Enterprise Funds:

Solid Waste – This fund accounts for the operations of a solid waste pickup (collection) for the residents of the City of Yankton.

Joint Powers Landfill – On April 9, 1994 the City of Vermillion, City of Yankton, Clay County and Yankton County entered into a joint powers operation for landfill and recycling. The operating activities of the landfill and recycling center located in Vermillion are accounted for by the City of Vermillion while the transfer station and recycling in Yankton are accounted for by the City of Yankton in this fund.

Golf Course – This fund was established to account for the operations of an 18-hole municipal, public play golf course.

Internal Service Fund:

Copies and Postage – This fund has been established to record all charges for copies and postage by all departments prior to allocating these charges to the respective departments.

Central Garage Fund – To account for the cost of supplying the fuel, repairs and maintenance of equipment used by all City departments, and fuel for the Yankton County automotive equipment, all purchases are billed at cost plus nominal overhead to defray administrative, equipment and shop maintenance and depreciation costs.

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF NET POSITION
Nonmajor Enterprise Funds
December 31, 2021

| | Golf Course | Solid Waste | Joint Powers Landfill | Totals |
|--|---------------------|---------------------|--------------------------|---------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 122,512 | \$ 1,196,012 | \$ 116,160 | \$ 1,434,684 |
| Accounts Receivable (Net of allowance for uncollectibles) | 13,030 | 205,847 | 98,757 | 317,634 |
| Prepaid Expenses | 1,165 | 14,911 | 6,864 | 22,940 |
| Total Current Assets | <u>136,707</u> | <u>1,416,770</u> | <u>221,781</u> | <u>1,775,258</u> |
| Restricted Assets : Cash and Cash Equivalents | - | 53,372 | 72,976 | 126,348 |
| Net Pension Asset | - | 116,449 | 96,062 | 212,511 |
| Land | 533,787 | 74,639 | 11,414 | 619,840 |
| Infrastructure, Property and Equipment, Net of Accumulated Depreciation | <u>2,372,593</u> | <u>407,067</u> | <u>1,197,718</u> | <u>3,977,378</u> |
| Total Noncurrent Assets | <u>2,906,380</u> | <u>651,527</u> | <u>1,378,170</u> | <u>4,936,077</u> |
| Total Assets | <u>3,043,087</u> | <u>2,068,297</u> | <u>1,599,951</u> | <u>6,711,335</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Pension Related Deferred Outflows | - | 149,260 | 123,128 | 272,388 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | 21 | 27,219 | 67,914 | 95,154 |
| Accrued Interest Payable | - | 579 | 681 | 1,260 |
| Accrued Wages Payable | - | 19,105 | 12,944 | 32,049 |
| Accrued Compensated Absences | - | 5,457 | 5,409 | 10,866 |
| Due to other Funds | - | - | 218,029 | 218,029 |
| Current portion of revenue bonds | - | 46,663 | 65,213 | 111,876 |
| Total Current Liabilities | <u>21</u> | <u>99,023</u> | <u>370,190</u> | <u>469,234</u> |
| Noncurrent liabilities: | | | | |
| Accrued Compensated Absences | - | 21,827 | 21,634 | 43,461 |
| Revenue Bonds (net of current portion) | - | 300,351 | 270,025 | 570,376 |
| Total Noncurrent Liabilities | <u>-</u> | <u>322,178</u> | <u>291,659</u> | <u>613,837</u> |
| Total Liabilities | <u>21</u> | <u>421,201</u> | <u>661,849</u> | <u>1,083,071</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Pension Related Deferred Inflows | - | 224,972 | 185,585 | 410,557 |
| NET POSITION | | | | |
| Net Investment in Capital Assets | 2,906,380 | 134,692 | 873,894 | 3,914,966 |
| Restricted for: | | | | |
| Debt Service | - | 52,793 | 72,295 | 125,088 |
| SDRS Pension Purposes | - | 40,737 | 33,605 | 74,342 |
| Unrestricted | 136,686 | 1,343,162 | (104,149) | 1,375,699 |
| Total Net Position | <u>\$ 3,043,066</u> | <u>\$ 1,571,384</u> | <u>\$ 875,645</u> | <u>\$ 5,490,095</u> |

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
Nonmajor Enterprise Funds
For the Year Ended December 31, 2021

| | Golf Course | Solid Waste | Joint Powers Landfill | Totals |
|--|----------------|----------------|--------------------------|--------------|
| Operating Revenues - Charges for Service | \$ - | \$ 1,313,332 | \$ 1,609,582 | \$ 2,922,914 |
| Operating Expenses: | | | | |
| Personal Services | - | 449,136 | 313,028 | 762,164 |
| Insurance | 6,273 | 8,191 | 17,999 | 32,463 |
| Professional Services | 53 | 65,709 | 27,967 | 93,729 |
| Tipping Fees | - | 221,696 | - | 221,696 |
| Repairs and Maintenance | - | 144,810 | 228,105 | 372,915 |
| Cost of Sales and Service | 44,686 | - | 842,204 | 886,890 |
| Supplies and Materials | - | 2,049 | 4,830 | 6,879 |
| Utilities | 129 | 1,064 | 27,864 | 29,057 |
| Billing and Administration | - | 267,653 | - | 267,653 |
| Depreciation | 88,071 | 84,864 | 217,230 | 390,165 |
| Total Operating Expenses | 139,212 | 1,245,172 | 1,679,227 | 3,063,611 |
| Operating Income (Loss) | (139,212) | 68,160 | (69,645) | (140,697) |
| Nonoperating Revenues: | | | | |
| Interest Income | 1 | 4,951 | 3 | 4,955 |
| Interest Expense | - | (7,552) | (9,230) | (16,782) |
| Miscellaneous, net | 40,000 | - | 7,749 | 47,749 |
| Gain on disposition of assets | - | - | 5,615 | 5,615 |
| Total Nonoperating Revenues | 40,001 | (2,601) | 4,137 | 41,537 |
| Income (Loss) before Contributions and Transfers | (99,211) | 65,559 | (65,508) | (99,160) |
| Other Financing Sources (Uses): | | | | |
| Special Item - Increase in SDPAA Vested Deposit | (7,425) | (8,827) | (19,396) | (35,648) |
| Transfers In | 96,650 | - | - | 96,650 |
| Capital Contributions | - | - | 5,328 | 5,328 |
| Total Other Financing Sources (Uses): | 89,225 | (8,827) | (14,068) | 66,330 |
| Change in Net Position | (9,986) | 56,732 | (79,576) | (32,830) |
| Total Net Position - Beginning | 3,053,052 | 1,514,652 | 955,221 | 5,522,925 |
| Total Net Position - Ending | \$ 3,043,066 | \$ 1,571,384 | \$ 875,645 | \$ 5,490,095 |

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF CASH FLOWS
Nonmajor Enterprise Funds
For the Year Ended December 31, 2021

| | <u>Business-Type</u> | | | <u>Totals</u> |
|---|----------------------|---------------------|------------------------------|---------------------|
| | <u>Golf Course</u> | <u>Solid Waste</u> | <u>Joint Powers Landfill</u> | |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | \$ 14,310 | \$ 1,304,152 | \$ 1,605,085 | \$ 2,923,547 |
| Cash Received for Interfund Services | - | 8,999 | - | 8,999 |
| Cash Paid to Suppliers for Goods and Services | (68,991) | (567,964) | (1,008,925) | (1,645,880) |
| Cash Paid to Employees for Services | - | (478,315) | (338,559) | (816,874) |
| Cash Paid for Interfund Services | - | (145,365) | (179,902) | (325,267) |
| Other Nonoperating Revenues | 40,000 | - | 7,749 | 47,749 |
| Net Cash Provided (Used) from Operating Activities | <u>(14,681)</u> | <u>121,507</u> | <u>85,448</u> | <u>192,274</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Acquisition and Construction of Capital Assets | - | - | (84,135) | (84,135) |
| Proceeds from Sale of Capital Assets | - | - | 5,615 | 5,615 |
| Proceeds from Grants | - | - | 60,000 | 60,000 |
| Interest Paid on Bonds | - | (7,629) | (9,362) | (16,991) |
| Principal Paid on Notes, Bonds and Leases | - | (45,744) | (63,614) | (109,358) |
| Net Cash (Used) by Capital and Related Financing Activities | <u>-</u> | <u>(53,373)</u> | <u>(91,496)</u> | <u>(144,869)</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | | | |
| Change in Due to Other Funds | - | - | 121,705 | 121,705 |
| Transfers In | 96,650 | - | - | 96,650 |
| Net Cash Provided from Non-Capital Financing Activities | <u>96,650</u> | <u>-</u> | <u>121,705</u> | <u>218,355</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest and Dividends on Investments | - | 4,951 | 3 | 4,954 |
| Net Cash Provided from Investing Activities | <u>-</u> | <u>4,951</u> | <u>3</u> | <u>4,954</u> |
| Net increase in Cash and Cash Equivalents | 81,969 | 73,085 | 115,660 | 270,714 |
| Cash and Cash Equivalents at Beginning of Year | 40,543 | 1,176,299 | 73,476 | 1,290,318 |
| Cash and Cash Equivalents at End of Year | <u>\$ 122,512</u> | <u>\$ 1,249,384</u> | <u>\$ 189,136</u> | <u>\$ 1,561,032</u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities | | | | |
| Operating Income (Loss) | \$ (139,212) | \$ 68,160 | \$ (69,645) | \$ (140,697) |
| Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | |
| Depreciation | 88,071 | 84,864 | 217,230 | 390,165 |
| Other Non-Operating Income | 40,000 | - | 7,749 | 47,749 |
| (Increase) Decrease in Assets and deferred outflows of resources: | | | | |
| Accounts Receivable | 14,310 | (181) | (4,497) | 9,632 |
| Net Pension Asset / Liability | - | (115,976) | (95,546) | (211,522) |
| Pension Related Deferred Outflow | - | (79,466) | (47,030) | (126,496) |
| Prepaid Expenses | (97) | 6,172 | 1,392 | 7,467 |
| Increase (Decrease) in Liabilities and deferred inflows of resources: | | | | |
| Accounts Payable | (17,753) | (8,329) | (41,250) | (67,332) |
| Accrued Wages Payable | - | 3,921 | 2,554 | 6,475 |
| Pension Related Deferred Inflow | - | 163,061 | 118,082 | 281,143 |
| Accrued Compensated Absences | - | (719) | (3,591) | (4,310) |
| Total Adjustments | <u>124,531</u> | <u>53,347</u> | <u>155,093</u> | <u>332,971</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (14,681)</u> | <u>\$ 121,507</u> | <u>\$ 85,448</u> | <u>\$ 192,274</u> |
| Reconciliation of Cash and Cash Equivalents to the Statement of Net Position: | | | | |
| Cash and Cash Equivalents | \$ 122,512 | \$ 1,196,012 | \$ 116,160 | \$ 1,434,684 |
| Restricted Cash and Cash Equivalents | - | 53,372 | 72,976 | 126,348 |
| | <u>\$ 122,512</u> | <u>\$ 1,249,384</u> | <u>\$ 189,136</u> | <u>\$ 1,561,032</u> |

**CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2021**

| | Copier- Fax- Postage | Central Garage | Totals |
|--|----------------------------|-------------------|-------------------|
| ASSETS: | | | |
| Current Assets: | | | |
| Cash | \$ - | \$ 76,302 | \$ 76,302 |
| Inventory | - | 240,959 | 240,959 |
| Due from Other Governments | - | 7,363 | 7,363 |
| Prepaid Expenses | - | 2,373 | 2,373 |
| Total Current Assets | - | 326,997 | 326,997 |
| Noncurrent Assets: | | | |
| Net Pension Asset | - | 33,375 | 33,375 |
| Capital Assets: | | | |
| Land | - | 7,000 | 7,000 |
| Infrastructure, Property and Equipment, Net of Accumulated Depreciation | - | 186,825 | 186,825 |
| Total Noncurrent Assets | - | 227,200 | 227,200 |
| Total Assets | - | 554,197 | 554,197 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Pension Related Deferred Outflows | - | 42,779 | 42,779 |
| LIABILITIES | | | |
| Current Liabilities: | | | |
| Accounts Payable | - | 52,513 | 52,513 |
| Accrued Wages | - | 4,395 | 4,395 |
| Accrued Compensated Absences | - | 1,808 | 1,808 |
| Total Current Liabilities | - | 58,716 | 58,716 |
| Noncurrent Liabilities: | | | |
| Other Postemployment Benefit Obligation | - | 550 | 550 |
| Accrued Compensated Absences | - | 7,233 | 7,233 |
| Total Noncurrent Liabilities | - | 7,783 | 7,783 |
| Total Liabilities | - | 66,499 | 66,499 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Pension Related Deferred Inflows | - | 64,478 | 64,478 |
| Total Deferred Inflows of Resources | - | 64,478 | 64,478 |
| NET POSITION | | | |
| Net Investment in Capital Assets | - | 193,825 | 193,825 |
| Restricted for SDRS Pension Purposes | - | 11,676 | 11,676 |
| Unrestricted | - | 260,498 | 260,498 |
| Total Net Position | \$ - | \$ 465,999 | \$ 465,999 |

CITY OF YANKTON, SOUTH DAKOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES
EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021

| | Copier- Fax- Postage | Central Garage | Totals |
|--------------------------------|----------------------------|-------------------|-------------------|
| Operating Revenues: | | | |
| Charges for Goods and Services | \$ 1,781 | \$ 876,883 | \$ 878,664 |
| Total Operating Revenue | <u>1,781</u> | <u>876,883</u> | <u>878,664</u> |
| Operating Expenses: | | | |
| Personnel Services | - | 116,868 | 116,868 |
| Professional Services | - | 3,109 | 3,109 |
| Repairs and Maintenance | - | 8,070 | 8,070 |
| Supplies and Materials | - | 678,615 | 678,615 |
| Utilities | - | 17,524 | 17,524 |
| Other Current Expenses | 1,781 | - | 1,781 |
| Depreciation | - | 31,682 | 31,682 |
| Total Operating Expenses | <u>1,781</u> | <u>855,868</u> | <u>857,649</u> |
| Operating Income | <u>-</u> | <u>21,015</u> | <u>21,015</u> |
| Change in Net Position | - | 21,015 | 21,015 |
| Total Net Position - Beginning | - | 444,984 | 444,984 |
| Total Net Position - Ending | <u>\$ -</u> | <u>\$ 465,999</u> | <u>\$ 465,999</u> |

**CITY OF YANKTON, SOUTH DAKOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

| | <u>Copier- Fax- Postage</u> | <u>Central Garage</u> | <u>Totals</u> |
|---|-------------------------------------|---------------------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash Received from Customer Services Provided | \$ - | \$ 91,457 | \$ 91,457 |
| Cash Received from Interfund Services Provided | - | 782,648 | 782,648 |
| Cash Paid to Employees for Services | - | (124,994) | (124,994) |
| Cash Received/ (Paid) from/to Suppliers | - | (711,853) | (711,853) |
| Cash Paid for Interfund Services | - | (2,433) | (2,433) |
| Net Cash Provided by Operating Activities | <u>-</u> | <u>34,825</u> | <u>34,825</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Acquisition and Construction of Capital Assets | - | (52,958) | (52,958) |
| Net Cash (Used for) Capital and Related Financing Activities | <u>-</u> | <u>(52,958)</u> | <u>(52,958)</u> |
| Net Decrease in Cash and Cash Equivalents | - | (18,133) | (18,133) |
| Cash and Cash Equivalents Beginning of Year | <u>-</u> | <u>94,435</u> | <u>94,435</u> |
| Cash and Cash Equivalents End of Year | <u>\$ -</u> | <u>\$ 76,302</u> | <u>\$ 76,302</u> |
| RENCONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES | | | |
| Operating Income | \$ - | \$ 21,015 | \$ 21,015 |
| Adjustments to Renconcile Net Operating Income to Net Cash Provided by Operating Activities: | | | |
| Depreciation | - | 31,682 | 31,682 |
| (Increase) Decrease in Assets and deferred outflows of resources and Increase (Decrease) in Liabilities and deferred inflows of resources: | | | |
| Due from other Governments | - | (2,778) | (2,778) |
| Prepaid Expenses | - | 214 | 214 |
| Inventory | - | 10,791 | 10,791 |
| Net Pension Asset / Liability | - | (33,168) | (33,168) |
| Pension Related Deferred Outflow | - | (12,250) | (12,250) |
| Accounts Payable | - | (17,973) | (17,973) |
| Accrued Wages Payable | - | 2,276 | 2,276 |
| Other Postemployment Benefit Obligation | - | (3,633) | (3,633) |
| Pension Related Deferred Inflows | - | 37,397 | 37,397 |
| Accrued Compensated Absences | - | 1,252 | 1,252 |
| Net Cash Provided by Operating Activities | <u>\$ -</u> | <u>\$ 34,825</u> | <u>\$ 34,825</u> |

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

| | Dispatch | | | Business Improvement District | | | TID #2 Morgan Square | | |
|---|--------------------|----------------------|------------------------------|-------------------------------|-----------------------|------------------------------|----------------------|-----------------|------------------------------|
| | Final Budgeted | Actual | Variance Positive (Negative) | Final Budgeted | Actual | Variance Positive (Negative) | Final Budgeted | Actual | Variance Positive (Negative) |
| REVENUES | | | | | | | | | |
| Taxes: | | | | | | | | | |
| General Sales & Use | \$ - | \$ - | \$ - | \$ 114,000 | \$ 135,988 | \$ 21,988 | \$ - | \$ - | \$ - |
| Property Tax | - | - | - | - | - | - | - | - | - |
| Intergovernmental | 152,656 | 148,932 | (3,724) | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - | - |
| Interest earned | 120 | 1,985 | 1,865 | 2,000 | 922 | (1,078) | - | - | - |
| Total revenue | <u>152,776</u> | <u>150,917</u> | <u>(1,859)</u> | <u>116,000</u> | <u>136,910</u> | <u>20,910</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| Public works | - | - | - | - | - | - | - | - | - |
| Public Safety | 1,547,776 | 650,008 | 897,768 | - | - | - | - | - | - |
| Community Development | - | - | - | 121,600 | 134,356 | (12,756) | - | - | - |
| Total Expenditures | <u>1,547,776</u> | <u>650,008</u> | <u>897,768</u> | <u>121,600</u> | <u>134,356</u> | <u>(12,756)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(1,395,000)</u> | <u>(499,091)</u> | <u>895,909</u> | <u>(5,600)</u> | <u>2,554</u> | <u>8,154</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES(USES) | | | | | | | | | |
| Transfers in | 1,395,000 | 531,280 | (863,720) | - | - | - | - | - | - |
| Transfer (out) | - | - | - | (3,020) | (2,738) | 282 | - | (36,385) | (36,385) |
| Total other financing sources(uses) | <u>1,395,000</u> | <u>531,280</u> | <u>(863,720)</u> | <u>(3,020)</u> | <u>(2,738)</u> | <u>282</u> | <u>-</u> | <u>(36,385)</u> | <u>(36,385)</u> |
| Net change in fund balances | <u>\$ -</u> | <u>24,525</u> | <u>\$ 24,525</u> | <u>\$ (8,620)</u> | <u>(184)</u> | <u>\$ 8,436</u> | <u>\$ -</u> | <u>(36,385)</u> | <u>\$ (36,385)</u> |
| Fund balances - Beginning | | <u>7,014</u> | | | <u>184,814</u> | | | <u>36,385</u> | |
| Fund balances - Ending | \$ | <u><u>31,539</u></u> | | \$ | <u><u>184,630</u></u> | | \$ | <u><u>-</u></u> | |

| TID #8 Westbrook Estates Phase II | | | TID #6 Westbrook Estates | | | TID #7 West 10th Street | | |
|-----------------------------------|---------------------|------------------------------|--------------------------|----------------|------------------------------|-------------------------|---------------|------------------------------|
| Final Budgeted | Actual | Variance Positive (Negative) | Final Budgeted | Actual | Variance Positive (Negative) | Final Budgeted | Actual | Variance Positive (Negative) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21,365 | 57,111 | 35,746 | 450,000 | 341,013 | (108,987) | 40,000 | 42,740 | 2,740 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| <u>21,365</u> | <u>57,111</u> | <u>35,746</u> | <u>450,000</u> | <u>341,013</u> | <u>(108,987)</u> | <u>40,000</u> | <u>42,740</u> | <u>2,740</u> |
| 1,480,000 | 881,938 | 598,062 | 450,000 | 341,013 | 108,987 | 40,000 | 42,631 | (2,631) |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| <u>1,480,000</u> | <u>881,938</u> | <u>598,062</u> | <u>450,000</u> | <u>341,013</u> | <u>108,987</u> | <u>40,000</u> | <u>42,631</u> | <u>(2,631)</u> |
| (1,458,635) | (824,827) | 633,808 | - | - | - | - | 109 | 109 |
| - | - | - | - | - | - | - | - | - |
| - | (20,000) | (20,000) | - | - | - | - | - | - |
| - | (20,000) | (20,000) | - | - | - | - | - | - |
| <u>\$ (1,458,635)</u> | <u>(844,827)</u> | <u>\$ 613,808</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> | <u>\$ -</u> | <u>109</u> | <u>\$ 109</u> |
| | 20,000 | | | 484 | | | - | |
| | <u>\$ (824,827)</u> | | | <u>\$ 484</u> | | | <u>\$ 109</u> | |

(Continued)

CITY OF YANKTON, SOUTH DAKOTA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

| | TID #9 Mall Improvements | | | Bridge & Street | | | Lodging Sales Tax | | |
|---|--------------------------|--------|------------------------------|-----------------|-----------|------------------------------|-------------------|------------|------------------------------|
| | Final Budgeted | Actual | Variance Positive (Negative) | Final Budgeted | Actual | Variance Positive (Negative) | Final Budgeted | Actual | Variance Positive (Negative) |
| REVENUES | | | | | | | | | |
| Taxes: | | | | | | | | | |
| General Sales & Use | \$ - | \$ - | \$ - | \$ 21,397 | \$ 21,397 | \$ - | \$ 466,848 | \$ 748,095 | \$ 281,247 |
| Property Tax | - | 1,179 | 1,179 | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 20,000 | - | (20,000) | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | 1,500 | 1,500 |
| Interest earned | - | - | - | 100 | 703 | 603 | 500 | 2,233 | 1,733 |
| Total revenue | - | 1,179 | 1,179 | 41,497 | 22,100 | (19,397) | 467,348 | 751,828 | 284,480 |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| Public works | - | - | - | 110,000 | 19,944 | 90,056 | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - |
| Community Development | - | - | - | - | - | - | 729,423 | 664,835 | 64,588 |
| Total Expenditures | - | - | - | 110,000 | 19,944 | 90,056 | 729,423 | 664,835 | 64,588 |
| Excess (deficiency) of revenues over (under) expenditures | - | 1,179 | 1,179 | (68,503) | 2,156 | 70,659 | (262,075) | 86,993 | 349,068 |
| OTHER FINANCING SOURCES(USES) | | | | | | | | | |
| Transfers in | - | - | - | 68,602 | - | (68,602) | - | - | - |
| Transfer (out) | - | - | - | - | - | - | (85,000) | (50,071) | 34,929 |
| Total other financing sources(uses) | - | - | - | 68,602 | - | (68,602) | (85,000) | (50,071) | 34,929 |
| Net change in fund balances | \$ - | 1,179 | \$ 1,179 | \$ 99 | 2,156 | \$ 2,057 | \$ (347,075) | 36,922 | \$ 383,997 |
| Fund balances - Beginning | | 3,966 | | | 128,010 | | | 609,689 | |
| Fund balances - Ending | \$ | 5,145 | | \$ | 130,166 | | \$ | 646,611 | |

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CITY OF YANKTON, SOUTH DAKOTA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 CAPITAL PROJECT FUNDS AND PERMANENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

| | Pool Capital Construction | | | Special Capital Improvement Fund | | | Airport Capital Improvement | | |
|--|---------------------------|---------------------|--|----------------------------------|----------------------|--|-----------------------------|-------------------|--|
| | Final Budgeted | Actual | Variance Favorable (Unfavorable) | Final Budgeted | Actual | Variance Favorable (Unfavorable) | Final Budgeted | Actual | Variance Favorable (Unfavorable) |
| REVENUES | | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 4,326,455 | \$ 4,810,866 | \$ 484,411 | \$ - | \$ - | \$ - |
| Special Assessments | - | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 554,355 | 600,467 | 46,112 | 128,250 | 60,991 | (67,259) |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Interest | - | 22,019 | 22,019 | 10,000 | 48,234 | 38,234 | - | - | - |
| Contributions | 187,890 | 219,791 | 31,901 | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - | - |
| Total revenue | <u>187,890</u> | <u>241,810</u> | <u>53,920</u> | <u>4,890,810</u> | <u>5,459,567</u> | <u>568,757</u> | <u>128,250</u> | <u>60,991</u> | <u>(67,259)</u> |
| EXPENDITURES | | | | | | | | | |
| Current | | | | | | | | | |
| Culture and Recreation | 7,266,752 | 3,362,639 | 3,904,113 | - | - | - | - | - | - |
| Public Works | - | - | - | 5,655,034 | 1,497,586 | 4,157,448 | 135,000 | 63,078 | 71,922 |
| Total expenditures | <u>7,266,752</u> | <u>3,362,639</u> | <u>3,904,113</u> | <u>5,655,034</u> | <u>1,497,586</u> | <u>4,157,448</u> | <u>135,000</u> | <u>63,078</u> | <u>71,922</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(7,078,862)</u> | <u>(3,120,829)</u> | <u>3,958,033</u> | <u>(764,224)</u> | <u>3,961,981</u> | <u>4,726,205</u> | <u>(6,750)</u> | <u>(2,087)</u> | <u>4,663</u> |
| OTHER FINANCING SOURCES(USES) | | | | | | | | | |
| Proceeds From Sale of Assets | - | - | - | - | - | - | - | - | - |
| Transfers (out) | (50,088) | (51,771) | (1,683) | (87,948) | (139,513) | (51,565) | - | - | - |
| Transfer in | 55,000 | - | (55,000) | - | - | - | - | - | - |
| Total other financing sources(uses) | <u>4,912</u> | <u>(51,771)</u> | <u>(56,863)</u> | <u>(87,948)</u> | <u>(139,513)</u> | <u>(51,565)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | <u>\$ (7,073,950)</u> | <u>(3,172,600)</u> | <u>\$ 3,901,350</u> | <u>\$ (852,172)</u> | <u>3,822,468</u> | <u>\$ 4,674,640</u> | <u>\$ (6,750)</u> | <u>(2,087)</u> | <u>\$ 4,663</u> |
| Fund balances - beginning | | <u>7,054,139</u> | | | <u>10,897,861</u> | | | <u>127,450</u> | |
| Fund balances - ending | | <u>\$ 3,881,539</u> | | | <u>\$ 14,720,329</u> | | | <u>\$ 125,363</u> | |

EXHIBIT C-2

| Public Improvement Cap. Project | | | Infrastructure Improvement | | | Park Capital | | |
|---------------------------------|----------|----------------------------------|----------------------------|---------|----------------------------------|----------------|---------|----------------------------------|
| Final Budgeted | Actual | Variance Favorable (Unfavorable) | Final Budgeted | Actual | Variance Favorable (Unfavorable) | Final Budgeted | Actual | Variance Favorable (Unfavorable) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | 100,523 | 100,523 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 200,000 | 200,000 |
| - | - | - | - | - | - | - | - | - |
| - | 100,523 | 100,523 | - | - | - | - | 200,000 | 200,000 |
| - | - | - | - | - | - | 132,000 | 125,063 | 6,937 |
| 23,844 | 124,367 | (100,523) | 100,000 | - | 100,000 | - | - | - |
| 23,844 | 124,367 | (100,523) | 100,000 | - | 100,000 | 132,000 | 125,063 | 6,937 |
| (23,844) | (23,844) | - | (100,000) | - | 100,000 | (132,000) | 74,937 | 206,937 |
| - | 123,616 | 123,616 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | 56,385 | 56,385 | 44,720 | 28,923 | (15,797) | 122,000 | 132,000 | 10,000 |
| - | 180,001 | 180,001 | 44,720 | 28,923 | (15,797) | 122,000 | 132,000 | 10,000 |
| \$ (23,844) | 156,157 | \$ 180,001 | \$ (55,280) | 28,923 | \$ 84,203 | \$ (10,000) | 206,937 | \$ 216,937 |
| | 855,657 | | | 256,636 | | | 12,000 | |
| \$ 1,011,814 | | | \$ 285,559 | | | \$ 218,937 | | |

(Continued)

CITY OF YANKTON, SOUTH DAKOTA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 CAPITAL PROJECT FUNDS AND PERMANENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

| | Infrastructure Improvement Revolving | | | Permanent Fund Perpetual Care Cemetery | | |
|--|--------------------------------------|-----------------|--|---|-------------------|--|
| | Final Budgeted | Actual | Variance Favorable (Unfavorable) | Final Budgeted | Actual | Variance Favorable (Unfavorable) |
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special Assessments | 44,600 | (4,038) | (48,638) | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for Services | - | - | - | 26,600 | 25,350 | (1,250) |
| Interest | 120 | - | (120) | 1,000 | 583 | (417) |
| Contributions | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | 1,193 | 1,193 |
| Total revenue | <u>44,720</u> | <u>(4,038)</u> | <u>(48,758)</u> | <u>27,600</u> | <u>27,126</u> | <u>(474)</u> |
| EXPENDITURES | | | | | | |
| Current | | | | | | |
| Culture and Recreation | - | - | - | 122,952 | 111,460 | 11,492 |
| Public Works | - | - | - | - | - | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>122,952</u> | <u>111,460</u> | <u>11,492</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>44,720</u> | <u>(4,038)</u> | <u>(48,758)</u> | <u>(95,352)</u> | <u>(84,334)</u> | <u>11,018</u> |
| OTHER FINANCING SOURCES(USES) | | | | | | |
| Proceeds From Sale of Assets | - | - | - | - | - | - |
| Transfers (out) | (44,720) | (28,923) | 15,797 | - | - | - |
| Transfer in | - | - | - | 95,352 | 84,334 | (11,018) |
| Total other financing sources(uses) | <u>(44,720)</u> | <u>(28,923)</u> | <u>15,797</u> | <u>95,352</u> | <u>84,334</u> | <u>(11,018)</u> |
| Net change in fund balances | <u>\$ -</u> | <u>(32,961)</u> | <u>\$ (32,961)</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund balances - beginning | | 35,679 | | | 160,226 | |
| Fund balances - ending | | <u>\$ 2,718</u> | | | <u>\$ 160,226</u> | |

SINGLE AUDIT SECTION

CITY OF YANKTON, SOUTH DAKOTA
Schedule of Expenditures of Federal Awards (Cash Basis)
For The Year Ended December 31, 2021

| | Assistance Listing Number | Agency or Pass-through Number | Amount | Expenditures to Subrecipients |
|---|---------------------------------|-------------------------------------|-------------------|----------------------------------|
| Department of Housing and Urban Development: | | | | |
| Indirect Federal Funding: | | | | |
| SD Governor's Office of Economic Development, Community Development Block Grants/State's Program | 14.228 | 2021-101-CV-01 | \$ 100,523 | \$ 100,523 |
| Department of Justice: | | | | |
| Direct Federal Funding: | | | | |
| Bullet Proof Vest Partnership Program | 16.607 | N/A | 4,488 | - |
| Public Safety Partnership and Community Policing Grants | 16.710 | 2020VMWX0502 | 41,687 | - |
| Department of Transportation: | | | | |
| Direct Federal Funding: | | | | |
| Airport Improvement Program | 20.106 | 3-46-0062-30-2020 | 11,522 | - |
| COVID-19 Airport Improvement Program | 20.106 | 3-46-0062-30-2020 | 1,280 | - |
| COVID-19 Airport Improvement Program | 20.106 | 3-46-0062-31-2020 | 663 | - |
| COVID-19 Airport Improvement Program | 20.106 | 3-46-0062-32-2021 | 30,000 | - |
| COVID-19 Airport Improvement Program | 20.106 | 3-46-0062-33-2020 | 40,100 | - |
| COVID-19 Airport Improvement Program | 20.106 | 3-46-0062-34-2021 | 13,000 | - |
| COVID-19 Airport Improvement Program | 20.106 | 3-46-0062-35-2022 | 32,000 | - |
| Program Subtotal | | | <u>128,565</u> | |
| Indirect Federal Funding: | | | | |
| SD Department of Public Safety Highway Safety Cluster: State and Community Highway Safety | 20.600 | 2021-00-52 | 8,137 | - |
| Institute of Museum and Library Services: | | | | |
| Indirect Federal Funding: | | | | |
| SD Department of Education COVID-19 LSTA ARPA State Grants | 45.310 | LS-250237-OLS-21 | 96,338 | - |
| COVID-19 LSTA ARPA State Grants | 45.310 | LS-246559-OLS-20 | 2,000 | - |
| | | | <u>98,338</u> | |
| Department of Homeland Security | | | | |
| Indirect Federal Funding: | | | | |
| SD Department of Public Safety FEMA Public Assistance Grant | 97.036 | DR-4440-SD | 193,698 | - |
| Hazard Mitigation Grant | 97.039 | DR-4440-HMGP | 270,013 | - |
| Homeland Security Grant Program | 97.067 | HLS-2020-00330 | 13,355 | - |
| Homeland Security Grant Program | 97.067 | HLS-2020-00118 | 1,050 | - |
| Program subtotal | | | <u>14,405</u> | |
| Total Expenditures of Federal Awards | | | <u>\$ 859,854</u> | |

**CITY OF YANKTON, SOUTH DAKOTA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 - Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Yankton and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

NOTE 2 - The City of Yankton had the following loan balances outstanding from the SD Clean Water State Revolving Fund, Assistance Listing #66.458 and the SD Drinking Water State Revolving Fund, Assistance Listing #66.468 at December 31, 2021.

| | Total Amount Of Loan Outstanding | Federal Portion Of Loan Outstanding |
|--|---|--|
| Wastewater System #3, Series 2011 (83.33%) | \$ 819,366 | \$ 682,778 |
| Total Wastewater System | <u>\$ 819,366</u> | <u>\$ 682,778</u> |
| Water System Services 2001 (76.97%) | \$ 472,024 | \$ 363,317 |
| Water System, Services Series #2 (50.06%) | 417,826 | 209,164 |
| Water System, Services Series #3 (62.25%) | 1,421,967 | 885,174 |
| Water System, Services Series #4 (56.05%) | 1,087,717 | 609,665 |
| Water System, Services Series #5 (28.42%) | 10,571,124 | 3,004,313 |
| Water System, Services Series #6 (20.03%) | 34,543,034 | 6,918,970 |
| Total Water System | <u>\$ 48,513,692</u> | <u>\$ 11,990,603</u> |

NOTE 3 - Expenditures reported in the Schedule are cash basis. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

See accompanying independent auditors' report.



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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Honorable Members of the City Commission
City of Yankton, South Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Yankton, South Dakota as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 28, 2023. Our report includes a reference to other auditors who audited the financial statements of the Yankton Housing and Redevelopment Commission, as described in our report on the City of Yankton's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting:

In planning and performing our audit of the financial statements, we considered the City of Yankton's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Yankton's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Yankton's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

Report on Compliance and Other Matters:

As part of obtaining reasonable assurance about whether the City of Yankton's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Yankton's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Yankton's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. City of Yankton's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the City during the course of our audit.

If you have any questions concerning the above matters, we would be pleased to discuss them with you at your convenience.


Certified Public Accountants

Le Mars, Iowa
July 28, 2023



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**Independent Auditors' Report on Compliance for Each Major Program and on Internal Control
Over Compliance Required by The Uniform Guidance**

Honorable Members of the City Commission
City of Yankton, South Dakota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Yankton, South Dakota's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Yankton, South Dakota's major federal programs for the year ended December 31, 2021. The City of Yankton, South Dakota's major federal programs are identified in the summary of independent auditors' results section of the accompanying schedule of findings and questioned costs.

The City of Yankton, South Dakota's basic financial statements include the operations of the Yankton Housing and Redevelopment Commission, which expended \$606,799 in federal awards which is not included in the City of Yankton, South Dakota's schedule of expenditures of federal awards during the year ended December 31, 2021. Our audit, described below, did not include the operations of the Yankton Housing and Redevelopment Commission because the Commission engaged other auditors to perform an audit in accordance with the Uniform Guidance.

In our opinion, the City of Yankton, South Dakota complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion of Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United State of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Yankton, South Dakota and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Yankton, South Dakota's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Yankton, South Dakota's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Yankton, South Dakota's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City of Yankton, South Dakota's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Yankton, South Dakota's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Yankton, South Dakota's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Yankton, South Dakota's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report on compliance for each major federal program are matters of public record and their distribution is not limited.


Certified Public Accountants

Le Mars, Iowa
July 28, 2023

CITY OF YANKTON, SOUTH DAKOTA
Schedule of Findings & Questioned Costs
For the Year Ended December 31, 2021

Part I: Summary of the Independent Auditors' Results

- (a) An unmodified opinion was issued on the financial statements.
- (b) A material weakness in internal control over financial reporting was disclosed by the audit of the financial statements.
- (c) The audit did not disclose any noncompliance which is material to the financial statements.
- (d) No significant deficiencies in internal control over major programs were disclosed in the audit of the financial statements.
- (e) The auditors' report on compliance for the major federal award programs expresses a unmodified opinion.
- (f) The audit disclosed no audit findings which were required to be reported in accordance with the Uniform Guidance, Section 200.516(a).
- (g) The major programs were as follows:
 - Assistance Listing #20.106 – Airport Improvement Program
 - Assistance Listing #97.039 – Hazard Mitigation Grant Program
- (h) Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.
- (i) The Auditee did not qualify as a low-risk auditee.

Part II: Findings Related to the Financial Statements Reported in Accordance with Government Auditing Standards

Instances of Non-Compliance:

No matters were noted.

Material Weakness:

2021-001 Financial Reporting

Condition - During the audit, we identified material adjustments required to be made to the City's financial statements. Adjustments were made by the City to properly include these changes to the financial statements. A similar condition was noted in the prior audit.

Criteria – The City is responsible for the accuracy of the financial statements.

Effect – The financial statements provided by management are not presented entirely in accordance with U.S. generally accepted accounting principles.

Cause – Due to the limited number of employees, the City does not have sufficient controls in place to ensure that all entries are properly recorded and that all other applicable adjustments are made.

Recommendation – The City should implement procedures to ensure all entries are identified and included in the City's financial statements and that any required adjustments are made.

Views of Response Officials – We will double check the financial statements in the future and all supporting schedules to verify that all adjustments are made properly and a review process to ensure statements are fairly presented. The City will attempt to implement these processes for the 2022 calendar year report.

**CITY OF YANKTON, SOUTH DAKOTA
Schedule of Findings & Questioned Costs
For the Year Ended December 31, 2021**

Part III: Findings and Questioned Costs Relating to Federal Awards

Instances of Non-Compliance:

No matters were noted.

Significant Deficiency:

No Matters were noted.

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**CITY OF YANKTON, SOUTH DAKOTA
Schedule of Prior Year Findings
For the Year Ended December 31, 2021**

**FINANCIAL STATEMENT AUDIT:
Material Weaknesses:**

2020-001 Financial Reporting

Condition - During the audit, we identified material adjustments required to be made to the City's financial statements. Adjustments were made by the City to properly include these changes to the financial statements. A similar condition was noted in the prior audit.

Criteria - The City is responsible for the accuracy of the financial statements.

Effect - Expenses/Expenditures/Revenues may not be properly reported and/or balance sheet amounts may be misstated.

Cause - Due to the limited number of employees, the City does not have sufficient controls in place to ensure that all entries are properly recorded and that all other applicable adjustments are made.

Recommendation – The City should implement procedures to ensure all entries are identified and included in the City's financial statements and that any required adjustments are made.

Response – We will double check the financial statements in the future and all supporting schedules to verify that all adjustments are made properly.

Status – Not corrected, see finding 2021-001 The City has taken steps to implement procedures to ensure financial statements are fairly presented, however due to limited staff and resources, a system which eliminates all journal entries has not yet been achieved. This finding was first reported in fiscal year 2007.

FEDERAL AWARD PROGRAMS AUDIT:

Instances of Non-Compliance:

No matters were noted.

Significant Deficiency:

No matters were noted.

416 Walnut St
PO Box 176
Yankton, SD 57078-0176
Phone (605) 668-5221
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Schedule of Findings and Questioned Costs
Corrective Action Plan
December 31, 2021

The City of Yankton, South Dakota, respectfully submits the following corrective action plan for the year ended December 31, 2021.

The audit was performed by Williams & Company, P.C., P.O. Box 1010, Le Mars, Iowa, for the fiscal year ended December 31, 2021.

The findings from the December 31, 2021 Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the number assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS:

2021-001 Financial Reporting

Condition – During the audit, we identified material adjustments required to be made to the City’s financial statements. Adjustments were made by the City to properly include these changes to the financial statements. A similar condition was noted in the prior audit

Criteria – The City is responsible for the accuracy of the financial statements.

Effect – Expenses/Expenditures/Revenues may not be properly reported and/or balance sheet amounts may be misstated.

Cause – Due to the limited number of employees, the City does not have sufficient controls in place to ensure that all entries are properly recorded and that all other applicable adjustments are made.

Recommendation – The City should implement procedures to ensure all entries are identified and included in the City’s financial statements and that any required adjustments are made.

Response – We will double check the financial statements in the future and all supporting schedules to verify that all adjustments are made properly and a review process to ensure statements are fairly presented. The City will attempt to implement these processes for the 2022 calendar year report.

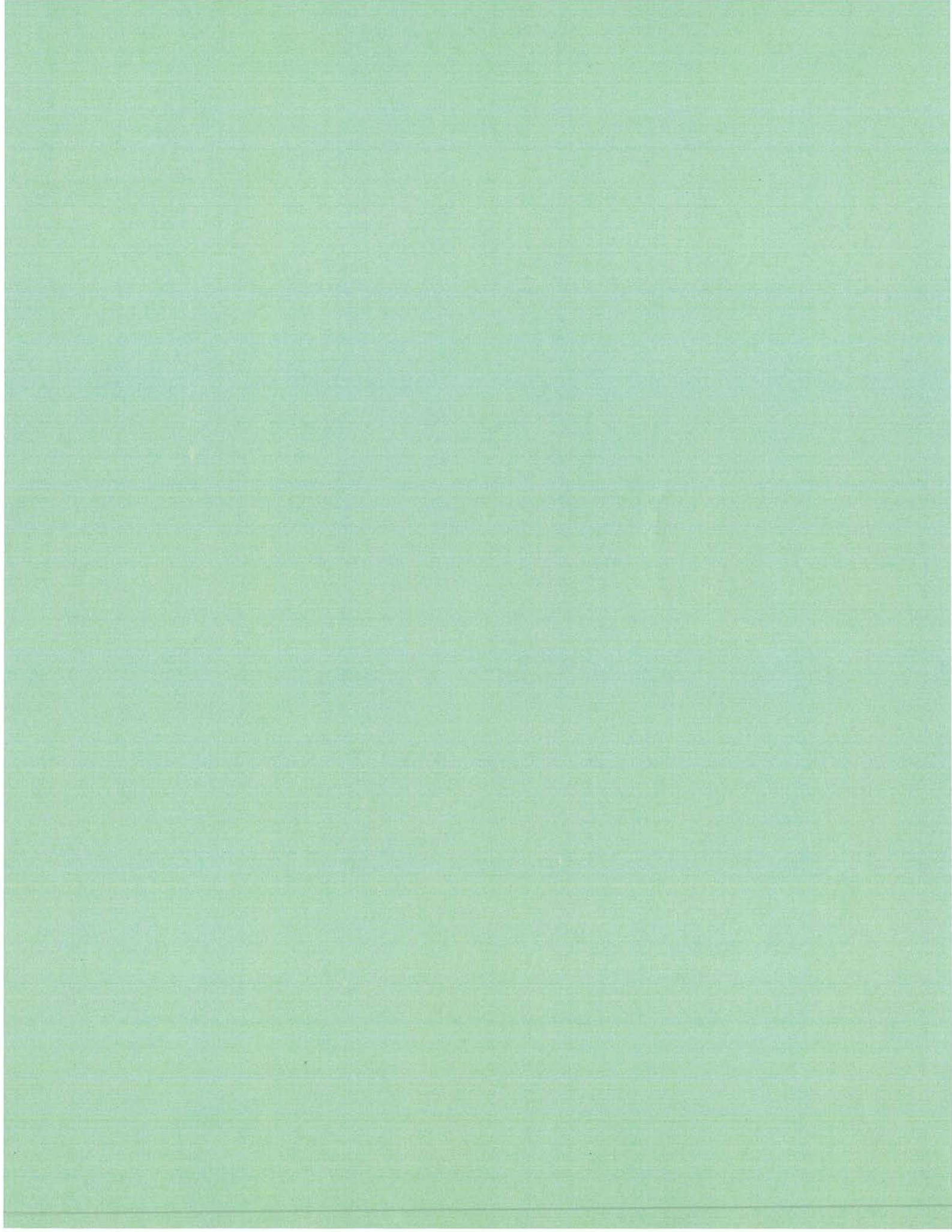
If involved agencies have any questions regarding this plan, please call Al Viereck at 605-668-5241.

Sincerely yours,

CITY OF YANKTON, SOUTH DAKOTA

Al Viereck, Finance Officer

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Memorandum #23-172

To: Amy Leon, City Manager
From: Tim Linke, Fire Chief
Subject: Volunteer Firefighter Stipend and Retroactive Reimbursement
Date: September 1, 2023

Fire protection in the City of Yankton and surrounding areas is provided by a volunteer fire department supported by two staff members paid by the City. The volunteer firefighters currently receive a nominal stipend of \$10 per call and drill attended. The stipend is permissible under the Fair Labor Standards Act (FLSA) and serves as a reimbursement for fuel, wear and tear on vehicles, and damage to personal items not covered under insurance. The current amount has been effect for several years. Inflationary factors necessitate an increase in reimbursement to balance rising costs related to responding as a volunteer force. The volunteer call pay line in the 2024 budget has been increased to reflect \$30 per call and drill attended. This increase does not place our responders' status as volunteers in jeopardy.

Currently, the Volunteer Firefighters' Association manages the distribution of call pay to members at the end of the year. Managing the distribution of funds and ensuring appropriate administrative procedures are followed between the two entities can be cumbersome and detracts from our volunteers' need to focus on training and response. The City is equipped to administer the call stipend through the existing UKG payroll system. This will enhance the accountability between the City and volunteers that has been in place for many years. Part of the transfer to the UKG system includes reimbursing the volunteers an additional \$20 per call retroactive to January 1, 2023. The total cost for the retroactive reimbursement is \$17,320 and allows for a smooth transition to the UKG system.

Respectfully submitted,

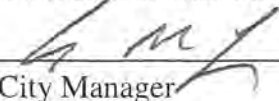


Timothy K. Linke
 Fire Chief

Recommendation: It is recommended that the City Commission approve Resolution #23-54 increasing the firefighter call pay stipend from \$10 per call and drill to \$30 retroactive to January 1, 2023.

 X I concur with this recommendation.

 I do not concur with this recommendation.



 Amy Leon, City Manager

 Roll Call

RESOLUTION #23-54

**RESOLUTION FOR APPROVAL OF INCREASE IN VOLUNTEER FIREFIGHTER
CALL PAY STIPEND RETROACTIVE TO JANUARY 1, 2023**

WHEREAS, the Yankton Volunteer Fire Department continues to provide fire protection to the citizens of Yankton and the surrounding areas, and

WHEREAS, the community desires to maintain a strong volunteer tradition, and

WHEREAS, the Yankton Volunteer Fire Department retains a strong volunteer force despite declining volunteerism outside of our community, and

WHEREAS, recruitment and retention are a major contributor to volunteer organization success, and

WHEREAS, one way to recruit and retain volunteers is to provide a nominal stipend as a reimbursement for wear and tear on vehicles and personal items during response, and

WHEREAS, the Fair Labor Standards Act allows for a nominal fee to be paid to volunteer firefighters without placing their status as volunteers in jeopardy, and

WHEREAS, an increase in Volunteer Call Pay Stipend necessitates a transfer of distribution from the Volunteer Firefighters' Association to the City for administrative purposes.

NOW THEREFORE BE IT RESOLVED by the Board of City Commissioners of the City of Yankton, SD that the Volunteer Firefighter Call Pay Stipend increase to \$30 per call and drill retroactive to January 1, 2023.

Adopted:

Stephanie Moser, Mayor

ATTEST:

Al Viereck, Finance Officer

Memorandum #23-173

To: Amy Leon, City Manager
From: Mike Roinstad, Airport Supervisor
Subject: Chan Gurney Municipal Airport Hangar Sub-Lease Location #15
Date: August 31, 2023

Our Chan Gurney Municipal Airport land leases include a clause that allows the lessee's to sub-lease their hangar with the approval of the City Commission. There are various reasons for a lessee's desire to sub-lease a unit. In this case the original lessee has multiple hangars and does not need this unit for a period of time.

The attached document acknowledges the original lease, and documents the concurrence of the lessee and the sub-lessee that all terms of the original lease shall be followed by both parties. It also stipulates that the lessor shall not upcharge or profit from the sub-lease agreement.

Respectfully submitted,



Mike Roinstad
Airport Supervisor

Recommendation: It is recommended that the City Commission approve Memorandum #23-173 which authorizes the sub-lease of Hangar #15 as described.

I concur with the recommendation.

I do not concur with the recommendation.



Amy Leon
City Manager

Chan Gurney Airport Hangar Land Lease Space

Request Permission to Sub-Lease Location # 15

I, Chris Nelson being a LESSEE in good
Printed Name

standing of Chan Gurney Municipal Airport Land Lease # 15 do hereby request, from the Yankton Board of City Commissioners, the right to sub-lease said location to a third party for the purposes of parking / storing their aircraft. I understand that as the LESSEE, I am ultimately responsible for maintaining a valid lease agreement with the LESSOR (City of Yankton), including meeting all of the provisions of the original Lease Agreement. I further understand that the lease rate I charge the third party shall be no greater than the rate the LESSOR charges on an annual basis.

LESSEE  8-31-23
Signature Date

Sub-Lessee Statement

I, DALE W. BAKKE being the proposed SUB-LESSEE
Printed Name

of Chan Gurney Municipal Airport Hangar Location # 15, have received a copy of the Lease Agreement between the LESSOR and LESSEE and understand that if the sub-lease is approved by the Yankton Board of City Commissioners, I am subject to all of the provisions of the Lease Agreement.

SUB-LESSEE  8-31-23
Signature Date