CITY OF YANKTON

2015_09_14

COMMISSION MEETING

YANKTON BOARD OF CITY COMMISSIONERS

Regular City Commission Meeting beginning at 7:00 P.M.
Monday, September 14, 2015
City of Yankton Community Meeting Room
Located at the Technical Education Center • 1200 W. 21st Street • Room 114
Rebroadcast Schedule: Tuesday @ 7:30pm, Thursday @ 6:30 pm, on channels 3 & 45

I. ROUTINE BUSINESS

1. Roll Call

2. Approve Minutes of regular meeting of August 24, 2015 and Special Meeting of August 11, 2015

Attachment I-2

3. Schedule of Bills

Attachment I-3

4. City Manager's Report

Attachment I-4

5. Public Appearances

II. CONSENT ITEMS

1. Establish public hearing for sale of alcoholic beverages

Establish September 28, 2015, as the date for the public hearing on the request for a Special (on-sale) Liquor License for 1 day, October 23, 2015, from Avera Sacred Heart Health Services (Taylor Tramp, Foundation Assistant), such event to be held at Pavilion Center, 1st, 2nd & 3rd Floors and 1st and 2nd Floor of Surgical Center on Avera Campus, Yankton, S.D

Attachment II-1

2. Establish public hearing for sale of alcoholic beverages

Establish September 28, 2015, as the date for the public hearing on the request for a Special Events (on-sale) Liquor License for November 17, 2015 from Chamber of Commerce, (Carmen Schramm, Director) d/b/a Chamber of Commerce, Mount Marty College, 1105 W. 8th Street, Yankton, S.D.

Attachment II-2

3. Special Work Session

Discussion regarding scheduling special work session for September 21, 2015 at 5:30 pm in Room #114 at the RTEC to discuss Water Infrastructure Update & Water Plant Design

III. OLD BUSINESS

1. Public hearing - Ordinance Pertaining to Proposed 2016 Budget

A. Second reading and public hearing of Ordinance 981, 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, 2016, and ending December 31, 2016, and providing for the levy of annual taxes for all funds created by ordinance within said City

Attachment III-1A

B. Consideration of Resolution #15-54 adopting the 2016 Fiscal Year Budget and directing the City Manager to administer the budget as required by state law

Attachment III-1B

2. Public Hearing – Planning Commission Rezoning

Consideration of Memorandum #15-222, recommending approval of Ordinance #982 an owner petitioned rezoning from R-4 Multiple Family to B-2 Highway Business on Lots 13 – 16, Block 42, Lower Yankton Addition to the City of Yankton. Address, 405 E. 8th Street. Larry and Peggy Olson, owners.

Attachment III-2

3. Wilson Road / Douglas Avenue Project / LIIP Grant

Consideration of Memorandum #15-224 recommending approval of Resolution #15-52, affirming the City's commitment to the Wilson Road / Douglas Avenue Project and Local Infrastructure Improvement Grant (LIIP-14-05) requirements

Attachment III-3

IV. NEW BUSINESS

1. Appointment of New City Commissioner

2. Presentation of 2014 City of Yankton Comprehensive annual Financial Reports

Informational presentation and review by Graham Forbes, auditor with Williams & Co. P.C. of the 2014 City of Yankton Comprehensive Annual Financial Report (CAFR)

Attachment IV-2

3. Planning Commission – Conditional Use Permit

Consideration of Memorandum #15-223 in support of Resolution #15-51, a Conditional Use Permit for a self-storage facility in a B-2 Highway Business District on Lots 13 – 16, Block 42, Lower Yankton Addition to the City of Yankton. Address, 405 E. 8th Street. Larry and Peggy Olson, owners.

Attachment IV-3

4. Bid Award – Salt Bid

Consideration of Memorandum #15-221, regarding Bid Award for Annual Supply of Bulk De-Icing Salt

Attachment IV-4

5. Establish Public Hearing – Assessment Project Douglas Avenue

Consideration of Memorandum #15-194 regarding introduction and first reading and setting October 12, 2015 as the date for a public hearing for the Assessment Project to Construct Improvements for Douglas Avenue from Anna Street to 31st Street

Attachment IV-5

6. Douglas Avenue Agreements

Consideration of Memorandum #15-230, regarding Douglas Avenue Agreements with property owners

Attachment IV-6

7. **Yankton Mall Special Assessment Roll – Introduction and First Reading**
Consideration of Memorandum #15-225, introduction and first reading of the Assessment Roll for the Façade, Parking and Emergency Access Easement Improvements at the Yankton Mall and setting September 28, 2015 as the date for a hearing on the Assessment Roll

Attachment IV-7

8. **Draw Down Agreement / City of Yankton & GP-Dial-Yankton, LLC**
Consideration of Memorandum #15-226 recommending approval of a Draw Down Agreement between the City of Yankton and GP-Dial-Yankton, LLC

Attachment IV-8

9. **Final Payment & Acceptance of Water Treatment #2**
Consideration of Memorandum #15-229 regarding Final Payment & Acceptance of Water Treatment #2

Attachment IV-9

10. **Bid Award – Highway 50 Utilities**
Consideration of Memorandum #15-228 regarding Bid Award Highway 50 Utilities

Attachment IV-10

11. **Work Session Proposal**
Consideration of Memorandum #15-227 regarding Work Session Proposal

Attachment IV-11

V. ADJOURN THE MEETING OF SEPTEMBER 14, 2015

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
AUGUST 11, 2015

Budget meeting of the Board of City Commissioners of the City of Yankton was called to order by Mayor Carda.
Roll Call: Present: Commissioners Blaalid, Ferdig, Gross, Hoffner, Johnson, Knoff, and Sommer. City Attorney Den Herder and City Manager Nelson were also present. Absent: Commissioner Woerner. Quorum present.

City Manager Nelson gave an overview of the 2016 proposed budget followed by general discussion.

Action 15-266
Moved by Commissioner Knoff, seconded by Commissioner Blaalid, to adjourn at 8:15 p.m.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

_____
David Carda
Mayor

ATTEST: _____
Al Viereck
Finance Officer

Published September 4, 2015

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO# F/P ID LINE
A T & T						
CELL PHONE	68.96	TELEPHONE	101.123.271		9.4.15	006463 P 063 00001
CELL PHONE	28.48	TELEPHONE	101.127.271		9.4.15	006463 P 063 00002
CELL PHONE	49.43	TELEPHONE	101.111.271		9.4.15	006463 P 063 00003
CELL PHONE	25.16	TELEPHONE	101.106.271		9.4.15	006463 P 063 00004
CELL PHONE	26.50	TELEPHONE	101.127.271		9.4.15	006463 P 063 00005
CELL PHONE	51.77	TELEPHONE	201.201.271		9.4.15	006463 P 063 00006
CELL PHONE	25.16	TELEPHONE	204.204.271		9.4.15	006463 P 063 00007
CELL PHONE	58.58	TELEPHONE	601.601.271		9.4.15	006463 P 063 00008
CELL PHONE	61.71	TELEPHONE	611.611.271		9.4.15	006463 P 063 00009
	395.75	*VENDOR TOTAL				
ACS GOVERNMENT INF SERVI						
MAINT PROGRAM SUPPORT	1,135.88	PROFESSIONAL SERVICES -	101.104.202		1179017	003925 P 025 00002
MAINT PROGRAM SUPPORT	271.45	PROFESSIONAL SERVICES	601.601.202		1179017	003925 P 025 00003
MAINT PROGRAM SUPPORT	305.38	PROFESSIONAL SERVICES	611.611.202		1179017	003925 P 025 00004
MAINT PROGRAM SUPPORT	101.81	PROFESSIONAL SERVICES	631.631.202		1179017	003925 P 025 00005
	1,814.52	*VENDOR TOTAL				
ANDERSON REALTY LLC						
LAND SALE COMMISSION	5,105.89	PROFESSIONAL SERVICES	501.501.202		8/13/2015	010659 P 025 00001
ANKENY CONSTRUCTION						
81-31 WILSON RD C-14-15	19,210.50	DOUGLAS AVE/WILSON RD TI	510.588.360		8.26.15	014985 P 063 00010
ASSOCIATED SUPPLY CO.						
POOL CHEMICALS	251.05	CHEMICALS & GASES	203.203.240		78573	014950 P 025 00006
AUTOMATED DRIVE SYSTEMS						
YASHAWA DRIVE	6,001.57	REP. & MAINT. - PLANT	611.611.221		2336	014816 P 063 00015
AUTUMN WINDS						
REIMBURSEMENT	487.49	PROFESSIONAL SERVICES &	637.637.202		5702	013663 P 063 00011
AVERA EDUCATION & STAFFI						
CPR CARDS	10.00	PROFESSIONAL SERVICES	101.111.202		79	015176 P 065 00001
AVERA SACRED HEART HOSPI						
DOT ALCOHOL/DRUG TESTS	50.00	PROFESSIONAL SERVICES	201.201.202		7.31.15	013512 P 063 00012
DOT ALCOHOL/DRUG TESTS	25.00	PROFESSIONAL SERVICES	201.201.202		7.31.15	013512 P 063 00013
DOT ALCOHOL/DRUG TESTS	25.00	PROFESSIONAL SERVICES	601.601.202		7.31.15	013512 P 063 00014
	100.00	*VENDOR TOTAL				
BANNER ASSOCIATES INC						
PROFESSIONAL SERVICES	4,424.76	PROFESSIONAL SERVICES	101.122.202		25303	014998 P 025 00010
BAUER BUILT INC						
TIRES	250.00	GARAGE PARTS	801.801.249		870112938	015049 P 025 00011

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
BOMGAARS INC									
SAFETY GLASSES	23.94	MEDICAL & SAFETY SUPPLIE	631.631.243		2116170	015050	P	025	00007
SAFETY GLASSES	47.88	MEDICAL & SAFETY SUPPLIE	101.123.243		2116170	015050	P	025	00008
TRASH BAGS	19.98	JANITORIAL SUPPLIES	801.801.236		2116170	015050	P	025	00009
	91.80	*VENDOR TOTAL							
BOW CREEK METAL INC									
PLANTERS	13,834.00	DOWNTOWN IMPROVEMENTS	506.572.389		27026	011719	P	063	00016
BROADWAY CHRYSLER									
TRUCK REPAIRS	387.14	REP. & MAINT. -VEHICLES	201.201.222		24526	075498	P	025	00012
CEDAR KNOX PUBLIC POWER									
ELECT-AUG	1,190.99	ELECTRICITY	601.601.272		350022554	005176	P	025	00022
ELECT-AUG	412.99	ELECTRICITY	201.201.272		350035355	005243	P	025	00023
ELECT-AUG	459.32	ELECTRICITY	201.201.272		9.8.15	005243	P	065	00002
ELECT-AUG	971.28	ELECTRICITY	601.601.272		9.8.15	005176	P	065	00003
	3,034.58	*VENDOR TOTAL							
CENTRAL PUMP & MOTOR LLC									
REPLACE PUMP	800.26	REP. & MAINT. - BUILDING	641.641.223		1970	013759	P	063	00036
CENTURYLINK									
PHONE BILL-AUG	581.26	TELEPHONE	101.111.271		8.20.15	002829	P	063	00042
PHONE BILL-AUG	168.48	TELEPHONE	101.123.271		8.20.15	002829	P	063	00043
PHONE BILL-AUG	177.16	TELEPHONE	101.127.271		8.20.15	002828	P	063	00044
PHONE BILL-AUG	134.65	TELEPHONE	601.601.271		8.20.15	002828	P	063	00045
PHONE BILL-AUG	249.60	TELEPHONE	611.611.271		8.20.15	002828	P	063	00046
PHONE BILL-AUG	83.20	TELEPHONE	601.601.271		8/31/2015	003059	P	025	00020
PHONE BILL-AUG	83.20	TELEPHONE	611.611.271		8/31/2015	003059	P	025	00021
PHONE BILL-AUG	4.35	TELEPHONE	101.102.271		9.3.15	002262	P	063	00018
PHONE BILL-AUG	8.63	TELEPHONE	101.104.271		9.3.15	002262	P	063	00019
PHONE BILL-AUG	3.93	TELEPHONE	101.122.271		9.3.15	002262	P	063	00020
PHONE BILL-AUG	21.48	TELEPHONE	101.111.271		9.3.15	002262	P	063	00021
PHONE BILL-AUG	11.09	TELEPHONE	101.114.271		9.3.15	002262	P	063	00022
PHONE BILL-AUG	0.28	TELEPHONE	101.115.271		9.3.15	002262	P	063	00023
PHONE BILL-AUG	1.19	TELEPHONE	101.123.271		9.3.15	002262	P	063	00024
PHONE BILL-AUG	1.82	TELEPHONE	101.127.271		9.3.15	002262	P	063	00025
PHONE BILL-AUG	4.63	TELEPHONE	201.201.271		9.3.15	002262	P	063	00026
PHONE BILL-AUG	4.98	TELEPHONE	601.601.271		9.3.15	002262	P	063	00027
PHONE BILL-AUG	2.52	TELEPHONE	611.611.271		9.3.15	002262	P	063	00028
PHONE BILL-AUG	1.68	TELEPHONE	637.637.271		9.3.15	002262	P	063	00029
PHONE BILL-AUG	3.62	TELEPHONE	801.801.271		9.3.15	002262	P	063	00030
PHONE BILL-AUG	51.60	TELEPHONE	101.123.271		9.3.15	002832	P	063	00031
PHONE BILL-AUG	55.56	TELEPHONE	611.611.271		9.3.15	003065	P	063	00032
	1,654.91	*VENDOR TOTAL							
CHESTERMAN COMPANY									
POOL CONCESSIONS	336.00	MISCELLANEOUS CONCESSION	202.202.728		1094527	075500	P	025	00024

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
CHESTERMAN COMPANY									
POP	59.25	POP	641.641.720		1094562	075298	P	025	00018
POP	224.01	POP	641.641.720		1103458	075501	P	025	00017
POP	288.07	POP	641.641.720		1103536	075514	P	063	00038
	907.33	*VENDOR TOTAL							
CITY OF SIOUX FALLS									
WATER TESTS	72.50	PROFESSIONAL SERVICES	601.601.202		4184	012865	P	063	00035
CITY OF VERMILLION									
JT POWER CASH TRANS	38,077.86	COST OF SERVICE PROVIDED	637.637.206		9.1.15	003067	P	063	00049
CITY OF YANKTON-PARKS									
LANDFILL CHARGES	424.90	LANDFILL	201.201.276		519	003889	P	025	00013
CITY OF YANKTON-SOLID WA									
COMPACTED GARBAGE	11,610.90	LANDFILL TIPPING FEE	631.631.219		9.1.15	002222	P	063	00050
CITY OF YANKTON-STREET									
RUBBISH	12.00	SPECIAL RUBBISH TIPPING	101.123.205		9.1.15	002727	P	063	00051
CITY UTILITIES									
WATER-WW CHARGES	429.89	WATER SERVICE	101.142.274		8.20.15	002793	P	062	00001
WATER-WW CHARGES	53.91	SEWER SERVICE	101.142.275		8.20.15	002793	P	062	00002
WATER-WW CHARGES	282.59	WATER SERVICE	101.127.274		8/19/2015	002642	P	025	00025
WATER-WW CHARGES	203.77	WASTEWATER SERVICE	101.127.275		8/19/2015	002642	P	025	00026
WATER-WW CHARGES	33.26	LANDFILL	101.127.276		8/19/2015	002642	P	025	00027
WATER-WW CHARGES	107.71	WATER SERVICE	101.125.274		8/19/2015	002642	P	025	00028
WATER-WW CHARGES	53.91	SEWER SERVICE	101.125.275		8/19/2015	002642	P	025	00029
WATER-WW CHARGES	194.28	WATER	637.637.274		8/19/2015	002642	P	025	00030
WATER-WW CHARGES	133.12	WW SERVICE	637.637.275		8/19/2015	002642	P	025	00031
WATER-WW CHARGES	16.63	LANDFILL	637.637.276		8/19/2015	002642	P	025	00032
WATER-WW CHARGES	609.83	WATER SERVICE	101.114.274		8/19/2015	002642	P	025	00033
WATER-WW CHARGES	26.86	SEWER SERVICE	101.114.275		8/19/2015	002642	P	025	00034
WATER-WW CHARGES	32.62	WATER SERVICE	631.631.274		8/19/2015	002642	P	025	00035
WATER-WW CHARGES	13.43	SEWER SERVICE	631.631.275		8/19/2015	002642	P	025	00036
WATER-WW CHARGES	51.01	WATER PURCHASED	801.801.274		8/19/2015	002642	P	025	00037
WATER-WW CHARGES	43.79	SEWER SERVICE	801.801.275		8/19/2015	002642	P	025	00038
WATER-WW CHARGES	16.63	LANDFILL	801.801.276		8/19/2015	002642	P	025	00039
WATER-WW CHARGES	18,382.48	WATER SERVICE	201.201.274		8/19/2015	002642	P	025	00040
WATER-WW CHARGES	867.81	SEWER SERVICE	201.201.275		8/19/2015	002642	P	025	00041
WATER-WW CHARGES	1,218.77	WATER SERVICE	611.611.274		8/19/2015	002642	P	025	00042
WATER-WW CHARGES	363.85	WATER SERVICE	101.141.274		8/19/2015	002642	P	025	00043
WATER-WW CHARGES	129.81	SEWER SERVICE	101.141.275		8/19/2015	002642	P	025	00044
WATER-WW CHARGES	442.62	WATER SERVICE	641.641.274		8/19/2015	002642	P	025	00045
WATER-WW CHARGES	318.59	SEWER SERVICE	641.641.275		8/19/2015	002642	P	025	00046
WATER-WW CHARGES	313.76	WATER SERVICE	203.203.274		8/19/2015	002642	P	025	00047
WATER-WW CHARGES	74.15	SEWER SERVICE	203.203.275		8/19/2015	002642	P	025	00048
WATER-WW CHARGES	2,897.09	WATER SERVICE	202.202.274		8/19/2015	002642	P	025	00049
WATER-WW CHARGES	2,457.41	SEWER SERVICE	202.202.275		8/19/2015	002642	P	025	00050
	29,769.58	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
CLARK'S RENTAL									
RENTALS	25.00	REP. & MAINT. - EQUIPMEN	204.204.221		248027	075463	P	025	00015
COLE PAPERS INC.									
BABY CHANGING TABLES	622.56	REP. & MAINT. - BUILDING	201.201.223		9114531	011721	P	025	00014
CONCRETE MATERIAL									
CONCRETE	286.00	ROAD MATERIALS	101.123.239		1657599	013893	P	063	00034
REPAIRS	520.00	REP. & MAINT. - DISTRIBU	601.601.226		1658139	011278	P	063	00017
HOT MIX	193,995.12	OPEN ASPHALT	506.572.376		7.23.15	013891	P	063	00033
	194,801.12	*VENDOR TOTAL							
CONKLING DIST/JOHN A									
BEER	679.40	BEER	641.641.718		120636	075506	P	063	00047
BEER	320.20	BEER	641.641.718		120857	075516	P	063	00037
BEER	1,135.65	BEER	641.641.718		993044/120201	075291	P	025	00019
	2,135.25	*VENDOR TOTAL							
CREDIT COLLECTION SERVIC									
UT COLLECTION - JULY	118.17	PROFESSIONAL SERVICES	601.601.202		8.19.15	001858	P	063	00039
UT COLLECTION - JULY	113.33	PROFESSIONAL SERVICES	611.611.202		8.19.15	001858	P	063	00040
UT COLLECTION - JULY	36.88	PROFESSIONAL SERVICES	631.631.202		8.19.15	001858	P	063	00041
	268.38	*VENDOR TOTAL							
CSI SOFTWARE									
SOFTWARE	599.00	PROFESSIONAL SERVICES	203.203.202		30472	075462	P	025	00016
D & G CONCRETE CONST.									
MULBERRY/BURLGH C-13-15	54,885.91	5TH ST, BURLEIGH TO MULB	506.574.365		8.26.15	014982	P	063	00052
DAKOTA BEVERAGE CO INC									
BEER	914.90	BEER	641.641.718		1783-1802	075512	P	063	00053
BEER	520.65	BEER	641.641.718		382-1744	075297	P	025	00051
BEER	549.50	BEER	641.641.718		382-1763	075575	P	025	00056
	1,985.05	*VENDOR TOTAL							
DAVENPORT PUBLIC LIBRARY									
LOST ITEM	15.00	BOOKS	101.142.340		8.20.15	015106	P	062	00003
DEPARTMENT OF REVENUE									
WATER TESTS	135.00	PROFESSIONAL SERVICES	203.203.202		264-754	012511	P	063	00059
WATER TESTS	135.00	PROFESSIONAL SERVICES	202.202.202		264-754	012511	P	063	00060
WATER TESTS	1,699.00	PROFESSIONAL SERVICES	601.601.202		264-754	012511	P	063	00061
	1,969.00	*VENDOR TOTAL							
DEPT OF CORRECTIONS									
DOC WORK PROGRAM	487.05	REP. & MAINT. - BUILDING	201.201.223		C18D6065	075499	P	025	00052
DOC WORK PROGRAM	487.05	REP. & MAINT. - TRAIL	204.204.223		C18D6065	075499	P	025	00053
DOC WORK PROGRAM	487.05	REP. & MAINT. - BUILDING	621.621.223		C18D6065	075499	P	025	00054
DOC WORK PROGRAM	487.05	REP. & MAINT. - BUILDING	641.641.223		C18D6065	075499	P	025	00055
	1,948.20	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
DEX MEDIA EAST									
PHONE BOOK	8.62	PUBLISHING	101.101.211		110560176	003458	P	063	00054
PHONE BOOK	13.04	PUBLISHING	101.111.211		110560176	003458	P	063	00055
PHONE BOOK	8.62	SUBSCRIPTIONS & PUBLICAT	101.114.235		110560176	003458	P	063	00056
	30.28	*VENDOR TOTAL							
EHRESMANN ENGINEERING IN									
STEEL	28.45	GARAGE PARTS	801.801.249		510847	074694	P	063	00066
EISENBRAUN AND ASSOCIATE									
SURVEY	8,500.00	WATER TREATMENT FACILITY	602.602.326		25549	012513	P	063	00068
PROFESSIONAL SERVICES	29,213.83	DOUGLAS AVE/WILSON RD TI	510.588.360		25550	013099	P	063	00067
	37,713.83	*VENDOR TOTAL							
ETHANOL PRODUCTS LLC									
CREDIT	317.38CR	CHEMICALS & GASES	601.601.240		2142070	076302	P	063	00065
CARBON DIOXIDE	200.46	CHEMICALS & GASES	601.601.240		2144206	013855	P	063	00063
CARBON DIOXIDE	470.56	CHEMICALS & GASES	601.601.240		2144903	013857	P	063	00062
CARBON DIOXIDE	318.01	CHEMICALS & GASES	601.601.240		2145482	013861	P	063	00064
	671.65	*VENDOR TOTAL							
FALKENBERG CONSTRUCTION									
MOWING	852.75	ABATEMENT	101.106.204		8.31.15	014160	P	063	00074
MOWING	780.00	ABATEMENT	101.106.204		8.7.15	014157	P	063	00072
	1,632.75	*VENDOR TOTAL							
FEDEX									
DELIVERY SERVICE	11.30	POSTAGE	101.111.231		5-116-95496	014049	P	025	00062
FEIMER CONSTRUCTION									
WATERMAIN C-9-15	137,557.27	RAW WATER TRANSMISSION M	602.602.369		9.2.15	013348	P	063	00069
FIRST NATIONAL BANK									
CLEAR WATER #3	26,608.63	SRF LOAN BOND INTEREST	614.614.411		8.19.15	015167	P	063	00083
CLEAR WATER #3	79,885.96	PRINCIPAL	614.614.441		8.19.15	015167	P	063	00084
	106,494.59	*VENDOR TOTAL							
FIRST NATIONAL BANK									
DRINKING WATER SRF	15,328.82	SRF LOAN BOND INTEREST	604.604.411		8.19.15	015168	P	063	00081
DRINKING WATER SRF	46,021.05	SRF LOAN PRINCIPAL	604.604.441		8.19.15	015168	P	063	00082
	61,349.87	*VENDOR TOTAL							
FIRST NATIONAL BANK									
DRINKING WATER #2	5,575.54	SRF LOAN BOND INTEREST	604.604.411		8.20.15	015169	P	063	00079
DRINKING WATER #2	9,725.73	SRF LOAN PRINCIPAL	604.604.441		8.20.15	015169	P	063	00080
	15,301.27	*VENDOR TOTAL							
FIRST NATIONAL BANK									
DRINKING WATER #4	12,391.27	SRF LOAN BOND INTEREST	604.604.411		8.20.15	015171	P	063	00075
DRINKING WATER #4	20,611.79	SRF LOAN PRINCIPAL	604.604.441		8.20.15	015171	P	063	00076
DRINKING WATER #3	15,881.30	SRF LOAN BOND INTEREST	604.604.411		8.20.15	015170	P	063	00077

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
FIRST NATIONAL BANK									
DRINKING WATER #3	25,398.62	SRF LOAN PRINCIPAL	604.604.441		8.20.15	015170	P	063	00078
	74,282.98	*VENDOR TOTAL							
FLANNERY/KIRT									
OFFICER STIPEND-JULY	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		7/31/15	013795	P	025	00058
OFFICER STIPEND-AUG	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		8.27.15	013795	P	063	00071
	50.00	*VENDOR TOTAL							
FREEDOM VALU CENTER INC									
VEHICLE WASHES	91.00	REP. & MAINT. -VEHICLES	101.111.222		7/31/15	014048	P	025	00061
FRICK/ADAM									
OFFICER STIPEND-JULY	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		7/31/15	013794	P	025	00059
OFFICER STIPEND-AUG	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		8.27.15	013794	P	063	00070
	50.00	*VENDOR TOTAL							
FRICK/BRIAN									
OFFICER STIPEND-JULY	65.00	PROFESSIONAL SERV.-VOLUN	101.114.202		7/31/15	013792	P	025	00060
OFFICER STIPEND-AUG	65.00	PROFESSIONAL SERV.-VOLUN	101.114.202		8.27.15	013792	P	063	00073
	130.00	*VENDOR TOTAL							
GAMETIME									
MUSICAL SCULPTURES	6,637.50	DOWNTOWN IMPROVEMENTS	506.572.389		23505	011717	P	063	00048
GARY'S REPAIR									
TOWING	80.00	PROFESSIONAL SERVICES	101.111.202		3526	070649	P	063	00091
GEOTEK ENG & TESTING SER									
DOUGLAS/WILSON ROAD	525.00	DOUGLAS AVE/WILSON RD TI	510.588.360		15267C2	013987	P	063	00089
GERSTNER OIL CO									
OIL	113.28	GARAGE GASOLINE & LUBRIC	101.127.238		15925	072784	P	063	00092
JET FUEL	19,027.20	GARAGE GASOLINE & LUBRIC	101.127.238		29935	014119	P	063	00094
AVIATION FUEL	31,389.60	GARAGE GASOLINE & LUBRIC	101.127.238		30007	014120	P	065	00004
	50,530.08	*VENDOR TOTAL							
GOOD-LAND PUMP INC									
PUMP REPAIR	3,155.78	REP. & MAINT. - PLANT	611.611.221		668	014815	P	063	00090
GOVT. FINANCE OFFICER AS									
MEMBERSHIP DUES	190.00	MEMBERSHIP DUES	101.104.261		135001	015203	P	063	00095
GRAMPS									
FUEL	206.85	REP. & MAINT.-CENTRAL GA	101.111.224		8.24.15	015174	P	063	00093
GRAYMONT CAPITAL INC									
LIME	4,441.41	CHEMICALS & GASES	601.601.240		82626	013854	P	063	00088
LIME	4,399.46	CHEMICALS & GASES	601.601.240		82852	013856	P	063	00087

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
GRAYMONT CAPITAL INC									
LIME	4,441.41	CHEMICALS & GASES	601.601.240		83033	013858	P	063	00085
LIME	4,502.59	CHEMICALS & GASES	601.601.240		83222	013860	P	063	00086
	17,784.87	*VENDOR TOTAL							
HAWKINS INC									
POOL CHEMICALS	2,243.20	CHEMICALS & GASES	202.202.240		3761807	075088	P	025	00063
POOL CHEMICALS	2,133.53	CHEMICALS & GASES	202.202.240		3765368	075464	P	025	00065
POOL CHEMICALS	348.41	CHEMICALS & GASES	203.203.240		3765369	075089	P	025	00064
FERRIC CHLORIDE	660.00	CHEMICALS & GASES	601.601.240		3766866	013859	P	063	00096
	5,385.14	*VENDOR TOTAL							
HD SUPPLY WATERWORKS LTD									
SUPPLIES	2,267.88	REP. & MAINT. - COLLECTI	611.611.226		378-113	012496	P	063	00097
SUPPLIES	2,672.57	REP. & MAINT. - DISTRIBU	601.601.226		378-113	012496	P	063	00098
	4,940.45	*VENDOR TOTAL							
HDR ENGINEERING INC									
COLLECTOR WELL	154,492.52	COLLECTOR WELL	602.602.360		459-678-865	069882	P	063	00100
WATER PLANT DESIGN	244,170.48	WATER TREATMENT FACILITY	602.602.326		866457098	012518	P	063	00099
	398,663.00	*VENDOR TOTAL							
HEDAHL'S PARTS PLUS									
FILTERS	167.63	GARAGE PARTS	801.801.249		170936/043/619	075582	P	025	00066
FILTERS	94.30	GARAGE PARTS	801.801.249		49-171553	075584	P	025	00067
FILTERS	85.79	GARAGE PARTS	801.801.249		49-171963	075585	P	063	00103
GLOVES	29.19	OPERATING SUPPLIES & MAT	637.637.240		49-172343	075586	P	063	00101
OIL FILTERS	4.40	GARAGE PARTS	801.801.249		49-172343	075586	P	063	00102
	381.31	*VENDOR TOTAL							
J & H CARE & CLEANING CO									
JANITORIAL SERVICES	2,795.00	PROFESSIONAL SERVICES	203.203.202		10722	076103	P	025	00068
JACK'S UNIFORMS									
UNIFORMS	105.89	UNIFORMS	101.113.244		54491A	014057	P	064	00003
JOHNSON ELECTRIC									
REPAIRS	70.36	REP. & MAINT. - PLANT	611.611.221		5824	014813	P	064	00001
REPAIR PUMP MOTOR	306.12	REP. & MAINT. - BUILDING	641.641.223		5920	074852	P	064	00002
	376.48	*VENDOR TOTAL							
KAISER REFRIGERATION INC									
REPAIRS	155.00	REP. & MAINT. - EQUIPMEN	641.641.221		64145	075507	P	064	00007
KENDELL DOORS & HARDWARE									
REPAIRS	462.25	REP. & MAINT. - BUILDING	101.125.223		21898	014147	P	064	00005
REPAIRS	545.00	REP. & MAINT. - BUILDING	201.201.223		21898	014147	P	064	00006
	1,007.25	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO# F/P ID LINE
KIMBALL-MIDWEST						
ELECTRICAL WIRE	203.98	GARAGE PARTS	801.801.249		4389296	015062 P 064 00004
LANGUAGE LINE SERVICES						
INTERPRETATION	12.18	PROFESSIONAL SERVICES	208.208.202		3655398	014054 P 025 00070
LARRY'S HOME CENTER						
REPAIRS	226.63	REP. & MAINT. - BUILDING	101.125.223		3603	014159 P 064 00009
REPAIRS	337.57	REP. & MAINT. - BUILDING	101.141.223		8280	014158 P 064 00008
	564.20	*VENDOR TOTAL				
LARSEN CARPET						
TILE FLOOR	11,723.75	CAPITAL REPAIR & MAINTEN	101.141.301		2763	014156 P 064 00010
LEWIS & CLARK BHS						
JAIBG FLOW THRU GRANT	788.99	LCMH GRANT EXPENSE	501.501.547		6/2015	015012 P 025 00069
MATHISON COMPANY						
PRINTING SUPPLIES	118.78	OFFICE SUPPLIES	101.122.232		8182960	014986 P 064 00014
MCGRATH NORTH MULLIN & K						
PROFESSIONAL SERVICES	174.00	PROFESSIONAL SERVICES	101.103.202		428727	013664 P 064 00029
MIDAMERICAN ENERGY						
FUEL-AUG	15.00	FUEL-HEATING	101.142.273		8.26.15	002794 P 062 00005
FUEL-AUG	71.29	FUEL-HEATING	101.114.273		8.31.15	003253 P 064 00015
FUEL-AUG	73.04	FUEL-HEATING	641.641.273		8.31.15	003253 P 064 00016
FUEL-AUG	42.16	FUEL-HEATING	202.202.273		8.31.15	003253 P 064 00017
FUEL-AUG	41.56	FUEL-HEATING	201.201.273		8.31.15	003253 P 064 00018
FUEL-AUG	16.00	FUEL-GENERATOR	101.115.273		8.31.15	003252 P 064 00019
FUEL-AUG	70.97	FUEL-HEATING	101.141.273		8.31.15	003252 P 064 00020
FUEL-AUG	59.00	HEATING FUEL - GAS	637.637.273		8.31.15	003252 P 064 00021
FUEL-AUG	9.03	FUEL-HEATING	611.611.273		8.31.15	003252 P 064 00022
FUEL-AUG	34.79	FUEL-HEATING	601.601.273		8.31.15	003252 P 064 00023
FUEL-AUG	43.08	FUEL-HEATING	101.127.273		8.31.15	003254 P 064 00024
FUEL-AUG	22.18	FUEL-HEATING	801.801.273		8.31.15	003254 P 064 00025
FUEL-AUG	50.00	FUEL-HEATING	101.125.273		8.31.15	003254 P 064 00026
FUEL-AUG	705.16	ROAD MATERIALS	101.123.239		8.31.15	003254 P 064 00027
	1,253.26	*VENDOR TOTAL				
MIDAMERICAN ENERGY						
FUEL-AUG	205.00	FUEL-HEATING	601.601.273		8.24.15	002904 P 064 00033
FUEL-AUG	568.89	FUEL-HEATING	611.611.273		8.24.15	002904 P 064 00034
	773.89	*VENDOR TOTAL				
MIDWEST ALARM COMPANY IN						
ALARM MONITORING	63.00	REP. & MAINT. - BUILDING	101.114.223		107490A	075335 P 064 00028
PROFESSIONAL SEVICES	63.00	PROFESSIONAL SERVICES	101.101.202		107975	015263 P 065 00005
SERVICE FIRE ALARMS	214.94	PROFESSIONAL SERVICES	801.801.202		26730-S	015057 P 025 00074

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
MIDWEST ALARM COMPANY IN									
SERVICE FIRE ALARMS	180.00	PROFESSIONAL SERVICES &	637.637.202		26731-S	015057	P	025	00073
	520.94	*VENDOR TOTAL							
MIDWEST TAPE									
AUDIO BOOKS	717.80	AV - CAPITAL	101.142.342		8.21.15	015107	P	062	00004
MIDWEST TURF & IRRIGATIO									
SEAL KIT	132.08	REP. & MAINT. - EQUIPMEN	641.641.221		3696119-00	013745	P	025	00071
PARTS	153.63	REP. & MAINT. - EQUIPMEN	641.641.221		369814300	013752	P	064	00013
SWITCH	26.75	REP. & MAINT. - EQUIPMEN	641.641.221		3698459-00	013753	P	064	00012
	312.46	*VENDOR TOTAL							
MIDWEST WHEEL COMPANIES									
PARTS	195.80	GARAGE PARTS	801.801.249		80710-00	015041	P	025	00079
PARTS	72.66	GARAGE PARTS	801.801.249		80710-02	015041	P	025	00081
PARTS	250.32	GARAGE PARTS	801.801.249		8710-03	015041	P	025	00080
	518.78	*VENDOR TOTAL							
MODERN BODY SHOP INC									
WINDSHIELDS	754.00	REP. & MAINT. -VEHICLES	204.204.222		110245	073346	P	025	00083
MOSER/BRAD									
OFFICER STIPEND-JULY	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		7/31/2015	013797	P	025	00078
OFFICER STIPEND-AUG	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		8.27.15	013797	P	064	00011
	50.00	*VENDOR TOTAL							
MOTOR VEHICLE DEPT, SD									
LICENSE & TITLE	28.00	EQUIPMENT	101.111.350		7/30/2015	015008	P	025	00082
LICENSE & TITLE	14.00	EQUIPMENT	602.602.350		8.20.15	015014	P	064	00030
LICENSE & TITLE	14.00	EQUIPMENT	101.123.350		8.24.15	015015	P	064	00031
LICENSE & TITLE	14.00	EQUIPMENT	101.123.350		8.24.15	015016	P	064	00032
	70.00	*VENDOR TOTAL							
MOTOROLA SOLUTIONS INC									
PAGER REPAIRS	234.00	REP. & MAINT. - EQUIPMEN	101.114.221		76820252	075327	P	025	00076
MR GOLF CAR INC									
TOURNAMENT CARTS	75.00	GOLF CAR/GOLF CLUB RENTA	641.641.746		27903	075504	P	025	00072
TOURNAMENT CARTS	250.00	GOLF CAR/GOLF CLUB RENTA	641.641.746		28118/27675	075503	P	025	00084
	325.00	*VENDOR TOTAL							
MUNICIPAL LEAGUE, SD									
REGISTRATION FEE	100.00	LEARNING	101.104.264		11/20/2015	015011	P	025	00077
MW AUTOMOTIVE SERVICES									
VEHICLE TOWING	80.00	PROFESSIONAL SERVICES	101.111.202		3171	015175	P	064	00035
VEHICLE TOWING	80.00	PROFESSIONAL SERVICES	101.111.202		8-13-2015	014055	P	025	00075
	160.00	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
NEU POND AND LANSCAPING									
INSTALL PAVERS	1,468.80	DOWNTOWN IMPROVEMENTS	506.572.389		559	012975	P	025	00085
NORTHERN TRUCK EQUIPMENT									
REPLACE HOSES	1,591.70	GARAGE PARTS	801.801.249		22838	015063	P	064	00048
NORTHWESTERN ENERGY									
ELECT-AUG	2,069.63	ELECTRICITY	101.142.272		8.24.15	002795	P	062	00006
ELECT-AUG	4,388.92	ELECTRICITY - STREET LIG	101.126.272		8.24.15	003136	P	064	00036
ELECT-AUG	690.17	ELECTRICITY	101.114.272		8.24.15	003133	P	064	00043
ELECT-AUG	3,126.61	ELECTRICITY	641.641.272		8.24.15	003133	P	064	00044
ELECT-AUG	183.55	ELECTRICITY	637.637.272		8.24.15	003133	P	064	00045
ELECT-AUG	2,655.52	ELECTRICITY	202.202.272		8.24.15	003133	P	064	00046
ELECT-AUG	2,483.10	ELECTRICITY	101.141.272		8.24.15	003133	P	064	00047
ELECT-AUG	640.15	ELECTRICITY	101.123.272		8.31.15	003134	P	065	00006
ELECT-AUG	567.33	ELECTRICITY	637.637.272		8.31.15	003134	P	065	00007
ELECT-AUG	20,158.10	ELECTRICITY	601.601.272		8.31.15	003134	P	065	00008
ELECT-AUG	12,308.36	ELECTRICITY	611.611.272		8.31.15	003134	P	065	00009
ELECT-AUG	4,048.00	ELECTRICITY	201.201.272		8.31.15	003137	P	065	00010
ELECT-AUG	1,113.50	ELECTRICITY	101.127.272		9.2.15	003132	P	064	00037
ELECT-AUG	35.52	ELECTRICITY	621.621.272		9.2.15	003132	P	064	00038
ELECT-AUG	796.61	ELECTRICITY	801.801.272		9.2.15	003132	P	064	00039
ELECT-AUG	2,598.19	ELECTRICITY	101.125.272		9.2.15	003132	P	064	00040
ELECT-AUG	67.12	ELECTRICITY	101.115.272		9.2.15	003132	P	064	00041
ELECT-AUG	18,946.84	ELECTRICITY - STREET LIG	101.126.272		9.2.15	003135	P	064	00042
	76,877.22	*VENDOR TOTAL							
OBSERVER									
ADVERTISEMENT	60.00	ADVERTISING	203.203.211		7/31/2015	075497	P	025	00086
OLSON'S PEST TECHNICIANS									
CHEMICALS	68.00	CHEMICALS & GASES	641.641.240		36652	075510	P	064	00049
PRESS DAKOTA MSTAR SOLUT									
ADVERTISEMENT	148.56	ADVERTISING	203.203.211		2298	076107	P	025	00087
NOTICE TO BIDDERS	43.49	PRINTING & BINDING	101.123.233		2504	015030	P	025	00091
NOTICE OF HEARINGS	110.57	PUBLISHING	101.101.211		2504	015145	P	025	00092
PUBLISH MINUTES	56.44	PUBLISHING	101.101.211		2504	014078	P	025	00093
PUBLISH MINUTES	403.66	PUBLISHING	101.101.211		2504	014079	P	025	00094
PUBLIC NOTICES	101.79	PUBLISHING	101.106.211		2504	010658	P	025	00095
NOTICE OF HEARINGS	33.59	PUBLISHING	101.101.211		2504	015148	P	025	00096
AD	14.02	PROFESSIONAL SERVICES	501.501.202		2504	013659	P	065	00011
COMMISSION MINUTES	183.21	PUBLISHING	101.101.211		2504	015153	P	065	00012
NOTICE OF HEARINGS	53.91	PUBLISHING	101.101.211		2504	015152	P	065	00013
SALT BID	36.45	PUBLISHING	101.124.211		2504	015055	P	065	00014
RESOLUTIONS	211.92	PUBLISHING	101.101.211		2504	015164	P	065	00015
COMMISSION MINUTES	508.22	PUBLISHING	101.101.211		2504	015154	P	065	00016
BID AD	59.02	PUBLISHING	101.122.211		2504	014984	P	065	00017
CLASSIFIED AD	427.35	ADVERTISING	641.641.211		2504	013510	P	065	00018
	2,392.20	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
PRINTING SPECIALISTS									
UTILITY ENVELOPES	404.42	OFFICE SUPPLIES	601.601.232		13544	015006	P	025	00088
UTILITY ENVELOPES	454.98	OFFICE SUPPLIES	611.611.232		13544	015006	P	025	00089
UTILITY ENVELOPES	151.66	PRINTING	631.631.233		13544	015006	P	025	00090
	1,011.06	*VENDOR TOTAL							
R & R PRODUCTS INC									
REPAIRS	543.85	PRINTING & BINDING	641.641.233		1940148	013756	P	064	00050
RACOM CORPORATION									
EDACS ACCESS	1,370.46	PROFESSIONAL SERVICES	208.208.202		151318	014059	P	064	00051
RDG PLANNING & DESIGN									
MERIDIAN PLAZA DESIGN	5,845.62	DOWNTOWN IMPROVEMENTS	506.572.389		39763	010189	P	064	00054
REEVES COMPANY INC									
NAME PINS	65.15	UNIFORMS & DRY GOODS	101.114.244		301374	075334	P	064	00052
REGIONAL TECHNICAL EDUCA									
LEASE-JULY	1,466.67	PROFESSIONAL SERVICES	101.101.202		2051	015162	P	025	00100
LEASE-AUG	1,466.67	PROFESSIONAL SERVICES	101.101.202		2059	015264	P	065	00019
	2,933.34	*VENDOR TOTAL							
REINHART FOODS INC									
ENTREES	1,147.70	ENTREE	641.641.710		532154	075294	P	025	00099
ENTREES	573.43	ENTREE	641.641.710		534308	075295	P	025	00098
ENTREES	336.91	ENTREE	641.641.710		536510	075502	P	025	00097
ENTREES	1,010.17	ENTREE	641.641.710		767-544	075513	P	064	00053
	3,068.21	*VENDOR TOTAL							
SANITATION PRODUCTS INC									
SAND/SALT SPREADER C-3-1	35,204.00	EQUIPMENT	101.124.350		34845	013872	P	025	00105
SD PUBLIC ASSURANCE ALLI									
INSURANCE	359.32	INSURANCE POLICIES	637.637.201		21652	015013	P	025	00101
INSURANCE	623.02	INSURANCE	101.123.201		21652	015013	P	025	00102
INSURANCE	310.21	INSURANCE	101.111.201		21652	015013	P	025	00103
	1,292.55	*VENDOR TOTAL							
SDPRA MAINTENANCE SCHOOL									
SDPRA MAINTENANCE SCHOOL	120.00	CONFERENCE & MEETINGS	201.201.265		8/4/2015	076105	P	025	00106
SHEEHAN MACK SALES & EQ.									
FILTERS	259.21	GARAGE PARTS	801.801.249		5285	015064	P	064	00058
SOUTH DAKOTA ONE CALL									
MESSAGE FEE	242.55	LOCATES	601.601.208		1437-2233	012866	P	064	00055
MESSAGE FEE	242.55	LOCATES	611.611.208		1437-2233	012866	P	064	00056
	485.10	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
SOUTH DAKOTA PLANNER'S A									
SDPA REGISTRATION	180.00	CONFERENCE & MEETINGS	101.106.265		9.1.15	010661	P	064	00057
STERN OIL CO INC									
FUEL	1,833.56	GARAGE GASOLINE & LUBRIC	801.801.238		189792/973/794	015053	P	025	00104
T & R CONTRACTING INC									
DOUGLAS/WILSON RD C-7-15	106,350.30	DOUGLAS AVE/WILSON RD TI	510.588.360		5	014112	P	064	00063
THERKELSEN/GJ & ASSOCIAT									
CONSULTANT FEES	5,090.50	PROFESSIONAL SERVICES	101.111.202		2015-019	014056	P	064	00061
TMA									
TIRES	410.00	GARAGE PARTS	801.801.249		43994	075583	P	025	00113
TODD, INC/MICHAEL									
PARTS	1,211.16	GARAGE PARTS	801.801.249		147923	015045	P	025	00111
SIGNS	2,489.32	ROAD MATERIALS	101.123.239		148068	015048	P	064	00062
	3,700.48	*VENDOR TOTAL							
TRAFFIC CONTROL CORP									
BYPASS SWITCH	580.00	REP. & MAINT. - EQUIPMEN	101.126.221		85490	015024	P	025	00112
TRE ENVIRONMENTAL STRATE									
TESTING	950.00	PROFESSIONAL SERVICES	611.611.202		68644	014811	P	025	00110
TRI-STATE TURF									
REPAIR SPRINKLER SYSTEM	643.07	REP. & MAINT. - PLANT	601.601.221		28866	012512	P	064	00060
TRUCK TRAILER SALES INC									
ALUMINUM BOX FOR GATOR	3,040.00	EQUIPMENT	621.621.350		3230	011708	P	025	00116
REPAIR AXLE SEAL	355.00	REP. & MAINT. - VEHICLES	101.114.222		66734	075326	P	025	00115
	3,395.00	*VENDOR TOTAL							
TRUGREEN									
LAWN TREATMENT	180.00	REP. & MAINT. - BUILDING	101.114.223		244911	075330	P	025	00114
TURFWERKS									
PARTS	532.37	REP. & MAINT. - EQUIPMEN	641.641.221		SI-39589	013746	P	025	00108
PARTS	88.42	REP. & MAINT. - EQUIPMEN	641.641.221		SI39655	013751	P	025	00109
REPAIRS	242.67	REP. & MAINT. - EQUIPMEN	641.641.221		1196	013754	P	064	00059
	863.46	*VENDOR TOTAL							
U.S. POST OFFICE-UTIL									
UTILITY POSTAGE-AUG	600.00	POSTAGE	601.601.231		8/18/2015	001855	P	025	00117
UTILITY POSTAGE-AUG	675.00	POSTAGE	611.611.231		8/18/2015	001855	P	025	00118
UTILITY POSTAGE-AUG	225.00	POSTAGE	631.631.231		8/18/2015	001855	P	025	00119
	1,500.00	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
UNITED PARCEL SERVICE, I									
POSTAGE-AUG	33.16	POSTAGE	101.102.231		572347345	003830	P	064	00080
POSTAGE-AUG	31.61	POSTAGE	601.601.231		572347345	003830	P	064	00081
POSTAGE-AUG	666.19	POSTAGE	611.611.231		572347345	003830	P	064	00082
	730.96	*VENDOR TOTAL							
UNITED STATES POSTAL SER									
POSTAGE METER-AUG	103.87	POSTAGE	101.122.231		8.27.15	002989	P	064	00064
POSTAGE METER-AUG	130.52	POSTAGE	101.104.231		8.27.15	002989	P	064	00065
POSTAGE METER-AUG	257.39	POSTAGE	101.111.231		8.27.15	002989	P	064	00066
POSTAGE METER-AUG	0.49	POSTAGE	201.201.231		8.27.15	002989	P	064	00067
POSTAGE METER-AUG	2.61	POSTAGE	101.122.231		8.27.15	002989	P	064	00068
POSTAGE METER-AUG	39.08	POSTAGE	637.637.231		8.27.15	002989	P	064	00069
POSTAGE METER-AUG	19.36	POSTAGE	101.102.231		8.27.15	002989	P	064	00070
POSTAGE METER-AUG	65.81	POSTAGE	101.106.231		8.27.15	002989	P	064	00071
POSTAGE METER-AUG	63.76	POSTAGE	203.203.231		8.27.15	002989	P	064	00072
POSTAGE METER-AUG	1.42	POSTAGE	611.611.231		8.27.15	002989	P	064	00073
POSTAGE METER-AUG	1.94	POSTAGE	101.114.231		8.27.15	002989	P	064	00074
POSTAGE METER-AUG	79.16	POSTAGE	601.601.231		8.27.15	002989	P	064	00075
POSTAGE METER-AUG	89.05	POSTAGE	611.611.231		8.27.15	002989	P	064	00076
POSTAGE METER-AUG	29.67	POSTAGE	631.631.231		8.27.15	002989	P	064	00077
POSTAGE METER-AUG	7.94	OFFICE SUPPLIES	101.123.232		8.27.15	002989	P	064	00078
POSTAGE METER-AUG	0.93	POSTAGE	101.122.231		8.27.15	002989	P	064	00079
	893.00	*VENDOR TOTAL							
VOGEL PAINT INC									
TRAFFIC PAINT	1,100.10	ROAD MATERIALS	101.123.239		287236074	015051	P	064	00085
TRAFFIC PAINT	178.30	ROAD MATERIALS	101.123.239		287236761	015066	P	064	00084
TRAFFIC PAINT	581.00	ROAD MATERIALS	101.123.239		287236973	015070	P	064	00083
	1,859.40	*VENDOR TOTAL							
WAGE WORKS									
SERVICE FEE	15.00	PROFESSIONAL SERVICES -	101.104.202		125AI0400683	005311	P	025	00120
SERVICE FEE	5.00	PROFESSIONAL SERVICES	101.105.202		125AI0400683	005311	P	025	00121
SERVICE FEE	5.00	PROFESSIONAL SERVICES	101.106.202		125AI0400683	005311	P	025	00122
SERVICE FEE	10.00	PROFESSIONAL SERVICES	101.111.202		125AI0400683	005311	P	025	00123
SERVICE FEE	5.00	PROFESSIONAL SERVICES	101.123.202		125AI0400683	005311	P	025	00124
SERVICE FEE	20.00	PROFESSIONAL SERVICES	101.142.202		125AI0400683	005311	P	025	00125
SERVICE FEE	5.00	PROFESSIONAL SERVICES	201.201.202		125AI0400683	005311	P	025	00126
SERVICE FEE	10.00	PROFESSIONAL SERVICES	203.203.202		125AI0400683	005311	P	025	00127
SERVICE FEE	5.00	PROFESSIONAL SERVICES	611.611.202		125AI0400683	005311	P	025	00128
SERVICE FEE	5.00	PROFESSIONAL SERVICES	641.641.202		125AI0400683	005311	P	025	00129
	85.00	*VENDOR TOTAL							
WALT'S HOMESTYLE FOODS I									
ENTREES	166.80	ENTREE	641.641.710		140748	075296	P	025	00135
ENTREES	83.40	ENTREE	641.641.710		140888	075511	P	064	00093
	250.20	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
WATER & ENV ENG RESEARCH									
WATER TESTS	200.00	PROFESSIONAL SERVICES	601.601.202		3247-3261	012861	P	064	00092
WELFL CONSTRUCTION CORP									
MERIDIAN BRIDGE PLAZA	160,836.90	DOWNTOWN IMPROVEMENTS	506.572.389		7.30.15	010115	P	064	00096
COLLECTOR WELL	2,024,191.03	COLLECTOR WELL	602.602.360		9.2.15	013349	P	064	00087
	2,185,027.93	*VENDOR TOTAL							
WHOLESALE SUPPLY INC									
POOL CONCESSIONS	948.55	MISCELLANEOUS CONCESSION	202.202.728		363254/465/652	075461	P	025	00130
CANDY	98.70	CANDY	641.641.714		363399/363429	075293	P	025	00136
POP	602.30	POP	641.641.720		363399/363429	075293	P	025	00137
ENTREES	60.05	ENTREE	641.641.710		363399/363429	075293	P	025	00138
CANDY	96.00	CANDY	641.641.714		363646	075300	P	025	00132
POP	18.45	POP	641.641.720		363646	075300	P	025	00133
ENTREES	17.00	ENTREE	641.641.710		363646	075300	P	025	00134
POOL CONCESSIONS	158.05	MISCELLANEOUS CONCESSION	202.202.728		363787	076106	P	025	00131
CANDY	90.90	CANDY	641.641.714		363856	075508	P	064	00094
ENTREES	183.00	ENTREE	641.641.710		363856	075508	P	064	00095
CANDY	97.80	CANDY	641.641.714		364088	075517	P	064	00088
POP	146.80	POP	641.641.720		364088	075517	P	064	00089
ENTREES	69.75	ENTREE	641.641.710		364088	075517	P	064	00090
	2,587.35	*VENDOR TOTAL							
WILLIAMS & COMPANY PC									
AUDIT	2,976.60	AUDIT	101.101.203		89860	015166	P	025	00140
AUDIT	1,623.60	AUDIT	601.601.203		89860	015166	P	025	00141
AUDIT	1,623.60	AUDIT	611.611.203		89860	015166	P	025	00142
AUDIT	270.60	AUDIT	631.631.203		89860	015166	P	025	00143
AUDIT	270.60	AUDIT	637.637.203		89860	015166	P	025	00144
	6,765.00	*VENDOR TOTAL							
WOEHL/TOBY									
OFFICER STIPEND-JULY	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		7/31/2015	013796	P	025	00139
OFFICER STIPEND-AUG	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		8.27.15	013796	P	064	00086
	50.00	*VENDOR TOTAL							
WOODS FULLER SHULTZ & SM									
PROFESSIONAL SERVICES	225.00	4TH ST RECONSTRUCT-CITY	506.572.395		8.11.15	013662	P	064	00091
XEROX CORPORATION									
COPIER LEASE	222.71	ACCOUNTS RECEIVABLE	713.1311		81062924	003853	P	064	00102
XEROX CORPORATION									
COPIER LEASE	432.12	COPIES	101.111.234		80162935	003976	P	064	00103
COPIER LEASE	1,267.77	ACCOUNTS RECEIVABLE	713.1311		81062934	003976	P	064	00104
	1,699.89	*VENDOR TOTAL							
YAGGIE'S INC.									
GRASS SEED	142.50	AGRICULTURAL SUPPLIES	201.201.241		136146	075496	P	064	00107

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
YAGGIE'S INC.									
GRASS SEED	142.50	AGRICULTURAL SUPPLIES	201.201.241		136151	075495	P	064	00106
GRASS SEED	145.00	REP. & MAINT. - BUILDING	641.641.223		36136	074832	P	025	00147
GRASS SEED	145.00	AGRICULTURAL SUPPLIES	641.641.241		36137	074833	P	025	00146
	575.00	*VENDOR TOTAL							
YANKTON AREA PROG. GROWT									
TRAINING	50.00	CONFERENCE & MEETINGS	101.102.265		204	013667	P	064	00101
YANKTON CO HISTORICAL									
1/4 SP APPROPRIATION	2,025.00	YANKTON HISTORICAL SOCIE	101.131.551		9.8.15	013688	P	065	00020
YANKTON COUNTY AUDITOR									
YC CAPITAL IMPROVE CC	15,740.81	RENT FOR SAFETY CENTER	101.111.212		8.20.15	015172	P	064	00109
YANKTON JANITOR SUPPLY I									
SUPPLIES	191.55	REP. & MAINT. - BUILDING	101.114.223		425335	075325	P	025	00149
SUPPLIES	147.15	JANITORIAL SUPPLIES	641.641.236		425387	075518	P	064	00105
	338.70	*VENDOR TOTAL							
YANKTON OFFICE EQUIPMENT									
CASH REGISTER PARTS	125.00	OFFICE SUPPLIES	202.202.232		27166	075087	P	025	00148
YANKTON ROTARY CLUB									
MEMBERSHIP DUES	325.00	MEMBERSHIP DUES	101.102.261		8.11.15	013661	P	064	00110
YANKTON SCHOOL DISTRICT									
2ND QTR SHARED EXPENSES	28,756.85	COST OF SERVICE PROVIDED	203.203.206		9.1.15	012976	P	064	00099
SAC CAPITAL	4,169.63	COMMON BLDG EQUIPMENT	506.571.350		9.1.15	012976	P	064	00100
	32,926.48	*VENDOR TOTAL							
YANKTON TITLE CO.									
PROFESSIONAL SERVICES	159.00	PROFESSIONAL SERVICES	101.103.202		1809	015163	P	025	00150
YANKTON VOL FIRE DEPARTM									
JULY/AUG FIRE CALLS	3,140.00	PROFESSIONAL SERV.-VOLUN	101.114.202		8.27.15	075332	P	064	00108
ZIEGLER/WILLIAM P									
OFFICER STIPEND-JULY	95.00	PROFESSIONAL SERV.-VOLUN	101.114.202		7/31/2015	013793	P	025	00151
OFFICER STIPEND-AUG	65.00	PROFESSIONAL SERV.-VOLUN	101.114.202		8.27.15	013793	P	064	00098
	160.00	*VENDOR TOTAL							
ZIMCO SUPPLY COMPANY									
COURSE EQUIPMENT	152.55	REP. & MAINT. - BUILDING	641.641.223		91642	013761	P	064	00097

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
REPORT TOTALS:	3,862,321.43						

RECORDS PRINTED - 000385

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
101	GENERAL FUND	188,626.58
201	PARKS AND RECREATION	27,220.70
202	PARK IMPROVEMENT	14,131.51
203	SUMMIT ACTIVITY CENTER	33,555.54
204	MARNE CREEK	1,291.21
208	911/DISPATCH	1,382.64
501	PUBLIC IMPROVEMENT	5,908.90
506	SPECIAL CAPITAL IMPROV	441,898.48
510	TID #5 - MENARDS	155,299.63
601	WATER OPERATION	51,161.19
602	WATER RENEWAL/REPLACEMENT	2,568,925.30
604	2001 STATE REVOLVING LOAN	150,934.12
611	WASTE WATER OPERATION	31,179.73
614	STATE REVOLVING LOAN FUND	106,494.59
621	CEMETERY OPERATION	3,562.57
631	SOLID WASTE	12,496.51
637	JOINT POWER	40,599.13
641	GOLF COURSE	18,334.90
713	COPIES & POSTAGE	1,490.48
801	CENTRAL GARAGE	7,827.72
TOTAL ALL FUNDS		3,862,321.43

BANK RECAP:

BANK	NAME	DISBURSEMENTS
1DAK	FIRST DAKOTA NAT'L BANK CORP	3,862,321.43
TOTAL ALL BANKS		3,862,321.43

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

DATE ..... APPROVED BY .....

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CLAIM NUMBER / DESCRIPTION		AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
ACS SOLUTIONS SERVICES	06231								
PRINTER		271.53	EQUIPMENT	602.602.350		005494	F	028	00024
PRINTER		305.47	EQUIPMENT	611.611.350		005494	F	028	00025
PRINTER		101.84	EQUIPMENT	631.631.350		005494	F	028	00026
		678.84	*TOTAL						
AFSCME COUNCIL 65	06454								
EMPLOYEE DEDUCTIONS		684.71	MISC. EMP. DED.	711.2079		005136	F	028	00035
EMPLOYEE DEDUCTIONS		684.71	MISC. EMP. DED.	711.2079		005136	F	028	00058
		1,369.42	*TOTAL						
ALIES, TIMOTHY A	.14084								
FOX RUN PRO-AM		270.00	DEFERRED TOURNAMENT FEES	641.2088		006492	F	028	00020
AMERICAN FAMILY LIFE COR	00025								
CANCER & ICU PREMIUMS		6,324.46	CANCER & ICU SUPPLEMENTA	711.2075		001234	F	028	00062
ASSURANT EMPLOYEE BENEFI	06804								
VISION INS - SEPTEMBER		539.16	HEALTH INSURANCE	711.2068		005313	F	028	00049
BALDWIN/MARK	06993								
FOX RUN PRO-AM		1,775.00	DEFERRED TOURNAMENT FEES	641.2088		005480	F	028	00008
BAYLON/BRENT JON	06992								
FOX RUN PRO-AM		1,775.00	DEFERRED TOURNAMENT FEES	641.2088		005479	F	028	00007
BILLION AUTOMOTIVE FAMIL	06957								
DODGE GRAND CARAVAN		21,324.00	EQUIPMENT	101.122.350		013466	F	028	00045
CHEVROLET PICKUP		28,029.00	EQUIPMENT	101.123.350		013289	F	028	00043
		49,353.00	*TOTAL						
BOYER TRUCKS SIOUX FALLS	04492								
GVW CHASSIS & DUMP BODY		68,706.00	EQUIPMENT	101.123.350		013871	F	028	00044
BUECHLER/ROBERT	04797								
TRAINING		65.00	CONFERENCE & MEETINGS	101.111.265		005496	F	028	00064
BURAN/THOMAS	06991								
FOX RUN PRO-AM		1,960.00	DEFERRED TOURNAMENT FEES	641.2088		005478	F	028	00006
CAN/TARIK	06995								
FOX RUN PRO-AM		1,540.00	DEFERRED TOURNAMENT FEES	641.2088		005482	F	028	00010
CONNECTIONS INC	06807								
EAP INSURANCE - AUGUST		274.82	HEALTH INSURANCE	711.2068		005314	F	028	00021
DELIO/NICK	06990								
FOX RUN PRO-AM		2,510.00	DEFERRED TOURNAMENT FEES	641.2088		005477	F	028	00005
DELTA DENTAL	04160								
DENTAL INS - SEPTEMBER		7,160.76	DENTAL INSURANCE	711.2059		003190	F	028	00050
DEPT OF SOCIAL SERVICES	01681								
EMPLOYEE DEDUCTIONS		549.00	MISC. EMP. DED.	711.2079		003562	F	028	00036
EMPLOYEE DEDUCTIONS		917.50	MISC. EMP. DED.	711.2079		003562	F	028	00059
		1,466.50	*TOTAL						
EGGEN, JEFF	.14082								
FOX RUN PRO-AM		270.00	DEFERRED TOURNAMENT FEES	641.2088		005490	F	028	00018
ELSEN, JORDAN	.14083								
FOX RUN PRO-AM		270.00	DEFERRED TOURNAMENT FEES	641.2088		005491	F	028	00019
EVANS/CHRISTOPHER	06988								
FOX RUN PRO-AM		3,640.00	DEFERRED TOURNAMENT FEES	641.2088		005475	F	028	00003

CLAIM NUMBER / DESCRIPTION		AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
FIRST NATL BANK SOUTH DA	04389								
EMPLOYEE DEDUCTIONS		833.32	AFLAC DAYCARE	711.2077		003301	F	028	00033
EMPLOYEE DEDUCTIONS		833.32	AFLAC DAYCARE	711.2077		003301	F	028	00056
EMPLOYEE DEDUCTIONS		669.73	AFLAC MEDICAL	711.2078		003301	F	028	00034
EMPLOYEE DEDUCTIONS		669.73	AFLAC MEDICAL	711.2078		003301	F	028	00057
		3,006.10	*TOTAL						
GEORGE, WILLIAM BLEU	.14081								
FOX RUN PRO-AM		270.00	DEFERRED TOURNAMENT FEES	641.2088		005489	F	028	00017
GEOTEK ENG & TESTING SER	02105								
WATER PLANT IMPROVEMENTS		6,341.00	WATER TREATMENT FACILITY	602.602.326		012864	F	028	00037
COLLECTOR WELL		2,076.00	COLLECTOR WELL	602.602.360		012864	F	028	00038
COLLECTOR WELL		2,061.00	COLLECTOR WELL	602.602.360		012864	F	028	00039
WASTEWATER OUTFALL PIPE		1,282.50	OUTFALL PIPE	611.611.322		012864	F	028	00040
WASTEWATER OUTFALL PIPE		432.00	OUTFALL PIPE	611.611.322		012864	F	028	00041
		12,192.50	*TOTAL						
HEARDEN III/RICHARD	07001								
FOX RUN PRO-AM		1,271.67	DEFERRED TOURNAMENT FEES	641.2088		005488	F	028	00016
ICMA RETIREMENT TRUST -	00287								
EMPLOYEE DEDUCTIONS		1,541.93	ICMA DEFERRED COMPENSATI	711.2067		002876	F	028	00030
EMPLOYEE DEDUCTIONS		1,541.93	ICMA DEFERRED COMPENSATI	711.2067		002876	F	028	00053
		3,083.86	*TOTAL						
KRETZ/KELLY	06997								
FOX RUN PRO-AM		1,271.67	DEFERRED TOURNAMENT FEES	641.2088		005484	F	028	00012
KUNICK/TIMOTHY J	06986								
FOX RUN PRO-AM		8,400.00	DEFERRED TOURNAMENT FEES	641.2088		005473	F	028	00001
MALENKE/NEIL A	07000								
FOX RUN PRO-AM		1,271.67	DEFERRED TOURNAMENT FEES	641.2088		005487	F	028	00015
MAREK/BRADLEY J	06987								
FOX RUN PRO-AM		5,640.00	DEFERRED TOURNAMENT FEES	641.2088		005474	F	028	00002
METZGER/ANDRE	06989								
FOX RUN PRO-AM		2,510.00	DEFERRED TOURNAMENT FEES	641.2088		005476	F	028	00004
MINNESOTA LIFE INSURANCE	06544								
LIFE INS - SEPTEMBER		680.81	LIFE INSURANCE	711.2069		005179	F	028	00052
NORTHERN ESCROW INC	06956								
WASTEWATER OUTFALL PIPE		54,902.20	OUTFALL PIPE	611.611.322	7/20/15	013359	F	028	00042
POSTMASTER	00990								
SURVEY POSTAGE		588.00	POSTAGE	101.102.231		013660	F	028	00029
POSTCARDS		354.00	POSTAGE	101.102.231		013665	F	028	00047
POSTAGE		565.20	POSTAGE	101.102.231		013666	F	028	00051
		1,507.20	*TOTAL						
RETIREMENT, SD	00519								
SD RETIREMENT - AUGUST		64,669.34	SD RETIREMENT SYSTEM	711.2066		002809	F	028	00063
SDSRP	04992								
EMPLOYEE DEDUCTIONS		275.00	ROTH 457 SDRS-SRP	711.2056		003591	F	028	00032
EMPLOYEE DEDUCTIONS		525.00	ROTH 457 SDRS-SRP	711.2056		003591	F	028	00055
EMPLOYEE DEDUCTIONS		1,515.00	SDRS SUPPLEMENTAL RETIRE	711.2058		003591	F	028	00031
EMPLOYEE DEDUCTIONS		1,515.00	SDRS SUPPLEMENTAL RETIRE	711.2058		003591	F	028	00054
		3,830.00	*TOTAL						

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
SDWWA	02914								
	CONFERENCE REGISTRATION	205.00	LEARNING	601.601.264		005495	F	028	00028
	CONFERENCE REGISTRATION	205.00	LEARNING	611.611.264		005495	F	028	00027
		410.00	*TOTAL						
SUMMIT ACTIVITY CENTER	03787								
	EMPLOYEE DEDUCTIONS	835.50	SUMMIT ACTIVITIES CENTER	711.2062		002981	F	028	00061
UNITED WAY	00918								
	EMPLOYEE DEDUCTIONS	70.00	UNITED FUND	711.2070		001142	F	028	00060
UNIVERSITY OF LOUISVILLE	.14085								
	REGISTRATION	1,195.00	CONFERENCE & MEETINGS	101.111.265		005493	F	028	00023
VAST BROADBAND	06976								
	PHONE BILL	146.87	TELEPHONE	101.102.271		003513	F	028	00066
	PHONE BILL	295.63	TELEPHONE	101.104.271		003513	F	028	00067
	INTERNET SERVICES	841.40	INTERNET ACCESS	101.105.270		003751	F	028	00082
	PHONE BILL	43.08	TELEPHONE	101.105.271		003513	F	028	00068
	PHONE BILL	140.22	TELEPHONE	101.106.271		003513	F	028	00069
	PHONE BILL	56.49	TELEPHONE	101.111.271		003513	F	028	00070
	PHONE BILL	167.23	TELEPHONE	101.114.271		003513	F	028	00071
	PHONE BILL	272.70	TELEPHONE	101.122.271		003513	F	028	00072
	PHONE BILL	106.01	TELEPHONE	101.123.271		003513	F	028	00073
	PHONE BILL	119.22	TELEPHONE	101.142.271		003513	F	028	00074
	PHONE BILL	404.21	TELEPHONE	201.201.271		003513	F	028	00075
	PHONE BILL	58.04	TELEPHONE	202.202.271		003513	F	028	00076
	PHONE BILL	379.63	TELEPHONE	203.203.271		003513	F	028	00077
	PHONE BILL	237.64	TELEPHONE	601.601.271		003513	F	028	00078
	PHONE BILL	35.85	TELEPHONE	611.611.271		003513	F	028	00079
	PHONE BILL	56.68	TELEPHONE	637.637.271		003513	F	028	00080
	PHONE BILL	109.69	TELEPHONE	641.641.271		003513	F	028	00081
		3,470.59	*TOTAL						
WATKINS LLC/KURT	06998								
	FOX RUN PRO-AM	1,271.67	DEFERRED TOURNAMENT FEES	641.2088		005485	F	028	00013
WELLMARK BLUE CROSS & BL	06799								
	HEALTH INS - SEPTEMBER	89,086.24	HEALTH INSURANCE	711.2068		005310	F	028	00046
WHEELER/COLLIN	06996								
	FOX RUN PRO-AM	1,271.67	DEFERRED TOURNAMENT FEES	641.2088		005483	F	028	00011
WHITE/CAMERON	06994								
	FOX RUN PRO-AM	1,540.00	DEFERRED TOURNAMENT FEES	641.2088		005481	F	028	00009
WUERTZ/MIKE	06999								
	FOX RUN PRO-AM	1,271.67	DEFERRED TOURNAMENT FEES	641.2088		005486	F	028	00014
YANKTON AREA CONVENTION	00093								
	PROMOTE ROCK N RUMBLE	5,000.00	SPECIAL PROJECTS	211.231.599		015151	F	028	00022
YANKTON AREA PROG. GROWT	00939								
	SALES TAX REIMBURSEMENT	4,436.51	YAPG (CULVERS)	510.588.567		015201	F	028	00065
YANKTON POLICE DEPARTMEN	01900								
	TRANSFER-DETECTIVE ACCT	3,000.00	PROFESSIONAL SERVICES	101.111.202		014058	F	028	00048
		427,313.83	**CLAIMS TOTAL						

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CLAIM NUMBER DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P ID LINE
REPORT TOTALS:	427,313.83					

RECORDS PRINTED - 000082

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
101	GENERAL FUND	126,015.05
201	PARKS AND RECREATION	404.21
202	PARK IMPROVEMENT	58.04
203	SUMMIT ACTIVITY CENTER	379.63
211	LODGING SALES TAX	5,000.00
510	TID #5 - MENARDS	4,436.51
601	WATER OPERATION	442.64
602	WATER RENEWAL/REPLACEMENT	10,749.53
611	WASTE WATER OPERATION	57,163.02
631	SOLID WASTE	101.84
637	JOINT POWER	56.68
641	GOLF COURSE	40,109.71
711	EMPLOYEE BENEFIT	182,396.97
TOTAL ALL FUNDS		427,313.83

BANK RECAP:

BANK	NAME	DISBURSEMENTS
1DAK	FIRST DAKOTA NAT'L BANK CORP	427,313.83
TOTAL ALL BANKS		427,313.83

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

DATE ..... APPROVED BY .....

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VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
A & B BUSINESS INC.							
PRINTER MAINTENANCE	456.04	RENTALS & XEROX SUPPLIES	101.142.212		WIBBELS, KATHL		060 00455
ACE HARDWARE							
CLEANING SUPPLIES	10.57	JANITORIAL SUPPLIES	641.641.236		DOBY, KEVIN C		060 00342
SUPPLIES	41.04	JANITORIAL SUPPLIES	641.641.236		DOBY, KEVIN C		060 00354
PAINT SUPPLIES	33.44	SMALL TOOLS & HARDWARE	611.611.247		HANSON, TANNER		060 00384
GRINDING WHEELS	17.97	SMALL TOOLS & HARDWARE	611.611.247		HANSON, TANNER		060 00387
BATTERIES	19.96	OFFICE SUPPLIES	611.611.232		HANSON, TANNER		061 00035
LANDSCAPE FABRIC	25.98	AGRICULTURAL SUPPLIES	611.611.241		HANSON, TANNER		061 00036
SHOP SUPPLIES	21.46	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060 00245
PLANT SUPPLIES	55.98	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060 00296
PARK SUPPLIES	108.95	REP. & MAINT. - BUILDING	201.201.223		KORTAN, LISA A		060 00301
ROUND-UP LAWN CARE	45.99	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00271
LAWN SPREADER	19.99	SMALL TOOLS & HARDWARE	101.125.247		MILES, CONNIE		060 00272
LAWN MOWER PARTS-WHEEL	27.98	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00279
LAWN MOWER PARTS-WHEEL	27.98CR	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00280
JANITORIAL SUPPLIES	2.29	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00285
LAWN CARE SUPPLIES	34.47	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00286
TAPE MEASURE/THERMOMETER	31.97	REP. & MAINT. - BUILDING	101.125.223		MORROW, JOSEPH		060 00161
FITTINGS	52.26	REP. & MAINT. - EQUIPMEN	101.114.221		NICKLES, LARRY		060 00434
BUILDING MAINTENANCE	8.99	REP. & MAINT. - BUILDING	101.142.223		REIFENRATH, LO		060 00008
TOOLS	38.98	SMALL TOOLS & HARDWARE	101.127.247		ROINSTAD, MIKE		060 00257
PAINT SUPPLIES	5.99	SMALL TOOLS & HARDWARE	611.611.247		RYE, TERRY		060 00366
SHOP SUPPLIES	13.98	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00058
SHOP SUPPLIES	6.94	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00060
FISH STATION SUPPLIES	22.47	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00065
PARK SUPPLIES	4.98	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00067
IRRIGATION	16.51	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00070
SHOP SUPPLIES	16.99	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00078
PARK SUPPLIES	19.98	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00082
PARK SUPPLIES	9.99	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00083
CLEANING SUPPLIES	16.99	JANITORIAL SUPPLIES	201.201.236		SNYDER, ROBERT		060 00121
EQUIPMENT SUPPLIES	11.06	REP. & MAINT. - EQUIPMEN	201.201.221		VANWINKLE, MIC		060 00124
SHOP SUPPLIES	99.99	REP. & MAINT. - BUILDING	201.201.223		VANWINKLE, MIC		060 00126
TRAIL SUPPLIES	15.79	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00108
	831.95	*VENDOR TOTAL					
ACUSHNET COMPANY							
GOLF CAPS	1,118.05	GOLF CAPS/VISORS	641.641.764		DOBY, KEVIN C		061 00029
GOLF BALLS	5,599.93	GOLF BALLS	641.641.760		DOBY, KEVIN C		061 00030
MERCHANDISE	1,436.04	MERCHANDISE	641.641.766		DOBY, KEVIN C		061 00031
GOLF EQUIPMENT	4,849.40	GOLF EQUIPMENT	641.641.768		DOBY, KEVIN C		061 00032
	13,003.42	*VENDOR TOTAL					
ALICE TRAINING INSTITU							
TRAINING	595.00	LEARNING	101.111.264		BURGESON, MICH		060 00202
REIMBURSEMENT TRAINING	595.00CR	LEARNING	101.111.264		BURGESON, MICH		060 00203
	0.00	*VENDOR TOTAL					

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
ALL DAY CAFE							
TRAVEL EXPENSE	38.64	REP. & MAINT. - PLANT	601.601.221		TWEEDY, RAY M		060 00198
ALL STAR PRO GOLF							
MERCHANDISE	339.87	MERCHANDISE	641.641.766		DOBY, KEVIN C		061 00027
RECREATION SUPPLIES	841.18	RECREATION SUPPLIES	641.641.242		DOBY, KEVIN C		061 00028
	1,181.05	*VENDOR TOTAL					
AMAZON MKTPLACE PMTS							
SERGEANT TESTING	361.54	PROFESSIONAL SERVICES	101.111.202		BURGESON, MICH		060 00205
SERGEANT TESTING	262.60	PROFESSIONAL SERVICES	101.111.202		BURGESON, MICH		060 00207
SERGEANT TESTING	575.36	PROFESSIONAL SERVICES	101.111.202		BURGESON, MICH		060 00209
SERGEANT TESTING	505.00	PROFESSIONAL SERVICES	101.111.202		BURGESON, MICH		060 00210
SERGEANT TESTING	515.76	PROFESSIONAL SERVICES	101.111.202		BURGESON, MICH		060 00211
SPRAYER	63.95	REP. & MAINT. - PLANT	601.601.221		HINES, GORDON		060 00316
EQUIPMENT - LCD CART	121.35	EQUIPMENT	101.105.350		JOHNSON, DUANE		060 00149
PLUMBING SUPPLIES	29.99	REP. & MAINT. - BUILDING	101.125.223		MORROW, JOSEPH		060 00162
EQUPMENT - LCD	13.50	EQUIPMENT	101.105.350		PETERS, TAYLOR		060 00201
DVD REFUND	10.01CR	AV - CAPITAL	101.142.342		WIBBELS, KATHL		060 00454
	2,439.04	*VENDOR TOTAL					
AMAZON.COM							
SERGEANT TESTING	123.76	PROFESSIONAL SERVICES	101.111.202		BURGESON, MICH		060 00206
TELEPHONE	82.00	OFFICE SUPPLIES	101.104.232		JOHNSON, DUANE		060 00144
TELEPHONE	82.00	OFFICE SUPPLIES	101.104.232		JOHNSON, DUANE		060 00145
TELEPHONE	82.00	OFFICE SUPPLIES	101.102.232		JOHNSON, DUANE		060 00146
EQUIPMENT - LCD	33.23	EQUIPMENT	101.105.350		JOHNSON, DUANE		060 00148
INK	50.08	OFFICE SUPPLIES	601.601.232		TWEEDY, RAY M		060 00199
BOOK	13.99	BOOKS	101.142.340		WIBBELS, KATHL		060 00458
BOOKS	10.24	BOOKS	101.142.340		WIBBELS, KATHL		060 00462
BOOK	13.82	BOOKS	101.142.340		WIBBELS, KATHL		060 00465
BOOKS	19.03	BOOKS	101.142.340		WIBBELS, KATHL		060 00485
DVDS	83.79	AV - CAPITAL	101.142.342		WIBBELS, KATHL		061 00037
BOOKS	58.67	BOOKS	101.142.340		WIBBELS, KATHL		061 00038
	652.61	*VENDOR TOTAL					
AMAZON.COM AMZN.COM/BI							
BOOKS	26.94	BOOKS	101.142.340		WIBBELS, KATHL		060 00460
AMERICAN							
MEETING	220.60	CONFERENCE & MEETINGS	101.102.265		NELSON, AMY		060 00414
MEETING	220.60	CONFERENCE & MEETINGS	101.101.265		NELSON, AMY		060 00415
MEETING	220.60	CONFERENCE & MEETINGS	101.101.265		NELSON, AMY		060 00416
MEETING	220.60	CONFERENCE & MEETINGS	101.101.265		NELSON, AMY		060 00417
MEETING	220.60	CONFERENCE & MEETINGS	101.101.265		NELSON, AMY		060 00418
MEETING	220.60	CONFERENCE & MEETINGS	101.101.265		NELSON, AMY		060 00419
	1,323.60	*VENDOR TOTAL					
ANIMAL HEALTH CLINIC							
K-9 CARE	286.55	K-9 UNIT MEDICAL CARE	101.111.246		BRASEL, LISA M		060 00357

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
APPEARA							
TOWELS	229.23	CONTRACTED SERVICES-OPER	641.641.204		MCHENRY, CHASI		060 00219
TOWELS	190.52	CONTRACTED SERVICES	203.203.204		MCHENRY, CHASI		060 00220
	419.75	*VENDOR TOTAL					
ARBY S 7409							
TRAVEL EXPENSE	15.72	TRAVEL EXPENSE	101.111.263		BRANDT, TODD M		060 00398
ARBYS 8261							
TRAVEL EXPENSE	6.73	TRAVEL EXPENSE	101.111.263		NOLZ, PAT		060 00442
AT&T*BILL PAYMENT							
AT&T MOBILITY	314.32	PROFESSIONAL SERVICES	101.111.202		PAYER, MARK E		060 00133
BAKER-TAYLOR							
ONLINE REVIEW SOURCES	396.00	PROFESSIONAL SERVICES	101.142.202		WIBBELS, KATHL		060 00478
BOOKS	2,442.28	BOOKS	101.142.340		WIBBELS, KATHL		061 00041
POSTAGE	24.33	POSTAGE	101.142.231		WIBBELS, KATHL		061 00042
AUDIO BOOK	26.40	AV - CAPITAL	101.142.342		WIBBELS, KATHL		061 00043
BOOKS	65.01	BOOKS	701.701.340		WIBBELS, KATHL		061 00044
	2,954.02	*VENDOR TOTAL					
BECKER BODY SHOP							
NEW VEHICLE STRIPING	620.00	EQUIPMENT	101.111.350		PAYER, MARK E		060 00131
BOMGAARS #2 YANKTON							
CEMETERY SUPPLIES	12.32	REP. & MAINT. - BUILDING	621.621.223		BORNITZ, CHRIS		060 00051
MOWER MAINTENANCE	58.87	REP. & MAINT. - EQUIPMEN	621.621.221		BORNITZ, CHRIS		060 00053
CEMETERY SUPPLIES	32.98	REP. & MAINT. - EQUIPMEN	621.621.221		BORNITZ, CHRIS		060 00054
CEMETERY SUPPLIES	9.49	REP. & MAINT. - EQUIPMEN	621.621.221		BORNITZ, CHRIS		060 00055
SHOP SUPPLIES	44.84	REP. & MAINT. - BUILDING	201.201.223		GLEICH, JOHN E		060 00110
SPRAY	45.98	AGRICULTURAL SUPPLIES	601.601.241		HINES, GORDON		060 00319
OIL	43.98	REP. & MAINT. - PLANT	601.601.221		HINES, GORDON		060 00320
SHOP SUPPLIES	16.48	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060 00234
SHOP SUPPLIES	29.14	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060 00239
SHOP SUPPLIES	15.97	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060 00243
EQUIPMENT - LCD	13.95	EQUIPMENT	101.105.350		JOHNSON, DUANE		060 00150
SUPPLIES	37.98	REP. & MAINT. - DISTRIBU	601.601.226		KIRCHNER, LESL		060 00249
PLANT SUPPLIES	41.53	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060 00299
PLANT SUPPLIES	27.99	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060 00303
LAWN CARE SUPPLIES	21.99	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00276
OIL	7.98	REP. & MAINT. - EQUIPMEN	101.114.221		NICKLES, LARRY		060 00433
SPRAY	105.97	AGRICULTURAL SUPPLIES	601.601.241		PETERSON, ALAN		060 00267
CATTLE PANEL CLAMPS	40.91	EQUIPMENT REPAIR & MAINT	637.637.221		POTTS, COREY		060 00382
GREASE	74.82	EQUIPMENT REPAIR & MAINT	637.637.221		POTTS, COREY		061 00033
GREASE	111.77	GARAGE PARTS	801.801.249		POTTS, COREY		061 00034
SUPPLIES	20.75	REP. & MAINT. - DISTRIBU	601.601.226		ROBINSON, DONN		060 00254
SUPPLIES	27.16	REP. & MAINT. - DISTRIBU	601.601.226		ROBINSON, DONN		060 00255
WEED WHACKER	19.99	SMALL TOOLS & HARDWARE	611.611.247		RYE, TERRY		060 00365
WASP SPRAY	8.97	MEDICAL,SAFETY, & LAB. S	611.611.243		RYE, TERRY		060 00368
LAWNMOWER TIRE	34.99	REP. & MAINT. - PLANT	611.611.221		RYE, TERRY		060 00375

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
BOMGAARS #2 YANKTON							
CHECK VALVE, ROPE	53.97	REP. & MAINT. - EQUIPMEN	101.127.221		RYKEN, ROBERT		060 00182
CHECK VALVE CREDIT	27.99CR	REP. & MAINT. - EQUIPMEN	101.127.221		RYKEN, ROBERT		060 00183
CHECK VALVE	103.97	REP. & MAINT. - EQUIPMEN	101.127.221		RYKEN, ROBERT		060 00192
CLEANING SUPPLIES	115.94	JANITORIAL SUPPLIES	201.201.236		SNOOK, JAMES D		060 00063
RIVERBOAT DAYS SUPPLIES	28.97	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00077
PARK SUPPLIES	39.97	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00079
PARK SUPPLIES	10.00	REP. & MAINT. - BUILDING	201.201.223		SNYDER, ROBERT		060 00120
PARK SUPPLIES	7.99	REP. & MAINT. - BUILDING	201.201.223		VANWINKLE, MIC		060 00128
TRAIL SUPPLIES	2.99	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00097
TRAIL SUPPLIES	0.80	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00099
TRAIL SUPPLIES	13.87	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00103
TRAIL SUPPLIES	19.64	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00105
TRAIL SUPPLIES	29.99	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00106
	1,306.91	*VENDOR TOTAL					
BOW CREEK METAL INC							
EQUIPMENT MAINTENANCE	50.00	REP. & MAINT. - PLANT	601.601.221		HINES, GORDON		060 00317
BUFFALO WILD WINGS GRI							
WORKSHOP EXPENSE	13.41	TRAVEL EXPENSE	101.142.263		SCHMIDT, DANA		060 00449
BURGER KING #9241 Q07							
TRAVEL EXPENSE	6.20	TRAVEL EXPENSE	611.611.263		RYE, TERRY		060 00371
CALLAWAY PURCHASE							
GOLF BALLS	243.00	GOLF BALLS	641.641.760		DOBY, KEVIN C		060 00340
CASEYS GEN STORE 2260							
FUEL FOR INTREPID	43.01	REP. & MAINT. - BUILDING	201.201.223		MCHENRY, CHASI		060 00216
STAFF APPRECIATION	7.49	RECREATION SUPPLIES	701.701.242		WIBBELS, KATHL		060 00471
	50.50	*VENDOR TOTAL					
CENTER POINT LARGE PRI							
BOOKS	127.02	BOOKS	101.142.340		WIBBELS, KATHL		060 00470
CHEERS BAR & GRILL							
MEETING	113.50	CONFERENCE & MEETINGS	101.101.265		BAILEY, COLLEE		060 00154
CHIEF SUPPLY							
NEW VEHICLE EQUIPMENT	2,872.78	EQUIPMENT	101.111.350		PAYER, MARK E		060 00132
CLARKS RENTALS CUSTOM							
SUPPLIES	30.00	REP. & MAINT. - DISTRIBU	601.601.226		GARVEY, TIMOTH		060 00407
EQUIPMENT	30.00	REP. & MAINT. - DISTRIBU	601.601.226		KUEHLER, DAVE		060 00259
APPLIANCE CART RENTAL	8.00	REP. & MAINT. - BUILDING	101.141.223		MILES, CONNIE		060 00291
MOWER RENTAL	122.50	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00093
	190.50	*VENDOR TOTAL					

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
COFFEE CUP #8							
TRAVEL FUEL	17.00	TRAVEL EXPENSE	101.111.263		NOLZ, PAT		060 00446
CORNER PANTRY							
FUEL	60.00	TRAVEL EXPENSE	101.114.263		KURTENBACH, TH		060 00018
COX AUTO SUPPLY							
BEARINGS	44.59	REP. & MAINT. - PLANT	601.601.221		HINES, GORDON		060 00311
OIL	277.20	REP. & MAINT. - PLANT	601.601.221		HINES, GORDON		060 00318
EQUIPMENT SUPPLIES	20.39	REP. & MAINT. - EQUIPMEN	641.641.221		JENSEN, DOUGLA		060 00233
SHOP SUPPLIES	1.70	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060 00242
SHOP SUPPLIES	7.54	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060 00247
SHOP SUPPLIES	5.98	REP. & MAINT. - BUILDING	201.201.223		KORTAN, LISA A		060 00297
PARTS	91.83	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060 00330
GREASE	63.50	REP. & MAINT. - PLANT	611.611.221		RYE, TERRY		060 00370
O-RING, BRAKE CLEANER	7.32	REP. & MAINT. - EQUIPMEN	101.127.221		RYKEN, ROBERT		060 00184
PARTS	11.97	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060 00172
	532.02	*VENDOR TOTAL					
CRESCENT ELECTRIC 029							
ELECTRICAL REPAIRS	19.85	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00287
LAMPS	540.00	REP. & MAINT. - EQUIPMEN	101.127.221		RYKEN, ROBERT		060 00191
SHOP SUPPLIES	11.60	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00061
PARK SUPPLIES	102.81	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00062
PARK SUPPLIES	33.17	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00073
SHOP SUPPLIES	7.71	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00076
TRAIL LIGHTS	5.04	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00098
	720.18	*VENDOR TOTAL					
CROSSROADS HOTEL HURON							
TRAVEL EXPENSE	129.98	TRAVEL EXPENSE	611.611.263		RYE, TERRY		060 00373
DAKOTA TRAILER MANUFAC							
ALUMINUM TUBING	52.00	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060 00331
DAYHUFF ENTERPRISES IN							
JANITORIAL SUPPLIES	19.92	JANITORIAL SUPPLIES	101.125.236		MILES, CONNIE		060 00288
JANITORIAL SUPPLIES	213.60	JANITORIAL SUPPLIES	101.125.236		MILES, CONNIE		060 00292
	233.52	*VENDOR TOTAL					
DELTA							
MEETING	216.10	CONFERENCE & MEETINGS	101.102.265		NELSON, AMY		060 00420
MEETING	216.10	CONFERENCE & MEETINGS	101.101.265		NELSON, AMY		060 00421
MEETING	216.10	CONFERENCE & MEETINGS	101.101.265		NELSON, AMY		060 00422
MEETING	216.10	CONFERENCE & MEETINGS	101.101.265		NELSON, AMY		060 00423
MEETING	216.10	CONFERENCE & MEETINGS	101.101.265		NELSON, AMY		060 00424
MEETING	216.10	CONFERENCE & MEETINGS	101.101.265		NELSON, AMY		060 00425
	1,296.60	*VENDOR TOTAL					

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
DEMCO INC							
OFFICE SUPPLIES	469.26	OFFICE SUPPLIES	101.142.232		WIBBELS, KATHL		060 00453
OFFICE SUPPLIES	50.25	OFFICE SUPPLIES	101.142.232		WIBBELS, KATHL		060 00480
	519.51	*VENDOR TOTAL					
DOMINO S 1821							
RECREATION SUPPLIES	71.88	RECREATION SUPPLIES	202.202.242		ORR, BRITTANY		060 00038
DUNHAMS 121							
RECREATION SUPPLIES	59.98	RECREATION SUPPLIES	203.203.242		GROTENHUIS, TR		060 00431
DX SERVICE							
HYPOCHLORITE	564.99	CHEMICALS & GASES	611.611.240		HANSON, TANNER		060 00389
SALT	1,988.91	CHEMICALS & GASES	601.601.240		TWEEDY, RAY M		060 00194
SALT	1,084.86	CHEMICALS & GASES	601.601.240		TWEEDY, RAY M		060 00197
	3,638.76	*VENDOR TOTAL					
ECHO ELECTRIC SUPPLY							
SUPPLIES	52.58	REP. & MAINT. - DISTRIBU	601.601.226		KUEHLER, DAVE		060 00261
EHRESMANN ENGINEERING							
SUPPLIES	38.98	REP. & MAINT. - DISTRIBU	601.601.226		KIRCHNER, LESL		060 00251
EMBROIDERY & SCREEN WO							
ADVERTISMENT	197.00	ADVERTISING	641.641.211		MCHENRY, CHASI		060 00215
FASTENAL COMPANY01							
HARDWARE	4.22	SMALL TOOLS & HARDWARE	611.611.247		GUSSO, GREGORY		060 00264
HARDWARE	3.58	SMALL TOOLS & HARDWARE	611.611.247		GUSSO, GREGORY		060 00265
BOLTS	4.61	REP. & MAINT. - PLANT	601.601.221		HINES, GORDON		060 00310
NYLON NUT	1.56	REP. & MAINT. - PLANT	601.601.221		HINES, GORDON		060 00312
SUPPLIES	65.37	REP. & MAINT. - DISTRIBU	601.601.226		KUEHLER, DAVE		060 00258
BOLTS	0.97	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060 00327
SHRINK TUBING	25.71	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060 00328
SUPPLIES	8.38	REP. & MAINT. - DISTRIBU	601.601.226		MASON, DAN		060 00262
CLEANING SUPPLIES	188.67	JANITORIAL SUPPLIES	203.203.236		ORR, BRITTANY		060 00039
WIRE CONNECTORS	31.24	GARAGE PARTS	801.801.249		POTTS, COREY		060 00381
SUPPLIES	87.00	REP. & MAINT. - DISTRIBU	601.601.226		ROBINSON, DONN		060 00252
BAR SCREEN REPAIR	7.85	REP. & MAINT. - PLANT	611.611.221		RYE, TERRY		060 00367
	429.16	*VENDOR TOTAL					
FOX RUN GOLF COURSE							
UNIFORMS	30.73	UNIFORMS & DRY GOODS	641.641.244		DOBY, KEVIN C		060 00350
FRED HAAR COMPANY YANK							
MOWER REPAIR	14.62	REP. & MAINT. - EQUIPMEN	201.201.221		GLEICH, JOHN E		060 00111
GIH*GLOBALINDUSTRIALEQ							
KEY BOX FOR SQUAD CARS	69.87	REP. & MAINT. - EQUIPMEN	101.111.221		PAYER, MARK E		060 00139

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID	LINE
GLOCK INC								
GUN PARTS	363.00	REP. & MAINT. - EQUIPMEN	101.111.221		PAYER, MARK E		060	00136
GRAHAM TIRE #19 YA								
TIRES	885.00	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060	00321
GREAT WALL RESTAURANT								
TRAVEL EXPENSE	16.00	TRAVEL EXPENSE	101.114.263		KURTENBACH, TH		060	00021
GUADALAJARA MEXICAN RE								
TRAVEL EXPENSE	17.00	TRAVEL EXPENSE	101.111.263		NOLZ, PAT		060	00445
HARDSCAPES								
PLANT SUPPLIES	90.00	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060	00295
PLANT SUPPLIES	312.00	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060	00302
PLANT SUPPLIES	312.00	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060	00304
PLANT SUPPLIES	180.00	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060	00307
CONCRETE CURE	34.03	ROAD MATERIALS	101.123.239		POTTS, COREY		060	00380
	928.03	*VENDOR TOTAL						
HEDAHLS - YANKTON								
MOWER MAINTENANCE	37.60	REP. & MAINT. - EQUIPMEN	621.621.221		BORNITZ, CHRIS		060	00052
SHOP SUPPLIES	75.34	REP. & MAINT. - BUILDING	201.201.223		GLEICH, JOHN E		060	00112
SHOP SUPPLIES	5.16	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060	00237
SHOP SUPPLIES	87.11	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060	00238
SHOP SUPPLIES	28.03	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060	00240
COURSE SUPPLIES	43.71	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060	00246
SUPPLIES	6.75	REP. & MAINT. - DISTRIBU	601.601.226		KUEHLER, DAVE		060	00260
PAD & ROTORS	151.98	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060	00324
FILTER	8.80	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060	00325
CLAMP	7.38	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060	00332
BRAKE SHOES	32.44	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060	00333
FUEL FILTER	58.20	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		061	00019
PAINT FLUID NOZZLE	108.68	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		061	00020
HAMMER HANDLE REPAIR	16.74	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		061	00021
SNAP RING	11.56	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060	00275
PENETRATING SPRAY	52.90	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060	00170
BULB	24.04	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060	00171
BATTERIES	212.32	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060	00180
FUEL HOSE	22.04	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060	00181
	990.78	*VENDOR TOTAL						
HILTON GARDEN INN								
LODGING WP CONFERENCE	273.90	CONFERENCE & MEETINGS	101.106.265		MINGO, DAVID W		060	00160
HOBBY-LOBBY #0137								
PROGRAM SUPPLIES	56.33	PROGRAM SUPPLIES	101.142.242		BRUNKEN, JOYCE		060	00002
HOLIDAY INN AT KCI AIR								
TRAVEL LODGING	350.43	TRAVEL EXPENSE	101.111.263		BRANDT, TODD M		060	00401
TRAVEL LODGING	350.43	TRAVEL EXPENSE	101.111.263		BRANDT, TODD M		060	00402

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
HOLIDAY INN AT KCI AIR							
	700.86	*VENDOR TOTAL					
HOLIDAY PLAZA CONOCO							
FUEL WP CONFERENCE	51.92	CONFERENCE & MEETINGS	101.106.265		MINGO, DAVID W		060 00157
HOLIDAY STNSTORE 3881							
TRAVEL FUEL	34.00	TRAVEL EXPENSE	101.111.263		NOLZ, PAT		060 00443
HOMETOWN MEMORIES							
BOOK	48.95	BOOKS	101.142.340		DOBROVOLNY, LI		060 00005
HUNDERTMARK CLEANING S							
POWER WASHER SOAP	213.35	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060 00179
HY VEE GAS 5899							
RIVERBOAT DAYS SUPPLIES	17.54	PROFESSIONAL SERVICES	101.111.202		BURGESON, MICH		060 00204
HY VEE 1899							
MEETING	30.05	CONFERENCE & MEETINGS	101.102.265		BAILEY, COLLEE		060 00153
STAFF APPRECIATION	48.76	RECREATION SUPPLIES	701.701.242		BRUNKEN, JOYCE		060 00001
ENTREE	32.64	ENTREE	641.641.710		DOBY, KEVIN C		060 00335
ENTREE	6.34	ENTREE	641.641.710		DOBY, KEVIN C		060 00336
ENTREE	42.46	ENTREE	641.641.710		DOBY, KEVIN C		060 00338
ENTREE	5.95	ENTREE	641.641.710		DOBY, KEVIN C		060 00339
ENTREE	30.55	ENTREE	641.641.710		DOBY, KEVIN C		060 00341
ENTREE	25.18	ENTREE	641.641.710		DOBY, KEVIN C		060 00343
ENTREE	70.00	ENTREE	641.641.710		DOBY, KEVIN C		060 00344
ENTREE	38.93	ENTREE	641.641.710		DOBY, KEVIN C		060 00345
ENTREE	12.98	ENTREE	641.641.710		DOBY, KEVIN C		060 00346
ENTREE	79.96	ENTREE	641.641.710		DOBY, KEVIN C		060 00347
ENTREE	40.60	ENTREE	641.641.710		DOBY, KEVIN C		060 00348
ENTREE	90.66	ENTREE	641.641.710		DOBY, KEVIN C		060 00351
ENTREE	49.95	ENTREE	641.641.710		DOBY, KEVIN C		060 00353
DOC WORK PROGRAM	23.00	REP. & MAINT. - BUILDING	201.201.223		FRICK, BRIAN M		060 00084
DOC WORK PROGRAM	16.48	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060 00236
DOC WORK PROGRAM	17.47	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060 00244
FLOAT SUPPLIES	52.00	RECREATION SUPPLIES	701.701.242		WIBBELS, KATHL		060 00484
DOC WORK PROGRAM	15.48	REP. & MAINT. - TRAIL	204.204.223		WUBBEN, ROBERT		060 00096
DOC WORK PROGRAM	13.48	REP. & MAINT. - TRAIL	204.204.223		WUBBEN, ROBERT		060 00104
	742.92	*VENDOR TOTAL					
ICMA ONLINE PURCHASES							
MEMBERSHIP	784.00	MEMBERSHIP DUES	101.102.261		NELSON, AMY		060 00426
IN *NURSERY WHOLESALER							
PLANTS	244.60	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060 00305
INDELCO PLASTICS CORPO							
TRANSFER PUMP PARTS	126.43	REP. & MAINT. - PLANT	611.611.221		HANSON, TANNER		060 00388

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
INDEPENDENCE WASTE							
PORTA POTTYS	210.95	CONTRACTED SERVICES-OPER	641.641.204		GEVENS, JAMES		060 00309
PORTA POTTYS	1,601.50	CONTRACTED SERVICES - OP	201.201.204		MCHENRY, CHASI		060 00224
PORTA POTTYS	246.90	CONTRACTED SERVICES - OP	201.201.204		MCHENRY, CHASI		060 00231
	2,059.35	*VENDOR TOTAL					
INT L ASSOC OF FIRE CH							
MEMBERSHIP DUES	234.00	MEMBERSHIP DUES	101.114.261		KURTENBACH, TH		060 00019
J J BENJIS EMBROIDERY							
PROGRAM AWARDS	1,117.30	AWARDS	203.203.784		MCHENRY, CHASI		060 00232
J.F.J DISC REPAIR INC							
DISC REPAIR SUPPLIES	33.27	OFFICE SUPPLIES	701.701.232		REIFENRATH, LO		060 00006
J.P. COOKE							
DOG TAGS	54.23	PRINTING	101.113.233		BRASEL, LISA M		060 00361
JCL SOLUTIONS-SPENCER							
CLEANING SUPPLIES	274.26	JANITORIAL SUPPLIES	203.203.236		GROTENHUIS, TR		060 00428
CLEANING SUPPLIES	431.56	JANITORIAL SUPPLIES	201.201.236		SNOOK, JAMES D		060 00066
CLEANING SUPPLIES	545.29	JANITORIAL SUPPLIES	201.201.236		SNOOK, JAMES D		060 00071
CLEANING SUPPLIES	385.95	JANITORIAL SUPPLIES	201.201.236		SNOOK, JAMES D		060 00080
CLEANING SUPPLIES	36.58	JANITORIAL SUPPLIES	201.201.236		SNOOK, JAMES D		060 00081
	1,673.64	*VENDOR TOTAL					
JIMMY JOHNS - 1792							
TRAVEL EXPENSE	19.75	TRAVEL EXPENSE	101.111.263		BURGESON, MICH		060 00208
TRAVEL EXPENSE	22.96	TRAVEL EXPENSE	101.111.263		BURGESON, MICH		060 00212
	42.71	*VENDOR TOTAL					
JIMMY JOHNS - 2089							
TRAVEL EXPENSE	19.07	TRAVEL EXPENSE	101.111.263		BRANDT, TODD M		060 00400
JIMMY JOHNS - 980							
WP CONFERENCE EXPENSE	11.30	CONFERENCE & MEETINGS	101.106.265		MINGO, DAVID W		060 00158
KAISER REFRIGERATION I							
EQUIPMENT REPAIR	38.98	REP. & MAINT. - EQUIPMEN	621.621.221		BORNITZ, CHRIS		060 00049
EQUIPMENT REPAIR	9.99	REP. & MAINT. - EQUIPMEN	621.621.221		BORNITZ, CHRIS		060 00056
SHOP SUPPLIES	16.00	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060 00241
FAUCET PLUMBING SUPPLIES	26.99	REP. & MAINT. - BUILDING	101.141.223		MILES, CONNIE		060 00290
HARDWARE	8.98	SMALL TOOLS & HARDWARE	611.611.247		RYE, TERRY		060 00364
SHOP SUPPLIES	635.96	REP. & MAINT. - BUILDING	201.201.223		VANWINKLE, MIC		060 00122
SHOP SUPPLIES	53.98	REP. & MAINT. - BUILDING	201.201.223		VANWINKLE, MIC		060 00123
EQUIPMENT REPAIR	12.50	REP. & MAINT. - EQUIPMEN	201.201.221		VANWINKLE, MIC		060 00125
EQUIPMENT REPAIR	61.99	REP. & MAINT. - EQUIPMEN	201.201.221		VANWINKLE, MIC		060 00127
PARK SUPPLIES	48.49	REP. & MAINT. - BUILDING	201.201.223		VANWINKLE, MIC		060 00129
EQUIPMENT REPAIR	23.99	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00087
EQUIPMENT REPAIR	61.99	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00089
EQUIPMENT REPAIR	23.99	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00090

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
KAISER REFRIGERATION I							
SUPPLIES	32.98	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00091
EQUIPMENT SUPPLIES	122.16	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00094
EQUIPMENT REPAIR	16.99	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00100
EQUIPMENT REPAIR	86.94	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00101
EQUIPMENT REPAIR	11.99	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00102
EQUIPMENT REPAIR	29.90	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00107
EQUIPMENT SUPPLIES	6.99	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00109
	1,331.78	*VENDOR TOTAL					
KMART 4813							
DOC WORK PROGRAM	10.00	REP. & MAINT. - BUILDING	621.621.223		BORNITZ, CHRIS		060 00048
SUPPLIES	17.58	REP. & MAINT. - DISTRIBU	601.601.226		MASON, DAN		060 00263
BATTERIES	7.99	REP. & MAINT. - EQUIPMEN	801.801.221		ROBB, MARY L		061 00011
GARBAGE BAGS	18.98	OFFICE SUPPLIES	637.637.232		ROBB, MARY L		061 00012
	54.55	*VENDOR TOTAL					
KOLETZKY IMPLEMENT INC							
EQUIPMENT REPAIR	9.57	REP. & MAINT. - EQUIPMEN	201.201.221		GLEICH, JOHN E		060 00117
KUM & GO #0633							
FUEL	27.10	TRAVEL EXPENSE	101.114.263		KURTENBACH, TH		060 00017
LASER BARN LASER TAG							
SUMMER READING	182.00	RECREATION SUPPLIES	701.701.242		MOORE, JOYCE		060 00404
LIGHT AND SIREN							
NEW VEHICLE EQUIPMENT	736.77	EQUIPMENT	101.111.350		PAYER, MARK E		060 00137
NEW VEHICLE EQUIPMENT	151.24	EQUIPMENT	101.111.350		PAYER, MARK E		060 00138
	888.01	*VENDOR TOTAL					
LOCATORS AND SUPPLIES							
SUPPLIES	465.76	REP. & MAINT. - DISTRIBU	601.601.226		GARVEY, TIMOTH		060 00411
LONGHORN STEAK00054064							
TRAVEL EXPENSE	33.00	TRAVEL EXPENSE	101.114.263		KURTENBACH, TH		060 00020
M&M CONTROL SERVICE							
BLOWER RELIEF VALVES	1,384.00	REP. & MAINT. - PLANT	611.611.221		HANSON, TANNER		060 00386
MAG*ENTERTAINMENT WEEK							
SUBSCRIPTIONS	49.95	SUBSCRIPTIONS & PUBLICAT	203.203.235		MCHENRY, CHASI		060 00221
MAG*GOOD HOUSEKEEPING							
SUBSCRIPTIONS	7.97	SUBSCRIPTIONS & PUBLICAT	203.203.235		MCHENRY, CHASI		060 00225
MAG*HEALTH MAGAZINE							
SUBSCRIPTIONS	15.95	SUBSCRIPTIONS & PUBLICAT	203.203.235		MCHENRY, CHASI		060 00226

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
MAG*MEN S HEALTH MAG							
SUBSCRIPTIONS	24.94	SUBSCRIPTIONS & PUBLICAT	203.203.235		MCHENRY, CHASI		060 00227
MAG*PEOPLE MAGAZINE							
SUBSCRIPTIONS	126.37	SUBSCRIPTIONS & PUBLICAT	203.203.235		MCHENRY, CHASI		060 00222
MAG*SELF MAGAZINE							
SUBSCRIPTIONS	19.99	SUBSCRIPTIONS & PUBLICAT	203.203.235		MCHENRY, CHASI		060 00228
MAG*SHAPE MAGAZINE							
SUBSCRIPTIONS	18.97	SUBSCRIPTIONS & PUBLICAT	203.203.235		MCHENRY, CHASI		060 00229
MAG*US WEEKLY MAGAZINE							
SUBSCRIPTIONS	67.08	SUBSCRIPTIONS & PUBLICAT	203.203.235		MCHENRY, CHASI		060 00223
MAG*WOMEN S HEALTH MAG							
SUBSCRIPTIONS	15.98	SUBSCRIPTIONS & PUBLICAT	203.203.235		MCHENRY, CHASI		060 00230
MARK S MACHINERY INC							
MOWER REPAIR	6.10	REP. & MAINT. - EQUIPMEN	621.621.221		BORNITZ, CHRIS		060 00047
LAWN MOWER PARTS	8.75	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00270
LAWN MOWER PARTS	21.89	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00277
LAWN MOWER PARTS	5.28	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00278
LAWN MOWER WHEEL	28.93	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00281
LAWN MOWER PARTS	32.25	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00284
PTO SHIELD	256.77	REP. & MAINT. - EQUIPMEN	101.127.221		RYKEN, ROBERT		060 00187
	359.97	*VENDOR TOTAL					
MCDONALD S F11872							
TRAVEL EXPENSE	5.23	TRAVEL EXPENSE	101.111.263		NOLZ, PAT		060 00435
MCDONALD S F5791							
TRAVEL EXPENSE	3.83	TRAVEL EXPENSE	101.111.263		NOLZ, PAT		060 00439
MCDONALD S M4424 OF							
WP CONFERENCE EXPENSE	7.80	CONFERENCE & MEETINGS	101.106.265		MINGO, DAVID W		060 00159
MEAD LUMBER							
SUPPLIES	16.76	REP. & MAINT. - DISTRIBU	601.601.226		GARVEY, TIMOTH		060 00406
PARK SUPPLIES	4.00	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00057
	20.76	*VENDOR TOTAL					
MED-VET							
SHARPS CONTAINERS	447.00	OPERATING SUPPLIES & MAT	637.637.240		ROBB, MARY L		060 00167
MENARDS YANKTON							
LIGHT BULBS	4.24	REP. & MAINT. - BUILDING	101.113.223		BRASEL, LISA M		060 00363
FLOAT SUPPLIES	38.32	RECREATION SUPPLIES	701.701.242		DOBROVOLNY, LI		060 00004
SUPPLIES	80.93	REP. & MAINT. - DISTRIBU	601.601.226		GARVEY, TIMOTH		060 00410

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
MENARDS YANKTON							
AERATION MAINTENANCE	117.51	REP. & MAINT. - BUILDING	611.611.223		GUSSO, GREGORY		060 00266
SHOP SUPPLIES	8.16	REP. & MAINT. - BUILDING	641.641.223		JENSEN, DOUGLA		060 00235
SUPPLIES	9.97	REP. & MAINT. - DISTRIBU	601.601.226		KIRCHNER, LESL		060 00248
SUPPLIES	12.56	REP. & MAINT. - DISTRIBU	601.601.226		KIRCHNER, LESL		060 00250
FLOWER SUPPLIES	254.89	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060 00294
PLANT SUPPLIES	45.75	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060 00300
PLANTS	81.15	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060 00306
LEVEL	6.99	REP & MAINT - MOBILE COM	101.114.225		KURTENBACH, TH		060 00024
SIGN HOLDER STAKES	11.76	OFFICE SUPPLIES	641.641.232		LARSON, TODD R		060 00028
BUILDING REPAIR SUPPLIES	8.64	REP. & MAINT. - BUILDING	101.141.223		MILES, CONNIE		060 00268
PLUMBING SUPPLIES	3.96	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00269
PAINTING SUPPLIES	31.41	REP. & MAINT. - BUILDING	101.141.223		MILES, CONNIE		060 00274
LIGHT BULBS	69.95	REP. & MAINT. - BUILDING	101.141.223		MILES, CONNIE		060 00282
MOUSE TRAPS	5.88	REP. & MAINT. - BUILDING	101.141.223		MILES, CONNIE		060 00289
MORTAR CEMENT	6.49	ROAD MATERIALS	101.123.239		POTTS, COREY		060 00378
SUPPLIES	187.98	REP. & MAINT. - DISTRIBU	601.601.226		ROBINSON, DONN		060 00253
LANDSCAPE FABRIC	19.98	AGRICULTURAL SUPPLIES	611.611.241		RYE, TERRY		060 00369
LANDSCAPING	25.98	AGRICULTURAL SUPPLIES	611.611.241		RYE, TERRY		060 00374
FILTER, RAZOR BLADES	15.97	REP. & MAINT. - EQUIPMEN	101.127.221		RYKEN, ROBERT		060 00188
JAB SAW	6.41	SMALL TOOLS & HARDWARE	101.127.247		RYKEN, ROBERT		061 00013
ELECTRICAL BOX	1.34	REP. & MAINT. - BUILDING	101.127.223		RYKEN, ROBERT		061 00014
JAB SAW	5.97	SMALL TOOLS & HARDWARE	101.127.247		RYKEN, ROBERT		061 00017
ELECTRICAL BOX	1.34	REP. & MAINT. - BUILDING	101.127.223		RYKEN, ROBERT		061 00018
PARK SUPPLIES	24.24	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00059
SHOP SUPPLIES	49.11	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00068
SHOP SUPPLIES	11.56	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00069
CLEANING SUPPLIES	128.85	JANITORIAL SUPPLIES	201.201.236		SNOOK, JAMES D		060 00072
PARK SUPPLIES	49.99	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00074
IRRIGATION	4.41	AGRICULTURAL SUPPLIES	204.204.241		WUBBEN, ROBERT		060 00086
TRAIL SUPPLIES	3.19	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00088
	1,334.88	*VENDOR TOTAL					
MENARDS 3292							
LIGHT BULBS	46.89CR	REP. & MAINT. - BUILDING	101.141.223		MILES, CONNIE		060 00283
FILTER CREDIT	9.99CR	REP. & MAINT. - EQUIPMEN	101.127.221		RYKEN, ROBERT		060 00189
JAB SAW CREDIT	6.41CR	REP. & MAINT. - EQUIPMEN	101.126.221		RYKEN, ROBERT		061 00015
ELECTRICAL BOX CREDIT	1.34CR	REP. & MAINT. - EQUIPMEN	101.126.221		RYKEN, ROBERT		061 00016
	64.63CR	*VENDOR TOTAL					
MIDWEST ALARM CO INC							
ALARM SYSTEM	63.00	PROFESSIONAL SERVICES	611.611.202		GOODMANSON, KY		060 00193
MIDWEST TURF OMAHA							
EQUIPMENT PARTS	93.50	REP. & MAINT. - EQUIPMEN	201.201.221		GLEICH, JOHN E		060 00113
EQUIPMENT PARTS	93.50	REP. & MAINT. - EQUIPMEN	201.201.221		GLEICH, JOHN E		060 00116
	187.00	*VENDOR TOTAL					
MSFT * E0200170P4							
SOFTWARE	66.25	SUBSCRIPTIONS & PUBLICAT	101.105.235		JOHNSON, DUANE		060 00142

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
MYRADIOMALL COM							
BATTERIES	165.89	REP. & MAINT. - EQUIPMEN	101.114.221		KURTENBACH, TH		060 00014
NADA USEDCARGUIDE							
BOOK	105.00	BOOKS	101.142.340		WIBBELS, KATHL		060 00481
NATIONAL LEAGUE OF CIT							
CONFERENCE	745.00	CONFERENCE & MEETINGS	101.101.265		BAILEY, COLLEE		060 00152
CONFERENCE	558.75	CONFERENCE & MEETINGS	101.102.265		BAILEY, COLLEE		061 00009
CONFERENCE	1,676.25	CONFERENCE & MEETINGS	101.101.265		BAILEY, COLLEE		061 00010
	2,980.00	*VENDOR TOTAL					
NFPA NATL FIRE PROTECT							
FIRE PREVENTION MATERIAL	455.48	PREVENTION	101.114.268		KURTENBACH, TH		060 00025
NIKE GOLF							
GOLF CAPS	338.11	GOLF CAPS/VISORS	641.641.764		DOBY, KEVIN C		061 00022
MERCHANDISE	4,919.94	MERCHANDISE	641.641.766		DOBY, KEVIN C		061 00023
GOLF EQUIPMENT	217.86	GOLF EQUIPMENT	641.641.768		DOBY, KEVIN C		061 00024
	5,475.91	*VENDOR TOTAL					
NORTHTOWN AUTOMOTIVE							
VEHICLE REPAIR	85.76	REP. & MAINT. -VEHICLES	101.111.222		PAYER, MARK E		060 00134
NS *NUTRI SYSTEM							
SUPPLIES	104.60	REP. & MAINT. - BUILDING	203.203.223		MCHENRY, CHASI		060 00217
NVFC							
MEMBERSHIP	37.50	MEMBERSHIP DUES	101.114.261		KURTENBACH, TH		060 00016
OREILLY AUTO 00032326							
RATCHET	36.99	SMALL TOOLS & HARDWARE	801.801.247		KULHAVY, KEVIN		060 00322
CONNECTORS	59.98	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060 00323
FUEL FILTER	95.98	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060 00329
	192.95	*VENDOR TOTAL					
OUTBACK 2651							
TRAVEL EXPENSE	46.44	TRAVEL EXPENSE	101.111.263		BRANDT, TODD M		060 00397
OVERDRIVE DIST							
DOWNLOADABLE BOOKS	897.41	PROFESSIONAL SERVICES	101.142.202		WIBBELS, KATHL		060 00461
DOWNLOADABLE BOOK	10.07	PROFESSIONAL SERVICES	101.142.202		WIBBELS, KATHL		060 00472
	907.48	*VENDOR TOTAL					
OZONIA NORTH AMERICA							
UV BALLASTS	1,877.95	REP. & MAINT. - PLANT	611.611.221		HANSON, TANNER		060 00383
PAYPAL *BETTYMILLSC							
UNIFORM SHIRT	29.11	UNIFORMS & DRY GOODS	101.114.244		KURTENBACH, TH		060 00015

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
PAYPAL *HOMEFIXITPA							
FAUCET PARTS	9.96	REP. & MAINT. - BUILDING	101.142.223		REIFENRATH, LO		060 00007
PAYPAL *IMAGEWAREHO							
TONER	19.99	OFFICE SUPPLIES	101.105.232		JOHNSON, DUANE		060 00141
PAYPAL *MADISONOFFI							
REPAIR-HP FUSERS	90.00	PRINTING & BINDING	101.105.233		PETERS, TAYLOR		060 00200
PILOT 00009043							
FUEL WP CONFERENCE	41.61	CONFERENCE & MEETINGS	101.106.265		MINGO, DAVID W		060 00156
PING INC							
GOLF CAPS	436.69	GOLF CAPS/VISORS	641.641.764		DOBY, KEVIN C		061 00025
GOLF EQUIPMENT	1,658.10	GOLF EQUIPMENT	641.641.768		DOBY, KEVIN C		061 00026
	2,094.79	*VENDOR TOTAL					
POSTAGE REFILL							
MAILSTATION POSTAGE	100.00	POSTAGE	101.142.231		WIBBELS, KATHL		060 00451
MAILSTATION POSTAGE	100.00	POSTAGE	101.142.231		WIBBELS, KATHL		060 00476
	200.00	*VENDOR TOTAL					
QUILL CORPORATION							
OFFICE SUPPLIES	52.74	OFFICE SUPPLIES	101.106.232		BIES, BRAD		060 00308
OFFICE SUPPLIES	137.67	OFFICE SUPPLIES	101.142.232		WIBBELS, KATHL		060 00459
OFFICE SUPPLIES	108.33	OFFICE SUPPLIES	101.142.232		WIBBELS, KATHL		060 00467
	298.74	*VENDOR TOTAL					
RAY ALLEN MANUFACTURIN							
K-9 MUZZLE REPLACEMENT	150.99	REP. & MAINT. - EQUIPMEN	101.111.221		NOLZ, PAT		060 00438
RECREATION SUPPLY COMP							
MEMORIAL POOL CHAIRS	5,264.54	EQUIPMENT	202.202.350		ORR, BRITTANY		060 00040
RESEARCH TECHNOLOGY IN							
DISC CLEANING MACHINE	3,280.00	EQUIPMENT	701.701.350		WIBBELS, KATHL		060 00466
RH *BOOKSONTAPE.COM							
BOOK	21.00	BOOKS	101.142.340		WIBBELS, KATHL		060 00456
AUDIO BOOK	37.50	AV - CAPITAL	101.142.342		WIBBELS, KATHL		060 00463
AUDIO BOOK	30.00	AV - CAPITAL	101.142.342		WIBBELS, KATHL		060 00464
BOOK	19.50	BOOKS	101.142.340		WIBBELS, KATHL		060 00468
AUDIO BOOKS	90.00	AV - CAPITAL	101.142.342		WIBBELS, KATHL		060 00469
AUDIO BOOK	33.75	AV - CAPITAL	101.142.342		WIBBELS, KATHL		060 00473
AUDIO BOOK	33.75	AV - CAPITAL	101.142.342		WIBBELS, KATHL		060 00477
AUDIO BOOK	33.75	AV - CAPITAL	101.142.342		WIBBELS, KATHL		060 00486
	299.25	*VENDOR TOTAL					
RIVERSIDE HYDRAULICS							
HOSE AND ENDS	76.53	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060 00176
HOSE AND ENDS	47.52	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060 00177

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
RIVERSIDE HYDRAULICS							
	124.05	*VENDOR TOTAL					
RONS AUTO GLASS INC							
REPLACE GLASS	225.00	REP. & MAINT. - EQUIPMEN	101.127.221		RYKEN, ROBERT		060 00185
GLASS	220.00	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060 00174
WINDOW GLASS	220.00	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060 00178
	665.00	*VENDOR TOTAL					
ROYAL SPORT SHOP							
PARK SUPPLIES	116.26	REP. & MAINT. - BUILDING	201.201.223		SNYDER, ROBERT		060 00119
RUBY TUESDAY #2251							
TRAVEL EXPENSE	37.67	TRAVEL EXPENSE	101.111.263		BRANDT, TODD M		060 00393
SAPP BROS TRAVEL CEN							
TRAVEL FUEL	47.35	TRAVEL EXPENSE	101.111.263		BRANDT, TODD M		060 00394
SCOTTY D`S BBQ							
TRAVEL EXPENSE	14.00	TRAVEL EXPENSE	611.611.263		RYE, TERRY		060 00372
SEARS HOMETOWN 3278							
EDGER BLADE	12.99	SMALL TOOLS & HARDWARE	101.127.247		RYKEN, ROBERT		060 00186
SHELL OIL 291136171QPS							
TRAVEL FUEL	53.20	TRAVEL EXPENSE	101.111.263		BRANDT, TODD M		060 00399
TRAVEL FUEL	28.01	TRAVEL EXPENSE	101.111.263		NOLZ, PAT		060 00436
	81.21	*VENDOR TOTAL					
SHELL OIL 57444718506							
FUEL	58.98	TRAVEL EXPENSE	101.114.263		KURTENBACH, TH		060 00023
TRAVEL FUEL	34.01	OFFICE SUPPLIES	101.111.232		NOLZ, PAT		060 00441
	92.99	*VENDOR TOTAL					
SHERWIN WILLIAMS #3016							
PARK SUPPLIES	34.79	REP. & MAINT. - BUILDING	201.201.223		FRICK, BRIAN M		060 00085
PAINT	421.24	REP. & MAINT. - BUILDING	611.611.223		HANSON, TANNER		060 00385
PAINTING SUPPLIES	21.64	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00293
PAINT	1,176.63	CAPITAL REPAIR & MAINTEN	101.127.301		ROINSTAD, MIKE		060 00256
FILTER	8.25	REP. & MAINT. - EQUIPMEN	101.127.221		RYKEN, ROBERT		060 00190
	1,662.55	*VENDOR TOTAL					
SHUR-CO OUTLETSERVICE							
TARP STOPS AND FABRIC	371.95	GARAGE PARTS	801.801.249		POTTS, COREY		060 00377
SIOUX CITY NEWSPAPERS							
ADVERTISMENT	907.51	ADVERTISING	203.203.211		ORR, BRITTANY		060 00032
SIRCHIE FINGER PRINT L							
OFFICE SUPPLIES	103.45	OFFICE SUPPLIES	101.111.232		BASS, STEWART		060 00213
EVIDENCE EQUIPMENT	87.97	REP. & MAINT. - EQUIPMEN	101.111.221		BASS, STEWART		060 00214

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
SIRCHIE FINGER PRINT L							
	191.42	*VENDOR TOTAL					
SLEEP INN AND SUIT							
LODGING	121.00	TRAVEL EXPENSE	101.114.263		KURTENBACH, TH		060 00022
SMOKE BOX CAFE							
TRAVEL EXPENSE	43.08	TRAVEL EXPENSE	101.111.263		BRANDT, TODD M		060 00396
SONIC DRIVE IN #5244							
TRAVEL EXPENSE	14.56	TRAVEL EXPENSE	101.111.263		BRANDT, TODD M		060 00395
SOUTH DAKOTA L00 OF 00							
MEMBERSHIP DUES	55.00	MEMBERSHIP DUES	101.142.261		DOBROVOLNY, LI		060 00003
CONFERENCE REGISTRATION	215.00	CONFERENCE & MEETINGS	101.142.265		MOORE, JOYCE		060 00405
CONFERENCE REGISTRATION	215.00	CONFERENCE & MEETINGS	101.142.265		SCHMIDT, DANA		060 00448
	485.00	*VENDOR TOTAL					
SPORTSMITH							
RECREATION SUPPLIES	133.51	RECREATION SUPPLIES	203.203.242		GROTENHUIS, TR		060 00432
SQ *SIGNS BY DESIGN							
NEW VEHICLE GRAPHICS	1,400.00	EQUIPMENT	101.111.350		PAYER, MARK E		060 00130
SUBWAY 00387795							
TRAVEL EXPENSE	10.26	TRAVEL EXPENSE	101.111.263		NOLZ, PAT		060 00440
SUPERIOR TECH PRODUCTS							
CHEMICALS	1,223.00	CHEMICALS & GASES	641.641.240		WAMPOL, ROCKIE		060 00045
CHEMICALS	180.00	CHEMICALS & GASES	641.641.240		WAMPOL, ROCKIE		060 00046
	1,403.00	*VENDOR TOTAL					
SYMBOL ARTS WEB							
CHALLENGE COINS	1,830.00	PROFESSIONAL SERVICES	101.111.202		PAYER, MARK E		060 00135
TACO JOHN S - CHAM							
TRAVEL EXPENSE	5.54	TRAVEL EXPENSE	101.111.263		NOLZ, PAT		060 00447
TESSMAN COMPANY SIOUX							
PLANT SUPPLIES	429.67	AGRICULTURAL SUPPLIES	201.201.241		KORTAN, LISA A		060 00298
COURSE SUPPLIES	1,319.00	AGRICULTURAL SUPPLIES	641.641.241		WAMPOL, ROCKIE		060 00043
CHEMICALS	1,360.00	CHEMICALS & GASES	641.641.240		WAMPOL, ROCKIE		060 00044
	3,108.67	*VENDOR TOTAL					
THATCHER CO							
CARBON	14,680.00	CHEMICALS & GASES	601.601.240		TWEEDY, RAY M		060 00196
THE LIBRARY STORE							
OFFICE SUPPLIES	60.20	OFFICE SUPPLIES	101.142.232		WIBBELS, KATHL		060 00474

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
TITAN MACHINERY CASE I							
PARK BRAKE PADS	260.00	GARAGE PARTS	801.801.249		POTTS, COREY		060 00379
TMA YANKTON							
MOWER REPAIR	6.18	REP. & MAINT. - EQUIPMEN	201.201.221		GLEICH, JOHN E		060 00114
MOWER REPAIR	361.18	REP. & MAINT. - EQUIPMEN	201.201.221		GLEICH, JOHN E		060 00115
EQUIPMENT REPAIR	10.82	REP. & MAINT. - EQUIPMEN	201.201.221		GLEICH, JOHN E		060 00118
REPAIR VEHICLE AC	58.04	REP. & MAINT. -VEHICLES	101.111.222		PAYER, MARK E		060 00140
TIRE REPAIR	17.00	REP. & MAINT. - EQUIPMEN	201.201.221		SNOOK, JAMES D		060 00064
EQUIPMENT REPAIR	40.27	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00092
EQUIPMENT SUPPLIES	40.27	REP. & MAINT. - EQUIPMEN	204.204.221		WUBBEN, ROBERT		060 00095
	533.76	*VENDOR TOTAL					
TME*HEALTH MAGAZINE							
MAGAZINE SUBSCRIPTION	24.95	SUBSCRIPTIONS & PUBLICAT	101.142.235		WIBBELS, KATHL		060 00475
TME*THIS OLD HOUSE							
MAGAZINE SUBSCRIPTION	35.00	SUBSCRIPTIONS & PUBLICAT	101.142.235		WIBBELS, KATHL		060 00452
TRACTOR-SUPPLY-CO #026							
POUND SUPPLIES	38.11	ANIMAL SHELTER SUPPLIES	101.113.246		BRASEL, LISA M		060 00359
MOUNTING BRACKET	3.99	GARAGE PARTS	801.801.249		KULHAVY, KEVIN		060 00326
	42.10	*VENDOR TOTAL					
TRUCK TRAILER SALES &							
DOOR LATCHES	58.10	GARAGE PARTS	801.801.249		POTTS, COREY		060 00376
PLATE HITCH	416.50	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060 00173
HOSE	11.00	GARAGE PARTS	801.801.249		STEFFEN, MARVI		060 00175
	485.60	*VENDOR TOTAL					
TWIN CREEK ANIMAL HOSP							
K-9 CARE	1,300.00	K-9 UNIT MEDICAL CARE	101.111.246		NOLZ, PAT		060 00437
UPS*00004AF454							
POSTAGE	12.23	POSTAGE	641.641.231		DOBY, KEVIN C		060 00349
POSTAGE	3.82	POSTAGE	641.641.231		DOBY, KEVIN C		060 00352
	16.05	*VENDOR TOTAL					
USA BLUE BOOK							
SUPPLIES	353.05	REP. & MAINT. - DISTRIBU	601.601.226		GARVEY, TIMOTH		060 00408
SUPPLIES	375.86	REP. & MAINT. - DISTRIBU	601.601.226		GARVEY, TIMOTH		060 00409
SUPPLIES	212.26	REP. & MAINT. - DISTRIBU	601.601.226		GARVEY, TIMOTH		060 00413
	941.17	*VENDOR TOTAL					
VCN*YANKTONRODCTR							
YANKTON CO. REG. OF DEED	32.50	PUBLISHING	101.106.211		BENDA, MICHAEL		060 00163
YANKTON CO. REG OF DEEDS	32.50	PUBLISHING	101.106.211		BENDA, MICHAEL		060 00165
	65.00	*VENDOR TOTAL					

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
VEOLIA WATER TECHNOLOG							
BAR SCREEN PARTS	361.20	REP. & MAINT. - PLANT	611.611.221		HANSON, TANNER		060 00391
VESSCO							
SLAKER PARTS	1,101.14	REP. & MAINT. - PLANT	601.601.221		481701		P 060 00195
VETERINARY MEDICAL CLI							
SHELTER SUPPLIES	6.63	ANIMAL SHELTER SUPPLIES	101.113.246		BRASEL, LISA M		060 00358
VIDDLER INC							
VIDEO HOSTING	30.52	PROFESSIONAL SERVICES	101.101.202		JOHNSON, DUANE		060 00147
VIEW 34							
TRAVEL EXPENSE	15.00	TRAVEL EXPENSE	101.111.263		NOLZ, PAT		060 00444
VZWRLSS*MY VZ VB P							
INTERNET ACCESS	456.06	INTERNET ACCESS	101.105.270		JOHNSON, DUANE		060 00151
INTERNET ACCESS	40.01	PROFESSIONAL SERVICES	201.201.202		JOHNSON, DUANE		061 00007
INTERNET ACCESS	40.01	PROFESSIONAL SERVICES	601.601.202		JOHNSON, DUANE		061 00008
	536.08	*VENDOR TOTAL					
WAL-MART #1483							
DOC WORK PROGRAM	22.96	REP. & MAINT. - BUILDING	621.621.223		BORNITZ, CHRIS		060 00050
OFFICE SUPPLIES	16.51	OFFICE SUPPLIES	641.641.232		DOBY, KEVIN C		060 00334
SUMMER PROGRAMS	60.07	RECREATION SUPPLIES	203.203.242		GROTENHUIS, TR		060 00427
RECREATION SUPPLIES	17.02	RECREATION SUPPLIES	203.203.242		GROTENHUIS, TR		060 00429
FRUIT FOR FRIDAY	16.07	RECREATION SUPPLIES	203.203.242		GROTENHUIS, TR		060 00430
ENTREE	56.24	ENTREE	641.641.710		LARSON, TODD R		060 00029
ENTREE	29.60	ENTREE	641.641.710		LARSON, TODD R		060 00030
ENTREE	5.92	ENTREE	641.641.710		LARSON, TODD R		060 00031
OFFICE SUPPLIES	115.78	OFFICE SUPPLIES	203.203.232		MCHENRY, CHASI		060 00218
SUMMER READING	25.00	RECREATION SUPPLIES	701.701.242		MOORE, JOYCE		060 00403
SUMMER PROGRAMS	78.34	RECREATION SUPPLIES	203.203.242		ORR, BRITTANY		060 00035
RECREATION SUPPLIES	21.44	RECREATION SUPPLIES	202.202.242		ORR, BRITTANY		060 00036
FRUIT FOR FRIDAY	29.45	RECREATION SUPPLIES	203.203.242		ORR, BRITTANY		060 00037
SUPPLIES	5.74	REP. & MAINT. - BUILDING	202.202.223		ORR, BRITTANY		060 00041
OFFICE SUPPLIES	1.84	OFFICE SUPPLIES	101.142.232		WIBBELS, KATHL		060 00479
DVD	17.96	AV - CAPITAL	101.142.342		WIBBELS, KATHL		061 00039
OFFICE SUPPLIES	28.18	OFFICE SUPPLIES	101.142.232		WIBBELS, KATHL		061 00040
	548.12	*VENDOR TOTAL					
WENDYS #403							
WP CONFERENCE EXPENSE	7.19	CONFERENCE & MEETINGS	101.106.265		MINGO, DAVID W		060 00155
WESTERN OFFICE PRODUCT							
OFFICE SUPPLIES	39.99	OFFICE SUPPLIES	101.106.232		BENDA, MICHAEL		060 00166
OFFICE SUPPLIES	5.90	OFFICE SUPPLIES	101.111.232		BRASEL, LISA M		060 00356
OFFICE SUPPLIES	66.10	OFFICE SUPPLIES	101.111.232		BRASEL, LISA M		060 00360
OFFICE SUPPLIES	2.97	OFFICE SUPPLIES	101.111.232		BRASEL, LISA M		060 00362

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
WESTERN OFFICE PRODUCT							
OFFICE SUPPLIES	79.82	OFFICE SUPPLIES	641.641.232		DOBY, KEVIN C		060 00337
CALCULATOR TAPE	64.90	OFFICE SUPPLIES	641.641.232		LARSON, TODD R		060 00027
ENVELOPES	12.99	OFFICE SUPPLIES	101.123.232		ROBB, MARY L		060 00168
INK CARTRIDGES	86.97	OFFICE SUPPLIES	631.631.232		ROBB, MARY L		060 00169
OFFICE SUPPLIES	61.53	OFFICE SUPPLIES	101.142.232		WIBBELS, KATHL		060 00482
OFFICE SUPPLIES	10.50	OFFICE SUPPLIES	101.142.232		WIBBELS, KATHL		060 00483
	431.67	*VENDOR TOTAL					
WHOLESALE SUPPLY COMPA							
CONCESSIONS - GATORADE	99.60	MISCELLANEOUS CONCESSION	203.203.728		ORR, BRITTANY		060 00034
WM SUPERCENTER #1483							
PHONES	119.90	OFFICE SUPPLIES	101.106.232		BENDA, MICHAEL		060 00164
DVD	34.88	AV - CAPITAL	101.142.342		BRUNKEN, JOYCE		061 00001
SUMMER READING	63.00	RECREATION SUPPLIES	701.701.242		BRUNKEN, JOYCE		061 00002
OFFICE SUPPLIES	15.38	OFFICE SUPPLIES	101.142.232		BRUNKEN, JOYCE		061 00003
PROGRAM SUPPLIES	6.94	PROGRAM SUPPLIES	101.142.242		BRUNKEN, JOYCE		061 00004
EQUIPMENT-LCD SCREEN	1,402.00	EQUIPMENT	101.105.350		JOHNSON, DUANE		060 00143
SOAP	7.59	JANITORIAL SUPPLIES	641.641.236		LARSON, TODD R		060 00026
USB DRIVE	9.97	OFFICE SUPPLIES	101.111.232		O FARRELL, SAR		060 00355
FRUIT AND SUMMER PROGRAM	41.01	RECREATION SUPPLIES	203.203.242		ORR, BRITTANY		060 00033
DVDS	42.99	AV - CAPITAL	101.142.342		WIBBELS, KATHL		060 00450
DVDS	29.58	AV - CAPITAL	101.142.342		WIBBELS, KATHL		060 00457
	1,773.24	*VENDOR TOTAL					
WW GRAINGER							
VFD DISPLAY	181.25CR	REP. & MAINT. - PLANT	611.611.221		HANSON, TANNER		060 00390
GLUE	28.58	REP. & MAINT. - PLANT	601.601.221		HINES, GORDON		060 00313
GLUE	44.92	REP. & MAINT. - PLANT	601.601.221		HINES, GORDON		060 00314
PIPE	232.06	REP. & MAINT. - PLANT	601.601.221		HINES, GORDON		060 00315
JANITORIAL SUPPLIES	29.79	JANITORIAL SUPPLIES	101.142.236		REIFENRATH, LO		060 00009
JANITORIAL SUPPLIES	59.58	JANITORIAL SUPPLIES	101.142.236		REIFENRATH, LO		060 00010
JANITORIAL SUPPLIES	29.79	JANITORIAL SUPPLIES	101.142.236		REIFENRATH, LO		060 00011
JANITORIAL SUPPLIES	53.79	JANITORIAL SUPPLIES	101.142.236		REIFENRATH, LO		060 00012
EQUIPMENT MAINTENANCE	5.22	REP. & MAINT. - EQUIPMEN	101.142.221		REIFENRATH, LO		060 00013
OFFICE SUPPLIES	134.40	OFFICE SUPPLIES	101.142.232		REIFENRATH, LO		061 00005
BUILDING MAINTENANCE	9.56	REP. & MAINT. - BUILDING	101.142.223		REIFENRATH, LO		061 00006
	446.44	*VENDOR TOTAL					
YANKTON WINNELSON CO							
SUPPLIES	56.54	REP. & MAINT. - DISTRIBU	601.601.226		GARVEY, TIMOTH		060 00412
PLUMBING SUPPLIES	5.74	REP. & MAINT. - BUILDING	101.125.223		MILES, CONNIE		060 00273
SHOP SUPPLIES	107.10	REP. & MAINT. - BUILDING	201.201.223		SNOOK, JAMES D		060 00075
	169.38	*VENDOR TOTAL					
ZIMCO SUPPLY CO							
CHEMICALS	2,901.60	CHEMICALS & GASES	641.641.240		WAMPOL, ROCKIE		060 00042

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
3 WIRE GROUP INC							
AUTOCLAVE REPAIR	106.97	MEDICAL,SAFETY, & LAB. S	611.611.243		HANSON, TANNER		060 00392

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
REPORT TOTALS:	120,674.23						

RECORDS PRINTED - 000530

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
101	GENERAL FUND	35,602.17
201	PARKS AND RECREATION	8,207.70
202	PARK IMPROVEMENT	5,363.60
203	SUMMIT ACTIVITY CENTER	3,780.89
204	MARNE CREEK	745.64
601	WATER OPERATION	22,121.24
611	WASTE WATER OPERATION	5,293.60
621	CEMETERY OPERATION	239.29
631	SOLID WASTE	86.97
637	JOINT POWER	581.71
641	GOLF COURSE	30,850.68
701	LIBRARY TRUST	3,794.85
801	CENTRAL GARAGE	4,005.89
TOTAL ALL FUNDS		120,674.23

BANK RECAP:

BANK	NAME	DISBURSEMENTS
1DAK	FIRST DAKOTA NAT'L BANK CORP	120,674.23
TOTAL ALL BANKS		120,674.23

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

DATE ..... APPROVED BY .....

.....

.....

CHAMBER OF THE BOARD OF CITY COMMISSIONERS
YANKTON, SOUTH DAKOTA
AUGUST 24, 2015

Regular meeting of the Board of City Commissioners of the City of Yankton was called to order by Mayor Carda.
Roll Call: Present: Commissioners Ferdig, Gross, Hoffner, Johnson, Knoff, Sommer, and Woerner. City Attorney Den Herder and City Manager Nelson were also present. Absent: None. Quorum present.

Action 15-267
Moved by Commissioner Gross, seconded by Commissioner Woerner, to approve the Minutes of the regular meeting of August 10, 2015.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Mayor Carda read a proclamation declaring September 17 to 20, 2015, as *American Cribbage Congress Week in Yankton.*

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

Frank Kloucek was present to speak in support of a Yankton truck bypass and presented a petition signed by approximately 800 people in support of a bypass. Comments both for and against were registered by citizens in attendance. Rod Gall from the Yankton Office of the South Dakota Department of Transportation was present to answer questions.

Action 15-268
This was the time and place for the public hearing for the administrative process to apply for a Community Development Block Grant (CDBG) for the Yankton Regional Technical Education Center to purchase Computerized Numerical Controlled (CNC) robotics training equipment to complement a revitalized CNC curriculum as part of the Governor's Workforce Initiative. Eric Ambrosen, District III, was present to open the public hearing at 7:43 p.m. John Svatos, RTEC Director, was also present to explain the request and answer questions.

Moved by Commissioner Johnson, seconded by Commissioner Hoffner, to adopt Resolution 15-48. (Memorandum 15-206)

RESOLUTION 15-48
DESIGNATING CDBG PROJECT CERTIFYING OFFICER
AND
ENVIRONMENTAL CERTIFYING OFFICER
CNC-Robotics Training Equipment project

WHEREAS, ***The City of Yankton*** is a applying to the Community Development Block Grant from the U.S. Department of Housing and Urban Development as administered by the State of South Dakota, and;

WHEREAS, ***The City of Yankton*** is required to designate a certifying officer for the purpose of signing required documents pertaining to these grants, and;

WHEREAS, ***The City of Yankton*** is required to designate an environmental certifying officer for the purpose of signing required environmental documents pertaining to these grants, and;

NOW THEREFORE, BE IT RESOLVED, that the City Manager of ***The City of Yankton*** be hereby designated as the City's certifying officer for the purpose of signing correspondence, pay requests, and other required documents.

AND BE IT FURTHER RESOLVED, that the City Manager of ***The City of Yankton*** be hereby designated as the City's environmental certifying officer for all environmental review procedures associated with these CDBG projects.

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

Moved by Commissioner Knoff, seconded by Commissioner Johnson, to adopt Resolution 15-49.

AUTHORIZING RESOLUTION 15-49

WHEREAS, The City of Yankton of has identified the need to provide CNC training to its workforce, and

WHEREAS, The City of Yankton proposes to assist the Regional Technical Education Center (RTEC) in the purchase of CNC-Robotics equipment by submitting a Community Development Block Grant (CDBG) application; and

WHEREAS, the City of Yankton is eligible for federal assistance for the proposed project; and

WHEREAS, with the submission of the CDBG application The City of Yankton assures and certifies that all CDBG program requirements will be fulfilled; and

WHEREAS, The City of Yankton has published the required publications for the CDBG application.

THEREFORE, BE IT RESOLVED, that the City of Yankton of duly authorizes the submission of the CDBG application requesting approximately $157,500 for the CNC-Robotics Training Equipment project.

THEREFORE, BE IT RESOLVED, that the Mayor be authorized to execute the CDBG application for The City of Yankton.

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

Action 15-269
This was the time and place for the public hearing on the transfer of ownership and location of a Retail (on-off sale) Malt Beverage License for July 1, 2015, to June 30, 2016, from Hanten, Inc., (Ben Hanten, President) dba Ben's Brewing Company, 222 West 3rd Street, to Annisproperties, Inc., (Kevin Annis, President) dba Patriot Express 02, 100 East 4th Street, Suite A, Yankton, South Dakota. (Memorandum 15-211) No one was present to speak for or against approval of the license application. Moved by Commissioner Gross, seconded by Commissioner Woerner, to approve the license.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 15-270
This was the time and place for the public hearing on the New Retail (on-off sale) Malt Beverage License for July 1, 2015, to June 30, 2016, from Hanten, Inc., (Ben Hanten, President) dba Ben's Brewing Company, 222 West 3rd Street, Yankton, South Dakota. (Memorandum 15-212) No one was present to speak for or against approval of the license application. Moved by Commissioner Sommer, seconded by Commissioner Johnson, to approve the license.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 15-271
This was the time and place for the public hearing on the request for a Special Malt Beverage (on-sale) Retailers License and a Special (on-sale) Wine Retailers License for one day, October 23, 2015, from Avera Sacred Heart Health Services (Taylor Tramp, Foundation Assistant), such event to be held at Pavilion Center, 1st, 2nd and 3rd Floors, and 1st and 2nd Floor of Surgical Center on Avera Campus, Yankton, South Dakota. (Memorandum 15-213) No one was present to speak for or against approval of the license application. Moved by Commissioner Gross, seconded by Commissioner Sommer, approve the license.
Roll Call: Members present voting "Aye:" Commissioners Ferdig, Gross, Hoffner, Knoff, Sommer, Woerner, and Mayor Carda; voting "Nay:" None; Abstaining: Commissioner Johnson.
Motion adopted.

Action 15-272
This was the time and place for the public hearing on the request for a Special Malt Beverage (on-sale) Retailers License for one day, September 19, 2015, from Historic Downtown Yankton, Inc., (Kathy Church Secretary/Treasurer) for a street dance between 2nd and 3rd Street on Douglas Avenue, Yankton, South Dakota. (Memorandum 15-214) No one was present to speak for or against approval of the license application. Moved by Commissioner Woerner, seconded by Commissioner Gross, to approve the license.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 15-273
Commissioner Woerner introduced and Mayor Carda read the title of Ordinance No. 981, 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, 2016, AND PROVIDING FOR THE LEVY OF THE ANNUAL TAX FOR ALL FUNDS CREATED BY THE ORDINANCE WITHIN SAID CITY and set the date for the second reading and public hearing as September 14, 2015.

Action 15-274
Moved by Commissioner Knoff, seconded by Commissioner Woerner, to adopt Resolution 15-44. (Memorandum 15-209)

RESOLUTION 15-44

WHEREAS, SDCL 6-13-1 requires a municipality owning personal property which is no longer necessary, useful or suitable for municipal purposes shall, by resolution, declare it surplus and may, by resolution, order the sale, trade, destruction or other disposal of said personal property.

NOW, THEREFORE, BE IT RESOLVED that the following personal property be declared no longer necessary, useful or suitable for municipal purposes and authorize the surplused property to be used as trade in to reduce the cost of the new shotguns in accordance with SDCL 6-13-1 and SDCL 6-5-2, et sequential:

SURPLUS PROPERTY TO BE TRANSFERRED:

Make	Model	Serial Number	Disposition
Remington	870	B948283M	Destroy
Remington	870	B952690M	Trade
Remington	870	B952702M	Trade
Remington	870	V781185V	Trade
Remington	870	B952676M	Trade
Remington	870	V828284V	Trade
Remington	870	V841665V	Trade
Remington	870	V781185V	Trade
Winchester	1300	L2631065	Trade

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

Action 15-275
Moved by Commissioner Woerner, seconded by Commissioner Gross, to adopt Resolution 15-43. (Memorandum 15-208)

RESOLUTION 15-43
A RESOLUTION APPROVING AN AIRPORT HANGAR LAND LEASE AGREEMENT WITH PHIL SPADY

WHEREAS, The Board of City Commissioners of the City of Yankton has been given the authority to approve airport hangar land lease agreements at Chan Gurney Municipal Airport; and,

WHEREAS, Phil Spady desires to lease a 42' deep by 65' wide lot at Chan Gurney Municipal Airport on which he intends to build an airplane hangar; and,

WHEREAS, it is in the best interest of the City of Yankton and Chan Gurney Municpal Airport for the Board of City Commissioners to approve the land lease agreement with Phil Spady,

NOW, THEREFORE, BE IT RESOLVED by the Board of City Commissioners of the City of Yankton, South Dakota, that the airport hangar land lease agreement with Phil Spady for building location 702 E 31st Street Number 35 is hereby approved at a rate of $0.10 per square foot of building space.

Roll Call: Members present voting "Aye:" Commissioners Ferdig, Gross, Johnson, Knoff, Sommer, Woerner, and Mayor Carda; voting "Nay:" None; Abstaining: Commissioner Hoffner. Motion adopted.

Action 15-276
Moved by Commissioner Knoff, seconded by Commissioner Gross, to adopt Resolution 15-45. (Memorandum 15-210)

RESOLUTION 15-45

WHEREAS, the Yankton City Commission authorized a grant request to the Federal Aviation Administration (FAA) based on a proposal to prepare an Environmental Assessment to construct apron area improvements which includes the replacement of existing asphalt pavement with concrete, the relocation of two private hangars, and the demolition of a City-owned hangar; and,

WHEREAS, the FAA may provide Airport Improvement Program (AIP) Grant offer #3-46-0062-026-2015 to conduct an Environmental Assessment associated with the apron area improvements at Chan Gurney Municipal Airport adjacent to the fueling island based on the City's grant request; and,

WHEREAS, this project has been identified in the Airport Layout Plan (ALP).

NOW, THEREFORE, BE IT RESOLVED that the City of Yankton will accept the grant offer and authorizes proceeding to prepare an Environmental Assessment for the needed improvements at Chan Gurney Municipal Airport as outlined in AIP Grant #3-46-0062-026-2015.

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

Action 15-277

Commissioner Sommer introduced and Mayor Carda read the title of Ordinance 982, AN ORDINANCE TO REZONE PROPERTY DESCRIBED HEREIN, and set the date for the second reading and public hearing as September 14, 2015. (Memorandum 15-217)

Action 15-278
Moved by Commissioner Sommer, seconded by Commissioner Johnson, to adopt Resolution 15-47. (Memorandum 15-218)

RESOLUTION 15-47

WHEREAS, it appears from an examination of the plat of Tract 1 of Block 3, Missouri View Addition in the N 1/2 of the NE 1/4, Section 15, Township 93 North, Range 56 West of the 5th P.M., in Yankton County, South Dakota, prepared by Travis J. Kropuenske, a registered land surveyor in the State of South Dakota, and

WHEREAS, such plat has been prepared according to law and is consistent with the City's overall Comprehensive Development Plan.

NOW, THEREFORE BE IT RESOLVED by the Board of City Commissioners of the City of Yankton, South Dakota, that the plat for the above described property is hereby approved.

Roll Call: Members present voting "Aye:" Commissioners Ferdig,Gross, Hoffner, Johnson, Sommer, Woerner, and Mayor Carda; voting "Nay:" None; Abstaining: Commissioner Knoff. Motion adopted.

Action 15-279
Moved by Commissioner Gross, seconded by Commissioner Johnson, to approve the contract with Delta Dental Insurance Company for 2016 dental insurance coverage, a premium increase of 3.2 percent over 2015 rates, with employees' cost remaining at the same level as the previous year. (Memorandum 15-215)
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 15-280
Moved by Commissioner Gross, seconded by Commissioner Woerner, to adopt Resolution 15-46. (Memorandum 15-216)

RESOLUTION 15-46
NO PARKING ON THE WEST SIDE OF BROADWAY AVENUE
FOR THE FRONTAGE OF SCOOTERS COFFEE

WHEREAS, the owner of Scooters Coffee has requested no parking in front of their lot, located at 1907 Broadway Avenue; and

WHEREAS, parking in this area interferes with the ability of drivers assessing the property to see oncoming traffic and creates a hazard for the traveling public; and

WHEREAS, the Board of City Commissioners of the City of Yankton has the authority to establish and revoke parking restrictions, within the City of Yankton.

NOW, THEREFORE, BE IT RESOLVED by the Board of City Commissioners of the City of Yankton, SD, that parking is prohibited on the west side of Broadway Avenue for the frontage of Scooters Coffee, which is legally described as Lots 31 & 32, in Block 10 of North Yankton Addition, in Yankton.

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

Action 15-281
Moved by Commissioner Johnson, seconded by Commissioner Knoff, to adopt Resolution 15-50. (Memorandum 15-219)

RESOLUTION 15-50

It is hereby resolved that the City of Yankton shall grant the attached Easement for Ingress and Egress and the attached Quit Claim Deed to James Flynn on the condition that he grant a similar quit claim deed to the East half of the vacated Burleigh Street. City Manager Amy Nelson is hereby directed to execute and deliver said instruments to Mr. Flynn on behalf of the City of Yankton.

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

Action 15-282
Moved by Commissioner Knoff, seconded by Commissioner Sommer, to authorize the City Manager to sign the finalized Transportation Alternative Program (TAP) Grant Agreement between the State of South Dakota and the City of Yankton and the associated engineering contract for the first phase of the Fox Run Trail System from the south side of 31st Street, from the Walmart site to Adkins Drive. (Memorandum 15-220)
Roll Call: Members present voting "Aye:" Commissioners Ferdig, Gross, Hoffner, Johnson, Knoff, Sommer, and Mayor Carda; voting "Nay:" None; Abstaining: Commissioner Woerner.
Motion adopted.

Action 15-283
Moved by Commissioner Woerner, seconded by Commissioner Knoff, to adjourn at 8:05 p.m.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

_____
David Carda
Mayor

ATTEST: _____
Al Viereck
Finance Officer

Published September 8, 2015

YANKTON
SOUTH DAKOTA

OFFICE OF THE CITY MANAGER
www.cityofyankton.org VOL. 50, NUMBER 17

Commission Information Memorandum

The Yankton City Commission meeting on Monday, September 14, 2015, will begin at 7:00 pm.

Non-Agenda Items of Interest

1) Fire Department

The Yankton Fire Department participated in the "Walk a Mile in her Shoes" event on August 29 in Memorial Park. This International Men's March to Stop Rape, Sexual Assault & Gender Violence is an annual event. This is the third time the Fire Department has marched. We received an award for the largest team to march in the event.

Chief Kurtenbach and Deputy Chief Nickles attended a pre-paint conference as part of the construction of the new Ladder truck. During this conference, we were able to view the chassis of the truck with the pump and body mounted prior to the manufacturer painting the body and doing finish work. This allowed us to make some clarifications as to the placement of certain components of the truck and answer questions the manufacturer had regarding the truck. A picture of the truck in its current state of build is included in your CIM. We hope for delivery to be sometime in October. This conference and the clarifications and changes made had no effect on the cost of the truck.

2) Library Update
Enclosed in your packet is an update on the various activities in the Library.

3) Community Development Update
The annual mobile home park licensing inspection process has begun and will culminate with the City Commission's consideration of 2016 licenses at the December 14th meeting. 2015 was a year of substantial progress in helping to ensure that people do not live in substandard mobile home units. We will continue to work closely with mobile home park owners to make sure their properties meet licensing requirements thus providing a viable housing option while maintaining the character of the community. The schedule for the process this fall will be:

- September 4th – sent notice of upcoming inspections to mobile home park owners.
- Week of October 5th – Mobile home park Inspections and notification letters to owners of any non-compliance items noted.
- Mid-October – Finance sends mobile home park license application to the park owners.
- Week of November 9th - Reinspection of non-compliance items. Recommendation for approval based on compliance.
- Mid-November – Mobile home park license applications due to Finance.
- December 14th – City Commission considers 2016 mobile home park licenses.

4) Human Resources
We are advertising for additional seasonal positions at Fox Run golf course. The positions we are advertising for are food & beverage staff, golf shop staff, and course maintenance staff. We will be accepting applications until the positions are filled.

With the resignation of Taylor Peters, Systems Manager/Computer Operations Technician, effective September 18, we have started advertising for this position. We will be broadening our scope for advertising the position by also running a classified ad in the Sioux City Journal. The deadline for application is September 16.

5) Information Services
Migration of the Summit Activities Center software to the cloud is scheduled for September 16th. The vendor is planning to do a live migration so downtime should be minimal. Staff is continuing to evaluate city-wide hosted mail services and has narrowed down to one or two vendors. A working prototype for the City's new website is finished and staff content management (CMS) training will be held on September 8th and 11th. Radio consultants from Therkelsen & Associates will be in town working on the system analysis on September 9th and 10th.

6) Public Services Department Update
Yankton received notice that the City has been invited to submit a Transportation Alternative Program (TAP) grant request for the next two phases of the Fox Run Trail system. There is a possibility to receive two grants, a grant for phase II and III in this funding cycle. Completing both of the remaining phases along with phase I, which is already under grant, would provide a looped trail route.

Details on the new state Bridge Improvement Grant (BIG) program continue to be received. In order to be prepared to submit a grant request for the rehabilitation of the Cedar Street Bridge and replace the Pine Street Bridge, the South Dakota Department of Transportation and Brosz Engineering will be meeting with staff on site to inspect the structures. Brosz Engineering is preparing a preliminary design to determine a type of structure that could be used to replace the existing Pine Street Bridge. The most

appropriate option to rehabilitate Cedar Street Bridge will be inspected. This is the first step needed to submit a grant request in January 2016.

It was confirmed with the Federal Aviation Administration (FAA) that due to airspace restrictions, the Spady Hanger is the last structure that can be placed in the area provided for private hangars. To accommodate the construction of additional hangars the midfield hangar area identified in the Airport Layout Plan will need to be pursued. There is a significant investment that will be needed to construct taxiways to the midfield area. Staff will continue to pursue possible funding for the improvements.

The concrete work associated with 5th Street Reconstruction Project from Burleigh Street to Mulberry has been completed. The street will be reopened to traffic after the concrete has reached adequate strength.

Enclosed in this packet is an information flyer on the Household Hazardous Waste Collection Event scheduled for Saturday, September 26th.

7) Environmental Services Department

Feimer Construction continues to move forward with the raw water line project. The project will progress from the east side of Riverside Park moving west. The project is on schedule to be completed by November 1st. Staff will be issuing Public Service Announcements as sections of streets, parking lots, and trails are closed during the project.

Staff will be attending the Annual Water and Wastewater Conference in Spearfish September 15-18.

Bids are out for the annual water treatment and wastewater treatment sludge removal. The water plant caked lime sludge will be contracted to be removed from the lagoons west of the wastewater treatment plant. The caked lime is a by-product of the lime softening treatment process used at our current water treatment facilities. The caked lime will be used as a soil additive to adjust soil ph. The wastewater sludge will be contracted to be hauled and land applied as per our biosolids program. The wastewater biosolids will be land applied as a soil fertilizer.

8) Finance Department Update

As reported earlier this summer, the City of Yankton is holding its surplus property auction in partnership with the South Dakota Property Management Office this fall. The auction will be held on Wednesday, September 23, 2015 starting at 9:00 a.m. at the Rodeo grounds on 31st Street by the Human Services Center. Two outdoor auction rings will sell items simultaneously throughout the day. Vehicles and large equipment will be auctioned off at approximately 11:00 a.m.

9) Parks and Recreation Department Update

Enclosed in your packet is an update on the various activities in the Parks and Recreation Department.

10) Police Department Update

Yankton Police had a member participate in the Walk in her Shoes fundraiser held on August 29th. This is one of their largest fundraisers of the year.

Applications are now being accepted for our 2016 Citizens Academy. If interested or you have any questions, Commissioners' Ferdig and Sommer participated this past spring. City Manager Nelson is also a graduated of the program.

We met with Frank Vellek regarding our firing range. Concrete Materials is now working on 3 sides of the range. We hope to remain at the same location and Concrete Materials has agreed to build the berms, if an agreeable spot can be located.

With recent events, YPD drew back our participation in the local full scale exercise on Thursday September 10th. We will continue to work with area resources for a better and more complete response during an actual event.

11) Railroad Crossing Neighborhood Meeting

The Railroad Crossing Neighborhood Meeting on the evening of September 9th was productive. Discussions continue with the Burlington Northern, Santa Fe Railway regarding the addition of a new crossing at Kolberg Pioneer in exchange for the closure of two crossings in the community. As previously discussed, the identified crossings for closure are the alley south of 8th Street, east of Mulberry Street and the crossing on 11th Street, west of Broadway Avenue. In addition to publicizing the meeting in our regular media outlets, staff sent individual letters of invitation to many businesses and homeowners in the area. The meeting was lightly attended but we did receive a number of phone calls with questions before the meeting. All things considered, the idea has been received as good as can be expected. The September 28th City Commission agenda will include and item related to the railroad crossings. The packet information will include the comments received about the issue along with the complete background information.

12) Monthly reports

Building and Salary monthly reports are included for your review. Minutes from the Golf Advisory Board and Park Advisory Board are also 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 Nelson
City Manager

Yankton Community Library

Library Card Sign Up Month:
September is Library Card Sign-Up month. We prepared a brochure of children's library programs that will be given to all children who attend our outreach daycares. We also plan to have a table at the City Employee picnic to pass out family info and hopefully sign up a few more City employees.

Fall Youth Services Programs:
Story and toddler times both start the week of September 14. Story times are Mondays at 6:30 and Wednesdays/Thursdays at 10:15 a.m. Morning sessions are followed by Jr. LEGO Club. Toddler time is on Tuesdays at 10:15 a.m. and 5:30 p.m.

Thursday after school programs have already begun. The first Thursday is a craft day; the second is LEGO Club; third, science club facilitated by Stephanie Siebrandt from Yankton County Extension; and fourth, a movie.

Stephanie is also offering another round of LEGO Robotics. This is a repeat of the summer class and is already full. It is a multi-session class where they build and program a robot.

Dare To Go Digital! Class:
This class is Thursday, September 17, 6 p.m. Staff members will demonstrate our new e-resources including Zinio online magazines, IndieFlix, and OneClick Digital audio books; show you how to set up an account and do checkouts; and go over basics for downloading e-books and managing an account through *South Dakota Titles To Go…,* OverDrive. The class is free and limited to 15 participants.

Bob Karolevitz Display:
The library is fortunate enough to be the first stop for the Bob Karolevitz traveling display which is entitled "A Man for all Seasons." Doug Haar and Dave Hosmer had this display mounted and framed and it will travel throughout the community over the coming months.

On Wednesday, September 16, 6-7:30 p.m., the library is hosting an Ice Cream Social. We hope to have Phyllis Karolevitz and some WWII vets here as well as Doug and Dave. Please join us if your schedule allows.

Marilyn Kratz Book Launch:
We are hosting the Yankton book launch of Marilyn Kratz's newest book *Quilts and Country Gardens: Remembering a Simpler Time* on Sunday, September 13, from 2-3:30 p.m. Both Marilyn and Beverly Behrens, the illustrator, will do short presentations as well as sell and sign books.

Food for Fines:
We collected 49 containers of peanut butter/jelly in August. September 1-10 is tuna/Tuna Helper, with all donations going to the Contact Center.

Traffic Statistics:

2014	Total	2015	Total
January	14,067	**January**	13,741
February	13,614	**February**	12,428
March	13,970	**March**	11,455
April	14,868	**April**	13,633
May	14,869	**May**	12,309
June	15,094	**June**	15,982
July	14,730	**July**	14,625
August	12,517	**August**	10,416
September	11,112	**September**	
October	13,583	**October**	
November	9,111	**November**	
December	9,787	**December**	

Downloadable Books Circulation:

2014	OverDrive**	TumbleBooks*	2015	OverDrive	TumbleBooks
January	784	2,187	**January**	787	37
February	628	1,486	**February**	768	97
March	761	1,697	**March**	774	236
April	714	1,579	**April**	658	318
May	662	858	**May**	903	134
June	771	348	**June**	865	114
July	855	77	**July**	891	57
August	687	48	**August**	891	66
September	679	97	**September**		
October	739	529	**October**		
November	781	102	**November**		
December	706	27	**December**		

**OverDrive materials are young adult through adult.
*TumbleBooks are preschool through young adult materials.

Circulation Statistics:

2014	Adult	Juvenile	Total	2015	Adult	Juvenile	Total
Jan.	9,969	7,164	17,132	**Jan.**	9,138	3,658	12,796
Feb.	8,741	5,403	14,144	**Feb.**	7,967	3,646	11,613
Mar.	10,030	6,565	16,595	**Mar.**	8,774	4,125	12,899
April	9,151	5,924	15,075	**Apr.**	7,987	3,917	11,904
May	8,991	5,101	14,092	**May**	8,004	4,330	12,334
June	9,675	7,047	16,722	**June**	8,557	6,826	15,383
July	9,757	5,858	15,625	**July**	8,011	5,423	13,434
Aug.	8,549	3,896	12,445	**Aug.**	8,115	3,536	11,445
Sept.	8,531	3,903	12,434	**Sept.**			
Oct.	8,488	5,083	13,571	**Oct.**			
Nov.	8,271	3,971	12,242	**Nov.**			
Dec.	7,731	5,223	12,954	**Dec.**			

Household Hazardous Waste Collection

Yankton Household Hazardous Waste Collection

When: September 26th, 9:00 AM to 1:00 PM

Where: Yankton Transfer Station

Why: To get rid of Hazardous Waste that can harm you, your family or the Environment.

Examples of HHW

- Latex and Oil Based Paints
- Household Cleaning Products
- Fluorescent Light Bulbs
- Batteries
- Pesticides
- Anti-Freeze
- Oil

Why can't I just throw Household Hazardous Waste (HHW) away?

Certain types of HHW have the potential to cause physical injury to sanitation workers, contaminate septic tanks or wastewater treatment systems if poured down drains or toilets, and present hazards to children and pets if left around the house. Read product labels for disposal directions to reduce the risk of products exploding, igniting, leaking, mixing with other chemicals, or posing other hazards on the way to a disposal facility. Even empty containers of HHW can pose hazards because of the residual chemicals that might remain.

When and where can I dispose of my HHW?

On September 26th, from 9:00 AM to 1 PM, bring your HHW to the Yankton Transfer Station. The cost per vehicle is $10.

The Yankton Transfer Station is located at:
1200 W 23rd Street
Yankton, SD 57078

Brought to you by:
The City of Yankton
Keep Yankton Beautiful
Missouri Valley Recycling

Commission Information Memorandum

PARKS AND RECREATION DEPARTMENT

SUMMIT ACTIVITIES CENTER and RECREATION PROGRAMS

2nd -half of August information:

Fitness Classes-	
Early Bird Boot Camp class	50 participants
Power Abs	41 participants
Prime Time Senior class	32 participants
Tabata class	33 participants
Tiny Tots Play Club	Closed for the season
Water aerobics	216 participants
Work-Out Express class	75 participants
Yoga classes	52 participants
Zumba class	38 participants

Rentals-	
o Birthday rentals-	0 parties
o SAC courts-	0 hours
o Theater-	0 hours
o Meeting rooms-	0 hours
o City Hall courts-	0 hours
o Capital Building-	2 dates
o Riverside shelters-	1 rentals
o Memorial shelters-	1 rentals
o Westside shelter-	2 rentals
o Rotary outdoor classroom-	0 rentals
o Sertoma shelter-	0 rentals
o Tripp shelter-	0 rentals
o Meridian Bridge	0 rental

SAC members-	1,971 people
SAC memberships-	818
SAC attendance-	2,166 visits
New members-	24 people

Todd is working on the 2016 Ribfest event. Saturday, June 4, 2016.

Wednesday, August 19- Fantle Memorial Pool closed for the season.

Thursday, August 20- Pooch Plunge held at Fantle Memorial Pool.

Monday, August 24- SAC Member Registration for Fall Swim Lessons

Tuesday, August 25- On-Line Registration for Fall Swim Lessons.

PARKS

The Parks Advisory Board is starting an initiative to talk with certain youth sports groups to identify basic needs/improvements at current facilities. Once they have gathered this information, they will be approaching the City Commission about funding these improvements along with the desire to fund improvements at Fantle Memorial Pool and a desire to fund installing artificial turf on some City sports fields. All of these improvements would need to either be budgeted for in the 5-year CIP plan, or develop a “quality-of-life opt out” for funding. These ideas, along with the gathered information, will be brought forward for more discussion at a City Commission Meeting later this year.

The Parks Department is short one full-time employee. There are a number of internal candidates who have applied for the position and will be interviewed for the position. There is no timeline set to fill this position.

Batting cage upgrades at Sertoma Park south have been proposed by Mount Marty Baseball. The Mount Marty Baseball team has to do a community service project each school year. Andy Bernatow is going to approach all the different user groups of the fields at Sertoma to help in funding the batting cage upgrades.

Sertoma Youth Baseball has brought forward a proposal to replace the current shed at Sertoma Park North with a larger wood shed. There would be no cost to the City to have the new shed constructed. This proposal will be brought forward to the City Commission at a future meeting.

The Parks Department has applied for a $10,000 Community Kickstarter grant from The Wellmark Foundation in regards to the boundless play area budgeted for 2017 in Riverside Park. This is the type of grant that has to have public participation in the form of on-line voting to determine the 35 winners in Iowa and South Dakota. The voting takes place September 23 through October 7.

Working with a concrete contractor for the Meridian Bridge Plaza Phase II project. An electrician has installed a light at the Submarine Memorial to shine on the United States Flag that flies there throughout the spring, summer, and fall. The path that will be installed south of Levee Street that will pass by the Submarine Memorial and the Meridian Bridge Monument will be completed this fall. The corten steel planters (four total) will be installed on both sides of the upper level ramp this fall.

The Parks Staff are delivering picnic tables, benches, trash cans, dumpsters, fence, and other event support materials as scheduled prior to the community's weekend events.

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.

TRAILS

RR underpass for Auld-Brokaw trail west of Locust and north of 15th Street. Installation of the concrete trail underpass is complete. Two items remaining on the project include 1) installing the fence barrier/protection system which will be on both sides of the trail and above the trail in the railroad's right-of-way which extends 50' east and west from the middle of the tracks. There was a change order on how the fence will be installed and this has caused approximately a four to six week delay as materials are fabricated. Item 2) Clean-up of the entire construction area. The hope is to have the trail open in the beginning of October. People have been riding or walking around the trail closed signs and barriers and utilizing the completed trail section.

GOLF

Amy, Todd, and Kevin Doby will be working through a staffing transition plan for moving forward with future operations at the course. The City advertised for an Assistant Golf Professional position at Fox Run but with only eight applicants and only two of those with professional golf backgrounds, of which one withdrew before we even closed the position, we may advertise again late this fall to get more interest from the golf industry. We are also examining the entire operation from a full-time staffing situation to determine what the best plan may be in the future. This includes the full-time staff in the clubhouse and the full-time staff on the maintenance side.

City of Yankton
Building Report
August 2015

OWNER	DATE	PERMIT NO.	ADDRESS	USE	TYPE OF CONSTRUCTION	PERMIT FEE	ESTIMATED BUILD COST
Marlon Huber	8/3	174	704 Locust St.	Res	Siding	$20.00	$1,800.00
Randall Clark	8/4	175	1805 West St.	Res	Storage Building	$36.50	$2,500.00
Robert & Betty Jensen	8/4	176	300 W. 17th St.	Res	Deck	$25.00	$1,500.00
Mike VanWinkle	8/5	177	1403 Green St.	Res	Pergola	$10.00	$500.00
Stockmen Holdings LLC	8/6	178	920 E. SD Hwy 50	Com	Rebuild Roof	$20.00	$12,000.00
Drotzmann Const.	8/7	179	1532 Joseph Cr.	Res	New Single Family Res.	$406.00	$145,656.00
Bob Luken Jr.	8/10	180	409 Walnut St.	Res	Shingle	$20.00	$4,800.00
George Drapeau	8/11	181	604-1/2 Green St.	Res	Steel Panel Roofing	$20.00	$1,800.00
Jerry L. Wilson	8/11	182	804 Locust St.	Res	Rebuild Roof	$20.00	$3,300.00
Daniel Kortan	8/12	183	1107 Pasque Cr.	Res	Storage Building	$17.50	$1,000.00
Charles Tielke	8/14	184	416 Locust St.	Res	Shingle & Repair Porch	$20.00	$16,000.00
Steve Drotzmann Const.	8/14	185	204 W. 22nd St.	Res	New Single Family Res.	$353.50	$110,868.00
Brett & Bobby Keller	8/14	186	2803 Francis St.	Res	Windows	$20.00	$17,500.00
John Blackburn	8/14	187	1318 Burleigh St.	Res	Steel Panel Roofing	$20.00	$3,000.00
Services Center Federal Credit Union	8/11	188	609 W. 21st St.	Com	Extend Drive Up Canopy	$138.50	$28,900.00
Gerald Reade	8/18	189	202 W. 3rd St.	Com	Remodel Offices	$120.50	$24,000.00
Drotzmann Const.	8/19	190	1534 Joseph Cr.	Res	New Single Family Res.	$415.00	$151,911.00
Jeff & Jean Kocak	8/21	191	1704 John St.	Res	Attached Garage	$84.50	$14,280.00
Avera Sacred Heart Hospital	8/21	192	501 Summit St.	Com	Dialysis Unit	$920.50	$489,000.00
Charles Chen	8/21	193	706 Douglas Ave.	Res	Carport	$17.50	$1,000.00
Matt Robinson	8/26	194	2016 Walnut St.	Res	Partial Basement Finish	$48.50	$5,800.00
Neal & Gina Anderson	8/26	195	307-1/2 Douglas Ave.	Com	Demolish Building	$20.00	N/A
William Methany	8/26	196	109 Francis St.	Res	Replace Doors	$20.00	$3,000.00
Doug & Sarah Blackwell	8/31	197	612 Locust St.	Res	Shingle	$20.00	$15,000.00
					Total:	$2,813.50	$1,055,115.00

August 2014	$5,060,829.00
2014 to Date	$20,912,258.00
2015 to Date	$11,114,735.00

SALARIES August 2015

DEPARTMENT	$
ADMINISTRATION	31,927.93
FINANCE	29,886.63
COMMUNITY DEVELOPMENT	18,336.62
POLICE	138,964.09
FIRE	10,821.46
ENGINEERING	43,757.83
STREET	44,524.70
SNOW & ICE	0.00
TRAFFIC CONTROL	1,815.24
LIBRARY	28,579.23
PARKS / SAC	67,685.53
MEMORIAL POOL	19,373.95
MARNE CREEK	4,616.30
WATER	37,081.89
WASTEWATER	32,624.43
CEMETERY	4,611.33
SOLID WASTE	18,622.66
LANDFILL	15,532.76
GOLF COURSE	32,621.90
CENTRAL GARAGE	6,603.09

Personnel Changes & New Hires

NEW HIRES

Richard Kupfer	20.00 hr.	Rec. Division
Doug Marquardt	20.00 hr.	Rec. Division
Jeremy Washburn	20.00 hr.	Rec. Division

STATUS CHANGE

Cody Garvey	10.25 hr.	From Streets to Rec. Division
Dan Thompson	10.00 hr.	From PT Police Officer to PT School Resource Officer

MINUTES

FOX RUN GOLF ADVISORY BOARD

Wednesday, June 17, 2015
Fox Run Golf Course Clubhouse – 12:00 P.M.

Routine Business

Roll Call:

Present: Mike Brinkerhoff, Kim Auch, Dan Kortan, City Commissioner Jake Hoffner

Absent: Warren Erickson

Also present were PGA Pro/Course Manager Kevin Doby, Assistant Club House Manager Jim Gevens, Course Superintendent Rockie Wampol, Director of Parks and Recreation Todd Larson and Parks Secretary Chasity McHenry

Public Appearances: Karol Kittelson, Joe and Kelly Sparks, Chuck Turner

Minutes:

May 20, 2015 minutes approved. K. Doby motioned, K. Auch second.
Motion carried 5-0.

Old Business

A. No old business.

New Business

A. Jim Gevens- Wished Jim Gevens a fond farewell as a full-time employee at Fox Run. Im thanked the Golf Advisory Board members, both present and past, for serving and listening to the golf patrons and the course staff.
B. Season pass report and green fee revenue from course software. (attachments) Annual pass sales are down 13 through May 31 as compared to 2014. The promotion of allowing kids 14 and under to golf for no charge on any season pass has not caught on in year one as hoped. Green fee rounds and revenues are up in 2015 as compared to 2014 through May 31.
C. Revenue report from City financial software. (attachment)
D. Course event calendar and updates. League software purchased for 2015 has not worked out at all. This was the inexpensive option and it has shown to be problematic. Other league software options are being researched and unfortunately they will be more much more expensive. It will take more of an investment since some of the league complexities will not be compatible with the cheaper software options. The board asked if a volunteer could handle the scoring of leagues. It would take each league to have only one person to handle the volunteer scoring duties and they would need some golf industry background to work with the scoring system. Couple league suggestions from board- raise entry fee and allow for cash payout and pin prizes. Have sign-up sheet for Friday night league staring on Monday in clubhouse. Charge an amount of money per couple which will cover golf and food and if people leave and do not eat, the fee has been paid already. Ladies invite is June 29th. The board encouraged Kevin to ask for some volunteer help for the Ladies invite. In July there is the Season Pass and the Pro-Am.

E. Course conditions and projects –Rockie. Received the new greens mower which allows the oldest greens mower to be moved down to a tee box mower. The old tee-box mower will be taken out of service and used for parts. The irrigation pump repair project has an estimated cost of $13,275 and with the dry conditions, will be needed as soon as possible. The cart shed and pump house shingling project has been completed. Spraying the fairways with a growth retardant and fungicide currently. The board suggested the course spray for thistles more around all bodies of water on the course.

Other Business

A. Next Meeting Date – Monday, July 20, 2015.

Meeting Adjourned

A. K. Auch motioned, D. Kortan second. Motion carried 5-0.

MINUTES
Yankton Park Advisory Board
August 3, 2015
Technical Education Center, 1200 West 21st Street

The meeting of the Park Advisory Board (PAB) was called to order at 5:30 p.m.

I. Routine Business

A. Roll Call

1. Present: Lola Harens, Craig Sommer, Darcie Briggs, Dave Spencer, Tom Nelson, Carson Schott, Bryan Schoenfelder
2. Absent:
3. Also present: Tracey Grotenhuis, Recreation Superintendent, Chasity McHenry, Department Secretary

B. Consideration of July 6, 2015 Minutes

1. Harens motioned to approve minutes, Briggs seconded. Motion passed 7-0.

C. Public Appearances – None

II. Old Business

A. None

III. New Business

A. Meridian Bridge Plaza- The fountain had water flowing on Thursday, July 30. Spray jets were opened to the public also. A PSA was sent about plaza being open. Posts on Facebook about plaza being open too. Phase 1 final punch list work items list to be completed in the coming weeks (1 attachment). Phase 2 visuals and work plan (4 attachments). Fountain is not working the way that it is supposed to, payment will not be paid until it is in proper working order.

B. RR underpass for Auld-Brokaw trail- Pre-construction meeting was at 10:00am, August 3rd for the RR underpass for Auld-Brokaw trail west of Locust and north of 15th Street. Project deadline is September 1, 2015. As of right now, it is on schedule.

C. Restroom inventory for Parks- Majority of evaluation done in July and highlighted items are work items to be completed in the coming months (1 attachment).

D. General Discussion- Park Advisory Board would like to get all sports associations in the next meeting to discuss their needs regarding facilities and playing fields. They would like to compile a list of their greatest needs and combine it with an opt-out to improve Memorial Park Pool. The group feels that if all groups will see some improvement to their associations, it may be easier to pass an opt-out for Memorial Park Pool combined with additional improvements that would benefit all Yankton sport groups.

IV. Other Business

A. Commission Information Memorandums. Enclosed were the prior months CIM's to assist the PAB members on Department activities. (2 attachments)

B. Next Meeting: Tuesday, September 8, 2015

V. Adjourn

A. Briggs motioned and Schott seconded. Motion carried 7-0.

Publishing Dates: August 27 & 31, 2015

NOTICE TO BIDDERS

Sealed bids 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 September 16, 2015., at which time they will be publicly opened and read 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 September 28, 2015, after 7:00 PM, in the Technical Education Center at 1200 W. 21st Street, Yankton, South Dakota.

Bids will be received for the following:

City of Yankton
Standby Generator
Vehicle Maintenance Garage

This project involves the following:

All equipment, labor, components and expertise necessary for the complete installation of a standby generator, as detailed in the specifications for the project. The contractor shall be responsible for inspecting the premises and identifying existing conditions for the installation of all components.

Copies of the specifications may be obtained at the office of the Department of Public Services, 416 Walnut Street, Yankton, South Dakota 57078 or by telephoning (605) 668-5251.

The Bidder to whom the contract is awarded will be required to furnish a construction performance bond and a construction payment bond to the OWNER in the amount of one hundred percent (100%) of the contract award for each bond, in conformance with the requirements of the Contract Documents. The construction performance bond and construction payment bond shall remain in full force until the completion of the Contract as specified in the General Conditions.

Each Bid must be accompanied by a certified check, cashier's check or draft in the amount of 5% of the base bid and all add alternates and drawn on a State or National Bank or a 10% bid bond issued by a surety authorized to do business in the State of South Dakota and made payable to the City of Yankton.

The bid guarantee will be retained by the OWNER as liquidated damages if the successful bidder refuses or fails to enter into an Agreement within ten (10) days after Notice of Award or fails at time of executing the contract to furnish a construction performance bond and construction payment bond guaranteeing the faithful performance of the work.

Bids may not be withdrawn after the time fixed for opening them. The OWNER reserves the right to reject any and all bids, and to waive any irregularities therein.

Kevin Kuhl
City of Yankton, South Dakota

-THE CITY OF YANKTON IS AN EQUAL OPPORTUNITY EMPLOYER-

Attachment II-1

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 (on-sale) Liquor License for 1 day, October 23, 2015, from Avera Sacred Heart Health Services (Taylor Tramp, Foundation Assistant), such event to be held at Pavilion Center, 1st, 2nd & 3rd Floors and 1st and 2nd Floor of Surgical Center on Avera Campus, Yankton, S.D.

NOTICE IS FURTHER GIVEN that a Public Hearing upon the application will be held on Monday, September 28th, 2015 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 14th day of September, 2015.

Al Viereck
FINANCE OFFICER

_____Voice vote

Attachment II-2

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 (on-sale) Liquor License for November 17, 2015 from Chamber of Commerce, (Carmen Schramm, Director) d/b/a Chamber of Commerce, Mount Marty College, 1105 W. 8th Street, Yankton, S.D.

NOTICE IS FURTHER GIVEN that a Public Hearing upon the application will be held on Monday, September 28, 2015, 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 14th day of September, 2015.

Al Viereck
FINANCE OFFICER

_____Voice vote

ORDINANCE NO . 981

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, 2016, AND ENDING DECEMBER 31, 2016, 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 2016, 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	$ 162,952
City Manager	380,554
City Attorney	56,125
Finance Office	625,951
Information Services	363,468
Community Development	393,937
Contingency	200,000
TOTAL GENERAL GOVERNMENT	2,182,987
Public Safety:	
Police Department	2,885,044
Animal Control	71,845
Fire Department	920,265
Civil Defense	2,415
TOTAL PUBLIC SAFETY	3,879,569
Public Works:	
Engineering & Inspection	689,526
Street & Highways	1,967,996
Snow & Ice Removal	319,006
City Hall	274,800
Traffic Control	400,269
Chan Gurney Airport	592,212
TOTAL PUBLIC WORKS	4,243,809

Special Appropriations	130,064
TOTAL SPECIAL APPROPRIATIONS	130,064
Culture - Recreation:	
Senior Citizens Center	109,330
Community Library	712,259
TOTAL CULTURE - RECREATION	821,589
Other Financing Uses / Transfers Out	2,974,596
TOTAL OTHER FINANCING USES	2,974,596
TOTAL APPROPRIATIONS	$ 14,232,614
B. Means of finance	
Unappropriated Fund Balances	$ 2,321,860
Current Property Taxes	2,509,388
Sales & Other Taxes	5,488,464
Licenses & Permits	342,800
Intergovernmental Revenue	940,211
Charges for Goods & Services	2,332,512
Fines & Forfeits	15,000
Miscellaneous Revenues	24,000
TOTAL REVENUE	11,652,375
Other Financing Souces / Transfers In	258,379
TOTAL MEANS OF FINANCE	$ 14,232,614

SECTION II - SPECIAL REVENUE

A. Appropriations

Parks & Recreation	$ 1,404,468
Memorial Park Pool	220,417
Summit Activies Center	750,049
Marne Creek	179,296
Casualty Reserve Fund	5,000
Bridge & Street Fund	250,000
911/Dispatch	771,266
Business Improvement District	120,300
Lodging Sales Tax	728,675
Infrastructure Improvement Revolving - Transfer to Infr. Imp. Constr.	44,720
TOTAL APPROPRIATIONS	$ 4,474,191

B. Means Of Finance

Unappropriated Fund Balance	$ 1,153,047
Parks & Recreation Revenue	53,930
Memorial Pool Revenue	49,600
Summit Activies Center Revenue	464,445
Marne Creek Revenue	300
Casualty Reserve - Interest	125
Bridge & Street Revenue	21,622
911/Dispatch	138,253
Business Improvement District	120,350
Lodging Tax	618,320
Infrastructure Improvement Revolving	44,720
TOTAL REVENUE	1,511,665
Transfer From General Fund	2,544,968
Transfer From Special Capital Fund	399,556
TOTAL MEANS OF FINANCE	$ 5,609,236

SECTION III - CAPITAL PROJECT FUNDS

A.	Appropriations	
	Public Improvement	$ 18,000
	Airport Capital Projects	465,000
	Park Capital Projects	74,500
	Infrastructure Improvement Construction	1,680,000
	Special Capital Improvement	4,338,493
	Tax Increment District #2 Morgan Square	57,000
	Tax Increment District #5 Menards	493,200
	TOTAL APPRORIATIONS	$ 7,126,193
B.	Means of Finance	
	Unappropriated Fund Balance	$ (921,307)
	Public Improvement Revenue	18,000
	Airport Capital Projects	436,000
	Park Capital Revenue	-
	Infrastructure Improvement Construction	-
	Special Capital Improvement	5,744,247
	TID #2 Morgan Square	57,000
	TID #5 Menards	140,000
	TOTAL REVENUE	6,395,247
	Transfer from General Fund	159,500
	Transfer from Park Improvement Fund	-
	Transfer from BBB Fund	67,398
	Transfer from Infrastructure Impr. Fund	44,720
	Transfer from Special Capital Fund	1,874,200
	Loan from General Fund	-
	Loan from Special Capital Fund	-
	TOTAL OTHER FINANCING SOURCES	2,145,818
	TOTAL MEANS OF FINANCE	$ 7,619,758

SECTION IV - ENTERPRISE FUNDS
MEMO ONLY

	Water	Waste-Water	Cemetary	Solid Waste: Collection	Solid Waste: Joint Powers (Yankton Only)	Golf Course
Unappropriated Fund Balance	$ 5,114,935	$ (199,297)	$ -	$ 844,368	$ 224,362	$ (367,209)
Estimated Revenues:						
Operations	5,108,725	3,421,705	23,000	927,736	1,006,000	869,940
Other	12,000	8,000	1,750	1,000	1,100	600
TOTAL REVENUE	5,120,725	3,429,705	24,750	928,736	1,007,100	870,540
Operating Transfer In	-	-	112,788	-	-	-
Depreciation	647,959	1,070,929	-	56,577	149,454	55,745
Amortization	-	-	-	-	-	-
Revolving Loan Funds	9,000,000	-	-	-	375,000	-
Grant Funds	-	-	-	-	375,000	-
TOTAL FUNDS AVAILABLE	$ 19,883,619	$ 4,301,337	$ 137,538	$ 1,829,681	$ 2,130,916	$ 559,076
Appropriations:						
Operating	$ 2,948,533	$ 3,095,130	$ 90,038	$ 957,888	$ 1,363,057	$ 911,657
Non-Operating	1,204,180	911,292	-	-	30,770	-
Operating Transfer Out	71,346	60,046	-	-	-	-
Improvement & Exts/Capital	10,940,400	1,071,850	47,500	160,000	750,000	139,500
Unobligated	4,719,160	(836,981)	-	711,793	(12,911)	(492,081)
TOTAL APPROPRIATIONS	$ 19,883,619	$ 4,301,337	$ 137,538	$ 1,829,681	$ 2,130,916	$ 559,076

SECTION V - INTERNAL SERVICE FUNDS
CENTRAL GARAGE

Unappropriated Fund Balance	$ 199,497
Estimated Revenue - Billings	889,118
TOTAL ESTIMATED BALANCE & REVENUES	$ 1,088,615
Less Appropriations	872,052
Estimated Surplus	$ 216,563

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 2016, a tax sufficient to raise $2,488,388 in regular property taxes, which as received by the Finance Officer shall be credited to the General Fund, and an additional $190,232 in opt-out property taxes which will be used for the annual debt service requirement for the Second Fire Station.

That the Finance Officer of the City of Yankton be and hereby is authorized and directed to certify the said regular tax levy, $2,488,388 and the opt-out levy, $190,232 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:

_____
David Carda
Mayor

ATTEST :

_____
Al Viereck
Finance Officer

Introduction and first reading: August 24, 2015
Second reading : September 14, 2015
Published in the Yankton Daily Press and Dakotan, Offical Newspaper: Sept., 2015

I so certify _____
Al Viereck
Finance Officer

RESOLUTION #15-54

WHEREAS, a proposed annual budget for the fiscal year commencing January 1, 2016, 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, 2016.

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 14, 2015

_____
David Carda
Mayor

ATTEST:

_____
Al Viereck
Finance Officer

_____Roll call

Second Reading and Public Hearing

Memorandum #15-222

To: Amy Nelson, City Manager
From: Dave Mingo, AICP Community Development Director
Subject: Proposed Rezoning, Ordinance #982
Date: September 2, 2015

PROPOSED REZONING

ACTION NUMBER: 15-41

E.T.J. MEMBER ACTION REQUIRED: No

APPLICANT / OWNER: Larry and Peggy Olson.

ADDRESS / LOCATION: 405 E. 8th Street

REZONING REQUEST & PROPERTY DESCRIPTION:

From R-4 Multiple Family to B-2 Highway Business: Lots 13 – 16, Block 42, Lower Yankton Addition to the City of Yankton.

PREVIOUS ACTION: None.

COMMENTS: The proposed rezoning is owner petition initiated. The owner submitted a rezoning petition representing 27 of the 43 eligible properties (over 60 percent) within 250 feet of the site. This exceeded the 26 needed to bring the issue before the City for consideration. The immediate purpose for the request is to provide for the possibility of a self-storage facility in the same manner that the owner completed a project to the west of the location. The allowance of a self-storage facility would also require the associated conditional use permit to be approved. As can be seen on the attached map, the north two lots along the railroad tracks are already zoned B-2 Highway business.

The proposed B-2 district is the City's standard commercial zoning designation. The outside storage of items is not allowed in the B-2 district and the display of items for sale is restricted. In addition to business activities that would fit under the above definition, the B-2 district also allows multiple family types of residential development. The area is bordered by R-4 districts to the west, south and east.

This property has been a unique challenge for all the people that have owned it over the years. Because of topography and proximity to the railroad, it really does not have much value as a

_____ Roll Call

location for residential development. Each past owner has approached staff with multiple scenarios for development without being able to identify an investment that worked for them and the City.

It is staff's opinion that the proposal provides the best opportunity to develop the site with the least impact on surrounding residential occupancies. The proposal is essentially an extension of the transition zone between the railroad tracks and the adjoining residential property.

The appropriate public notice was published and individual notifications have been sent out prior to this public hearing. Staff has not received any calls from area property owners subsequent to providing notice.

Staff recommends approval of the proposed petition initiated rezoning of the described land from R-4 Multiple Family Residential to B-2 Highway Business.

HEARING SCHEDULE:

July 13, 2015	The Planning Commission establishes August 10, 2015, as the date for a public hearing.
August 10, 2015	The Planning Commission holds a public hearing to consider the issue. All appropriate notices will have been published and mailed.
August 24, 2015	The City Commission establishes September 14, 2015 as the date for a public hearing.
September 14, 2015	The City Commission holds a public hearing to consider the issue. All appropriate notices will have been published and mailed. A super majority (6-3) vote of the City Commission cannot be protested out by the neighborhood. A simple majority (5-4) could be protested.
September 25, 2015	Record of City Commission action published in the newspaper.
October 15, 2015	The City Commission action is effective.

Planning Commission results: The Planning Commission recommended approval of the proposed rezoning. There were neighbors in the audience at the Planning Commission hearing. They had questions that were answered. Nobody expressed opposition to the proposal. Please reference the minutes for the August 10th Planning Commission meeting for more detail.

_____ Roll Call

ORDINANCE NO. 982

AN ORDINANCE TO REZONE PROPERTY DESCRIBED HEREIN

BE IT ORDAINED, BY THE BOARD OF CITY COMMISSIONERS OF THE CITY OF YANKTON, SOUTH DAKOTA THAT THE FOLLOWING DESCRIBED PROPERTY HAS BEEN REZONED:

Section 1.

From R-4 Multiple Family to B-2 Highway Business: Lots 13 – 16, Block 42, Lower Yankton Addition to the City of Yankton.

As depicted on the associated Rezoning Location Map.

Section 2. Saving Clause.
Should any section, clause, or provision of this ordinance be declared by the Courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

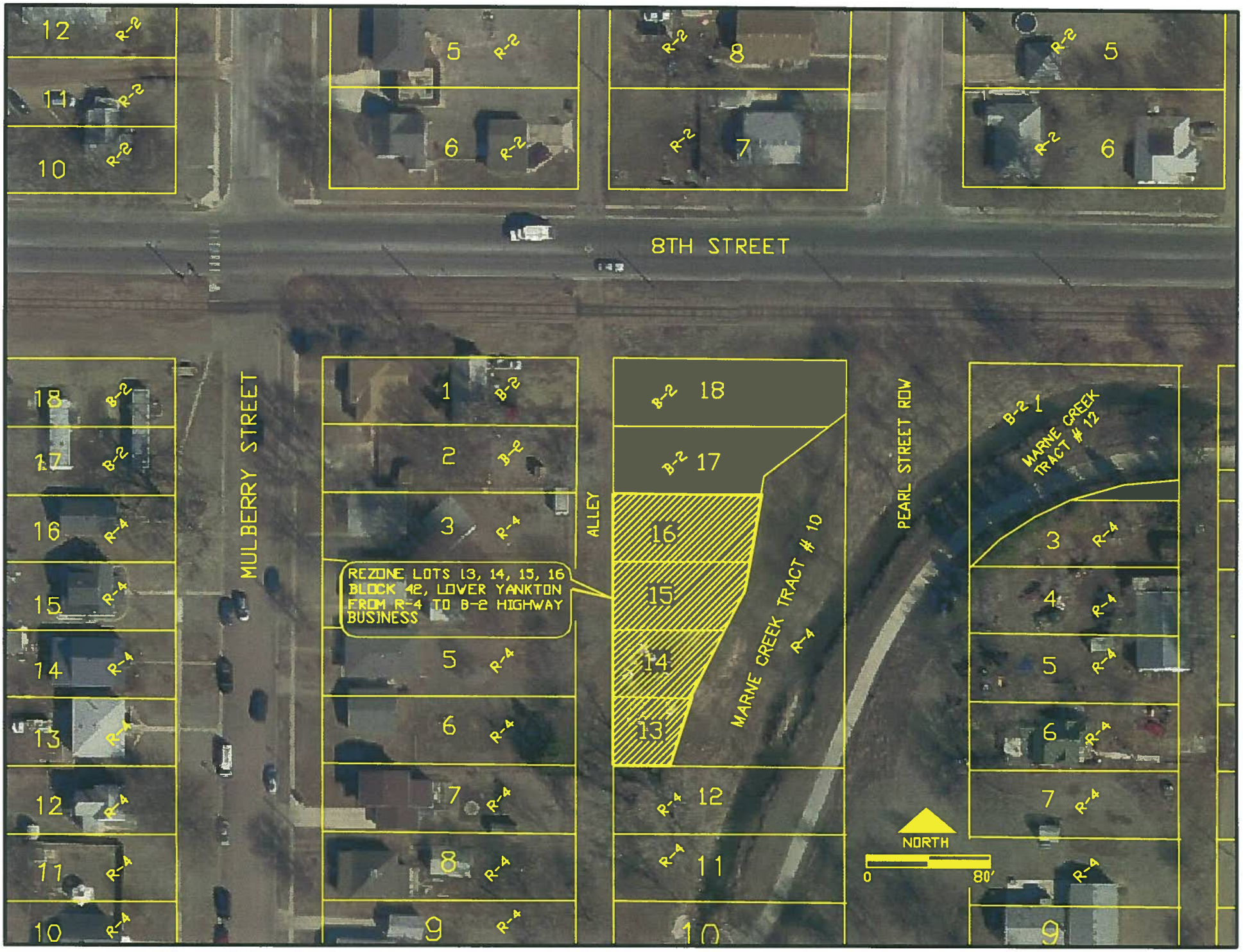
Section 3. Effective Clause.
This ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

Adopted:
1st Reading:
2nd Reading:
Publication Date:
Effective Date:

_____
David Carda, Mayor

ATTEST:

_____
Al Viereck, Finance Officer


8TH STREET
MULBERRY STREET
ALLEY
PEARL STREET ROW
MARNE CREEK TRACT # 10
MARNE CREEK TRACT # 12
REZONE LOTS 13, 14, 15, 16 BLOCK 42, LOWER YANKTON FROM R-4 TO B-2 HIGHWAY BUSINESS
NORTH
0
80'

Memorandum #15-224

To: Amy Nelson, City Manager
From: Dave Mingo, AICP Community Development Director
Subject: Wilson Road / Douglas Avenue Affirmation of Project Commitment
Date: September 4, 2015

The attached Resolution #15-52 states the Commission's affirmation of the City's commitment to the Wilson Road / Douglas Avenue Project. As you know, the project received a Local Infrastructure Improvement Program Grant from the Governor's Office of Economic Development for $500,000 or 19 percent of the estimated eligible project expenses at the time.

This resolution affirms the action taken when the 2015 budget was adopted and also recognizes the City Manager as having signature authority for project related grant documents and contracts.

Respectfully submitted,

Dave Mingo, AICP
Community Development Director

Recommendation: It is recommended that the City Commission approve Resolution #15-52 affirming the City's commitment to the Wilson Road / Douglas Avenue Project and Local Infrastructure Improvement Grant (LIIP-14-05) requirements and authorizing the City Manager to execute the associated documents.

X I concur with this recommendation.

_____ I do not concur with this recommendation.

Amy Nelson, City Manager

_____ Roll Call

Resolution #15-52

Commitment and Signature Authorization
for
Local Infrastructure Improvement Program 14-05

WHEREAS, ***The City of Yankton*** has applied for and received the award of a Local Infrastructure Improvement Program Gran (LIIP-14-05), and

WHEREAS, ***The Board of City Commissioners*** through the adoption of the annual budget and other associated actions approved the project, the project budget and funding commitment necessary to complete the project including construction, engineering and geotechnical expenditures, and

NOW THEREFORE, BE IT RESOLVED that based on previous actions, discussions and the adoption of the 2015 budget, it is affirmed that the City Manager was in the past, and shall continue to be authorized to sign all documents associated with the project's contracts and grant requirements.

DATED this 14th day of September, 2015.

Adopted:

_____
David Carda, Mayor

ATTEST:

_____
Al Viereck, Finance Officer

Volume 5

Douglas Avenue and Wilson Road

Monday, September 8, 2015

Project Information

Bid Price: $1,857,653.59

Completion Date: November 18, 2015

Project Team:

Brown Engineering, Inc. dba Eisenbraun and Associates
Keith DeJong, PE
Consulting Engineer
Office: (605) 665-8092

City of Yankton:
Brad Moser
Civil Engineer
bmoser@cityofyankton.org
Office: (605) 668-5251

T & R Contracting, Inc.
Adam Dalseide
Project Manager
(605) 332-1170

This bulletin is available upon request. If you wish to be added to the distribution list, please send an email to Keith DeJong at keithd@eaweb.com

Monthly Progress Summary:

Traffic to Wilson Trailer has been using the new Douglas Avenue pavement since the end of July and traffic has been moving smoothly. Since that time, the Contractor has completed the removals, new watermain and new storm sewer for the remainder of the project. Since the work on this phase of the project began, there has been a significant amount of rain that has affected the project. The rain increased the elevation of the groundwater at the site and we did require the Contractor to install drain tile along a portion of Wilson Road. We continued to over excavate the roadbed and place additional gravel to provide a stable roadway bed. These items were approved by the City Commission with a change order in June.

Final watermain connection at Hwy. 81

Drain tile installation along Wilson Road

During the last week, the Contractor placed fabric under the roadbed along with all of the gravel for the road and the parking lot adjustments at Wilson Trailer. The fabric and extra thick gravel were able to bridge over the wet subbase. Geotek arrived at the site on Friday of last week and tested the density of the gravel. All of the tests passed and the roadbed was stable.

Beginning the week of September 8, we expect that the Contractor will begin paving the Phase 2 area. If the weather holds, the paving should all be completed within about two weeks.

Fabric and gravel installation on Wilson Road

Yankton! What a Discovery

Eisenbraun & Associates
Professional Engineers & Surveyors

CITY OF YANKTON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended

December 31, 2014

CITY OF YANKTON, SOUTH DAKOTA

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

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, 2014
TABLE OF CONTENTS

FINANCIAL SECTION

This Section Contains the Following Subsections:

*

AUDITORS' REPORT

*

MANAGEMENT DISCUSSION AND ANALYSIS

*

BASIC FINANCIAL STATEMENTS

*

NOTES TO THE FINANCIAL STATEMENTS

WILLIAMS & COMPANY P.C.
Certified Public Accountants

614 Broadway
P.O. Box 36
Yankton, SD 57078-0036
Phone (605) 665-9401
Fax (605) 665-9418

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Yankton Housing and Redevelopment Commission (a discretely presented component unit), which statements reflect total assets of $249,304 and total revenues of $493,902 as of and for the year ended June 30, 2014. Those financial statements were audited by other auditors whose report thereon 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. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes

evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 of Yantkon, South Dakota as of December 31, 2014, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, OPEB schedule of funding progress and budgetary comparison information be presented to supplement the basic financial statements. Such information, 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.

Other 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 combining nonmajor fund financial statements and budgetary compliance schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements and budgetary compliance schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 U.S. generally accepted auditing standards. 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 a report dated August 15, 2015, on our consideration of the City of Yankton'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 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 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 of Yankton's internal control over financial reporting and compliance.

Williams & Company, P.C.
Certified Public Accountants

Yankton, South Dakota
August 15, 2015

Management Discussion and Analysis
December 31, 2014

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, 2014. 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 of the City of Yankton exceeded liabilities at December 31, 2014 by $93,715,460. Of this amount $19,825,122 is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's net position increased by $5,099,585 during the year. Of this amount the net position of our Governmental Activities increased $3,330,961 and the net position of our Business-Type Activities increased by $1,768,624. The governmental net position and the business type net position increased in large part due to increases in cash and cash equivalents, and decreases in liabilities at years end.
- The City's Governmental Fund Balances increased $1,939,794 in 2014. Exhibit 4 details the increases.
- The City's long-term debt decreased $1,353,916 in 2014. This decrease occurred from decreases in long term debt from annual debt service payments in the Water Revenue Bonds, the Solid Waste Loans, the Wastewater Revenue Bonds, and the Certificates of Participation for construction of the North Fire Station.

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 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 and liabilities. 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 and liabilities 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 and liabilities, 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 TRUSTEE

The City has two agency funds: the Employee Benefits Fund to account for the deductions and disbursements of employee benefits; and the Sales Tax Fund, to account for sales tax charged on services for the State of South Dakota. Monthly payments are made to insurance companies for employee benefits, and to the state of South Dakota for sales taxes.

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	
	2014	2013	2014	2013	2014	2013
Current and Other Assets	$ 15,920,921	$ 14,075,401	$ 10,996,264	$ 10,172,825	$ 26,917,185	$ 24,248,226
Capital Assets	56,813,874	55,824,856	29,715,960	29,934,318	86,529,834	85,759,174
Total Assets	72,734,795	69,900,257	40,712,224	40,107,143	113,447,019	110,007,400
Long-term Liabilities Outstanding	4,625,086	5,049,509	11,824,098	13,067,935	16,449,184	18,117,444
Other Liabilities	1,135,577	1,207,577	2,146,798	2,066,504	3,282,375	3,274,081
Total Liabilities	5,760,663	6,257,086	13,970,896	15,134,439	19,731,559	21,391,525
Net Position:						
Net Investment in Capital Assets	54,968,874	53,879,856	16,908,811	15,981,597	71,877,685	69,861,453
Restricted	1,989,178	1,375,585	23,475	23,433	2,012,653	1,399,018
Unrestricted	10,016,080	8,387,730	9,809,042	8,967,674	19,825,122	17,355,404
Ending Net Position	$ 66,974,132	$ 63,643,171	$ 26,741,328	$ 24,972,704	$ 93,715,460	$ 88,615,875

This summary reflects an increase in net position of 5.23% for the Governmental Activities and an increase of 7.08% in the Business-Type Activities. The increase in Governmental Activities net position was largely Cash and Cash Equivalents and Capital Assets. The overall liabilities of the City of Yankton decreased by ($1,659,966) or 7.76%, due mainly to a decrease in Revenue Bonds Payable.

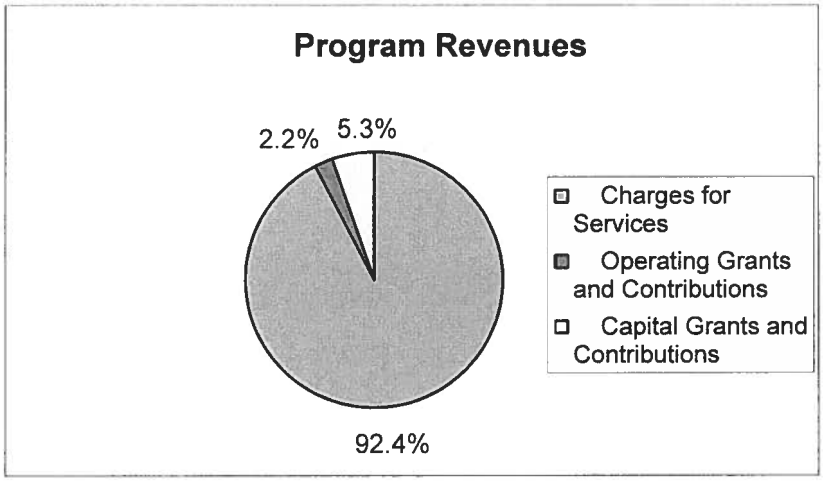
Total revenue reported in 2014 was $27,836,016, an increase of $74,321 or 0.27%. The largest increase in revenues was in Charges for Services; an increase of $1,324,969 or 10.3%. The Property Tax revenues increased $155,522 or 5.98%, Capital Grants and Contributions revenues decreased ($1,757,857) or 68.4%. The following table breaks down revenues collected for General Governmental Activities and Business-Type Activities:

CITY OF YANKTON
CHANGES IN NET POSITION

	Governmental Activities		Business Type Activities		Total	
Revenue Sources	2014	2013	2014	2013	2014	2013
Revenues:						
Program Revenues:						
Charges for Services	$ 3,641,238	$ 3,611,976	$ 10,553,787	$ 9,258,080	$ 14,195,025	$ 12,870,056
Operating Grants and Contributions	344,055	466,569	-	-	344,055	466,569
Capital Grants and Contributions	736,436	2,517,165	75,101	52,229	811,537	2,569,394
General Revenues:						
Property Taxes	2,755,525	2,600,003	-	-	2,755,525	2,600,003
Sales Taxes	8,886,729	8,466,651	-	-	8,886,729	8,466,651
Other Taxes	691,783	631,782	-	-	691,783	631,782
Other	115,021	89,769	36,341	67,471	151,362	157,240
Total Revenues	17,170,787	18,383,915	10,665,229	9,377,780	27,836,016	27,761,695
Expenses:						
General Government	1,640,045	1,770,039	-	-	1,640,045	1,770,039
Public Safety	3,166,992	3,335,826	-	-	3,166,992	3,335,826
Public Works	5,376,611	5,315,038	-	-	5,376,611	5,315,038
Culture & Recreation	2,780,444	3,058,774	-	-	2,780,444	3,058,774
Community & Economic Development	788,343	627,779	-	-	788,343	627,779
Interest on Long-term Debt	180,091	186,696	-	-	180,091	186,696
Water	-	-	3,024,292	2,985,267	3,024,292	2,985,267
Wastewater	-	-	3,097,315	3,150,079	3,097,315	3,150,079
Golf	-	-	869,101	863,922	869,101	863,922
Non-Major Enterprise Funds	-	-	1,813,197	1,785,405	1,813,197	1,785,405
Total Expenses	13,932,526	14,294,152	8,803,905	8,784,673	22,736,431	23,078,825
Increase (Decrease) in						
Net Position Before Transfers	3,238,261	4,089,763	1,861,324	593,107	5,099,585	4,682,870
Transfers	92,700	108,622	(92,700)	(108,622)	-	-
Increase in Net Position	3,330,961	4,198,385	1,768,624	484,485	5,099,585	4,682,870
Net Position January 1	63,643,171	59,444,786	24,972,704	24,488,219	88,615,875	83,933,005
Net Position December 31	$ 66,974,132	$ 63,643,171	$ 26,741,328	$ 24,972,704	$ 93,715,460	$ 88,615,875

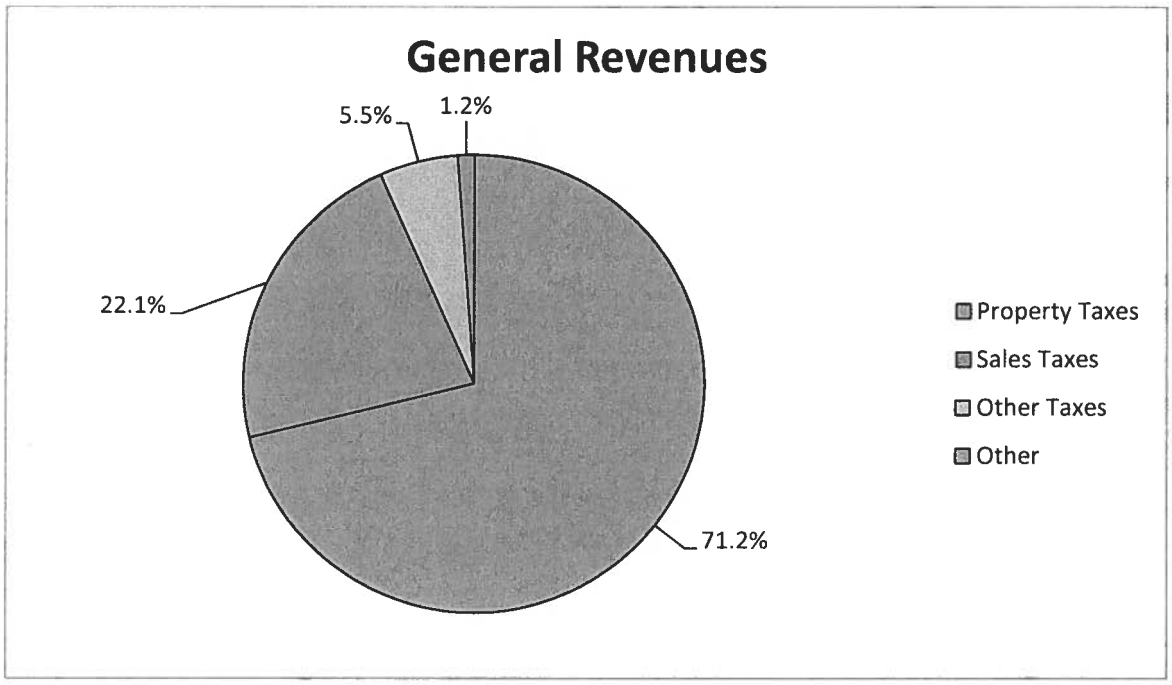
Charges for Services in the Business-Type Activities increased $1,295,707 or 14.0% due in most part to increased consumption in water and modest 3% rate increases in Water and Solid Waste Collections and a 5% increase in Wastewater. Business-Type Activities Total Expenses increased by a very modest $19,232 or 0.22%. Governmental Activities Total Expenses decreased $361,626 or 2.53%.

Program Revenues total $15,350,617 for 2014. Governmental Activities provided $4,721,729 and Business-Type Activities provided $10,628,888. Revenue collected for Charges for Services during 2014 was $14,195,025 accounting for 92.4% of the total program revenues. Revenue collected for Capital Grants and Contributions accounts for 5.3% of the total program revenues. The following chart breaks down program revenues by sources:



General Revenues for 2014 totaled $12,485,399. Governmental Activities provided $12,449,058 and Business-Type Activities provided $36,341. Sales Tax Revenues for 2014 totaled $8,886,729 and Property Tax Revenue totaled $2,755,525. The Sales Tax Revenues accounted for 71.2% and Property Tax Revenues were 22.1% of General Revenues. The following chart breaks down General Revenues by source:

GENERAL REVENUES



Expenses for 2014 totaled $22,736,431, a decrease of (1.48)%. Expenses for Governmental Activities totaled $13,932,526 accounting for 61.3% of the total expenses. Expenses for Business-Type Activities totaled $8,803,905 accounting for 38.7% 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, Marne 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 Public Safety, the City spent $3,166,992 and received $57,921 in charges for services, $84,792 in operating grants and contributions, and $11,100 in Capital Grants and Contributions thus leaving a cost to the taxpayers of ($3,013,179) 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 $13,932,526. Of these costs, $3,641,238 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 $344,055, and costs paid by other governments and organizations that subsidized certain programs with capital grants and contributions were $736,436, leaving a Net Expense of ($9,210,797) 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 $80,906,658, consisting of Net Assets January 1, 2014 of $63,643,171, General Revenues and transfers of $12,541,758, and Program Revenues of $4,721,729. Total Governmental Activities during the year expended $13,932,526; thus, Net Assets were increased by $3,330,961 to $66,974,132.

Business Type Activities

Business-Type Activities increased the City's net position by $1,768,624.

The cost of all Business-Type Activities this year was $8,803,905. As shown in the Statement of Activities, the amounts paid by users of the systems were $10,553,787 and $75,101 was funded from capital grants and contributions, resulting in a net gain for Business-Type Activities of $1,824,983.

Total resources available during the year to finance Business-Type Activities were $35,545,233 consisting of Net Position January 1, 2014 of $24,972,704, Program Revenues of $10,628,888 and General Revenues and transfers of ($56,359). Total Business-Type Activities during the year expended $8,803,905; thus Net Position was increased by $1,768,624 to $26,741,328.

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 of $14,355,620 (25.4% non-spendable, 11.6% restricted, 50.9% committed, 1.6% assigned, and 10.5% unassigned). The combined Governmental Funds fund balance increased $1,939,794 from the prior year. The fund balance amount consists of $3,651,600 of non-spendable funds committed for 1) perpetual care for cemetery $50,000, 2) $270,270 in vested reserve in our insurance carrier the South Dakota Public Assurance Association or SDPAA, 3) inventory of land for resale $1,982,792, and 4) long term advances $1,348,538; $1,673,485 of restricted funds; $7,302,460 of committed funds; $225,105 of assigned funds, and $1,502,970 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 $6,893,123, an increase of $1,419,461. 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 48.5 percent of total general fund expenditures, while total fund balance represents 66.9 percent of that same amount.

General fund revenues in 2014 increased $206,944 or 1.8% due mostly to an increases in property taxes and sales taxes. Expenditures decreased ($85,188) or 0.8%. The decrease in expenditures included an increase of $6,011 in current expenditures, an increase of 0.06%, a decrease of ($55,979) in capital outlay or a decrease of 5.8% less than 2013's expenditures, and a decrease of ($35,220) in debt service, a decrease of 15.3% from 2013.

The Special Capital Improvements Fund showed an increase in fund balance of $622,425. This reflects a decrease in expenditures of $466,775.

The TID #5 Fund balance decreased ($482,286) to end 2014 at ($1,466,447) due to expenditures being made to be reimbursed by future tax receipts.

The Other Governmental Funds end of year balance increased $420,139 to $1,703,076.

GENERAL FUND BUDGETARY HIGHLIGHTS

Comparing the 2014 original (adopted) General Fund budget of $12,442,118 to the final budget amount of $13,384,312 shows a net increase of $962,194. However, actual expenditures were $2,112,334 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, 2014 was $71,877,685 (net of accumulated depreciation and outstanding financings). This was an increase of $2,016,232 or 2.9%. The comparative totals for capital assets for 2013 and 2014 are as follows:

CITY OF YANKTON CAPITAL ASSETS
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	$ 3,504,939	$ 3,497,853	$ 814,622	$ 815,123	$ 4,319,561	$ 4,312,976
Construction in Progress	3,616,637	5,945,025	2,548,951	1,019,538	6,165,588	6,964,563
Buildings & Structures / Infrastructure	43,363,817	40,506,206	22,859,554	24,458,787	66,223,371	64,964,993
Land Improvements	-	-	2,131,264	2,134,370	2,131,264	2,134,370
Furniture and Equipment	6,328,481	5,875,772	1,361,569	1,506,500	7,690,050	7,382,272
Total	$ 56,813,874	$ 55,824,856	$ 29,715,960	$ 29,934,318	$ 86,529,834	$ 85,759,174

Construction in Progress was the major increase in capital outlays for 2014 for Business-Type Activities and Buildings & Structures / Infrastructure was the major increase in Governmental Activities. See notes 6 and 7 in the financial statements for more information on the City's capital assets.

DEBT ADMINISTRATION

At year end the City had $17,037,224 of debt outstanding, a net decrease of ($1,353,916). This decrease in debt was accomplished through normal debt service payments.

Of the total debt, $4,240,000 or 24.9% is to be paid from governmental activities including $2,395,000 specifically from sales tax funds, and $1,845,000 from property tax opt-out dollars; and $12,797,224 or 75.1% in business type activities including $6,487,429 to be repaid from water user fees, $218,285 to be paid from landfill revenues and $6,091,510 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 $40,982,175 with outstanding debt (less debt service reserves) of $16,818,931, leaving an unused balance of $24,163,244 or 58.9% of the legal debt limit 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 2014 was $31,193,679. It was an increase of $18,351,294 or 242.9% of the 2013 total of $12,842,385. The average annual building permit value for the last ten years was $26,613,567 and the 2014 total value was 17.2% more than that average. New construction building permits included Yankton Heights Apartments, Schwan's Warehouse Depot, Farm Credit Services Office Building, Groseth Crossing Retail, Johnson Electric Office/Warehouse, Culver's Restaurant, Olson's Storage Building, and the National Field Archery Concession and Comfort Station. Commercial additions and remodels included Wilson Trailer, Avera Sister James Care Center, Kellen Concrete Plant Addition, Discovery Church renovation, SAPA addition, and tenant finishes for Tokyo Japanese Restaurant, Papa Murphy's Pizza, Domino's Pizza, Cherry Berry and the Big River Burrito. There were twenty-six new home-building permits issued during the year, an increase of six from 2013. There were also 30 new apartments with a new apartment complex.

The City continues to reinvest in its infrastructure with street improvements, and the water utility continues to replace water mains to improve the reliability of the water supply.

Another indicator of economic activity is the taxable sales for Yankton that are reported by the South Dakota Department of Revenue. Our 2014 sales were up 4.35% over 2013's figures and totaled $472,369,305.

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

EXHIBIT 1

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF NET POSITION
December 31, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Housing & Redevelopment
ASSETS				
Cash and Cash Equivalents	$ 11,218,999	$ 9,563,114	$ 20,782,113	$ 241,844
Receivables:				
Taxes	28,942	-	28,942	
Accounts	113,078	875,005	988,083	1,796
Estimated Unbilled Usage	-	304,332	304,332	
Special Assessments	133,235	-	133,235	
Other Receivables	-	-	-	1,894
Due from Other Governmental Agencies	1,234,755	-	1,234,755	
Prepaid Expenses	114,506	65,391	179,897	1,837
Internal Balances	281,110	(281,110)	-	
Property Held for Resale, At Cost	1,982,792	-	1,982,792	
Inventories	144,473	445,511	589,984	
Restricted Assets:				
Cash and Cash Equivalents	398,761	24,021	422,782	
Deposits	270,270	-	270,270	
Land	3,504,939	814,622	4,319,561	
Construction in Progress	3,616,637	2,548,951	6,165,588	
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	49,692,298	26,352,387	76,044,685	1,933
Total Assets	72,734,795	40,712,224	113,447,019	249,304
LIABILITIES				
Accounts Payable	481,037	698,894	1,179,931	232
Accrued Wages	331,531	97,128	428,659	5,861
Accrued Interest Payable	13,904	81,181	95,085	
Revenue Collected in Advance	26,628	66,938	93,566	
Payables from Restricted Assets:				
Customer Deposits	820	-	820	
Noncurrent Liabilities:				
Due within one year:				
Revenue Bonds Payable	-	1,180,148	1,180,148	
General Obligation Bonds	110,000	-	110,000	
Capital Lease	100,000	-	100,000	
Compensated Absences	71,657	22,509	94,166	5,907
Due in more than one year:				
Revenue Bonds Payable	-	11,627,001	11,627,001	
Capital Lease	1,745,000	-	1,745,000	
General Obligation Bonds	2,294,276	-	2,294,276	
Estimated Postemployment Benefit Obligation	179,755	69,548	249,303	
Compensated Absences	406,055	127,549	533,604	
Total Liabilities	5,760,663	13,970,896	19,731,559	12,000
NET POSITION				
Net Investment in Capital Assets	54,968,874	16,908,811	71,877,685	1,933
Restricted for:				
Housing Vouchers	-	-	-	36,965
Debt Service	180,914	23,475	204,389	
Capital Projects	245,514	-	245,514	
Lodging Sales Tax	898,282	-	898,282	
Cumulative Reserve-SDPAA	270,270	-	270,270	
Other Purposes	238,459	-	238,459	
Perpetual Care				
Expendable	105,739	-	105,739	
Nonexpendable	50,000	-	50,000	
Unrestricted	10,016,080	9,809,042	19,825,122	198,406
Total Net Position	$ 66,974,132	$ 26,741,328	$ 93,715,460	$ 237,304

See Accompanying Notes to Financial Statements

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2014

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Governmental Activities:			
General Government	$ 1,640,045	$ 2,030,303	$ -
Public Safety	3,166,992	57,921	84,792
Public Works	5,376,611	867,179	214,508
Culture and Recreation	2,780,444	625,627	44,755
Community Development	788,343	60,208	-
Interest on Long-Term Debt	180,091	-	-
Total Governmental Activities	13,932,526	3,641,238	344,055
Business-Type Activities:			
Water	3,024,292	4,825,847	-
Wastewater	3,097,315	3,104,815	-
Solid Waste	829,600	912,605	-
Joint Powers- Landfill	983,597	951,426	-
Golf Course	869,101	759,094	-
Total Business-Type Activities	8,803,905	10,553,787	-
Component Units:			
Housing & Redevelopment	533,723	-	492,178
Total Component Unit	$ 533,723	$ -	$ 492,178
General Revenues:			
Property taxes			
Sales and other Taxes			
Lodging Sales Tax			
Interest			
Reimbursements			
Miscellaneous			
Gain on Disposition of Assets			
Interfund Transfers			
Total General Revenues and Transfers			
Change in Net Position			
Net Position - Beginning			
Net Position - Ending			

See Accompanying Notes to Financial Statements

Program Revenues	Net (Expense) Revenue and Changes in Net Position			
Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Component Unit Housing & Redevelopment
$ -	$ 390,258		$ 390,258	-
11,100	(3,013,179)		(3,013,179)	-
298,336	(3,996,588)		(3,996,588)	-
425,000	(1,685,062)		(1,685,062)	-
2,000	(726,135)		(726,135)	-
-	(180,091)		(180,091)	-
736,436	(9,210,797)		(9,210,797)	-
52,325		$ 1,853,880	1,853,880	-
22,776		30,276	30,276	-
-		83,005	83,005	-
-		(32,171)	(32,171)	-
-		(110,007)	(110,007)	-
75,101		1,824,983	1,824,983	-
-	-	-	-	$ (41,545)
$ -	-	-	-	(41,545)
	2,755,525	-	2,755,525	-
	8,886,729	-	8,886,729	-
	691,783	-	691,783	-
	37,991	23,139	61,130	306
	42,370	-	42,370	-
	12	13,202	13,214	1,418
	34,648	-	34,648	-
	92,700	(92,700)	-	-
	12,541,758	(56,359)	12,485,399	1,724
	3,330,961	1,768,624	5,099,585	(39,821)
	63,643,171	24,972,704	88,615,875	277,125
	$ 66,974,132	$ 26,741,328	$ 93,715,460	$ 237,304

CITY OF YANKTON, SOUTH DAKOTA
BALANCE SHEET
Governmental Funds
December 31, 2014

	General	Special Capital Improvements
Assets		
Cash and Cash Equivalents	$ 4,824,429	$ 4,889,704
Receivables (Net where applicable, of allowance for uncollectibles):		
Taxes	28,942	-
Accounts	112,099	-
Special Assessments	19,547	-
Due from Other Funds	281,109	2,048,201
Due from Other Governmental Agencies	691,632	400,707
Advances to Other Funds	1,348,538	59,058
Property Held for Resale, At Cost	23,414	-
Restricted Assets:		
Cash and Cash Equivalents	245,514	
Deposits	270,270	-
Total Assets	7,845,494	7,397,670
Liabilities		
Accounts Payable	270,118	23,650
Accrued Wages	298,409	-
Unearned Revenue	7,028	-
Due to Other Funds	27,046	-
Customer Deposits	820	-
Advances from Other Funds	59,058	-
Total Liabilities	662,479	23,650
Deferred Inflows of Resources		
Unavailable revenue- property taxes	28,942	-
Unavailable revenue- special assessments	19,547	-
Unavailable revenue- other taxes	196,190	71,560
Unavailable revenue- other	45,213	-
Total Deferred Inflows of Resources	289,892	71,560
Fund Balances		
Non-Spendable:		
Perpetual Care	-	-
Cumulative Reserve-SDPAA	270,270	-
Property Held for Resale	23,414	-
Long Term Advances	1,348,538	-
Restricted:		
Debt Service	-	-
Lodging Sales Tax	-	-
Capital Projects	245,514	-
Perpetual Care	-	-
Other Purposes	-	-
Committed:		
Special Capital Improvements (sales tax)	-	7,302,460
Assigned:		
Capital Projects	-	-
Unassigned	5,005,387	-
Total Fund Balances (Deficits)	6,893,123	7,302,460
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 7,845,494	$ 7,397,670

See Accompanying Notes to Financial Statements

EXHIBIT 3

Public Improvement	TID #5	Other Governmental Funds	Total Governmental Funds
$ 6,550	$ 818	$ 1,449,925	$ 11,171,426
-	-	-	28,942
-	-	979	113,078
-	-	113,688	133,235
-	-	-	2,329,310
8,316	-	123,118	1,223,773
-	-	-	1,407,596
1,959,378	-	-	1,982,792
-	-	153,247	398,761
-	-	-	270,270
1,974,244	818	1,840,957	19,059,183
8,316	118,727	23,657	444,468
-	-	27,291	325,700
19,600	-	-	26,628
2,021,154	-	-	2,048,200
-	-	-	820
-	1,348,538	-	1,407,596
2,049,070	1,467,265	50,948	4,253,412
-	-	-	28,942
-	-	77,606	97,153
1,766	-	9,327	278,843
-	-	-	45,213
1,766	-	86,933	450,151
	-	50,000	50,000
-	-	-	270,270
1,959,378	-	-	1,982,792
-	-	-	1,348,538
-	-	194,818	194,818
-	-	888,955	888,955
-	-	-	245,514
-	-	105,739	105,739
-	-	238,459	238,459
-	-	-	7,302,460
-	-	225,105	225,105
(2,035,970)	(1,466,447)	-	1,502,970
(76,592)	(1,466,447)	1,703,076	14,355,620
$ 1,974,244	$ 818	$ 1,840,957	$ 19,059,183

See Accompanying Notes to Financial Statements

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EXHIBIT 3A

CITY OF YANKTON, SOUTH DAKOTA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
December 31, 2014

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

Total Fund Balance - Governmental Funds (page 18)	$	14,355,620
Infrastructure, property, and equipment used in governmental activities are not financial resources and, therefore, are not reported in the funds		56,709,832
Deferred revenues that do not provide current financial resources for governmental activities		450,151
Accrued expenses from the balance sheet that do not require current financial resources for governmental activities		(13,904)
Prepaid expenses are reported in the governmental activities but are not reported in the funds as they do not provide current economic resources.		112,726
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		(4,720,542)
Other Post Employment Benefit Liabilities are not due and payable in the current period and therefore are not reported in the funds		(176,109)
Internal Service Funds are used by management to charge the costs of certain activities, such as the central garage to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		256,358
Total Net Position - Governmental Activities (page 14)	$	66,974,132

See Accompanying Notes to Financial Statements

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Funds
For the Year Ended December 31, 2014

	General	Special Capital Improvements	Public Improvement
Revenue:			
Property Taxes	$ 2,554,178	$ -	$ -
Sales and Other Taxes	5,281,489	3,584,853	-
Special Assessments	-	-	-
Licenses and Permits	367,941	-	-
Intergovernmental	443,574	-	66,367
Charges for Services	3,040,815	-	100
Fines and Forfeits	11,963	-	-
Gain on Sale of Land	60,208	-	-
Interest on Investments	10,319	24,162	2
Contributions	1,165	-	-
Miscellaneous	50,092	-	2,000
Total Revenue	11,821,744	3,609,015	68,469
Current Expenditures:			
General Government	1,730,403	-	-
Public Safety	2,487,488	-	-
Public Works	2,682,178	-	-
Culture and Recreation	2,311,316	-	-
Community Development	-	-	22,061
Capital Outlay:			
Public Works	252,644	2,717,787	86,353
Culture and Recreation	159,328	-	-
General Government	36,702	-	-
Public Safety	454,053	-	-
Debt Service	195,672	-	-
Total Expenditures	10,309,784	2,717,787	108,414
Excess (Deficiency) of Revenues Over Expenditures	1,511,960	891,228	(39,945)
Other Financing Sources (Uses):			
Proceeds From Sale of Fixed Assets	36,168	-	-
Transfers In	431,816	-	-
Transfers Out	(560,483)	(268,803)	-
Total Other Financing Sources (Uses)	(92,499)	(268,803)	-
Net Change in Fund Balance	1,419,461	622,425	(39,945)
Fund Balances (Deficits)-Beginning of Year	5,473,662	6,680,035	(36,647)
Fund Balances (Deficits)- End of Year	$ 6,893,123	$ 7,302,460	$ (76,592)

See Accompanying Notes to Financial Statements

EXHIBIT 4

TID #5	Other Governmental Funds	Total Governmental Funds
$ 147,296	$ 57,758	$ 2,759,232
-	711,215	9,577,557
-	35,240	35,240
-	-	367,941
-	107,093	617,034
-	48,969	3,089,884
-	-	11,963
-	-	60,208
-	3,509	37,992
-	14,506	15,671
-	1,400	53,492
147,296	979,690	16,626,214
-	-	1,730,403
-	510,453	2,997,941
-	57,758	2,739,936
-	109,040	2,420,356
436,817	325,702	784,580
-	33,109	3,089,893
-	10,959	170,287
-	-	36,702
-	-	454,053
-	195,465	391,137
436,817	1,242,486	14,815,288
(289,521)	(262,796)	1,810,926
-	-	36,168
-	788,810	1,220,626
(192,765)	(105,875)	(1,127,926)
(192,765)	682,935	128,868
(482,286)	420,139	1,939,794
(984,161)	1,282,937	12,415,826
$ (1,466,447)	$ 1,703,076	$ 14,355,620

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EXHIBIT 4A

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, 2014

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds (page 21)		$ 1,939,794
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:		
Expenditures for capital assets	$ 2,993,371	
Depreciation Expense	(2,537,537)	455,834
Capital Contributions reported in the Statement of Activities that do not provide current financial resources and are not reported as revenues in the funds.		548,477
Revenues reported in the funds that are not available to provide current financial resources:		30,725
Accrued interest expense that does not require current financial resources:		466
Governmental funds report special assessments as revenue when it becomes available, but the statement of activities includes special assessments as revenue when levied.		(23,660)
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.		(1,521)
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.		(45,618)
Prepaid insurance is not reported in the governmental funds as it is not available to provide current financial resources:		8,025
The effect of bond issuance premiums are shown in the governmental funds when new debt is issued, whereas, these amounts are deferred and accreted in the Statement of Activities:		580
Other Post-Employment Benefits that do not require current financial resources.		233,586
Compensated absences that do not require current financial resources.		(25,727)
The repayment of the principal of bonded long-term debt consumes the current financial resources of governmental funds without affecting the net assets. 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:		210,000
Change in net position of governmental activities (page 16)		$ 3,330,961

See Accompanying Notes to Financial Statements

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF NET POSITION
Proprietary Funds
December 31, 2014

	Business-Type	
	Water	**Wastewater**
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 6,147,983	$ 2,198,049
Receivables (Net where applicable, of allowance for uncollectibles):		
Accounts	532,547	391,108
Due from Other Governmental Agencies	-	-
Prepaid Insurance	18,875	22,007
Inventories	241,911	155,038
Total Current Assets	6,941,316	2,766,202
Noncurrent Assets:		
Restricted Assets:		
Cash and Cash Equivalents	-	-
Land	128,117	66,666
Construction in Progress	2,010,795	538,156
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	13,800,822	8,634,957
Total Noncurrent Assets	15,939,734	9,239,779
Total Assets	22,881,050	12,005,981
LIABILITIES		
Current Liabilities:		
Accounts Payable	367,648	274,847
Accrued Wages	32,525	25,166
Accrued Interest Payable	45,767	34,868
Accrued Compensated Absences	8,053	5,357
Revenues Collected in Advance	-	-
Due to Other Funds	-	-
Revenue Bonds Payable- Current	402,135	760,410
Total Current Liabilities	856,128	1,100,648
Noncurrent Liabilities:		
Revenue Bonds Payable	6,085,294	5,341,025
Accrued Compensated Absences	45,634	30,356
Estimated Postemployment Benefit Obligation	18,862	20,100
Total Noncurrent Liabilities	6,149,790	5,391,481
Total Liabilities	7,005,918	6,492,129
NET POSITION		
Net investment in capital assets,	9,452,305	3,138,344
Restricted for:		
Debt Service	-	-
Unrestricted	6,422,827	2,375,508
Total Net Position	$ 15,875,132	$ 5,513,852

See Accompanying Notes to Financial Statements

EXHIBIT 5

Business-Type		Governmental Activities-
Non-Major Enterprise Funds	Totals	Internal Service Fund
$ 1,217,082	$ 9,563,114	$ 47,573
255,682	1,179,337	-
-	-	10,982
24,509	65,391	1,780
48,562	445,511	144,473
1,545,835	11,253,353	204,808
24,021	24,021	-
619,839	814,622	7,000
-	2,548,951	-
3,916,608	26,352,387	97,042
4,560,468	29,739,981	104,042
6,106,303	40,993,334	308,850
56,399	698,894	36,569
39,437	97,128	5,831
546	81,181	-
9,099	22,509	967
66,938	66,938	-
281,110	281,110	-
17,603	1,180,148	-
471,132	2,427,908	43,367
200,682	11,627,001	-
51,559	127,549	5,479
30,586	69,548	3,646
282,827	11,824,098	9,125
753,959	14,252,006	52,492
4,318,162	16,908,811	104,042
23,475	23,475	-
1,010,707	9,809,042	152,316
$ 5,352,344	$ 26,741,328	$ 256,358

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Proprietary Funds
For the Year Ended December 31, 2014

	Business-Type	
	Water	Waste-water
Operating Revenues:		
Charges for Services	$ 4,825,847	$ 3,104,815
Operating Expenses:		
Personal Services	606,969	530,392
Insurance	50,105	81,303
Professional Services	121,625	60,510
Tipping Fees	-	-
State Fees	5,000	12,500
Repairs and Maintenance	234,976	234,787
Cost of Sales and Service	-	-
Supplies and Materials	237,603	42,453
Travel and Conference	1,748	1,769
Utilities	272,664	236,505
Billing and Administration	655,905	626,754
Other Current Expenses	-	-
Depreciation	644,244	1,070,929
Total Operating Expenses	2,830,839	2,897,902
Operating Income (Loss)	1,995,008	206,913
Non-Operating Income (Expense):		
Interest Income	14,690	5,394
Donations	-	-
Gain (Loss) on Disposition of Assets	-	-
Miscellaneous, net	3,242	2,105
Interest Expense	(193,432)	(199,413)
Miscellaneous Expense	(21)	-
Total Non-Operating Income (Expenses)	(175,521)	(191,914)
Income (Loss) Before Contributions and Transfers	1,819,487	14,999
Transfers (Out)	(52,000)	(40,700)
Capital Contributions	52,325	22,776
Change in Net Position	1,819,812	(2,925)
Net Position - Beginning	14,055,320	5,516,777
Net Position - Ending	$ 15,875,132	$ 5,513,852

See Accompanying Notes to Financial Statements

EXHIBIT 6

Business-Type		Governmental Activities-
Non-Major Enterprise Funds	Totals	Internal Service Fund
$ 2,623,125	$ 10,553,787	$ 746,348
859,438	1,996,799	106,572
24,583	155,991	-
75,677	257,812	1,505
139,759	139,759	-
-	17,500	-
304,395	774,158	9,555
544,799	544,799	-
68,740	348,796	617,785
1,797	5,314	-
56,691	565,860	19,097
322,248	1,604,907	-
-	-	22,577
266,317	1,981,490	14,875
2,664,444	8,393,185	791,966
(41,319)	2,160,602	(45,618)
3,055	23,139	-
500	500	
(10,963)	(10,963)	-
7,355	12,702	-
(6,891)	(399,736)	-
	(21)	-
(6,944)	(374,379)	-
(48,263)	1,786,223	(45,618)
-	(92,700)	-
-	75,101	-
(48,263)	1,768,624	(45,618)
5,400,607	24,972,704	301,976
$ 5,352,344	$ 26,741,328	$ 256,358

See Accompanying Notes to Financial Statements

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF CASH FLOWS
Proprietary Funds
For the Year Ended December 31, 2014

	Business-Type	
	Water	Waste-Water
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers	$ 4,676,883	$ 3,051,863
Cash Received from Interfund Services Provided	113,609	27,302
Cash Paid to Suppliers for Goods and Services	(1,773,779)	(1,091,983)
Cash Paid to Employees for Services	(620,073)	(535,182)
Cash Paid for Interfund Services	(16,390)	(34,454)
Other Nonoperating Revenues	3,221	2,105
Net Cash Provided (Used) from Operating Activities	2,383,471	1,419,651
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and Construction of Capital Assets	(1,296,631)	(267,719)
Proceeds from Sale of Fixed Assets	-	-
Principal Paid on Notes, Bonds and Leases	(387,223)	(739,608)
Interest Paid on Notes and Bonds	(195,700)	(204,459)
Net Cash (Used) by Capital and Related Financing Activities	(1,879,554)	(1,211,786)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Due to Other Funds	-	-
Transfers (Out)	(52,000)	(40,700)
Net Cash Provided (Used) by Non-Capital Financing Activities	(52,000)	(40,700)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and Dividends on Investments	14,690	5,394
Net Cash Provided from Investing Activities	14,690	5,394
Net Increase (Decrease) in Cash and Cash Equivalents	466,607	172,559
Cash and Cash Equivalents at Beginning of Year	5,681,376	2,025,490
Cash and Cash Equivalents at End of Year	6,147,983	2,198,049
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities		
Operating Income (Loss)	1,995,008	206,913
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation	644,244	1,070,929
Other Non-Operating Income (Expense)	3,221	2,105
(Increase) Decrease in Assets:		
Accounts Receivable	(35,355)	(25,650)
Prepaid Expenses	(1,013)	(945)
Inventories	(34,140)	11,621
Increase (Decrease) in Liabilities:		
Accounts Payable	(175,390)	159,468
Accrued Wages	1,755	5,104
Accrued Compensated Absences	5,954	6,296
Estimated Postemployment Benefit Obligation	(20,813)	(16,190)
Unearned Revenue	-	-
Total Adjustments	388,463	1,212,738
Net Cash Provided by Operating Activities	2,383,471	1,419,651
Supplemental Schedule of Noncash Capital and Related Financing Activities:		
Developers and City Contribution of Capital Assets	52,325	22,776
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:		
Cash and Cash Equivalents	6,147,983	2,198,049
Restricted Cash and Cash Equivalents	-	-
	$ 6,147,983	$ 2,198,049

See Accompanying Notes to Financial Statements

EXHIBIT 7

Business-Type		Governmental Activities-
Nonmajor Enterprise Funds	Totals	Internal Service Fund
$ 2,603,924	$ 10,332,670	$ 117,482
6,316	147,227	627,255
(1,342,241)	(4,208,003)	(679,218)
(893,969)	(2,049,224)	(107,776)
(207,178)	(258,022)	(2,034)
7,355	12,681	-
174,207	3,977,329	(44,291)
(177,645)	(1,741,995)	(1,101)
43,500	43,500	-
(17,087)	(1,143,918)	-
(6,933)	(407,092)	-
(158,165)	(3,249,505)	(1,101)
104,608	104,608	-
-	(92,700)	-
104,608	11,908	-
3,055	23,139	-
3,055	23,139	-
123,705	762,871	(45,392)
1,117,398	8,824,264	92,965
1,241,103	9,587,135	47,573
(41,319)	2,160,602	(45,618)
266,317	1,981,490	14,875
7,355	12,681	-
(78,855)	(139,860)	(1,611)
(1,737)	(3,695)	(145)
900	(21,619)	33,032
(9,894)	(25,816)	(43,620)
(1,469)	5,390	478
1,632	13,882	2,944
(34,693)	(71,696)	(4,626)
65,970	65,970	-
215,526	1,816,727	1,327
174,207	3,977,329	(44,291)
	75,101	-
1,217,082	9,563,114	47,573
24,021	24,021	-
$ 1,241,103	$ 9,587,135	$ 47,573

See Accompanying Notes to Financial Statements

EXHIBIT 8

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF NET POSITION
Fiduciary Funds
December 31, 2014

	Agency Funds
Assets	
Cash and Cash Equivalents	$26,650
Prepaid Expenses	26
Total Assets	26,676
Liabilities	
Accounts Payable	473
Other Accrued Expenses	26,203
Total Liabilities	26,676
Net Position	
Unrestricted	-
Total Net Position	$ -

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 The Yankton Housing and Redevelopment Commission is a proprietary fund-type discretely presented component unit of the City of Yankton. 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 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

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

of the Cities of 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 assets 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 and fiduciary 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

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

the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to 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, liabilities, 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 fixed assets or construction of major capital projects not being financed by Proprietary Funds or Fiduciary Funds.

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.

Fiduciary Fund Types – Fiduciary funds are used to report assets held in an agency or custodial capacity for others and therefore not available to support City programs. Since agency funds are custodial in nature, they do not involve the measurement of results of operations and are not incorporated into the government-wide financial statements.

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

The City has the following agency funds:

Employee Benefits – This fund has been established as a clearing account used to account for withholding of taxes, insurance, flex plan and retirement from the employees' payroll, and the corresponding City match.

Sales Tax – This fund has been established to record taxes collected for remittance to the State of South Dakota on taxable operations of the City.

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.

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.

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

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

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

redeemable at the option of the holder within eighteen months from the date of purchase; of (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 uses the following methods of determining the reported amounts.

Type	Method
Non-negotiable Certificates of Deposit	Cost
U.S. Treasury Notes, State and Local Government Series	Fair Value Determined based on Quoted Market Price

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

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. In the government-wide financial 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 fund financial statements, purchases of inventory items are recorded as an expenditure at the time individual inventory items are purchased. 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.

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

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.

J. Deferred Outlfow/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. The City currently has no items that qualify for reporting in this category.

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. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources: property taxes, special assessments, other taxes and other income. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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, 2014. 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 net of the applicable premium or discount. For proprietary fund types, bond premiums and discounts, are deferred and amortized over

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

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".

O. Applicaion 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.

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

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. Fixed 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 their fair value as of the date received. 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

Interest costs for capital-asset construction within enterprise funds are capitalized. Interest costs incurred during 2014 were $596,862 of which $18,450 has been capitalized.

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, 2014 were $21,267,231. 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.

NOTE 2 - CASH AND CASH EQUIVALENTS – (CONTINUED)

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, 2014, consisted of the following:

	Utility Accounts Receivable	Special Assessment Receivable
Fund:		
Infrastructure Improvement Revolving	$ -	$ 42,000
Water Fund	15,394	-
Wastewater Fund	13,504	-
Solid Waste Fund	10,341	-
	$ 39,239	$ 42,000

NOTE 5 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at December 31, 2014, include the following:

	General	Public Improvement Fund	Special Capital Improvement Fund	Non-Major Governmental Funds
County Remitted Taxes	$ 31,415	$ -	$ -	$ -
County share of Senior Center and Others	4,729	-	-	35,974
County and Other Garage Charges	-	-	-	-
State Remitted Sales Tax	531,170	-	400,707	58,896
State Remitted Liquor and Other Taxes	22,902	-	-	-
State Road Aid	59,111	-	-	-
Federal Grants	22,471	8,316	-	20,700
Other	19,834	-	-	7,548
	$ 691,632	$ 8,316	$ 400,707	$ 123,118

	Internal Service	Total
County Remitted Taxes	$ -	$ 31,415
County share of Senior Center and Others	-	40,703
County and Other Garage Charges	10,982	10,982
State Remitted Sales Tax	-	990,773
State Remitted Liquor and Other Taxes	-	22,902
State Road Aid	-	59,111
Federal Grants	-	51,487
Other	-	27,382
	$ 10,982	$ 1,234,755

NOTE 6 - CAPITAL ASSETS

A summary of the changes in the capital assets for the year ended December 31, 2014, is as follows:

	Balance January 1, 2014	Additions	Deletions	Reclassification	Balance December 31, 2014
Governmental Activities:					
Capital assets not being depreciated:					
Land	$ 3,497,853	$ 7,086	$ -	$ -	$ 3,504,939
Construction in Progress	5,945,025	405,240	2,733,628	-	3,616,637
Total capital assets not being depreciated	9,442,878	412,326	2,733,628	-	7,121,576
Capital assets being depreciated:					
Buildings & Structures/Infrastructure	61,715,495	4,600,413	302,762	-	66,013,146
Furniture & Equipment	13,654,471	1,268,538	261,600	(22,422)	14,638,987
Total capital assets being depreciated:	75,369,966	5,868,951	564,362	(22,422)	80,652,133
Less: Accumulated Depreciation for:					
Buildings & Structures/Infrastructure	21,209,289	1,737,843	302,762	4,959	22,649,329
Furniture & Equipment	7,778,699	814,569	255,381	(27,381)	8,310,506
Total Accumulated Depreciation	28,987,988	2,552,412	558,143	(22,422)	30,959,835
Total Capital Assets being depreciated, net	46,381,978	3,316,539	6,219	-	49,692,298
Governmental activities capital assets, net	$ 55,824,856	$ 3,728,865	$ 2,739,847	$ -	$ 56,813,874

NOTE 6 - CAPITAL ASSETS – (CONTINUED)

	Balance January 1, 2014	Additions	Deletions	Reclassification	Balance December 31, 2014
Business-Type Activities:					
Capital Assets not being depreciated:					
Land	$ 815,123	$ -	$ 501	$ -	$ 814,622
Construction in Progress	1,019,538	1,560,703	31,290	-	2,548,951
Total capital assets not being depreciated:	1,834,661	1,560,703	31,791	-	3,363,573
Capital Assets being depreciated:					
Buildings and Structures	51,124,000	106,391	-	-	51,230,391
Land Improvements	2,190,047	-	-	-	2,190,047
Furniture & Equipment	5,154,374	181,791	99,962	-	5,236,203
Total capital assets, being depreciated	58,468,421	288,182	99,962	-	58,656,641
Less: Accumulated Depreciation for:					
Buildings and Structures	26,665,213	1,705,624	-	-	28,370,837
Land Improvements	55,677	3,106	-	-	58,783
Furniture & Equipment	3,647,874	272,760	46,000	-	3,874,634
Total Accumulated Depreciation	30,368,764	1,981,490	46,000	-	32,304,254
Total Capital Assets, being depreciated, net	28,099,657	(1,693,308)	53,962	-	26,352,387
Business-type activities capital assets, net	$ 29,934,318	$ (132,605)	$ 85,753	$ -	$ 29,715,960

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

Governmental Activities:	
General Government	$ 33,350
Community Development	2,259
Public Safety	242,393
Public Works	1,783,981
Culture & Recreation	490,429
Total depreciation expense - governmental activities	$ 2,552,412

Depreciation expense of $14,875 was charged to the Internal Service Fund and is included in the Public Works total shown above.

NOTE 6 - CAPITAL ASSETS – (CONTINUED)

Business-Type Activities:	
Water	$ 644,244
Wastewater	1,070,929
Solid Waste	56,577
Golf Course	60,286
Joint Powers Landfill	149,454
Total depreciation expense - business-type activities	$ 1,981,490

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	$ 4,633	$ 2,000	$ -	$ 6,633
Total capital assets, being depreciated	4,633	2,000	-	6,633
Less: Accumulated Depreciation	4,633	67	-	4,700
Component unit capital assets, net	$ -	$ 1,933	$ -	$ 1,933

Reconciliation of Net Investment in Capital Assets:

	Governmental Activities	Business-Type Activities
Land	$ 3,504,939	$ 814,622
Construction in Progress	3,616,637	2,548,951
Capital Assets (Net of Accumulated Depreciation)	49,692,298	26,352,387
Less: Revenue Bonds	-	12,807,149
Capital Leases	1,845,000	-
Net Investment in Capital Assets	$ 54,968,874	$ 16,908,811

NOTE 7 - COMMITMENTS

During the year ended December 31, 2014, the City had entered into several construction contracts totaling approximately $14,940,907 of which approximately $2,725,179 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	$1,945,000	$ -	$ (100,000)	$1,845,000

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 interest rate on the Certificates of Participation varies from 2.10% to 5.00% and the lease payment terms match the terms of the certificates with final payment December 1, 2028. Property tax funds have been pledged to make the lease payments over the term of the lease.

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, 2014.

Year Ending December 31,	Principal	Interest	Total
2015	$ 100,000	$ 84,080	$ 184,080
2016	105,000	80,280	185,280
2017	110,000	76,290	186,290
2018	115,000	71,780	186,780
2019	120,000	67,065	187,065
2020 – 2024	670,000	250,795	920,795
2025 – 2029	625,000	76,538	701,538
Totals	$1,845,000	$ 706,828	$ 2,551,828

NOTE 9 - LONG-TERM DEBT

A. Bonds Payable/Notes Payable:

The following is a summary of debt transactions of the City for the year ended December 31, 2014 (in thousands of dollars):

	Governmental	Enterprise				
	2011 Sales Tax Bond	Water Revenue (SRF)	Wastewater Revenue (SRF)	2011 Wastewater Refunding Bonds	Joint Power Landfill Revenue Loans (SWMP) (RLA)	Total
Notes/Bonds Payable at January 1, 2014	$ 2,505	$ 6,875	$ 3,581	$ 3,250	$ 235	$ 16,446
Notes/Bonds Issued	-	-	-	-	-	-
Notes/Bonds Retired	(110)	(388)	(304)	(435)	(17)	(1,254)
Notes/Bonds Payable at December 31, 2014	$ 2,395	$ 6,487	$ 3,277	$ 2,815	$ 218	$ 15,192

Debt outstanding at December 31, 2014, is comprised of the following individual issues:

	Due Within One Year	Due After One Year	Total
2011 Sales Tax Revenue Bonds – Dated June 1, 2011, maturing December 1, 2012-2031, with an average interest rate of 3.71%. Funds were used to provide economic development incentives and are to be paid by the Debt Service Fund, using TID generated taxes.	$ 110,000	$ 2,285,000	$ 2,395,000
2011 Wastewater Revenue Refunding Bonds – Dated April 1, 2011, maturing December 1, 2011-2020, with an average interest rate of 2.63%, paid by the Wastewater Fund.	445,000	2,370,000	2,815,000
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.	17,603	200,682	218,285
Water Revenue Bonds (SRF) maturing October 1, 2023, July 15, 2029, April 15, 2031 and October 15, 2031 with interest rates of 3.5%, 3.25%, 3.0% and 3.0% per annum, paid by the Water Fund.	402,135	6,085,294	6,487,429
Wastewater Revenue Bonds (SRF) maturing October 1, 2023, with an interest rate of 3.5% per annum, paid by the Wastewater Fund.	315,410	2,961,100	3,276,510
Totals	$1,290,148	$ 13,902,076	$ 15,192,224

NOTE 9 - LONG-TERM DEBT – (CONTINUED)

The governmental bonds are shown net of $9,276 of unaccreted bond premiums and the business-type activity revenue bonds net of $9,925 of unaccreted bond premiums on the Statement of Net Assets.

On May 11, 2009 the Board of Commissioners approved the issuance of, not to exceed $3,000,000 of drinking water state revolving fund loans for various water improvements. At December 31, 2014, there had been $2,542,146 drawn on this loan, with the remaining to be drawn as work progresses.

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.

In April, 2011, the City issued $4,325,000 of Wastewater Revenue Refunding Bonds, Series 2011B, which were used in addition to approximately $285,000 of existing City funds to refund Clean Water State Revolving Loans #1 and #2. The 2011 bonds have an average interest rate of 2.63% and the bonds being refunded had an average interest rate of 4.68%. As a result of this refunding the City will reduce its debt service payments over the next ten years by $635,867 and obtain an economic gain of $839,610.

On November 25, 2014, the City issued not to exceed $3,330,000 of Clean Water State Revolving Fund loans for sewer improvements. The bonds carry an interest rate of 3.0%. At December 31, 2014, no amounts 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, 2014, no amounts 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.

B. Annual Debt Service Requirements

The annual requirements to amortize all debt outstanding as of December 31, 2014, including interest payments of $3,373,661 are as follows:

Year Ending December 31	2011 Sales Tax Bonds		Wastewater Revenue		Water Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	$ 110,000	$ 82,765	$ 760,410	$ 184,956	$ 402,135	$ 201,602
2016	115,000	80,565	776,595	164,871	415,365	188,373
2017	115,000	78,265	798,177	143,164	429,032	174,704
2018	120,000	75,850	825,170	119,671	443,151	160,585
2019	120,000	72,850	847,587	94,191	457,738	145,999
2020-2024	660,000	308,420	2,083,571	136,593	2,255,611	496,964
2025-2029	790,000	180,285	-	-	1,572,107	204,277
2030-2031	365,000	24,200	-	-	512,290	15,968
	$2,395,000	$ 903,200	$6,091,510	$ 843,446	$6,487,429	$ 1,588,472

NOTE 9 - LONG-TERM DEBT (CONTINUED)

Year Ending December 31	Joint Power Landfill (RLA) (SWMP)		Total	
	Principal	Interest	Principal	Interest
2015	$ 17,603	$ 6,418	$ 1,290,148	$ 475,741
2016	18,135	5,885	1,325,095	439,694
2017	18,683	5,337	1,360,892	401,470
2018	19,248	4,773	1,407,569	360,879
2019	19,831	4,191	1,445,156	317,231
2020-2024	108,512	11,593	5,107,694	953,570
2025-2029	16,273	346	2,378,380	384,908
2030-2031	-	-	877,290	40,168
	$ 218,285	$ 38,543	$15,192,224	$ 3,373,661

C. Accrued Compensated Absences and OPEB Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 449,041	$ 359,233	$ 330,562	$ 477,712	$ 71,657
Other Post Employment Benefit Obligation	417,968	-	238,213	179,755	-
Business-Type Activities:					
Compensated Absences	136,176	108,941	95,059	150,058	22,509
Other Post Employment Benefit Obligation	141,243	-	71,695	69,548	-
Total Accrued Compensated Absences and OPEB Liabilities	$ 1,144,428	$ 468,174	$ 735,529	$ 877,073	$ 94,166

For the governmental activities, compensated absences and OPEB liabilities 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, 2014 were as follows:

	Interfund Receivables	Interfund Payables
Due From/To Other Funds:		
General Fund	$ 281,109	$ 27,046
Capital Projects – Special Capital Improvements	2,048,201	-
Capital Projects – Public Improvement	-	2,021,154
Non-major Enterprise Fund	-	281,110
	$ 2,329,310	$ 2,329,310

NOTE 10 - INTERFUND ASSETS/LIABILITIES – (CONTINUED)

As of December 31, 2014, long-term advances were as follows:

	Interfund Receivables	Interfund Payables
Advances From/To Other funds:		
General Fund	$ 1,348,538	$ 59,058
Special Capital Improvements	59,058	-
TID #5	-	1,348,538
	$ 1,407,596	$ 1,407,596

The long-term advances were used as internal financing for equipment purchases for the general fund and interim borrowing to the TID #5 fund 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, 2014, the following funds had deficit fund balances:

Capital Projects:	
Public Improvement Capital Project	$ 76,592
Special Revenue:	
TID #5	1,466,447

The Public Improvement Capital Project Fund balance deficit will be funded through revenues obtained from future property transactions. TID #5 deficit will be refunded through future TID property tax collections.

NOTE 12 - RETIREMENT PLAN

All employees, except for part-time employees with less than twenty hours per week and temporary employees, participate in the South Dakota Retirement System (SDRS), a cost-sharing, multiple employer public employee retirement system established to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and survivor 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 South Dakota Codified Law 3-12. The SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098, or by calling (605) 773-3731.

General employees are required by state statute to contribute 6 percent of their salary for a Class A member and 8 percent for Class B public safety members to the plan. State statute also requires the employer to contribute an amount equal to the employee's contribution. State statute also requires the employer to make an additional contribution in the amount of 6.2% for any compensation exceeding the maximum taxable amount for social security for general employees only. The City's share of contributions to the SDRS for the fiscal years ended December 31, 2014, 2013, and 2012 were $403,645, $406,399 and $392,805 respectively, equal to the required contributions each year.

NOTE 13 - TRANSFERS

The following is a summary of transfers between funds:

	General	Nonmajor Governmental	Total Transfer Out
General	$ -	$ 560,483	$ 560,483
Nonmajor Governmental	70,313	35,562	105,875
Special Cap. Improvements	268,803	-	268,803
TID #5	-	192,765	192,765
Wastewater	40,700	-	40,700
Water	52,000	-	52,000
Transfer In	$ 431,816	$ 788,810	$ 1,220,626

Transfers are used to:

1. Move revenues from the fund that stature or budget requires to collect them to the fund that statue 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.

During the year ended December 31, 2014, the City made the following one-time transfers:

Transfer from the Special Capital Improvement Fund to the General Fund of $268,803 to pay the rebate to Menard's for half of sales tax payment.

Transfer to the Debt Service Fund from the TID #5 Fund of $192,765 to fund the annual debt service on the 2011 sales tax bonds.

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, 2014, 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

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.

The agreement with the SDPAA provides that the above coverages will be provided to a $2,000,000 limit. Member premiums are used by the pool for payment of claims and to pay for reinsurance for claims in excess of $250,000 for property coverage and $500,000 for liability coverage to the upper limit. A portion of the member premiums are also allocated to a cumulative reserve fund. The City would be eligible to receive a refund for a percentage of the amount allocated to the cumulative reserve fund on the following basis:

End of City's First Full Year	50%
End of City's Second Full Year	60%
End of City's Third Full Year	70%
End of City's Fourth Full Year	80%
End of City's Fifth Full Year	90%
End of City's Sixth Full Year and Thereafter	100%

As of December 31, 2014, the City has vested balance in the cumulative reserve fund of $270,270.

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 - VIOLATIONS OF FINANCE-RELATED LEGAL REQUIREMENTS

The City is prohibited by statute from spending in excess of appropriated amounts at the department/fund level. In 2014, expenditures exceeded appropriated amounts by $1,414 in the Public Improvement Capital Project Fund.

NOTE 16 - 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. The retiree's spouse may also continue on the City's plan with the City paying 50% 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.

NOTE 16 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Annual OPED Cost and NET 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 based upon known premium costs for the 13 participants. The following table shows the components of the City's annual OPEB for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation to the plan:

Annual required contribution	$ 49,280
Interest on net OPEB obligation	-
Adjustment to annual required contribution	(306,594)
Annual OPEB cost	(257,314)
Contributions made	(52,595)
Decrease in net OPEB obligation	(309,909)
Net OPEB obligation – beginning of year	559,211
Net OPEB obligation – end of year	$ 249,302

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 - 2014 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2008	$ 289,513	24.02%	$ 219,973
2009	289,511	24.02%	439,944
2010	289,511	24.02%	659,915
2011	(34,999)	-	626,349
2012	(34,995)	-	592,779
2013	(34,995)	-	559,211
2014	(257,314)	-	249,302

Funded Status and Funding Progress. The funded status of the plan as of December 31, 2014 as follows:

Accrued liability	$ 249,302
Value of plan assets	-
Unfunded accrued liability	$ 249,302
Funded ratio (value of plan assets/AL)	0%
Covered payroll (active plan members)	$ 0
UAAL as a percentage of covered payroll	N/A

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the value of plan assets are increasing or decreasing over time relative to the accrued liabilities for benefits.

The assumptions included an annual medical healthcare cost trend rate of 5%.

NOTE 17 – 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 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 2014 for this component was $34,955.

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, and 2014 it was agreed the County would pay $60,000 per year for dispatch services, which was appropriately paid.

NOTE 18 – SUBSEQUENT EVENT

On August 10, 2015, the City approved issuance of $2,000,000, Special Assessment Bonds, Series 2015.

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REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)

In accordance with the Governmental Accounting Standards Statements No. 25, No. 27 and No. 34, 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, 2014

	Budgeted Amounts			Variance Positive
	Original	Final	Actual Amounts	(Negative)
Revenues:				
Taxes - Current Property	$ 2,378,558	$ 2,378,558	$ 2,554,178	$ 175,620
Taxes - Sales and Other	5,145,233	5,145,233	5,281,489	136,256
Licenses and Permits	347,800	347,800	367,941	20,141
Intergovernmental	712,588	712,588	443,574	(269,014)
Charges for Service	2,355,776	2,355,776	3,040,815	685,039
Fines and Forfeits	15,000	15,000	11,963	(3,037)
Interest		-	10,319	10,319
Miscellaneous	23,500	23,500	111,465	87,965
Total Revenues	10,978,455	10,978,455	11,821,744	843,289
Expenditures:				
General Government:				
Board of City Commission	167,080	167,080	140,172	26,908
Office of City Manager	321,748	321,748	262,784	58,964
City Attorney	52,449	52,449	47,346	5,103
Department of Finance	575,912	575,912	517,404	58,508
Information Systems	238,386	318,886	213,107	105,779
Community Development	390,120	390,120	311,360	78,760
Contingency	200,000	200,000	-	200,000
Casulty Reserve Fund	5,000	5,000	-	5,000
Special Appropriations	286,927	286,927	274,932	11,995
Total General Government	2,237,622	2,318,122	1,767,105	551,017
Public Safety:				
Police Department	2,803,228	2,803,228	2,236,584	566,644
Animal Control	60,960	60,960	51,315	9,645
Fire Department	675,792	1,241,486	838,014	403,472
Civil Defense	2,240	6,240	4,603	1,637
Total Public Safety	3,542,220	4,111,914	3,130,516	981,398
Public Works:				
Engineering and Inspection	635,686	635,686	541,734	93,952
Streets and Highways	1,627,084	1,627,084	1,258,101	368,983
Snow and Ice Removal	202,860	202,860	96,796	106,064
City Hall	188,235	296,235	239,919	56,316
Traffic Control	346,876	346,876	310,007	36,869
Chan Gurney Airport	706,487	706,487	494,962	211,525
Total Public Works	3,707,228	3,815,228	2,941,519	873,709

(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, 2014

	Budgeted Amounts			Variance Positive
	Original	Final	Actual Amounts	(Negative)
Culture and Recreation:				
Marne Creek	169,789	369,789	100,968	268,821
Summit Activities Center	738,553	738,553	634,379	104,174
Memorial Park Pool	217,492	221,492	182,276	39,216
Parks and Recreation	1,043,738	1,043,738	895,986	147,752
Senior Citizens Center	110,852	110,852	50,808	60,044
Yankton Community Library	654,624	654,624	606,227	48,397
Total Culture and Recreation	2,935,048	3,139,048	2,470,644	668,404
Total Expenditures	12,422,118	13,384,312	10,309,784	3,074,528
Excess of Revenues over Expenditures	(1,443,663)	(2,405,857)	1,511,960	3,917,817
Other Financing Sources (Uses):				
Operating Transfers In	544,362	544,362	431,816	(112,546)
Operating Transfers (Out)	(2,653,002)	(2,733,338)	(560,483)	2,172,855
Proceeds from Sale of Fixed Assets			36,168	36,168
Total Other Financing Sources (Uses)	(2,108,640)	(2,188,976)	(92,499)	2,096,477
Excess (Deficiency) of Revenues over Expenditures and Other Uses	(3,552,303)	(4,594,833)	1,419,461	6,014,294
Fund Balances at Beginning of Year	5,473,662	5,473,662	5,473,662	-
Fund Balances at End of Year	$ 1,921,359	$ 878,829	$ 6,893,123	$ 6,014,294

EXHIBIT 10

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, 2014

	Budgeted Amounts			Variance Positive
	Original	Final	Actual Amounts	(Negative)
Revenues:				
Taxes - Current Property	$ 140,000	$ 140,000	$ 147,296	$ 7,296
Total Revenues	140,000	140,000	147,296	7,296
Expenditures:				
Community Development	484,240	484,240	436,817	47,423
Total Expenditures	484,240	484,240	436,817	47,423
Excess of Revenues over Expenditures	(344,240)	(344,240)	(289,521)	54,719
Other Financing Sources (Uses):				
Operating Transfers In	536,638	536,638	--	(536,638)
Operating Transfers (Out)	(198,200)	(198,200)	(192,765)	5,435
Total Other Financing Sources (Uses)	338,438	338,438	(192,765)	(531,203)
Excess (Deficiency) of Revenues over Expenditures and Other Uses	(5,802)	(5,802)	(482,286)	(476,484)
Fund Balances at Beginning of Year	(984,161)	(984,161)	(984,161)	-
Fund Balances at End of Year	$ (989,963)	$ (989,963)	$ (1,466,447)	$ (476,484)

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, 2014 to the original appropriations by fund were as follows for the General Fund and TID #5 Fund:

	Original Appropriations	Total Revisions	Revised Appropriations
General Fund:			
General Government:			
Information Systems	$ 238,386	$ 80,500	$ 318,886
Public Safety			
Fire Department	675,792	565,694	1,241,486
Civil Defense	2,240	4,000	6,240
Public Works:			
City Hall	188,235	108,000	296,235
Culture and Recreation:			
Memorial Park Pool	217,492	4,000	221,492
Marne Creek	169,789	200,000	369,789
Transfers Out	2,653,002	80,336	2,733,338
Special Revenue Fund:			
TID #5 Fund Expenditures:			
Community Development	493,200	189,240	682,440

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.

   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, 2014.

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 principals (GAAP).

9. The City is prohibited by statute from spending in excess of appropriated amounts at the department level. Expenditures exceeded appropriations in the Public Improvement Capital Projects Fund by $1,414 for the year ended December 31, 2014.

10. GAAP/Budgetary Accounting Basis Differences

    The financial statements prepared in conformity with U.S. generally accepted accounting principals 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
POST EMPLOYMENT HEALTHCARE BENEFITS
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED DECEMBER 31, 2014

Audit Period	Actuarial Valuation Date	Value of Assets (a)	Accrued Liability (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/2008	1/1/2008 *	$ -	$ 2,605,358	$ 2,605,358	0.00%	$ 5,036,433	51.7%
12/31/2009	1/1/2008	-	2,605,358	2,605,358	0.00%	5,583,033	46.6%
12/31/2010	1/1/2008	-	2,605,358	2,605,358	0.00%	5,912,008	44.1%
12/31/2011	1/1/2011	-	670,952	670,952	0.00%	5,887,184	11.3%
12/31/2012	1/1/2011	-	670,952	670,952	0.00%	6,079,945	11.0%
12/31/2013	1/1/2011	-	670,952	670,952	0.00%	6,285,630	10.7%
12/31/2014	N/A	-	249,302	249,302	0.00%	-	n/a

* Fiscal 2008 was the first year for calculating the Post Employment Benefit Obligation so information from previous years in not available.

OTHER SUPPLEMENTARY INFORMATION

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.

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.

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)

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

Non-Major Funds:

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

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

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.

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.

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CITY OF YANKTON, SOUTH DAKOTA
COMBINING BALANCE SHEET
Governmental Nonmajor Funds
December 31, 2014

		Special Revenue			
	Debt Service	Dispatch	Business Improvement District	TID #2 Morgan Square	Bridge & Street
Assets					
Cash and Cash Equivalents	$ 194,818	$ 30,503	$ 192,253	$ -	$ 150,868
Receivables (Net where applicable, of allowance for uncollectibles):					
Accounts	-	-	-	-	-
Special Assessments	-	-	-	-	-
Due from Other Governmental Agencies	-	35,729	7,548	-	-
Restricted Assets:					
Cash and Cash Equivalents	-	-	-	-	-
Total Assets	194,818	66,232	199,801	-	150,868
Liabilities					
Accounts Payable	-	1,718	-	-	-
Accrued Wages	-	23,883	-	-	-
Total Liabilities	-	25,601	-	-	-
Deferred Inflows of Resources					
Unavailable revenue- special assessments	-	-		-	-
Unavailable revenue- other taxes	-	-		-	-
Total Deferred Inflows of Resources	-	- -	-	-	-
Fund Balances					
Non-Spendable:					
Perpetual Care	-	-	-	-	-
Restricted:					
Debt Service	194,818				
Dispatch	-	40,631		-	-
Perpetual Care	-	-	-	-	-
Lodging Sales Tax	-	-	199,801	-	-
Library	-	-		-	-
Road and Bridge Funds	-	-		-	150,868
Historic Easement Trust	-	-		-	-
Assigned:					
Capital Projects	-	-		-	-
Total Fund Balances (Deficits)	194,818	40,631	199,801	-	150,868
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 194,818	$ 66,232	$ 199,801	$ -	$ 150,868

EXHIBIT A-1

Special Revenue			Capital Projects	Permanent	
Lodging Sales Tax	Library Trust	Historic Easement Trust	Non-Major Capital Projects	Perpetual Care Cemetery	Total Governmental Nonmajor Funds
$ 652,667	$ 25,506	$ 21,880	$ 174,487	$ 6,943	$ 1,449,925
-	-	-	-	979	979
-	-	-	113,688	-	113,688
58,896	-	-	20,945	-	123,118
-	-	-	-	153,247	153,247
711,563	25,506	21,880	309,120	161,169	1,840,957
13,082	426	-	6,409	2,022	23,657
-	-	-	-	3,408	27,291
13,082	426	-	6,409	5,430	50,948
-	-	-	77,606	-	77,606
9,327	-	-	-	-	9,327
9,327	-	-	77,606	-	86,933
-	-	-	-	50,000	50,000
					194,818
-	-	-	-	-	40,631
-	-	-	-	105,739	105,739
689,154	-	-	-	-	888,955
-	25,080	-	-	-	25,080
-	-	-	-	-	150,868
-	-	21,880	-	-	21,880
-	-	-	225,105	-	225,105
689,154	25,080	21,880	225,105	155,739	1,703,076
$ 711,563	$ 25,506	$ 21,880	$ 309,120	$ 161,169	$ 1,840,957

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Nonmajor Funds
For the Year Ended December 31, 2014

		Special Revenue			
	Debt Service	Dispatch	Business Improvement District	TID #2 Morgan Square	Bridge & Street
Revenue:					
Taxes	$ -	$ -	$ -	$ 57,758	$ -
Sales and Other Taxes	-	-	124,654	-	21,396
Special Assessments	-	-	-	-	-
Intergovernmental	-	81,744	-	-	-
Charges for Services	-	-	-	-	-
Interest on Investments	-	510	264	-	360
Contributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenue	-	82,254	124,918	57,758	21,756
Expenditures:					
Current:					
Public Safety	-	510,453	-	-	-
Public Works	-	-	-	57,758	-
Culture and Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Capital Outlay:					
Public Works	-	-	-	-	3,064
Culture-Recreation	-	-	8,814	-	-
Debt Service	195,465	-	-	-	-
Total Expenditures	195,465	510,453	8,814	57,758	3,064
Excess (Deficiency) of Revenues over Expenditures	(195,465)	(428,199)	116,104	-	18,692
Other Financing Sources (Uses):					
Transfers In	192,765	463,925	-	-	-
Transfers Out	-	-	(2,492)	-	-
Total Other Financing Sources (Uses)	192,765	463,925	(2,492)	-	-
Net Change in Fund Balance	(2,700)	35,726	113,612	-	18,692
Fund Balances (Deficits) - Beginning of Year	197,518	4,905	86,189	-	132,176
Fund Balances (Deficits)- End of Year	$ 194,818	$ 40,631	$ 199,801	$ -	$ 150,868

Special Revenue			Capital Projects	Permanent	
Lodging Sales Tax	Library Trust	Historic Easement Trust	Non-Major Capital Projects	Perpetual Care Cemetery	Total Governmental Nonmajor Funds
$ -	$ -	$ -	$ -	$ -	$ 57,758
565,165	-	-	-	-	711,215
-	-	-	35,240	-	35,240
-	-	-	25,349	-	107,093
24,900	-	-	-	24,069	48,969
1,622	69	58	92	534	3,509
-	14,506	-	-	-	14,506
-	-	-	-	1,400	1,400
591,687	14,575	58	60,681	26,003	979,690
-	-	-	-	-	510,453
-	-	-	-	-	57,758
-	13,767	-	-	95,273	109,040
325,702	-	-	-	-	325,702
-	-	-	30,045	-	33,109
-	-	-	2,145	-	10,959
-	-	-	-	-	195,465
325,702	13,767	-	32,190	95,273	1,242,486
265,985	808	58	28,491	(69,270)	(262,796)
-	-	-	61,562	70,558	788,810
(67,821)	-	-	(35,562)	-	(105,875)
(67,821)	-	-	26,000	70,558	682,935
198,164	808	58	54,491	1,288	420,139
490,990	24,272	21,822	170,614	154,451	1,282,937
$ 689,154	$ 25,080	$ 21,880	$ 225,105	$ 155,739	$ 1,703,076

CITY OF YANKTON, SOUTH DAKOTA
COMBINING BALANCE SHEET
Nonmajor Capital Projects Funds
December 31, 2014

	Infrastructure Improvement	Park Capital Projects
Assets		
Cash and Cash Equivalents	$ 102,345	$ 90
Due from Other Governments	-	-
Special Assessments	-	-
Total Assets	102,345	90
Liabilities		
Accounts Payable	-	-
Total Liabilities	-	-
Deferred Inflows of Resources		
Unavailable revenue- special assessments		
Total Deferred Inflows of Resources	-	-
Fund Balances		
Assigned:		
Capital Projects	102,345	90
Total Fund Balances	102,345	90
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 102,345	$ 90

EXHIBIT A-3

Airport Capital Improvement	Infrastructure Improvement Revolving	Totals
$ 72,052	$ -	$ 174,487
20,700	245	20,945
-	113,688	113,688
92,752	113,933	309,120
6,409	-	6,409
6,409	-	6,409
	77,606	77,606
-	77,606	77,606
86,343	36,327	225,105
86,343	36,327	225,105
$ 92,752	$ 113,933	$ 309,120

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, 2014

	Infrastructure Improvement	Park Capital Projects
Revenues:		
Special Assessments	$ -	$ -
Intergovernmental	-	-
Interest	-	-
Total Revenues	-	-
Expenditures:		
Capital Outlay:		
Public Works		
Culture-Recreation		2,145
Total Expenditures	-	2,145
Excess (Deficiency) of Revenues over Expenditures	-	(2,145)
Other Financing Sources (Uses):		
Transfers In	35,562	26,000
Transfers (out)		
Total Other Financing Sources (Uses)	35,562	26,000
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	35,562	23,855
Fund Balances (Deficits) at Beginning of Year	66,783	(23,765)
Fund Balances at End of Year	$ 102,345	$ 90

EXHIBIT A-4

Airport Capital Improvement	Infrastructure Improvement Revolving	Totals
$ -	$ 35,240	$ 35,240
25,349	-	25,349
	92	92
25,349	35,332	60,681
30,045		30,045
		2,145
30,045	-	32,190
(4,696)	35,332	28,491
		61,562
	(35,562)	(35,562)
-	(35,562)	26,000
(4,696)	(230)	54,491
91,039	36,557	170,614
$ 86,343	$ 36,327	$ 225,105

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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 Funds:

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.

EXHIBIT B-1

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF NET POSITION
Nonmajor Enterprise Funds
December 31, 2014

	Golf Course	Solid Waste	Joint Powers Landfill	Totals
Assets				
Current Assets:				
Cash and Cash Equivalents	$ 96,910	$ 726,325	$ 393,847	$ 1,217,082
Accounts Receivable (Net of allowance for uncollectibles)	19,881	131,928	103,873	255,682
Prepaid Expenses	3,677	15,381	5,451	24,509
Inventory	48,562	-	-	48,562
Total Current Assets	169,030	873,634	503,171	1,545,835
Noncurrent Assets:				
Restricted Assets : Cash and Cash Equivalents	-	-	24,021	24,021
Property, Plant and Equipment:				
Land	533,787	74,639	11,413	619,839
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	2,501,013	348,842	1,066,753	3,916,608
Total Noncurrent Assets	3,034,800	423,481	1,102,187	4,560,468
Total Assets	3,203,830	1,297,115	1,605,358	6,106,303
Liabilities				
Current Liabilities:				
Accounts Payable	13,164	17,693	25,542	56,399
Accrued Interest Payable	-	-	546	546
Accrued Wages Payable	13,052	14,975	11,410	39,437
Accrued Compensated Absences	3,429	2,939	2,731	9,099
Revenue Bonds Payable	-	-	17,603	17,603
Due to other Funds	281,110	-	-	281,110
Revenues Collected in Advance	66,938	-	-	66,938
Total current liabilities	377,693	35,607	57,832	471,132
Noncurrent liabilities:				
Accrued Compensated Absences	19,433	16,651	15,475	51,559
Estimated Postemployment Benefit Obligation	7,296	15,831	7,459	30,586
Revenue Bonds (net of current portion)	-	-	200,682	200,682
Total noncurrent liabilities	26,729	32,482	223,616	282,827
Total Liabilities	404,422	68,089	281,448	753,959
Net Position				
Net Investment in Capital Assets	3,034,800	423,481	859,881	4,318,162
Restricted for Debt Service	-	-	23,475	23,475
Unreserved	(235,392)	805,545	440,554	1,010,707
Total Net Position	$ 2,799,408	$ 1,229,026	$ 1,323,910	$ 5,352,344

EXHIBIT B-2

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Nonmajor Enterprise Funds
For the Year Ended December 31, 2014

	Golf Course	Solid Waste	Joint Powers Landfill	Totals
Operating Revenues - Charges for Service	$ 759,094	$ 912,605	$ 951,426	$2,623,125
Operating Expenses:				
Personal Services	331,768	309,096	218,574	859,438
Insurance	5,066	5,927	13,590	24,583
Professional Services	29,027	19,188	27,462	75,677
Tipping Fees	-	135,799	3,960	139,759
Repairs and Maintenance	54,238	42,109	208,048	304,395
Cost of Sales and Service	230,901	-	313,898	544,799
Supplies and Materials	58,451	5,048	5,241	68,740
Travel and conference	1,797	-		1,797
Utilities	30,227	448	26,016	56,691
Billing and Administration	67,340	254,908		322,248
Depreciation	60,286	56,577	149,454	266,317
Total Operating Expenses	869,101	829,100	966,243	2,664,444
Operating Income (Loss)	(110,007)	83,505	(14,817)	(41,319)
Nonoperating Revenues:				
Interest Income	92	1,714	1,249	3,055
Donations	500	-	-	500
Interest Expense	-	-	(6,891)	(6,891)
Miscellaneous, net	1,838	-	5,517	7,355
Gain (loss) on disposition of assets		(500)	(10,463)	(10,963)
Total Nonoperating Revenues	2,430	1,214	(10,588)	(6,944)
Change in Net Position	(107,577)	84,719	(25,405)	(48,263)
Total Net Position - Beginning	2,906,985	1,144,307	1,349,315	5,400,607
Total Net Position - Ending	$ 2,799,408	$ 1,229,026	$ 1,323,910	$5,352,344

EXHIBIT B-3

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF CASH FLOWS
Nonmajor Enterprise Funds
For the Year Ended December 31, 2014

	Business-Type			
	Golf Course	Solid Waste	Joint Powers Landfill	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	$ 805,715	$ 900,870	$ 897,339	$ 2,603,924
Cash Reveived for Interfund Services	-	6,316	-	6,316
Cash Paid to Suppliers for Goods and Services	(452,644)	(420,694)	(468,903)	(1,342,241)
Cash Paid to Employees for Services	(349,377)	(314,156)	(230,436)	(893,969)
Cash Paid for Interfund Services	(22,580)	(42,275)	(142,323)	(207,178)
Other Nonoperating Revenues	1,838	-	5,517	7,355
Net Cash Provided (Used) from Operating Activities	(17,048)	130,061	61,194	174,207
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction of Capital Assets	(48,483)	-	(129,162)	(177,645)
Proceeds from Sale of Fixed Assets	-	-	43,500	43,500
Interest Paid on Bonds	-	-	(6,933)	(6,933)
Principal Paid on Notes, Bonds and Leases	-	-	(17,087)	(17,087)
Net Cash (Used) by Capital and Related Financing Activities	(48,483)	-	(109,682)	(158,165)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Change in Due to Other Funds	104,608	-	-	104,608
Transfers Out	-	-	-	-
Net Cash Provided (Used) from Non-Capital Financing Activities	104,608	-	-	104,608
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	92	1,714	1,249	3,055
Net Cash Provided from Investing Activities	92	1,714	1,249	3,055
Net Increase (decrease) in Cash and Cash Equivalents	39,169	131,775	(47,239)	123,705
Cash and Cash Equivalents at Beginning of Year	57,741	594,550	465,107	1,117,398
Cash and Cash Equivalents at End of Year	$ 96,910	$ 726,325	$ 417,868	$ 1,241,103
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	$ (110,007)	$ 83,505	$ (14,817)	$ (41,319)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	60,286	56,577	149,454	266,317
Other Non-Operating Income	1,838	-	5,517	7,355
(Increase) Decrease in Assets:				
Accounts Receivable	(19,349)	(5,419)	(54,087)	(78,855)
Inventory	900	-	-	900
Prepaid Expenses	(245)	(1,187)	(305)	(1,737)
Increase (Decrease) in Liabilities:				
Accounts Payable	1,169	1,643	(12,706)	(9,894)
Unearned Revenue	65,970	-	-	65,970
Accrued Wages Payable	(9,038)	6,471	1,098	(1,469)
Estimated Postemployment Benefit Obligation	(9,252)	(13,878)	(11,563)	(34,693)
Accrued Compensated Absences	680	2,349	(1,397)	1,632
Total Adjustments	92,959	46,556	76,011	215,526
Net Cash Provided (Used) by Operating Activities	$ (17,048)	$ 130,061	$ 61,194	$ 174,207
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position:				
Cash and Cash Equivalents	$ 96,910	$ 726,325	$ 393,847	$ 1,217,082
Restricted Cash and Cash Equivalents	-	-	24,021	24,021
	$ 96,910	$ 726,325	$ 417,868	$ 1,241,103

EXHIBIT B-4

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2014

	Copier-Fax-Postage	Central Garage	Totals
ASSETS:			
Current Assets:			
Cash	$ 1,311	46,262	$ 47,573
Inventory	-	144,473	144,473
Due from Other Governments	-	10,982	10,982
Prepaid Expenses	-	1,780	1,780
Total Current Assets	1,311	203,497	204,808
Noncurrent Assets:			
Capital Assets:			
Land	-	7,000	7,000
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	-	97,042	97,042
Total Capital Assets	-	104,042	104,042
Total Assets	1,311	307,539	308,850
LIABILITIES			
Current Liabilities:			
Accounts Payable	1,311	35,258	36,569
Accrued Wages	-	5,831	5,831
Accrued Compensated Absences	-	967	967
Total Current Liabilities	1,311	42,056	43,367
Noncurrent Liabilities:			
Estimated Postemployment Benefit Obligation	-	3,646	3,646
Accrued Compensated Absences	-	5,479	5,479
Total Noncurrent Liabilities	-	9,125	9,125
Total Liabilities	1,311	51,181	52,492
NET POSITION			
Net Investment in Capital Assets	-	104,042	104,042
Unreserved	-	152,316	152,316
Total Net Position	$ -	$ 256,358	$ 256,358

EXHIBIT B-5

CITY OF YANKTON, SOUTH DAKOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES EXPENSES, AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014

	Copier-Fax-Postage	Central Garage	Totals
Operating Revenues:			
Charges for Goods and Services	$ 22,577	723,771	$ 746,348
Total Operating Revenue	22,577	723,771	746,348
Operating Expenses:			
Personnel Services	-	106,572	106,572
Professional Services	-	1,505	1,505
Repairs and Maintenance	-	9,555	9,555
Supplies and Materials	-	617,785	617,785
Utilities	-	19,097	19,097
Other Current Expenses	22,577	-	22,577
Depreciation	-	14,875	14,875
Total Operating Expenses	22,577	769,389	791,966
Operating Income	-	(45,618)	(45,618)
Change in Net Position	-	(45,618)	(45,618)
Total Net Position - Beginning	-	301,976	301,976
Total Net Position - Ending	$ -	$ 256,358	$ 256,358

EXHIBIT B-6

CITY OF YANKTON, SOUTH DAKOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014

	Copier-Fax-Postage	Central Garage	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customer Services Provided	$ -	117,482	$ 117,482
Cash Received from Interfund Services Provided	22,577	604,678	627,255
Cash Paid for Personal Services	-	(107,776)	(107,776)
Cash Paid to Suppliers	(22,543)	(656,675)	(679,218)
Cash Paid for Interfund Services	-	(2,034)	(2,034)
Net Cash Provided by Operating Activities	34	(44,325)	(44,291)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and Construction of Capital Assets	-	(1,101)	(1,101)
Net Cash (Used for) Capital and Related Financing Activities	-	(1,101)	(1,101)
Net Increase in Cash and Cash Equivalents	34	(45,426)	(45,392)
Cash and Cash Equivalents Beginning of Year	1,277	91,688	92,965
Cash and Cash Equivalents End of Year	$ 1,311	$ 46,262	$ 47,573
RENCONCILATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ -	(45,618)	$ (45,618)
Adjustments to Renconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	-	14,875	14,875
(Increase) Decrease in Assets and Increase (Decrease) in Liabilities:			
Accounts Receivable	-	(1,611)	(1,611)
Prepaid Expenses	-	(145)	(145)
Inventory	-	33,032	33,032
Accounts Payable	34	(43,654)	(43,620)
Accrued Wages Payable	-	478	478
Estimated Postemployment Benefit Obligation	-	(4,626)	(4,626)
Accrued Compensated Absences	-	2,944	2,944
Net Cash Provided by Operating Activities	$ 34	$ (44,325)	$ (44,291)

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

AGENCY FUNDS

Employee Benefits – This fund has been established as a clearing account used to account for withholding of taxes, insurance, flex plan and retirement from the employees' payroll, and the corresponding City match.

Sales Tax – This fund has been established to record taxes collected for remittance for the State of South Dakota on taxable operations of the City.

EXHIBIT C-1

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF NET POSITION
Agency Funds
December 31, 2014

	Employee Benefits	Sales Tax	Totals
Assets			
Cash and Cash Equivalents	$26,177	$ 473	$26,650
Prepaid Expenses	26	-	26
Total assets	26,203	473	26,676
Liabilities			
Other accrued expenses	26,203	-	26,203
Accounts Payable	-	473	473
Total liabilities	26,203	473	26,676
Net Position			
Unrestricted	-	-	-
Total Net Position	$ -	$ -	$ -

EXHIBIT C-2

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Agency Funds
For the Year Ended December 31, 2014

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Employee Benefits				
ASSETS				
Cash and Cash Equivalents	$ 16,572	$ 3,896,887	$ 3,887,282	$ 26,177
Prepaid Expenses	518	7,254	7,746	26
Total Assets	17,090	3,904,141	3,895,028	26,203
LIABILITIES				
Accrued Taxes Payable	-	1,703,935	1,703,935	-
Accrued Fringe Benefit Payable	17,090	2,206,447	2,197,334	26,203
Total Liabilities	17,090	3,910,382	3,901,269	26,203
Sales Tax				
ASSETS				
Cash and Cash Equivalents	401	3,206	3,134	473
LIABILITIES				
Accounts Payable	401	473	401	473
Due to State Government	-	3,205	3,205	-
Total Liabilities	401	3,678	3,606	473
Totals - All Agency Funds				
ASSETS				
Cash and Cash Equivalents	16,973	3,900,093	3,890,416	26,650
Prepaid Expenses	518	7,254	7,746	26
Total Assets	17,491	3,907,347	3,898,162	26,676
LIABILITIES				
Accounts Payable	401	473	401	473
Accrued Taxes Payable	-	1,703,935	1,703,935	-
Accrued Fringe Benefit Payable	17,090	2,206,447	2,197,334	26,203
Due to State Government	-	3,205	3,205	-
Total Liabilities	$ 17,491	$ 3,914,060	$ 3,904,875	$ 26,676

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, 2014

	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	$ -	$ -	$ -	$ 120,000	$ 124,654	$ 4,654	$ -	$ -	$ -
Property Tax			-			-	58,000	57,758	(242)
Intergovernmental	85,000	81,744	(3,256)			-			-
Charges for goods & services			-			-			-
Interest earned	120	510	390	300	264	(36)			-
Contributions & Donations from Private Sources			-			-			-
Total revenue	85,120	82,254	(2,866)	120,300	124,918	4,618	58,000	57,758	(242)
EXPENDITURES									
Current:									
Public works			-			-	58,000	57,758	242
Public Safety	646,430	510,453	135,977			-			-
Community Development			-	117,900	8,814	109,086			-
Total Expenditures	646,430	510,453	135,977	117,900	8,814	109,086	58,000	57,758	242
Excess (deficiency) of revenues over (under) expenditures	(561,310)	(428,199)	133,111	2,400	116,104	113,704	-	-	-
OTHER FINANCING SOURCES(USES)									
Proceeds from Sale of Fixed Assets			-			-			-
Transfers in	561,310	463,925	(97,385)			-			-
Transfer (out)			-	(2,400)	(2,492)	-			-
Total other financing sources(uses)	561,310	463,925	(97,385)	(2,400)	(2,492)	-	-	-	-
Net change in fund balances	-	35,726	35,726	-	113,612	113,704	-	-	-
Fund balances - beginning		4,905			86,189			-	
Fund balances - ending		$ 40,631			$ 199,801			$ -	

(Continued)

EXHIBIT D-1

Bridge & Street			Lodging Sales Tax		
Final Budgeted	Actual	Variance Positive (Negative)	Final Budgeted	Actual	Variance Positive (Negative)
$ 21,397	$ 21,396	$ (1)	$ 545,700	$ 565,165	$ 19,465
		-			-
		-			-
		-	-	24,900	24,900
250	360	110	1,500	1,622	122
		-			-
21,647	21,756	109	547,200	591,687	44,487
60,000	3,064	56,936			-
		-			-
			339,703	325,702	14,001
60,000	3,064	56,936	339,703	325,702	14,001
(38,353)	18,692	57,045	207,497	265,985	58,488
		-			-
10,000	-	(10,000)			-
		-	(74,543)	(67,821)	(6,722)
10,000	-	(10,000)	(74,543)	(67,821)	(6,722)
(28,353)	18,692	47,045	207,497	198,164	51,766
	132,176			490,990	
	$ 150,868			$ 689,154	

EXHIBIT D-2

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, 2014

	Special Capital Improvement Fund			Airport Capital Improvement		
	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)
REVENUES						
Taxes	$ 3,272,266	$ 3,584,853	$ 312,587	$ -		$ -
Special Assessments			-			-
Intergovernmental	1,665,600		(1,665,600)	826,952	25,349	(801,603)
Charges for Services			-			-
Interest	6,000	24,162	18,162			-
Contributions			-			-
Miscellaneous			-			-
Total revenue	4,943,866	3,609,015	(1,334,851)	826,952	25,349	(801,603)
EXPENDITURES						
Current						
Culture and Recreation			-			-
Community Development			-			-
General Government			-			-
Public Works	8,836,537	2,717,787	6,118,750	875,476	30,045	845,431
Total expenditures	8,836,537	2,717,787	6,118,750	875,476	30,045	845,431
Excess (deficiency) of revenues over (under) expenditures	(3,892,671)	891,228	4,783,899	(48,524)	(4,696)	43,828
OTHER FINANCING SOURCES(USES)						
Transfers (out)	(305,000)	(268,803)	36,197			-
Transfer in			-	8,524		(8,524)
Total other financing sources(uses)	(305,000)	(268,803)	36,197	8,524	-	(8,524)
Net change in fund balances	(4,197,671)	622,425	4,820,096	(40,000)	(4,696)	35,304
Fund balances - beginning		6,680,035			91,039	
Fund balances - ending		$ 7,302,460			$ 86,343	

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)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		-			-			-
107,000	68,367	(38,633)			-			-
	100	100			-			-
	2	2			-			-
		-			-			-
		-			-			-
107,000	68,469	(38,531)	-	-	-	-	-	-
		-			-	61,812	2,145	59,667
20,000	22,061	(2,061)			-			-
		-			-			-
87,000	86,353	647			-			-
107,000	108,414	(1,414)	-	-	-	61,812	2,145	59,667
-	(39,945)	(39,945)	-	-	-	(61,812)	(2,145)	59,667
-	-	-			-			-
-	-	-	30,000	35,562	5,562	61,812	26,000	(35,812)
						-		
-	-	-	30,000	35,562	5,562	61,812	26,000	(35,812)
-	(39,945)	(39,945)	30,000	35,562	5,562	-	23,855	23,855
	(36,647)			66,783			(23,765)	
	$ (76,592)			$ 102,345			$ 90	

(continued)

Exhibit D-2

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, 2014

	Infrastructure Improvement Revolving			Permanent Fund Perpetual Care Cemetery		
	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special Assessments	64,600	35,240	(29,360)			-
Intergovernmental			-			-
Charges for Services			-	29,600	24,069	(5,531)
Interest	120	92	(28)	300	534	234
Contributions			-			-
Miscellaneous			-		1,400	1,400
Total revenue	64,720	35,332	(29,388)	29,900	26,003	(3,897)
EXPENDITURES						
Current						
Culture and Recreation			-	165,624	95,273	70,351
Economic Development			-			-
General Government			-			-
Public Works			-			-
Total expenditures	-	-	-	165,624	95,273	70,351
Excess (deficiency) of revenues over (under) expenditures	64,720	35,332	(29,388)	(135,724)	(69,270)	66,454
OTHER FINANCING SOURCES(USES)						
Transfers (out)	(40,000)	(35,562)	4,438			-
Transfer in			-	89,478	70,558	(18,920)
Total other financing sources(uses)	(40,000)	(35,562)	4,438	89,478	70,558	(18,920)
Net change in fund balances	24,720	(230)	(24,950)	(46,246)	1,288	47,534
Fund balances - beginning		36,557			154,451	
Fund balances - ending		$ 36,327			$ 155,739	

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.

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:

II-A-14 Financial Reporting

Observation - During the audit, we identified material amounts of payables not recorded properly in 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.

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

Possible Effect – Expenses/Expenditures may not be reported in the appropriate fiscal period and/or balance sheet amounts maybe misstated.

Recommendation – The City should implement procedures to ensure all payables 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.

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WILLIAMS & COMPANY P.C.
Certified Public Accountants

614 Broadway
P.O. Box 36
Yankton, SD 57078-0036
Phone (605) 665-9401
Fax (605) 665-9418
www.williamscpas.com

Independent Auditor's 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 U.S. generally accepted auditing standards 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, 2014 and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated August 15, 2015. 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.

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) to determine the 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. As described in the accompanying schedule of findings we identified a certain deficiency in internal control that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness.

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 determination of financial statement amounts. 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

The City of Yankton's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The 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 it.

Purpose of this Report

This purpose of this 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.

Williams & Company, P.C.
Certified Public Accountants

Yankton, South Dakota
August 15, 2015

Memorandum #15-223

To: Amy Nelson, City Manager
From: Dave Mingo, AICP Community Development Director
Subject: Planning Commission Action Number 15-42 / Resolution #15-51
Date: September 2, 2015

CONDITIONAL USE REQUEST

ACTION NUMBER: 15-42

E.T.J. MEMBER ACTION REQUIRED: No

APPLICANT / OWNER: Larry and Peggy Olson.

ADDRESS / LOCATION: 405 E. 8th Street (ref attached illustrations).

PROPERTY DESCRIPTION: Lots 13 – 18, Block 42, Lower Yankton Addition to the City of Yankton, South Dakota.

ZONING DISTRICT: The north two lots are currently zoned B-2 Highway Business. The request for the conditional use permit at the site is contingent upon the remainder of the property being rezoned in an action prior to the consideration of this permt.

PREVIOUS ACTION: None.

COMMENTS: The applicant is requesting a Conditional Use Permit for a self-storage facility. The proposed facility will be designed for appropriate access considering the proximity to a residential area. Self-storage facilities as defined by the City of Yankton Zoning Ordinance No 711 are allowed in the B-2 Highway Business District under certain conditions.

The proposal meets all of the applicable area and setback provisions. Self-storage facilities are required to be configured so that the doors of the buildings do not face, or are screened from adjacent residentially zoned property. There is residential property to the east, west and north across the railroad tracks and 8th Street. Based on these conditions, no access doors can face east, north or south without screening in the form of fences, landscaping or building positions.

The owner is proposing to include landscaping and aesthetically appropriate color variations in the construction of the buildings if approved. His plan is to build something similar to the units he developed a couple of blocks to the west. The illustrations provided are the ones from the previous project that he will be matching. The exact color of the building and species of trees may vary slightly depending on availability of materials and recommendations of species based on conditions.

_____ Roll Call

The area is currently unoccupied and past owners have made numerous attempts to come up with a plan for development at the site. Most of those plans were housing related. It is a very difficult site to develop because of the grade and access issues. That is why staff has recommended approval of the associated rezoning and this permit in order to allow some basic improvements on a problem piece of property with little impact on surrounding property owners.

The owner is requesting an extension of the one-year Conditional Use Permit time limit to allow him to build the project in two phases. Staff has not received any comments subsequent to publishing the notice and mailing it to adjacent property owners.

Staff recommends approval of the request with the condition that the landscaping and building aesthetics generally create the vision included in the attached elevation image. It is understood that the final design, size and location may be slightly different depending on soils and grade issues. Any adjustments through permitting would be required to meet the intent of the conditional use permit if approved. Staff also recommends that the request be granted with the valid permit time extended to three years. If approved, staff will monitor the design and construction of the facility and confirm the landscaping and structure aesthetics are developed in the manner depicted in the attachments.

HEARING SCHEDULE:

July 13, 2015:	The Planning Commission established August 10, 2015, as the date for public hearing on the proposed request.
August 10, 2015:	The Planning Commission conducts a hearing and makes a recommendation to the City Commission.
September 14, 2015:	City Commission considers the resolution and makes final decision.

Planning Commission results: The Planning Commission recommended approval of the proposed Conditional Use Permit request with a time extension to three years contingent upon City Commission approval of the prerequisite rezoning.

_____ Roll Call

RESOLUTION #15-51

Conditional Use

WHEREAS, Larry and Peggy Olson are the owners of Lots 13 – 18, Block 42, Lower Yankton Addition to the City of Yankton, South Dakota, located at 405 E. 8th Street, and

WHEREAS, the above described property is zoned B-2 Highway Business in the City of Yankton's zoning jurisdiction which allows conditional uses under the City of Yankton's Zoning Ordinance No. 711 as amended, and

WHEREAS, this conditional use request is necessary for the owner to construct and operate a self-storage facility in the manner depicted on the attached site plan and has been reviewed and recommended for approval by a vote of the City Planning Commission with a three-year time limit for completion of the project.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the City of Yankton, South Dakota hereby approves a Conditional Use Permit for the construction and operation of a self-storage facility in accordance with all applicable ordinances and regulations on the above described property within three years.

Adopted:

_____

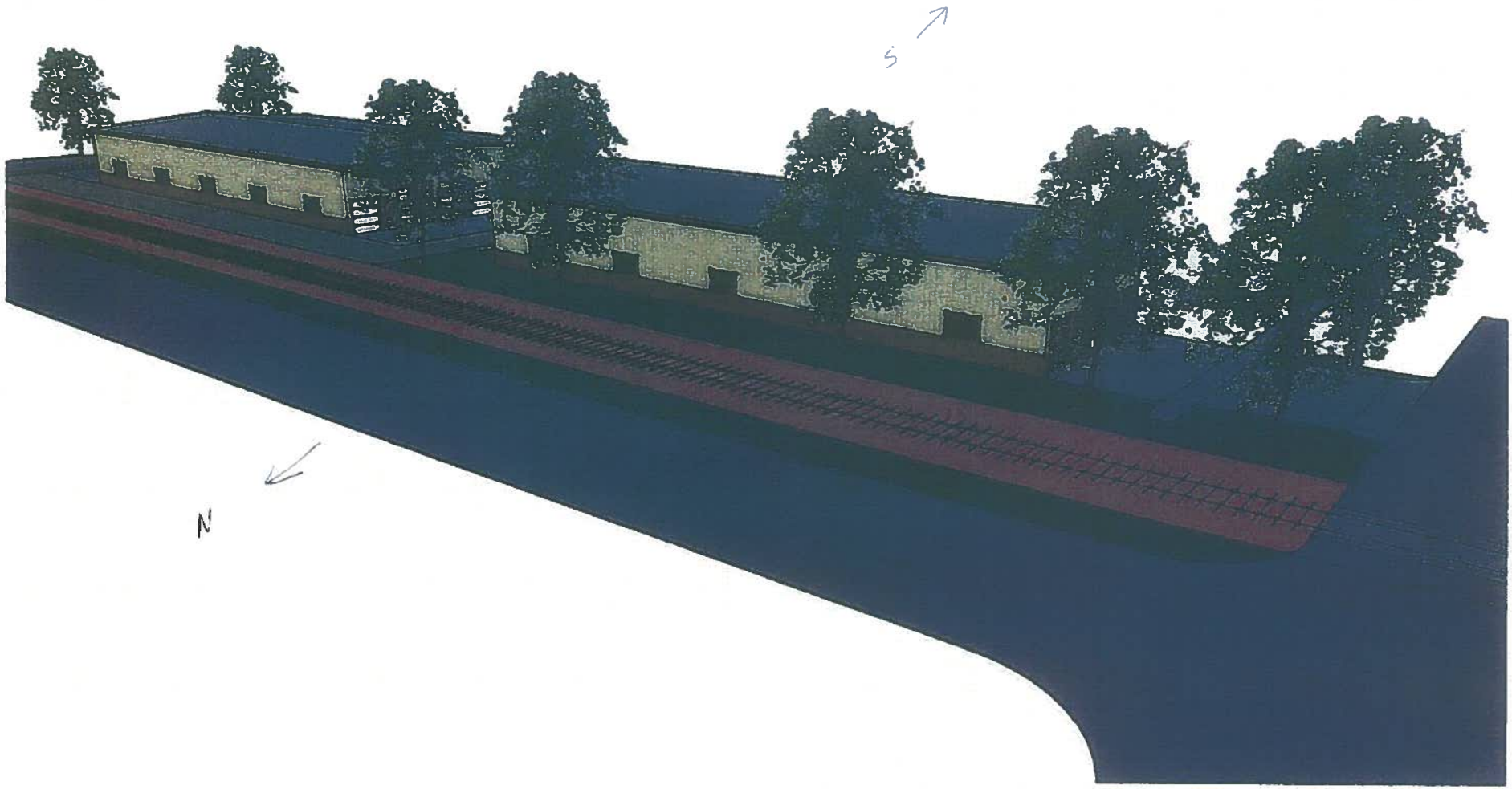
David Carda, Mayor

ATTEST:

_____

Al Viereck, Finance Officer


6
R-2
R-2
7
8TH STREET
1
2
3
3
5
6
7
8
9
18
70' x 140'
17
92
ALLEY
16
15
14
13
15' x 130'
15' x 130'
MARNE CREEK TRACT # 10
PEARL STREET ROW
NORTH
0
60'
12
11
10
7th STREET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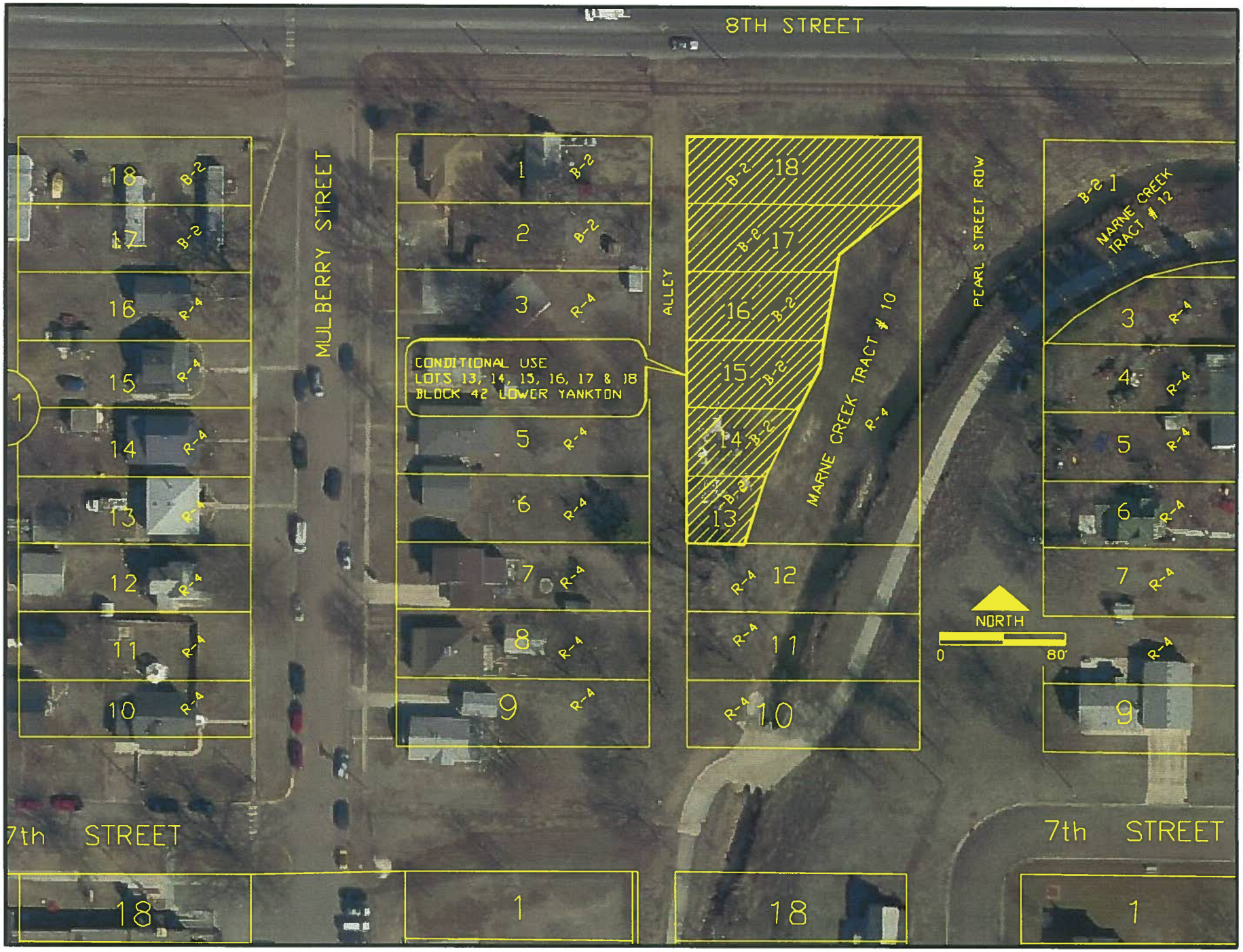
8TH STREET
MULBERRY STREET
ALLEY
PEARL STREET ROW
MARNE CREEK TRACT # 10
MARNE CREEK TRACT # 12
CONDITIONAL USE
LOTS 13, 14, 15, 16, 17 & 18
BLOCK 42 LOWER YANKTON
NORTH
0
80'
7th STREET
7th STREET

Memorandum #15-221

To: *Amy Nelson, City Manager*
From: *Adam Haberman, Public Works Manager*
Subject: *Bid Award 2015-2016 Annual Supply of Bulk De-Icing Salt*
Date: *August 31, 2015*

Nine bid packets were sent out for bids and four bids were received for the *2015-2016 Annual Supply of Bulk De-Icing Salt* required during winter snow removal operations. The four bids received and the respective unit prices are listed as follows:

Johnson Feed, Inc. of Canton, South Dakota	$57.00 per ton
Blackstrap Inc., Neligh, Nebraska	$54.00 per ton
Nebraska Salt and Grain Co. of Gothenburg, Nebraska	$54.25 per ton
Meridian Grain, Freeman, South Dakota	$54.64 per ton

The lowest bid received is from Blackstrap Inc. of Neligh, Nebraska and does meet specifications. Therefore, staff recommends that the contract for the 2015-2016 Annual Supply of Bulk De-Icing Salt be awarded to Blackstrap Inc. in the amount of $54.00 per ton. The 2014-2015 winter season salt price paid by the City was $53.95 per ton. Approximately 700 tons are used in an average year for de-icing efforts.

Respectfully submitted,

Adam Haberman
Public Works Manager

Recommendation: It is recommended that the City Commission approve Memorandum #15-221 and the contract be awarded to Blackstrap Inc. of Neligh, Nebraska, in the amount of $54.00 per ton for the Annual Supply of Bulk De-Icing Salt in the 2015-2016 winter season.

X I concur with this recommendation.

_____ I do not concur with this recommendation.

Amy Nelson
City Manager

cc: Kevin Kuhl, Director of Public Works

_____Roll call

Memorandum #15-194

To: *Amy Nelson, City Manager*
From: *Bradley Moser, Civil Engineer*
Subject: *Establishing a Public Hearing for the Assessment Project to Construct Improvements for Douglas Avenue from Anna Street to 31st Street*
Date: *September 3, 2015*

Attached is the Resolution of Necessity for the City Commission's consideration that relates to the proposed improvements for Douglas Avenue from Anna Street to 31st Street. Also attached are copies of the estimated cost to each property owner based on the front footages of the adjacent property.

The project scope is for Douglas Avenue be constructed as a 41ft. wide street with 8-inch thick concrete pavement. Curb, gutter, storm sewer and water main installation are also included in the project. A portion of the cost of the construction will be covered by the adjoining property owners. A flat fee of $20.00 per front foot has been negotiated by the City Attorney. The remaining cost of the project, over and above this amount, will be the responsibility of the City of Yankton. Funding for the Douglas Avenue Project has been provided for in the proposed 2016 City budget.

South Dakota Codified Law allows local governments to authorize an assessment project if 45% or more of the property owners are in favor of the project. However, the local government is not required to authorize the project even if all of the property owners are requesting the project. Since the majority of the owners have agreed to the terms, it will be within the City Commission's discretion to authorize or not authorize this project. The decision should be made after the public hearing is held for the project.

It is requested that the City Commission establish a public hearing on October 12, 2015, to consider Resolution #15-37, the Resolution of Necessity for this street project. Notices will be sent to the property owners along the street who would be assessed for this project. Procedural requirements will be followed if the City Commission acts to establish the public hearing to consider Resolution #15-37.

Respectfully submitted,

Bradley Moser

Bradley Moser
Civil Engineer

_____Roll call

Recommendation: It is recommended that the City Commission establish a public hearing on October 12, 2015, to consider Resolution #15-37, the Resolution of Necessity for the special assessment project to construct Improvements for Douglas Avenue from Anna Street to 31st Street as detailed in Memorandum #15-194.

X I concur with the recommendation.

_____ I do not concur with the recommendation.

Amy Nelson
City Manager

cc: Kevin Kuhl PE

_____ Roll call

RESOLUTION 15-37

A RESOLUTION DECLARING THE NECESSITY OF CONSTRUCTING IMPROVEMENTS FOR DOUGLAS AVENUE FROM ANNA STREET TO 31ST STREET

BE IT RESOLVED by the Board of City Commissioners of the City of Yankton, South Dakota:

SECTION 1. That it is deemed and declared necessary to construct improvements in accordance with plans, estimates and specifications therefore, prepared under the direction of the Department of Public Works for Douglas Avenue from Anna Street to 31st Street, in the City of Yankton, South Dakota, abutting upon the following described property to be assessed therefore:

Lots 1-4, Block 1 of Airport Acres Addition.
S2, SW4, NW4, Sec. 6-93-55.
Tracts C, D, E and F of Willow Ridge Subdivision.
SE4, NW4, Except Dedicated ROW & Except that Part Platted Into Lots, Blocks and Outlots, Sec. 6-93-55
Lot 2, Block 6A Exc. Lots TL10, TL11, TL12 and TL13, Willow Ridge Subdivision.

SECTION 2. That the nature of said improvements is to construct a concrete pavement surface along with curb and gutter, unclassified excavation/earthwork and grading, storm sewer and all other incidental work at the above described location.

SECTION 3. That the cost and expense of the above listed improvements, as outlined in the attached special assessment role, shall be levied, at a rate of $20 per front foot, by special assessment upon the above described properties in accordance with Chapter 9-43 of the South Dakota Codified Laws. Said improvements shall be assessed upon the above described properties abutting thereon according to the benefits derived in accordance with Chapter 9-45 of the South Dakota Codified Laws.

SECTION 4. Said assessment may be paid in ten (10) equal annual installments. Any such assessment or any installment thereof unless paid within thirty (30) days after the filing of the Assessment Roll in the Office of the City Finance Officer shall be collected under Plan Two, with interest in accordance with the procedure provided in SDCL 9-43-42 through 9-43-53, as amended. In all cases where interest on such assessment or the installment thereof is to be charged and collected in accordance with the law, the rate to be charged shall be as established by the Board of City Commissioners.

Dated: _____

_____
David Carda
Mayor

Attest:

_____
Al Viereck
Finance Office

Property Owners with Estimated Costs for Douglas Avenue
Between Anna Street and 31st Street
All in the City of Yankton, Yankton County, South Dakota

9/4/2015

Owner	Address	Legal Description	Front Footage (Ft.)	Assessed Cost
Gail Kennedy	101 W. 31st Street	Lot 1, Block 1 of Airport Acres	369.49	$7,389.80
Patricia Heine	3001 Douglas Avenue	E 376.62' of the N1/2 of Lot 2, Block 1 of Airport Acres Add.	196.47	$3,929.40
Carson Vande Kop Properties, LLC	300 E. 6th Street, Yankton, SD 57078	Lot 2 Except the E 376.62' of the N1/2 of Lot 2, Block 1 of Airport Acres Add.	196.66	$3,933.20
Carson Vande Kop Properties, LLC	300 E. 6th Street, Yankton, SD 57078	& N 92' of Lot 3, Block 1 of Airport Acres Addtion	91.98	$1,839.60
Wintz -Ray Funeral Home	2901 Douglas Avenue	E 187' of the S 99.4' of N 191.4' of Lot 3, Block 1 of Airport Acres Addition, Block 1 of Airport Acres Addtion	99.40	$1,988.00
Wintz -Ray Funeral Home	2901 Douglas Avenue	E 187' of the S 262.00' of Lot 3, Block 1 of Airport Acres Addition, Block 1 of Airport Acres Addtion	262.00	$5,240.00
Wintz - Ray Funeral Home	2901 Douglas Avenue	Lot 4, Block 1 of Airport Acres Addition	653.40	$13,068.00
Roman Catholic Church	509 Capital Street	S2 SW4 NW4, Sec 6-93-55	662.45	$13,249.00
Horseshoe Bend, LLC	179 Sherwood Dr., Yankton, SD 57078	Tract E of Willow Ridge Subdivision	349.19	$6,983.80
Sutton Place Limited Partnership	320 N. Main Ave.,, Sioux Falls, SD 57101	Tract C of Willow Ridge Subdivision	346.00	$6,920.00
Sutton Place Limited Partnership	320 N. Main Ave.,, Sioux Falls, SD 57101	Tract D of Willow Ridge Subdivision	325.00	$6,500.00
Apple Creek Limited Partnership	4110 Eaton, Suite A, Caldwell, ID 83607	Tract F of Willow Ridge Subdivision	379.16	$7,583.20
Horseshoe Bend, LLC	179 Sherwood Dr., Yankton, SD 57078	SE1/4, NW1/4, Except dedicated ROW & Except that part of said Description now platted into Lots, Blocks and Outlots, Sec. 6-93-55.	469.35	$9,387.00
Horseshoe Bend, LLC	179 Sherwood Dr., Yankton, SD 57078	Lot 2, Block 6A Except Townhouse Lots TL10, TL11, TL12 and TL13 of Willow Ridge Subdivision & The Se4 NW4 Exc. Dedicated ROW and Exc. that part of said description now platted lots, blocks and outlots.	256.83	$5,136.60
			4657.38	$93,147.60

Ross K. Den Herder, Esq.
City Attorney

Memorandum #15-230

To: City Commission and City Manager Nelson

Date: September 8, 2015

Re: Douglas Avenue Assessment Agreements

ISSUE

As I understand it, a goal of this Commission has been to improve the North end of Douglas Avenue from Anna to 31st Street to current city standards for a minor arterial street, which entails replacing the current asphalt and ditch with an oversized concrete street, curb and gutter, storm sewer and sidewalk.

Upon direction from the Commission, I approached each property owner to negotiate some amount of cost-share through special assessment. A written agreement was negotiated with each property owner. Each is slightly different due to the unique nature of each property and the "give and take" of negotiation. However, the common results are as follows:

- Each property owner agrees to the formation of an assessment district.
- Each property owner agrees to be assessed an equal amount per linear foot.
- Each property owner is granting a construction easement allowing for re-landscaping and removal of the ditch.

It is my recommendation that the Commission approve the resolution and agreements in order for the City to finish Douglas Avenue in a timely manner.

Sincerely,

Ross K. Den Herder

_____Roll call

Resolution #15-55

It is hereby resolved that the City of Yankton shall enter into the written Easement and Assessment Agreements with the following named property owners authorizing the formation of an assessment district and the assessment of a portion of the Douglas Avenue improvement costs to the owners of property abutting Douglas from Anna Street to 31st Street:

- Gail Kennedy
- Patricia Heine
- Roman Catholic Church of the Sacred Heart of Yankton, Dakota
- Wintz & Ray Funeral Home and Cremation Service, Inc.
- Horseshoe Bend, LLC

Mayor David Carda is hereby directed to execute said instruments on behalf of the City of Yankton.

Approved by vote of the Board of City Commissioners this _____ day of September, 2015.

_____
David Carda, Mayor

Attest:

_____
Al Viereck, Finance Officer

_____Roll call

ASSESSMENT AGREEMENT

This Agreement is entered into by and between Gail M. Kennedy, a married person, of 101 W. 31st Street, Yankton, South Dakota, ("Kennedy") and the City of Yankton, a South Dakota municipal corporation, ("Yankton").

Kennedy is the owner of certain residential real property legally described as:

> Lot One (1), Block One (1), Airport Acres, City and County of Yankton, South Dakota

(hereafter the "Property"). The parties acknowledge that Yankton intends to improve Douglas Avenue lying adjacent to the Property from its present condition as an asphalt paved rural section line road.

Kennedy and Yankton disagree about the legal propriety of special assessment financing for this road project. Nevertheless, to allow this project to be completed, Kennedy agrees that she will not protest a special assessment against the Property for 369.49 feet of curb and gutter abutting the Property not to exceed an agreed cap of $20.00 per linear foot.

Kennedy further agrees that she will grant Yankton a reasonable temporary construction easement for access to the East Fifteen Feet (E15') of the Property for purpose of construction and any necessary reshaping of the land to accommodate the project.

Yankton agrees that Kennedy's sole cost for this project will be the agreed amount of $20.00 per linear foot for the budgeted cost of concrete for curb and gutter only and that it will not seek to assess or charge any additional project costs to Kennedy.

Yankton further agrees that it will not disturb any trees or other plantings on the Property and will pay to reseed, mulch, and repair damages to the Property caused by the construction project.

IN WITNESS WHEREOF, the parties have hereunto executed this Agreement on the date and year written below.

Dated this 10TH day of August, 2015.

Gail Kennedy
GAIL M. KENNEDY

Dated this _____ day of August, 2015.

CITY OF YANKTON

_____
By: DAVID CARDA
Its: Mayor

Prepared By:

Den Herder Law Office, P.C.
329 Broadway Ave.
Yankton, SD 57078
Telephone: (605) 665-0494

PERMANENT UTILITY EASEMENT AND ASSESSMENT LIMITATION AGREEMENT

This Agreement is entered into by and between the **Roman Catholic Church of the Sacred Heart of Yankton, Dakota**, a domestic church with its principal registered office located at 509 Capitol Street, Yankton, South Dakota, GRANTOR, and the **City of Yankton**, a South Dakota municipal corporation, GRANTEE. GRANTOR is the owner of certain real property legally described as:

> The South Half of the Southwest Quarter of the Northwest Quarter (S1/2 SW1/4 NW1/4) of Section Six (6), Township Ninety-Three (93), Range Fifty-Five (55), West of the 5th P.M., except rights of way conveyed for road purposes.

(hereafter the "Property").

For and in consideration the GRANTEE's agreement to limit the special assessment against the GRANTOR's Property to **Twenty Dollars ($20.00) per linear foot of frontage abutting the Property**, the GRANTOR does hereby grant, bargain, sell, transfer, and convey unto the GRANTEE, its successors and assigns, a non-exclusive perpetual utility easement with the right to erect, construct, install, and lay, and therefore use, operate, inspect, repair, maintain, replace, and remove any and all sewers, storm sewers, water lines, and all other utility services over, across and through the **East Five Feet (E 5')** of the Property.

GRANTOR (and her heirs, successors and assigns) hereby waives all right to protest the special assessment to be allocated to the Property in accordance with SDCL 9-43-86.

GRANTOR further grants GRANTEE a reasonable temporary construction easement for access to the East Fifteen Feet (E15') of the Property for purpose of construction and any necessary reshaping of the land to accommodate the project. After the date that construction is substantially complete, GRANTEE shall pay to reseed and repair damage to GRANTOR's Property and other improvements caused by initial construction, excluding replanting of trees necessarily removed to complete the initial construction.

Subsequent to initial construction, GRANTOR, its heirs, successors, or assigns agrees that the construction or placement of any landscaping, structure, trailer, building, or other above or below ground stationary object within the easement area is strictly prohibited without the prior written approval of the GRANTEE. Additionally, the GRANTEE shall have the right to remove from the easement area, at its own cost any trees (excluding trees pre-existing the execution of this Agreement), buildings, trailers, or other structures placed or constructed without prior written approval that may interfere with the construction, operation, inspection and/or maintenance of utilities as determined by the GRANTEE with no obligation to replace.

GRANTEE is also hereby granted the right to permit any and all other utility companies to occupy and enter upon the above described property with all rights of ingress and egress necessary for the full and complete use and occupation of the permanent easement for utility transmission purposes hereby granted.

The grant and other provisions of this easement shall constitute a covenant running with the land for the mutual benefit of the GRANTEE and the GRANTOR, their successors and assigns.

IN WITNESS WHEREOF, the parties have hereunto executed this Agreement on the date and year first above written.

GRANTOR

Roman Catholic Church of the Sacred Heart of Yankton, Dakota

Rev Larry Regynski

By: Rev. Larry Regynski
Its: Pastor

GRANTEE

City of Yankton

By: David Carda
Its: Mayor

STATE OF SOUTH DAKOTA)
)SS
COUNTY OF YANKTON)

On the _____ day of August, 2015, before me, the undersigned officer, personally appeared **David Carda**, known to me to be the Mayor of the City of Yankton who is described in and being authorized so to do, executed the foregoing instrument for the purpose therein contained and acknowledged to me that they executed the same.

IN WITNESS whereof, I hereunto set my hand and official seal.

_____
NOTARY PUBLIC
My commission expires:

STATE OF SOUTH DAKOTA)
)SS
COUNTY OF YANKTON)

On the 2nd day of ~~August~~ September, 2015, before me, the undersigned officer, personally appeared Rev. Larry Regynski, known to me to be the person who is described herein and being authorized so to do on behalf of the Roman Catholic Church of the Sacred Heart of Yankton, Dakota, executed the foregoing instrument for the purpose therein contained and acknowledged to me that she executed the same on behalf of such entity.

IN WITNESS whereof, I hereunto set my hand and official seal.

Debora Broders Debora Broders
NOTARY PUBLIC
My commission expires: 4-15-2019

Prepared By:

Den Herder Law Office, P.C.
329 Broadway Ave.
Yankton, SD 57078
Telephone: (605) 665-0494

PERMANENT UTILITY EASEMENT AND ASSESSMENT LIMITATION AGREEMENT

This Agreement is entered into by and between the **Patricia A. Heine**, a married person, of 3001 Douglas, Yankton, South Dakota, GRANTOR, and the **City of Yankton**, a South Dakota municipal corporation, GRANTEE. GRANTOR is the owner of certain real property legally described as:

> The East Three Hundred Seventy-Six and Sixty-Two Hundreths Feet (E376.62') of the North Half (N1/2) of Lot 2, Block One (1), Airport Acres Addition, City and County of Yankton, South Dakota;

(hereafter the "Property").

For and in consideration of the GRANTEE's agreement to limit the special assessment against the GRANTOR's Property to **Twenty Dollars ($20.00) per linear foot of frontage abutting the Property**, the GRANTOR does hereby grant, bargain, sell, transfer, and convey unto the GRANTEE, its successors and assigns, a non-exclusive perpetual utility easement with the right to erect, construct, install, and lay, and therefore use, operate, inspect, repair, maintain, replace, and remove any and all sewers, storm sewers, water lines, and all other utility services over, across and through the **East Five Feet (E 5')** of the Property.

GRANTOR (and her heirs, successors and assigns) hereby waives all right to protest the special assessment to be allocated to the Property in accordance with SDCL 9-43-86.

GRANTOR further grants GRANTEE a reasonable temporary construction easement for access to the East Fifteen Feet (E15') of the Property for purpose of

construction and any necessary reshaping of the land to accommodate the project. After the date that construction is substantially complete, GRANTEE shall pay to reseed and repair damage to GRANTOR's Property and other improvements caused by initial construction, excluding replanting of trees necessarily removed to complete the initial construction.

Subsequent to initial construction, GRANTOR, its heirs, successors, or assigns agrees that the construction or placement of any landscaping, structure, trailer, building, or other above or below ground stationary object within the easement area is strictly prohibited without the prior written approval of the GRANTEE. Additionally, the GRANTEE shall have the right to remove from the easement area, at its own cost any trees, buildings, trailers, or other structures placed or constructed without prior written approval that may interfere with the construction, operation, inspection and/or maintenance of utilities as determined by the GRANTEE with no obligation to replace.

GRANTEE is also hereby granted the right to permit any and all other utility companies to occupy and enter upon the above described property with all rights of ingress and egress necessary for the full and complete use and occupation of the permanent easement for utility transmission purposes hereby granted.

The grant and other provisions of this easement shall constitute a covenant running with the land for the mutual benefit of the GRANTEE and the GRANTOR, their successors and assigns.

IN WITNESS WHEREOF, the parties have hereunto executed this Agreement on the date and year first above written.

GRANTOR

Patricia A. Heine

Patricia A. Heine

GRANTEE

City of Yankton

_____

By: David Carda
Its: Mayor

STATE OF SOUTH DAKOTA)
)SS
COUNTY OF YANKTON)

On the _____ day of August, 2015, before me, the undersigned officer, personally appeared **David Carda**, known to me to be the Mayor of the City of

Yankton who is described in and being authorized so to do, executed the foregoing instrument for the purpose therein contained and acknowledged to me that they executed the same.

IN WITNESS whereof, I hereunto set my hand and official seal.

_____
NOTARY PUBLIC
My commission expires:

STATE OF SOUTH DAKOTA)
)SS
COUNTY OF YANKTON)

On the 26th day of August, 2015, before me, the undersigned officer, personally appeared **Patricia A. Heine**, a married person, known to me to be the person who is described herein and being authorized so to do, executed the foregoing instrument for the purpose therein contained.

IN WITNESS whereof, I hereunto set my hand and official seal.

LINDA SWAILS NOTARY PUBLIC STATE OF SOUTH DAKOTA

_____
NOTARY PUBLIC
My commission expires: 03-13-2021

Prepared By:

Den Herder Law Office, P.C.
329 Broadway Ave.
Yankton, SD 57078
Telephone: (605) 665-0494

PERMANENT UTILITY EASEMENT AND ASSESSMENT LIMITATION AGREEMENT

This Agreement is entered into by and between the **WINTZ & RAY FUNERAL HOME AND CREMATION SERVICE, INC.**, a South Dakota business corporation with its principal registered office located at 2901 Douglas Avenue, Yankton, South Dakota, GRANTOR, and the **CITY OF YANKTON**, a South Dakota municipal corporation, GRANTEE. GRANTOR is the owner of certain real property legally described as:

> The East 187' of the South 99.4' of the North 191.4', Lot 3, Block 1, Airport Acres Addition, City and County of Yankton;
>
> The East 187' of the South 262', Lot 3, Block 1, Airport Acres Addition, City and County of Yankton; and
>
> Lot 3, Except the East 187' of the South 262' of Lot 3, and except the North 92' of Lot 3, and except the East 187' of the South 99.4' of the North 191.4' of Lot 3, and all of Lot 4, Block 1, Airport Acres Addition, City and County of Yankton.

(hereafter the "Property").

For and in consideration the GRANTEE's agreement to limit the special assessment against the GRANTOR's Property to **Twenty Dollars ($20.00) per linear foot of frontage abutting the Property**, the GRANTOR does hereby grant, bargain, sell, transfer, and convey unto the GRANTEE, its successors and assigns, a non-exclusive perpetual utility easement with the right to erect, construct, install, and lay, and therefore use, operate, inspect, repair, maintain, replace, and remove any and

all sewers, storm sewers, water lines, and all other utility services over, across and through the **East Five Feet (E 5')** of the Property.

GRANTOR (and her heirs, successors and assigns) hereby waives all right to protest the special assessment to be allocated to the Property in accordance with SDCL 9-43-86. GRANTEE acknowledges, however, that no assessment shall be placed against any portion of such property transferred into a non-profit cemetery corporation lawfully existing pursuant to SDCL Chap. 47-29, which transfer occurs prior to formal approval of the applicable assessment roll.

GRANTOR further grants GRANTEE a reasonable temporary construction easement for access to the East Fifteen Feet (E15') of the Property for purpose of construction and any necessary reshaping of the land to accommodate the project. After the date that construction is substantially complete, GRANTEE shall pay to reseed the areas of GRANTOR's Property affected by initial construction.

Subsequent to initial construction, GRANTOR, its heirs, successors, or assigns agrees that the construction or placement of any landscaping, structure, trailer, building, or other above or below ground stationary object within the easement area is strictly prohibited without the prior written approval of the GRANTEE. Additionally, the GRANTEE shall have the right to remove from the easement area, at its own cost any trees (excluding trees pre-existing the execution of this Agreement), buildings, trailers, or other structures placed or constructed without prior written approval that may interfere with the construction, operation, inspection and/or maintenance of utilities as determined by the GRANTEE with no obligation to replace.

GRANTEE is also hereby granted the right to permit any and all other utility companies to occupy and enter upon the above described property with all rights of ingress and egress necessary for the full and complete use and occupation of the permanent easement for utility transmission purposes hereby granted.

Notwithstanding the foregoing, to the extent of any encroachment, GRANTEE expressly permits GRANTOR'S business sign presently existing in front of its place of business to remain in its current location. GRANTEE specifically covenants not to harm and to repair at its expense any damage it may cause to GRANTOR'S business sign as a result of Douglas Avenue construction.

The grant and other provisions of this easement shall constitute a covenant running with the land for the mutual benefit of the GRANTEE and the GRANTOR, their successors and assigns.

IN WITNESS WHEREOF, the parties have hereunto executed this Agreement on the date and year first above written.

GRANTOR	**GRANTEE**
WINTZ & RAY FUNERAL HOME AND CREMATION SERVICE, INC.	**CITY OF YANKTON**
By: James Wintz Its: President	By: David Carda Its: Mayor

STATE OF SOUTH DAKOTA)
)SS
COUNTY OF YANKTON)

On the _____ day of _____, 2015, before me, the undersigned officer, personally appeared **David Carda**, known to me to be the Mayor of the City of Yankton who is described in and being authorized so to do, executed the foregoing instrument for the purpose therein contained and acknowledged to me that they executed the same.

IN WITNESS whereof, I hereunto set my hand and official seal.

NOTARY PUBLIC
My commission expires:

STATE OF SOUTH DAKOTA)
)SS
COUNTY OF YANKTON)

On the 31st day of August, 2015, before me, the undersigned officer, personally appeared **James Wintz**, known to me to be the President of Wintz & Ray Funeral Home and Cremation Service, Inc., and being authorized so to do on behalf of said Corporation, executed the foregoing instrument for the purpose therein contained and acknowledged to me that he executed the same on behalf of such entity.

IN WITNESS whereof, I hereunto set my hand and official seal.

NOTARY PUBLIC
My commission expires: July 23, 2021

Prepared by:
Den Herder Law Office, P.C.
329 Broadway Ave.
Yankton, SD 57078
(605) 665-0494

ASSESSMENT AGREEMENT

This Agreement is entered into by and between HORSESHOE BEND, LLC, a South Dakota Limited Liability Company with its principal registered office located at 600 Regal Drive, Yankton, South Dakota, ("Horseshoe") and the City of Yankton, a South Dakota municipal corporation, ("Yankton").

Horseshoe is the owner of certain residential real property legally described as:

Tract E, Willow Ridge Subdivision, City and County of Yankton, South Dakota;

Lot 2, Block 6A, Willow Ridge Subdivision, except Townhouse Lots TL10, TL11, TL12 and TL13, City and County of Yankton, South Dakota; and

The Southeast Quarter of the Northwest Quarter (SE1/4 NW1/4), excepting the North One Hundred Sixty-Two Feet (N162'), and further excepting the dedicated Rights of Way and that part of said description now platted into lots, blocks, and outlots, in Section Six (6), Township Ninety-Three, Range Fifty-Five (55), City and County of Yankton;

(hereafter the "Property"). The parties acknowledge that Yankton intends to improve Douglas Avenue lying adjacent to the Property from its present condition as an asphalt paved rural section line road.

Horseshoe agrees that it will not protest a special assessment against the Property for 1,075.37 feet of curb and gutter abutting the Property not to exceed an agreed cap of $20.00 per linear foot.

Horseshoe further agrees that it will grant Yankton a reasonable temporary construction easement for access to the West Fifteen Feet (W15') of the Property for purpose of construction and any necessary reshaping of the land to accommodate the project.

Yankton agrees that Horseshoe's assessment cost for this project will be the agreed amount of $20.00 per linear foot for the budgeted cost of concrete for curb and gutter only. However, Horseshoe also agrees that Yankton shall construct a sidewalk along the East Side of Douglas Avenue, and Horseshoe shall repay Yankton the actual construction cost of a four foot (4') wide sidewalk in the locations abutting the Property via a cost recovery, which shall be due and payable as a condition of

the issuance of a building permit or subdivision plat approval for any portion of the Property. Horseshoe shall not be responsible engineering costs or for any additional cost if the sidewalk constructed by Yankton exceeds four feet (4') in width. Horseshoe also agrees that approval of any building permit or subdivision plat is conditioned upon Horseshoe granting or dedicating a ten foot (10') general utility easement along the Western boundary of the Property.

The parties agree this agreement shall inure to the benefit of the parties' heirs, successors and assigns, and further agree this agreement may be recorded at the election of Yankton.

IN WITNESS WHEREOF, the parties have hereunto executed this Agreement on the date and year written below.

HORSESHOE BEND, LLC

By: Sean Lyons
Its: Authorized Member

CITY OF YANKTON

By: David Carda
Its: Mayor

STATE OF SOUTH DAKOTA)
)SS
COUNTY OF YANKTON)

On the _____ day of _____, 2015, before me, the undersigned officer, personally appeared David Carda, known to me to be the Mayor of the City of Yankton who is described in and being authorized so to do, executed the foregoing instrument for the purpose therein contained and acknowledged to me that they executed the same.

IN WITNESS whereof, I hereunto set my hand and official seal.

NOTARY PUBLIC
My commission expires:

STATE OF SOUTH DAKOTA)
)SS
COUNTY OF YANKTON)

On the 9th day of September, 2015, before me, the undersigned officer, personally appeared Sean Lyons, known to me to be the person who is described herein and being authorized so to do on behalf of Horseshoe Bend, LLC, executed the foregoing instrument for the purpose therein contained and acknowledged to me that he executed the same on behalf of such entity.

IN WITNESS whereof, I hereunto set my hand and official seal.

LINDA SWAILS NOTARY PUBLIC STATE OF SOUTH DAKOTA

NOTARY PUBLIC
My commission expires: 03-13-1021

Memorandum #15-225

To: Amy Nelson, City Manager
From: Dave Mingo, Community Development Director
Date: September 8, 2015
Subject: Establish a Hearing Date to Consider an Assessment Roll / Yankton Mall

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The introduction of this agenda item would establish September 28, 2015 as the date for a public hearing to consider a resolution creating an assessment roll for façade, parking and emergency access easement improvements at the Yankton Mall. The attached Resolution #15-53 would be considered on September 28th if the item is introduced for public hearing.

The hearing is being established to discuss an assessment roll for a single owner property assessment district that would only apply to the mall property for the purposes described in the previously approved Resolution of Necessity.

Respectfully submitted,

Dave Mingo, AICP
Community Development Director

Recommendation: It is recommended that the City Commission introduce the item thereby establishing September 28, 2015 as the date for a public hearing to consider an assessment roll for façade, parking and emergency access easement improvements at the property described in the attached resolution.

X I concur with this recommendation.

_____ I do not concur with this recommendation.

Any Nelson, City Manager

_____ Introduce

Resolution #15-53

RESOLUTION APPROVING A SPECIAL ASSESSMENT ROLL FOR FAÇADE, PARKING AND EMERGENCY ACCESS EASEMENT IMPROVEMENTS OF THE CITY OF YANKTON

BE IT RESOLVED as follows:

1. Approval of Special Assessment Roll. The special assessment roll, including any corrections, and assessments levied for financing of the façade, parking and emergency access easement project is hereby adopted and approved this ____ day of _____, 2015.

2. Levy of Assessments. There is hereby levied assessment in the amounts and covering the below described properties. The assessments shall constitute a continuing lien upon the properties assessed as against all persons except the United States and this state. The lien shall continue for fifteen years from the due date of the last installment.

Name of Owner as shown by County Director of Equalization	Legal Description as of date of Resolution of Necessity	Total Amount Assessed
Yankton Omaha Partnership % Dial Enterprise – TL Clauff 11506 Nicholas St. #200 Omaha, NE 68154	Lot 1A, Block 1 less Parcel 5, Slaughter's Subdivision, Lot 3A, Block 1, Section 12 less Parcel 4 and less part Parcel 5 Slaughter's Subdivision, Lot 6 except Parcels 1, 2 and 3, Block 1, Slaughter's Subdivision all in the City of Yankton, South Dakota.	$2,000,000

3. Payment of Assessments. The total assessment may be paid in 17 equal annual installments, to which interest at a percentage per annum rate equal to the special assessment bond rate will be added before certification to the County Auditor, who will include both interest and principal amount to be collected along with ad valorem property taxes on above property. All special assessments shall be payable under Plan One--Collection by county treasurer pursuant to SDCL § 9-43-102.

4. Prepayment. Any assessment or installment under Plan One may be paid without interest to the Municipal Finance Officer at any time within thirty days after the approval of the assessment roll. Thereafter, and before the due date of the first installment, the entire assessment remaining, or any number of installments, plus interest from the approval date to the date of payment may be paid to the Municipal Finance Officer. After the due date of the first installment, if the installments that are due together with interest have been paid, any of the remaining installments not yet due may be paid without additional interest to the Municipal Finance Officer. All installments paid before their respective due dates shall be paid in inverse order of their due dates.

5. Filing of assessments. The Municipal Finance Officer shall number said assessments consecutively, create the special tax book in accordance with SDCL 9-43, publish this resolution and deliver the special assessment roll and this resolution to the municipal treasurer.

6. Publish Notice. The Finance Officer is directed to publish with this resolution a notice stating under which plan the special assessments are payable, that any such assessment or any installment thereof may be paid without interest to the municipal treasurer within thirty days after the filing of the roll in the office of the municipal treasurer stating where such assessments are payable, the due date, the date of filing the assessment roll with the municipal treasurer and the rate of interest.

Dated at Yankton South Dakota, this _____ day of _____, 2015.

THE GOVERNING BODY OF THE CITY OF YANKTON

_____
David Carda, Mayor

ATTEST:

_____
Al Viereck, Finance Officer

Memorandum #15-226

To: Amy Nelson, City Manager
From: Dave Mingo, Community Development Director
Date: September 8, 2015
Subject: Draw Down Agreement Declaring Process for Disbursing Assessment Funds

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On August 10, 2015, the City of Yankton and GP-Dial-Yankton entered into a Development Agreement setting forth the obligations of the two parties as they relate to the proposed Special Assessment for façade, parking and emergency access easement improvements at the Yankton Mall. The approved Development Agreement included a requirement that a Draw Down Agreement be developed to govern the process for the disbursement of proceeds from the assessment.

The attached agreement was produced by Toby Morris, GP-Dial's legal counsel and City staff. It was also reviewed by the City's Special Counsel for the project, Todd Meierhenry. We feel that the agreement addresses all of the issues associated with ensuring that the disbursement of funds is fair and equitable. The agreement sets forth a process that requires the mall owners and their private lending sources to invest in the project equal to the rate of the investment from the assessment proceeds (a matching funds process).

The document also provides the City with a number of assurances associated with the project schedule. Items such as the project start time, ongoing project monitoring, the above mentioned matching draw down process and a cap in assessment spending help make sure that the project moves forward. In the worst case scenario, the agreement also addresses the process for an abandonment or cessation of work.

The approval of this agreement is only applicable to the project if the Assessment Roll Resolution is approved at a future hearing date.

Respectfully submitted,

Dave Mingo, AICP
Community Development Director

Recommendation: It is recommended that the City Commission approve Memorandum #15-226 approving a Draw Down Agreement process for the disbursement of Special Assessment proceeds from the described property. Said agreement is subject to all other assessment related approvals.

X I concur with this recommendation.

_____ I do not concur with this recommendation.

Any Nelson, City Manager

_____ Roll Call

DRAW DOWN AGREEMENT

THIS DRAW DOWN AGREEMENT (this "Agreement") is entered into this ____ day of September, 2015, between Yankton-Omaha Partnership, a Nebraska limited partnership ("Developer") and the City of Yankton, a municipal corporation and political subdivision of the State of South Dakota ("City").

RECITALS

A. Developer operates/manages the Yankton Mall located in Yankton, South Dakota (hereinafter referred to as the "Mall"). The Mall originally opened in 1969 and underwent an expansion in 1978. In recent years, the Mall has experienced declining sales and increasing vacancies with increasing competition from larger and new retail development in the Yankton area.

B. The Developer plans to redevelop the Mall to include the demolition of approximately 26,000 square feet of existing building and the reconstruction of approximately 9200 square feet, make additional interior improvements, exterior improvements, parking lot repairs, milling, overlay and sidewalk improvements, remodeled entrances and doors, exterior landscaping, monuments, island, irrigation and lighting. These improvements are being undertaken as the facades of the stores located within the Mall are outdated, and the overall appearance is in need of renovation to keep up with the changing styles, and adding an open-air court concept.

C. Developer and City have entered into a Development Agreement dated the 10th day of August, 2015, setting forth the obligations of the parties to each other, to include entering into this Draw Down Agreement, which Development Agreement is incorporated herein by reference.

D. The City possesses economic development powers under SDCL Chapter 9-54.

E. The City wishes to assist in retail economic development by assisting Developer in the rehabilitation of retail property located in the City.

F. The City has the power pursuant to SDCL § 9-12-1(2) to acquire easements for economic development.

G. The City finds that issuance of special assessment bonds and use of the proceeds to purchase façade, parking and emergency management easements from Developer would further the commercial development of the city, encourage and assist in the location of new retail businesses, expand existing business development and promote the economic stability of the City by providing greater employment opportunities.

H. Developer and City desire to set forth in this Agreement the terms and conditions under which the proceeds from the Special Assessment Bond ("Special Assessment") are to be disbursed.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. Incorporation of Recitals. All Recitals to the Agreement are incorporated herein by reference.

2. Purpose. The purpose of this Agreement is to set forth the terms and conditions of the release of the Special Assessment Funds by the City for use in the Project.

3. Use of Special Assessment Funds. The Special Assessment Funds shall be used by Developer to fund a portion of the construction costs for parking lots, mill overlay, LED lighting, for parking lots, Mall perimeter improvements, the creation of up to two (2) outlots and a portion of the demolition of the existing Mall (the "Façade Project"), all as set forth on the Project Budget attached hereto as Exhibit A.

4. Requirement of City for Distribution of Special Assessment Funds.

(a) Prior to releasing any Special Assessment Funds, Developer shall furnish to Lender each of the following:

(i) Copies of all architectural contracts and a consent from the Project architect, if any, authorizing City to use the Plans and Specifications, in the event of a foreclosure or default, without additional costs therefor, and agreeing to continue to work as architect until completion of the work.

(ii) Developer shall have provided City with satisfactory evidence of Borrower's initial equity infusion in the Façade Project ($2,000,000).

(iii) Certificates of insurance evidencing general liability insurance, and such other insurance coverages specified in this Agreement. If any contractor, subcontractor or supplier is bonded, City shall be named as a dual obligee on such bond and shall be provided an executed copy of each labor and material bond payment covering any work completed a part of the Façade Project.

(iv) Evidenced from local governmental authorities having jurisdiction over the Façade Project confirming that the Façade Project is in conformance with all zoning requirements and shall have provided City with a building permit for the improvements.

(v) Developer shall provide City with copies of all construction contracts and a list of subcontractors for the Façade Project.

(vi) City shall have been provided with such other documents and agreements as City shall reasonably request.

5. Development and Construction. Prior to making any Special Assessment advance, Developer shall furnish City evidence satisfactory to City that Developer has procured and is advancing funds in an amount equal to the requested advance from City, as it is a material condition of this Agreement that Developer match advances made by City for the Façade Project on a dollar-for-dollar basis. (By way of example, if a draw request is for $1,000, $500 shall be drawn from Special Assessment Funds and $500 from Developer's financing. At the completion of the Façade Project, any unused Special Assessment Funds shall be used to prepay a portion of the Special Assessment equal to the amount of the unused Special Assessment Funds.) In addition to the same, a master set of drawings, specifications, plans and engineering documents pertaining to development of the Façade Project (completed for relevant parts of the Project), and all supplements and amendments thereto shall at all times be furnished to City for its use in determining that the development and construction of the Façade Project is in conformance therewith (the "Plans and Specifications"). Any modifications to the Project which materially impact the Improvements contemplated by the Plans and Specifications are to be first approved by City.

6. Construction Progress. Developer shall commence construction of the Façade Improvements not later than ninety (90) days following the date of this Agreement and shall vigorously expedite construction of the Improvements; however, said date may be extended upon agreement of the City Manager of the City of Yankton and Developer. Concurrently therewith and as a part of the construction, the Developer will proceed with the construction and installation, or cause the appropriate governmental agency or public utility company to bring about the construction and installation of utilities and Improvements necessary for the servicing and use of the Façade Project as contemplated by the Plans and Specifications. All of such construction and Improvements shall be completed as to the entire Façade Project, free and clear of any claims for labor performed or material furnished therefor, and without violating or breaching any applicable covenants, conditions, or restrictions or governmental regulations of the city, township or county in which the Façade Project is located, and without encroaching upon any tract separate from that improved or upon any easements or rights, unless waived by City in writing. Failure of Developer to complete the Façade Project prior to the Completion Date set forth in Paragraph 2 above by reason of conditions hereafter occurring and which are beyond Developer's control, such as labor strikes, fires, inclement weather or inability to obtain required material, shall not be deemed to be a breach or default hereunder, provided that Developer exercises diligence in completion of the Façade Project following such delay. Developer agrees to protect the Project from mechanic's, materialmen's or construction liens and promptly to procure the discharge by payment, bonding or otherwise, of any such lien or liens which may be filed against the Façade Project for any reason. Developer agrees that it will include in its applications and statements to City for advancement of the Special Assessment Fund only the actual cost thereof to Developer, exclusive of any discounts it may receive from contractors.

7. Construction Disbursement Conditions. Nothing herein contained or in the Development Agreement shall be deemed to obligate the City to make advances or to disburse in excess of the Special Assessment Amount of Two Million Dollars ($2,000,000).

8. Disbursement Procedures.

(a) Unpaid obligations of Developer for labor performed and materials furnished in the development of the Façade Project will not be permitted to accumulate, but will be fully and promptly satisfied by the disbursement of the Façade Project funds to be made, subject to the provisions of this Agreement, and in particular, the 50-50 match provision set forth in Section 5 above.

(b) During the course of construction and at intervals of not more than once a month, or at such other periods of time as City may approve, Developer will present to City a request for Façade Project Special Assessment funds, with the information and documentation specified within this Agreement, and in particular, the 50-50 match provision set forth in Section 5 above. The request shall be signed by Developer. City shall forthwith examine the request and, if it appears regular and in order under the terms of this Agreement, shall approve the same for payment.

(c) Disbursement of the Special Assessment funds approved for payment shall be made to Developer in conformity with the terms and conditions of this Agreement, and in particular, the 50-50 match provision set forth in Section 5 above. Developer shall furnish the City, such lien waivers, receipts or other evidences as it may require for the inclusion of the advance to be endorsed under its title insurance policy as an insured advance. City shall use its best efforts to consummate payment within thirty (30) days after submittal. At the option of City and in City's sole discretion, disbursement of Special Assessment funds may be made by City by credit to the checking account of Developer, or directly to contractors and subcontractors; or any combination of the above. Special Assessment funds disbursed shall be deemed advanced by City as of the date of City's check, draft or wire transfer therefor.

9. Inspection by City. Developer shall keep accurate and complete accounts and records pertaining to the Façade Project. City, by its representative, shall have the option at any time to inspect the progress of construction and for this purpose shall have the right of entry and free access to the Façade Project at all times with the right to inspect all work done, labor performed or being performed and materials furnished to and for the Façade Project. City, or its appointed agent, shall likewise be privileged to inspect and examine all books and records of Developer relating to the Façade Project, and Developer shall, at City's request, furnish such further information as City may reasonably request. Developer shall furnish to City from time to time, additional copies of the Plans and Specifications and further detailed drawings as the same relate to the Project, if so requested by City.

10. Hazard Insurance. During periods of construction, Developer shall furnish to City builder's risk, non-reporting form casualty insurance on the buildings, construction and construction material, chattels and equipment supplied for inclusion in the construction and incorporated into or placed upon the Façade Project during construction or as stored by

Developer against loss by such hazards, casualties and contingencies and for such amounts as required from time to time by City. All such insurance shall be written without contribution in companies and in such form, with loss payable provisions, as approved by City. Developer further agrees to provide, or cause to be provided, workmen's compensation insurance and public liability and other insurance required by applicable law, the general conditions contained in the Plans and Specifications. The cost of all insurance required hereunder may be payable from the Special Assessment funds. Developer shall, at all times, provide City with a current original copy of all such policies of insurance, a current certified copy of such polices of insurance or a current certificate, modified to add provision for liability coverage.

11. Abandonment or Cessation of Work. Abandonment or cessation of work for more than thirty (30) days (except by reason of conditions hereafter occurring and which are beyond Developer's control, such as labor strikes, fires, inclement weather, or inability to obtain required material), failure to complete the construction of the Project strictly in accordance with the Plans and Specifications, or as agreed, on or before the designated Completion Date, subject to any permitted time extension under this Agreement, except as to changes approved by City, or other failure to comply with the terms hereof shall constitute an Event of Default hereunder and under the Development Agreement. Upon the occurrence of an Event of Default, City, may, at its option, suspend any further advances of Special Assessment Funds to Developer, exclude the Developer from the Façade Project, perform any and all work and labor necessary to complete the Improvements substantially according to the Plans and Specifications and/or employ watchmen to protect the Façade Project from injury. All sums expended therefor by City shall be deemed paid to Developer, and Developer hereby constitutes and appoints City its true and lawful attorney-in-fact, with full substitution in the premises, to complete the Façade Project in the name of Developer, and hereby empowers said attorney as follows: To use any Special Assessment Funds of Developer, including any balance which may be held in escrow at or on deposit with City and any Special Assessment Funds which may remain unadvanced for the purpose of completing the Project in accordance with the Plans and Specifications; to make such additions and changes and corrections in the drawings and specifications which shall be necessary or appear desirable to City; to complete the Façade Project in substantially the manner contemplated by the Plans and Specifications and this Agreement; to employ such contractors, sub-contractors and agents, architects and inspectors as shall be required for said purposes; to pay, contest or compromise all existing bills and claims which may be liens against the Façade Project, or as may be necessary or desirable for completion of construction, or for the clearance of title; to execute all applications and certificates in the name of Developer which may be required by any of the contract documents and to do any and every act which Developer might do in its own behalf. This power of attorney shall be deemed to be a power coupled with an interest and irrevocable. City, as such attorney-in-fact, shall also have power to prosecute and defend all actions or proceedings in connection with the construction of the Façade Project and to take such action and require such performance under any surety bond or to execute in the name of Developer any further surety bonds as may be reasonably required in connection with the construction work.

No single remedy or remedies provided herein or in the Development Agreement shall be deemed exclusive of any other remedies available to either party, any or all of which may be exercised singly, jointly, contemporaneously and/or successively.

12. Notices. All notices, demands, requests, consents, approvals or communications required under this Building Loan Agreement shall be in writing and shall be deemed to have been properly given if sent by hand delivery, overnight courier or certified mail, postage prepaid, addressed to the parties at the following addresses:

If to Developer: Yankton-Omaha Partnership, through
GP-Dial-Yankton LLC
Attn: Terry Clauff
11506 Nicholas Street, #100
Omaha, NE 68154

With a copy to: MorganTheeler, LLP
Attn: Don E. Petersen
1718 N. Sanborn Blvd.
P.O. Box 1025
Mitchell, South Dakota 57301

If to City: _____
_____
_____
_____

With a copy to: _____
_____
_____
_____

or to such other addresses as are designated by notice pursuant to this Section.

13. Not Assignable. Neither this Agreement, the rights of Developer nor the proceeds hereunder shall be assignable by Developer and any purported assignment in violation hereof shall be void and unenforceable.

14. Governing Law. This Agreement shall be governed by the laws of the State of South Dakota.

15. Time is of the Essence. Time shall be deemed to be of the essence.

[space below intentionally left blank to
accommodate signatures]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement to be effective on the date first set forth above.

DEVELOPER:

YANKTON-OMAHA PARTNERSHIP, through
GP-Dial-Yankton LLC

By:_____

Title:_____

CITY:

CITY OF YANKTON, SOUTH DAKOTA

By:_____
Title: _____

EXHIBIT A

Project Budget

EXHIBIT A

Project Budget

Scope of Project/Costs. The redevelopment project shall consist of the following improvements and estimated costs:

Improvement	Estimated Cost
Mill, overlay, LED lighting parking lot.	$544,000
Demolition and build courtyard shops.	$1,400,000
New exterior mall frontage.	$865,000
Mall perimeter improvements.	$410,000
Creation of 2 outlots for new tenants.	$300,000
Interior shop improvements.	$2,646,565
Total Estimated Project Cost	$6,165,565

It is anticipated that the Special Assessment shall be utilized to pay costs of parking lots and mill overlay, LED lighting for parking lots, Mall perimeter improvements, the creation of two outlots and a portion of the demolition of the existing Mall. All Special Assessment related reimbursements not to exceed $2,000,000 to include Closing Costs. Closing Costs may include attorney fees for both Developer and City, other professional fees of Developer and loan processing fees.

Memorandum #15-229

To: *Amy Nelson, City Manager*
From: *Kyle Goodmanson, Environmental Services Director*
Subject: *Final payment and Acceptance for Water Treatment Plant Improvements*
Date: *September 14, 2015*

The Water Treatment Plant Improvement Project has been completed.

City staff has reviewed the project and the final pay request. We recommend that the project be accepted and that the City Finance Officer be authorized to issue a manual check in the amount of $16,175.55 to Welfl Construction Corporation.

This project included replacement of plant equipment and upgrades in equipment to increase reliability. The final project cost was $715,667.00. The $715,667.00 is less than the engineer's estimate of $960,000.00. The original facilities plan and budget estimated the project cost at $1,000,000.00.

Respectfully submitted,

Kyle Goodmanson
Environmental Services Director

Recommendation: It is recommended that the City Commission approve Memorandum #15-229 and that the City Finance Officer be authorized to issue a manual check in the amount of $16,175.55 to Welfl Construction Corporation.

__X__ I concur with this recommendation.

_____ I do not concur with this recommendation.

_____
Amy Nelson – City Manager

_____Roll call

Memorandum #15-228

To: *Amy Nelson, City Manager*
From: *Kyle Goodmanson, Environmental Services Director*
Subject: *Bid Award for Highway 50 Utilities*
Date: *September 14, 2015*

Construction contract bids for the Highway 50 Project were received by the State of South Dakota on September 9, 2015. The City utility portion of the project includes replacement of water main and sewer main crossings along Highway 50 from Burleigh to Broadway Street. Three bids were received for the project. The City Utility portion of this phase of the project is $369,101.27. The engineers estimate for this phase is $342,123.50. The total project budget for the Highway 50 utilities is $1,100,000.00. The Bids received are listed below.

		Base Bid
1.	D & G Concrete Construction	$5,836,288.55
2.	Dakota Contracting Corporation	$6,073,622.99
3.	Knife River Midwest LLC	$6,253,649.10

City staff recommends the bid be awarded subject to the concurrence of the South Dakota Transportation Commission. The Transportation Commission will consider awarding the project at their regular meeting on September 24, 2015.

Respectfully submitted,

Kyle Goodmanson
Environmental Services Director

Recommendation: City staff recommends approval of Memorandum 15-228. The bid award subject to the concurrence of the South Dakota Transportation Commission. The Transportation Commission will consider awarding the project at their regular meeting on September 24, 2015.

X I concur with this recommendation.

_____ I do not concur with this recommendation.

Amy Nelson – City Manager

_____Roll call

September 8, 2015

Kyle Goodmanson
City of Yankton
P.O. Box 176
Yankton, SD 57078

RE: Bid Results 4th Street (West)

Dear Mr. Goodmanson,

As you know the bid for the 4th Street Reconstruction Project was held with in conjunction with the South Dakota Department of Transportation's bid opening for Hwy 50. The bid opening was held September 2, 2015 in Pierre, SD. The SDDOT's Operations Division oversaw the bid opening and has forwarded the results. The low bidder on the project was D&G Construction out of Sioux Falls. There were three qualified bidders on our project.

1.	Engineers Estimate	$342,123.50	
2.	D & G Concrete Construction, Inc. – Sioux Falls, SD	$369,101.27	7.9%
3.	Knife River Midwest LLC – Sioux City, IA	$366,257.68	7.0%
4.	Dakota Contracting Corporation – Sioux Falls, SD	$361,803.99	5.7%

Per the agreement/contract that was signed with the SDDOT and the City of Yankton on the 4th Street Project, the city does not have to provide concurrence for the project. As you can see from above D & G Concrete Construction was not the overall low bidder on the project, but they were the overall low bidder on the project with Section A and B. On the DOT portion of the project D & G Concrete Construction was 3.4% over the engineers estimate.

In reviewing the bids I believe we have a good contractor at a reasonable cost. I have attached a copy of the bid tab for your review.

In review of the low bidders information is below:

Engineers Estimate	$342,123.50
D & G Concrete Construction, Inc.	$369,101.27
Difference	$ 26,977.77
Percent Difference	7.9%

I would recommend approval of the project and forward any paperwork that maybe needed on the cities side for the City Commission approval.

If you need any additional information, please feel free to give me a call at (605) 356-2308. It has been a pleasure to work with you on this important upgrade to the **"Gateway to the City of Yankton"**. I am sure once the project is completed visitors and residents will appreciate all the effort you and your staff have put forth towards the upgrades in utilities and appearance coming into Yankton.

Best regards,

Kim L. McLaury, PE, PLS
McLaury Engineering, Inc.

enc. SDDOT Bid Tab ES 2014 003() PCN X03G Yankton County

MAIN OFFICE
118 W. Main St.
PO Box 1130
Elk Point, SD 57025
(605) 356-2308
FAX: (605) 356-2795

SIOUX FALLS OFFICE
5032 S Bur Oak Place
Suite #110
Sioux Falls, SD 57108
(605) 271-8998

PARKSTON OFFICE
110 N. First St.
PO Box 916
Parkston, SD 57366
(605) 928-7676
FAX: (605) 928-3013

Department of Transportation

Divisions Operations
700 E Broadway Avenue
Pierre, South Dakota 57501-2586 605/773-3704
FAX: 605/773-6600

September 4, 2015

Kim McLaury
Consultant for the city of Yankton
PO Box 1130
Elk Point SD 57025

RE: Item 2 September 2, 2015
ES 2014 003( ) PCN X03G Yankton County
City Utilities

Dear Mr. McLaury:

We are submitting one copy of the Abstract of Bids for the referenced project, which shows D& G Concrete Construction Inc of Sious Falls, SD to be the low bidder of three (3) with a proposal of $369,101.27.

The bid is $26,977.77 or 7.9% above our Engineer's Estimate of $342,123.50.

If you have any concerns regarding the bids received, please contact the Project Development office.

The Transportation Commission will consider awarding your project at their regular meeting on September 24, 2015.

Sincerely,

Sam Weisgram
Engineering Supervisor

SW/cj

Attachments

CC: Amy Nelson, Yankton City Manager

South Dakota Department of Transportation

Comparison of Bids - Private

Letting Date: 09/02/2015
Item Nbr: 2 PCN: X03G
Project No: ES 2014 003( )
Project Location: SD50/East 4th Street, from the south jct of US81 East to Marne Creek in Yankton
Desc of Construction: City Utilities
County: Yankton

No.	Item No.	Description	Qty	Unit	Bidder: Engineer's Estimate Unit Price	Bidder: Engineer's Estimate Amount	Bidder: DAKOTA CONTRACTING CORPORATION Unit Price	Bidder: DAKOTA CONTRACTING CORPORATION Amount
1	009E0010	Mobilization	1.000	LS	$35,000.00	$35,000.00	$90,000.00	$90,000.00
2	009E3260	Miscellaneous Staking	1.000	LS	$4,000.00	$4,000.00	$3,605.00	$3,605.00
3	110E0460	Remove Manhole	9.000	Each	$450.00	$4,050.00	$684.95	$6,164.55
4	110E0520	Remove Sewer Pipe	813.000	Ft	$4.00	$3,252.00	$4.12	$3,349.56
5	110E1910	Remove Fire Hydrant	8.000	Each	$215.00	$1,720.00	$154.50	$1,236.00
6	110E1965	Remove Gate Valve	15.000	Each	$210.00	$3,150.00	$51.50	$772.50
7	110E1970	Remove Water Main	1,051.000	Ft	$9.00	$9,459.00	$4.12	$4,330.12
8	451E0301	Pipe Encasement	16.000	Each	$1,300.00	$20,800.00	$849.75	$13,596.00
9	451E0606	6" PVC Water Main	960.000	Ft	$35.00	$33,600.00	$35.02	$33,619.20
10	451E0616	16" PVC Water Main	19.000	Ft	$100.00	$1,900.00	$72.10	$1,369.90
11	451E1008	8" PVC Sewer Pipe	724.000	Ft	$40.00	$28,960.00	$61.80	$44,743.20
12	451E1015	15" PVC Sewer Pipe	89.000	Ft	$87.00	$7,743.00	$80.34	$7,150.26
13	451E1275	1" Water Service	7.000	Each	$1,600.00	$11,200.00	$1,699.50	$11,896.50
14	451E2207	6"x6" Pipe Tee	5.000	Each	$500.00	$2,500.00	$612.85	$3,064.25
15	451E2802	1" Corporation Stop with Tapping Saddle	7.000	Each	$315.00	$2,205.00	$303.85	$2,126.95
16	451E2902	1" Curb Stop with Box	7.000	Each	$340.00	$2,380.00	$350.20	$2,451.40
17	451E3006	6" Pipe Bend	29.000	Each	$350.00	$10,150.00	$370.80	$10,753.20
18	451E3016	16" Pipe Bend	4.000	Each	$1,400.00	$5,600.00	$1,344.15	$5,376.60
19	451E3106	6" Pipe Cap	15.000	Each	$225.00	$3,375.00	$195.70	$2,935.50
20	451E4206	6" Gate Valve with Box	8.000	Each	$1,230.00	$9,840.00	$1,071.20	$8,569.60
21	451E4580	Standard Fire Hydrant	6.000	Each	$3,060.00	$18,360.00	$2,811.90	$16,871.40
22	451E4926	Water Main Bedding Material	979.000	Ft	$3.00	$2,937.00	$2.32	$2,271.28
23	451E4945	8" Sewer Pipe Bedding Material	724.000	Ft	$3.00	$2,172.00	$2.83	$2,048.92
24	451E4948	15" Sewer Pipe Bedding Material	89.000	Ft	$4.50	$400.50	$4.12	$366.68
25	451E5206	Adjust 6" Water Main	287.000	Ft	$40.00	$11,480.00	$38.11	$10,937.57
26	451E5216	Adjust 16" Water Main	19.000	Ft	$120.00	$2,280.00	$128.75	$2,446.25

South Dakota Department of Transportation

Comparison of Bids - Private

Letting Date: 09/02/2015
Item Nbr: 2 PCN: X03G
Project No: ES 2014 003( )
Project Location: SD50/East 4th Street, from the south jct of US81 East to Marne Creek in Yankton
Desc of Construction: City Utilities
County: Yankton

No.	Item No.	Description	Qty	Unit	Bidder: Engineer's Estimate Unit Price	Bidder: Engineer's Estimate Amount	Bidder: DAKOTA CONTRACTING CORPORATION Unit Price	Bidder: DAKOTA CONTRACTING CORPORATION Amount
27	451E6055	Temporary Water Main Connection	2.000	Each	$3,400.00	$6,800.00	$772.50	$1,545.00
28	451E6099	Abandon Water Service	1.000	Each	$180.00	$180.00	$103.00	$103.00
29	451E6100	Reconnect Water Service	7.000	Each	$340.00	$2,380.00	$272.95	$1,910.65
30	451E6105	Connect To Existing Water Main	17.000	Each	$1,730.00	$29,410.00	$1,236.00	$21,012.00
31	451E7016	Connect to Existing Sewer Main	17.000	Each	$620.00	$10,540.00	$437.75	$7,441.75
32	451E7052	Temporary Sanitary Sewer Main Connection	9.000	Each	$620.00	$5,580.00	$309.00	$2,781.00
33	671E1048	48" Manhole	8.000	Each	$3,800.00	$30,400.00	$3,151.80	$25,214.40
34	671E2000	External Manhole Seal	8.000	Each	$450.00	$3,600.00	$396.55	$3,172.40
35	671E5502	2" Adjusting Ring for Manhole	28.000	Each	$290.00	$8,120.00	$56.65	$1,586.20
36	671E6009	Type A9 Manhole Frame and Lid	8.000	Each	$650.00	$5,200.00	$386.25	$3,090.00
37	671E7020	Connect Into Existing Manhole	1.000	Each	$1,400.00	$1,400.00	$1,895.20	$1,895.20
				Total Bid Amount		**$342,123.50**		**$361,803.99**

South Dakota Department of Transportation

Comparison of Bids - Private

Letting Date: 09/02/2015
Item Nbr: 2 PCN: X03G
Project No: ES 2014 003( )
Project Location: SD50/East 4th Street, from the south jct of US81 East to Marne Creek in Yankton
Desc of Construction: City Utilities
County: Yankton

No.	Item No.	Description	Qty	Unit	Bidder: Engineer's Estimate Unit Price	Bidder: Engineer's Estimate Amount	Bidder: KNIFE RIVER MIDWEST LLC Unit Price	Bidder: KNIFE RIVER MIDWEST LLC Amount
1	009E0010	Mobilization	1.000	LS	$35,000.00	$35,000.00	$76,466.25	$76,466.25
2	009E3260	Miscellaneous Staking	1.000	LS	$4,000.00	$4,000.00	$3,634.51	$3,634.51
3	110E0460	Remove Manhole	9.000	Each	$450.00	$4,050.00	$730.81	$6,577.29
4	110E0520	Remove Sewer Pipe	813.000	Ft	$4.00	$3,252.00	$4.40	$3,577.20
5	110E1910	Remove Fire Hydrant	8.000	Each	$215.00	$1,720.00	$164.85	$1,318.80
6	110E1965	Remove Gate Valve	15.000	Each	$210.00	$3,150.00	$54.95	$824.25
7	110E1970	Remove Water Main	1,051.000	Ft	$9.00	$9,459.00	$4.40	$4,624.40
8	451E0301	Pipe Encasement	16.000	Each	$1,300.00	$20,800.00	$906.65	$14,506.40
9	451E0606	6" PVC Water Main	960.000	Ft	$35.00	$33,600.00	$37.36	$35,865.60
10	451E0616	16" PVC Water Main	19.000	Ft	$100.00	$1,900.00	$76.93	$1,461.67
11	451E1008	8" PVC Sewer Pipe	724.000	Ft	$40.00	$28,960.00	$65.94	$47,740.56
12	451E1015	15" PVC Sewer Pipe	89.000	Ft	$87.00	$7,743.00	$85.72	$7,629.08
13	451E1275	1" Water Service	7.000	Each	$1,600.00	$11,200.00	$1,813.30	$12,693.10
14	451E2207	6"x6" Pipe Tee	5.000	Each	$500.00	$2,500.00	$653.89	$3,269.45
15	451E2802	1" Corporation Stop with Tapping Saddle	7.000	Each	$315.00	$2,205.00	$324.20	$2,269.40
16	451E2902	1" Curb Stop with Box	7.000	Each	$340.00	$2,380.00	$373.65	$2,615.55
17	451E3006	6" Pipe Bend	29.000	Each	$350.00	$10,150.00	$395.63	$11,473.27
18	451E3016	16" Pipe Bend	4.000	Each	$1,400.00	$5,600.00	$1,434.16	$5,736.64
19	451E3106	6" Pipe Cap	15.000	Each	$225.00	$3,375.00	$208.80	$3,132.00
20	451E4206	6" Gate Valve with Box	8.000	Each	$1,230.00	$9,840.00	$1,142.93	$9,143.44
21	451E4580	Standard Fire Hydrant	6.000	Each	$3,060.00	$18,360.00	$3,000.19	$18,001.14
22	451E4926	Water Main Bedding Material	979.000	Ft	$3.00	$2,937.00	$2.47	$2,418.13
23	451E4945	8" Sewer Pipe Bedding Material	724.000	Ft	$3.00	$2,172.00	$3.02	$2,186.48
24	451E4948	15" Sewer Pipe Bedding Material	89.000	Ft	$4.50	$400.50	$4.40	$391.60
25	451E5206	Adjust 6" Water Main	287.000	Ft	$40.00	$11,480.00	$40.66	$11,669.42
26	451E5216	Adjust 16" Water Main	19.000	Ft	$120.00	$2,280.00	$137.37	$2,610.03

South Dakota Department of Transportation

Comparison of Bids - Private

Letting Date: 09/02/2015
Item Nbr: 2 PCN: X03G
Project No: ES 2014 003( )
Project Location: SD50/East 4th Street, from the south jct of US81 East to Marne Creek in Yankton
Desc of Construction: City Utilities
County: Yankton

Bidder: Engineer's Estimate

Bidder: KNIFE RIVER MIDWEST LLC

No.	Item No.	Description	Qty	Unit	Unit Price	Amount	Unit Price	Amount
27	451E6055	Temporary Water Main Connection	2.000	Each	$3,400.00	$6,800.00	$824.23	$1,648.46
28	451E6099	Abandon Water Service	1.000	Each	$180.00	$180.00	$109.90	$109.90
29	451E6100	Reconnect Water Service	7.000	Each	$340.00	$2,380.00	$291.23	$2,038.61
30	451E6105	Connect To Existing Water Main	17.000	Each	$1,730.00	$29,410.00	$1,318.76	$22,418.92
31	451E7016	Connect to Existing Sewer Main	17.000	Each	$620.00	$10,540.00	$467.06	$7,940.02
32	451E7052	Temporary Sanitary Sewer Main Connection	9.000	Each	$620.00	$5,580.00	$329.69	$2,967.21
33	671E1048	48" Manhole	8.000	Each	$3,800.00	$30,400.00	$3,362.85	$26,902.80
34	671E2000	External Manhole Seal	8.000	Each	$450.00	$3,600.00	$423.10	$3,384.80
35	671E5502	2" Adjusting Ring for Manhole	28.000	Each	$290.00	$8,120.00	$60.44	$1,692.32
36	671E6009	Type A9 Manhole Frame and Lid	8.000	Each	$650.00	$5,200.00	$412.11	$3,296.88
37	671E7020	Connect Into Existing Manhole	1.000	Each	$1,400.00	$1,400.00	$2,022.10	$2,022.10
				Total Bid Amount		**$342,123.50**		**$366,257.68**

South Dakota Department of Transportation

Comparison of Bids - Private

Letting Date: 09/02/2015
Item Nbr: 2 PCN: X03G
Project No: ES 2014 003( )
Project Location: SD50/East 4th Street, from the south jct of US81 East to Marne Creek in Yankton
Desc of Construction: City Utilities
County: Yankton

No.	Item No.	Description	Qty	Unit	Bidder: Engineer's Estimate Unit Price	Bidder: Engineer's Estimate Amount	Bidder: D & G Concrete Construction, Inc. Unit Price	Bidder: D & G Concrete Construction, Inc. Amount
1	009E0010	Mobilization	1.000	LS	$35,000.00	$35,000.00	$80,000.00	$80,000.00
2	009E3260	Miscellaneous Staking	1.000	LS	$4,000.00	$4,000.00	$7,500.00	$7,500.00
3	110E0460	Remove Manhole	9.000	Each	$450.00	$4,050.00	$704.90	$6,344.10
4	110E0520	Remove Sewer Pipe	813.000	Ft	$4.00	$3,252.00	$4.24	$3,447.12
5	110E1910	Remove Fire Hydrant	8.000	Each	$215.00	$1,720.00	$159.00	$1,272.00
6	110E1965	Remove Gate Valve	15.000	Each	$210.00	$3,150.00	$53.00	$795.00
7	110E1970	Remove Water Main	1,051.000	Ft	$9.00	$9,459.00	$4.24	$4,456.24
8	451E0301	Pipe Encasement	16.000	Each	$1,300.00	$20,800.00	$874.50	$13,992.00
9	451E0606	6" PVC Water Main	960.000	Ft	$35.00	$33,600.00	$36.04	$34,598.40
10	451E0616	16" PVC Water Main	19.000	Ft	$100.00	$1,900.00	$74.20	$1,409.80
11	451E1008	8" PVC Sewer Pipe	724.000	Ft	$40.00	$28,960.00	$63.60	$46,046.40
12	451E1015	15" PVC Sewer Pipe	89.000	Ft	$87.00	$7,743.00	$82.68	$7,358.52
13	451E1275	1" Water Service	7.000	Each	$1,600.00	$11,200.00	$1,749.00	$12,243.00
14	451E2207	6"x6" Pipe Tee	5.000	Each	$500.00	$2,500.00	$630.70	$3,153.50
15	451E2802	1" Corporation Stop with Tapping Saddle	7.000	Each	$315.00	$2,205.00	$312.70	$2,188.90
16	451E2902	1" Curb Stop with Box	7.000	Each	$340.00	$2,380.00	$360.40	$2,522.80
17	451E3006	6" Pipe Bend	29.000	Each	$350.00	$10,150.00	$381.60	$11,066.40
18	451E3016	16" Pipe Bend	4.000	Each	$1,400.00	$5,600.00	$1,383.30	$5,533.20
19	451E3106	6" Pipe Cap	15.000	Each	$225.00	$3,375.00	$201.40	$3,021.00
20	451E4206	6" Gate Valve with Box	8.000	Each	$1,230.00	$9,840.00	$1,102.40	$8,819.20
21	451E4580	Standard Fire Hydrant	6.000	Each	$3,060.00	$18,360.00	$2,893.80	$17,362.80
22	451E4926	Water Main Bedding Material	979.000	Ft	$3.00	$2,937.00	$2.39	$2,339.81
23	451E4945	8" Sewer Pipe Bedding Material	724.000	Ft	$3.00	$2,172.00	$2.92	$2,114.08
24	451E4948	15" Sewer Pipe Bedding Material	89.000	Ft	$4.50	$400.50	$4.24	$377.36
25	451E5206	Adjust 6" Water Main	287.000	Ft	$40.00	$11,480.00	$39.22	$11,256.14
26	451E5216	Adjust 16" Water Main	19.000	Ft	$120.00	$2,280.00	$132.50	$2,517.50

South Dakota Department of Transportation

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27	451E6055	Temporary Water Main Connection	2.000	Each	$3,400.00	$6,800.00	$795.00	$1,590.00
28	451E6099	Abandon Water Service	1.000	Each	$180.00	$180.00	$106.00	$106.00
29	451E6100	Reconnect Water Service	7.000	Each	$340.00	$2,380.00	$280.90	$1,966.30
30	451E6105	Connect To Existing Water Main	17.000	Each	$1,730.00	$29,410.00	$1,272.00	$21,624.00
31	451E7016	Connect to Existing Sewer Main	17.000	Each	$620.00	$10,540.00	$450.50	$7,658.50
32	451E7052	Temporary Sanitary Sewer Main Connection	9.000	Each	$620.00	$5,580.00	$318.00	$2,862.00
33	671E1048	48" Manhole	8.000	Each	$3,800.00	$30,400.00	$3,243.60	$25,948.80
34	671E2000	External Manhole Seal	8.000	Each	$450.00	$3,600.00	$500.00	$4,000.00
35	671E5502	2" Adjusting Ring for Manhole	28.000	Each	$290.00	$8,120.00	$175.00	$4,900.00
36	671E6009	Type A9 Manhole Frame and Lid	8.000	Each	$650.00	$5,200.00	$595.00	$4,760.00
37	671E7020	Connect Into Existing Manhole	1.000	Each	$1,400.00	$1,400.00	$1,950.40	$1,950.40
				Total Bid Amount		**$342,123.50**		**$369,101.27**

Attachment IV-11

Memorandum #15-227

To: Yankton City Commissioners

From: Amy Nelson, City Manager

Re: Study Sessions

Date: September 10, 2015

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Commissioner Johnson would like to discuss the possibility of including a regularly scheduled monthly study session added to the City Commission calendar.

The purpose of the study session is to provide information and hold discussions on issues.

Commissioner Johnson is proposing that these meetings be held on a Wednesday over the noon hour.

Should the City Commission determine they would like to pursue a regularly scheduled study session, Section 2-31 of the Yankton Code of Ordinance pertaining to our meetings dates and times would have to be amended to reflect this change.

Recommendation: It is recommended that the City Commission discuss the opportunity to conduct monthly study sessions and direct staff accordingly.

_____Roll call

IDEA: Yankton City Commission Study Sessions

THESIS: Two of the most vital currencies for making thoughtful, enduring decisions as a City Commission are 1) communication and 2) information.

EXPLANATION: Getting the necessary background to make an informed decision can be a challenge. Whether it's moving forward with a water plant, creating a vision for downtown development and upkeep, or deliberating on the creation of a new ordinance, we deal with complicated subjects that sometimes demand extended discussion and deliberation.

On nights with a long and varied regular meeting agenda, this can be difficult to achieve as the clock ticks later, fatigue sets in and patience begins to fray.

Some municipal governments in South Dakota address this need to dig more deeply into subjects by holding regular study sessions (that are open to the public). Brookings and Vermillion are good examples.

I think the Brookings description of its study sessions lays out in general terms a vision that the Yankton City Commission could adapt. This is on the City of Brookings website:

On the 3rd Tuesday of each month, 5:00 p.m. – Study Session

- *The purpose of the study session is for educational information on previously-agreed upon issues, and no action will be taken. This format allows Council Members and staff to hold in-depth discussions on issues. No public hearings or public input will be received, except by specific invitation of the Council for purposes of education on the specific issue at hand. The topics will then be forwarded to a future, regular Council meeting for action.*

In the case of Vermillion, study sessions are held over a noon hour.

- I propose that we hold our study sessions over the noon hour on Wednesdays at an interval yet to be determined.
- These meetings would require an agenda and minutes. However, there would be no media briefing in advance of these informal meetings like we hold for regular meetings. Media will, of course, be welcome to attend and cover the meetings, along with the public.

I find that the big picture, "vision" discussions held during the budgeting sessions are invigorating and help us cover ground that we may not get to at any other time of year. Study sessions are a way to hold those types of conversations more often.

Furthermore, I find that opportunities to discuss ideas among commissioners are limited. Study sessions would be a place where a commissioner could raise a question or idea to the entire commission and get immediate feedback.

Finally, these are times when staff could identify issues about which they feel we need to have more background and provide that education to us.

We are understandably protective of our regular meeting agenda and generally try to steer away from open-ended discussions where a decision is unlikely. Study sessions would be the place to have those discussions.

CONCLUSION: I think these meetings would enrich communication between commissioners, provide good information and serve as a place to discuss certain ideas on a more informal level before putting them on the regular meeting agenda. These could be held on a monthly, bi-monthly or even quarterly basis. In short, I think these sessions would make us a stronger commission.

RESEARCH: Here are links to some recent Brookings and Vermillion study session agendas, minutes and videos.

BROOKINGS:

July 21 Agenda:
http://cityofbrookings.legistar1.com/cityofbrookings/meetings/2015/7/941_A_City_Council_15-07-21_Meeting_Agenda.pdf

July 21 Video: http://cityofbrookings.granicus.com/MediaPlayer.php?view_id=3&clip_id=429

June 16 Agenda:
http://cityofbrookings.legistar1.com/cityofbrookings/meetings/2015/6/935_A_City_Council_15-06-16_Meeting_Agenda.pdf

June 16 Video: http://cityofbrookings.granicus.com/MediaPlayer.php?view_id=3&clip_id=423

VERMILLION:

Sept. 8 Agenda: http://www.vermillion.us/vertical/sites/%7B8BD61E4F-5987-4501-83EE-250AEA532A8F%7D/uploads/Special_Agenda.pdf

August 17 Agenda: http://www.vermillion.us/vertical/sites/%7B8BD61E4F-5987-4501-83EE-250AEA532A8F%7D/uploads/Special_Meeting_Agenda_8.17.15.pdf

August 17 Minutes: http://www.vermillion.us/vertical/sites/%7B8BD61E4F-5987-4501-83EE-250AEA532A8F%7D/uploads/8-17-15__Special_and_Regular_Meeting_Minutes.pdf

August 3 Agenda: http://www.vermillion.us/vertical/sites/%7B8BD61E4F-5987-4501-83EE-250AEA532A8F%7D/uploads/Special_Noon_Agenda_July_20.pdf

August 3 Minutes: http://www.vermillion.us/vertical/sites/%7B8BD61E4F-5987-4501-83EE-250AEA532A8F%7D/uploads/3._08-03-15__Special_and_Regular_Meeting_Minutes.pdf

Respectfully submitted for your consideration,

Nathan Johnson,

Yankton City Commissioner