



**CITY OF YANKTON**

**2017\_10\_09**

**COMMISSION MEETING**



**Mission Statement**  
*To provide cost-effective public services as required by its citizens and to provide an environment so that both its citizens and the economy prosper.*

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## **YANKTON BOARD OF CITY COMMISSIONERS**

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

**Monday, October 9, 2017**

City of Yankton Community Meeting Room

Located at the Technical Education Center • 1200 W. 21<sup>st</sup> Street • Room 114

Rebroadcast Schedule: Tuesday @ 7:30pm, Thursday @ 6:30 pm, on channels 3 & 45

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### **I. ROUTINE BUSINESS**

1. **Roll Call**
2. **Approve Minutes of regular meeting of September 25, 2017 and Work Session of September 25, 2017** **Attachment I-2**
3. **Schedule of Bills** **Attachment I-3**
4. **City Manager's Report** **Attachment I-4**
6. **Public Appearances** – Julie Reiland  
Tony Keller  
Phil Tau

*Public appearances is a time for persons to address the City Commission on items not listed on the agenda.*

### **II. CONSENT ITEMS**

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

1. **Work Session**  
Setting date of October 23, 2017, at 6:00 pm in Room #114 of the Regional Technical Education Center for the next work session of the Yankton City Commission to discuss Walnut Street Calmers
2. **Establish public hearing for sale of alcoholic beverages**  
Establish October 23, 2017, as the date for the public hearing on the request for a Special Events Malt Beverage (on-sale) Retailers License and a Special (on-sale) Wine Retailers License for one day, October 29, 2017, from the Center (Christy Hauer, Executive Director), 900 Whiting Drive, Yankton, South Dakota.

**Attachment II-2**

3. **Establish public hearing for sale of alcoholic beverages**

Establish October 23, 2017, as the date for the public hearing on the request for a Special Events Malt Beverage (on-sale) Retailers License and a Special (on-sale) Wine Retailers License for one day, April 21, 2018, from the Center (Christy Hauer, Executive Director), 900 Whiting Drive, Yankton, South Dakota.

**Attachment II-3**

4. **Establish public hearing for transfer of ownership & location – On-Off Sale Malt Beverage**

Establish October 23, 2017, as the date for the public hearing on the request for a transfer of ownership and location of a Retail (on-off sale) Malt Beverage License for July 1, 2017, to June 30, 2018, from R B Beer & Burgers, LLC d/b/a Rock Bottom (Toby Woehl, President), 2901 Broadway Suite C, to SHREE, LLC d/b/a Muggsys Sub Galley (Diapan Patel, Owner), 821 Broadway Avenue, Yankton, S.D.

**Attachment II-4**

**III. OLD BUSINESS**

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

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

**IV. NEW BUSINESS**

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

1. **Presentation of 2016 City of Yankton Comprehensive Annual Financial Reports**

Informational presentation and review by Graham Forbes, auditor with Williams & Co. P. C., of the 2016 City of Yankton Comprehensive Annual Financial Reports (CAFR)

**Attachment IV-1**

2. **Chamber of Commerce Collaboration Discussion**

Consideration of Memorandum #17-217 regarding Collaboration discussion with Chamber of Commerce

**Attachment IV-2**

3. **Recommendation from Health Insurance Committee for Group Health Insurance, Dental Insurance and Vision Insurance**

Consideration of Memorandum #17-218 recommending approval of the contract for Group Health Insurance, Dental Insurance and Vision Insurance for City employees

**Attachment IV-3**

4. **Base Salary Adjustment & Step Plan for City Employees**  
Consideration of Memorandum #17-216 and Resolution #17-48, a resolution establishing a base salary adjustment at 2.50 percent & a 1 Step Plan for all union and non-union eligible employees of the City of Yankton, South Dakota, effective January 1, 2018.  
**Attachment IV-4**

5. **Resolution regarding CAFO**  
Resolution #17-47 In Support of the Yankton County Supporters for Production Agriculture  
**Attachment IV-5**

6. **Final Acceptance – Fill Station Project**  
Consideration of Memorandum #17-219 regarding Change Order Number 1, Final Project Acceptance and Final Payment for the Fill Station Project  
**Attachment IV-6**

V. **ADJOURN INTO EXECUTIVE SESSION TO DISCUSS CONTRACTUAL, LITIGATION & PERSONNEL MATTERS UNDER SDCL 1-25-2**

*Executive or closed meetings may be held by a majority vote of the governing body for the sole purposes of:*

- Discussing the qualifications, competence, performance, character or fitness of any public officer or employee.*
- Consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters.*
- Preparing for contract negotiations or negotiating with employees or employee representatives.*
- Discussing marketing or pricing strategies by a board or commission of a business owned by the City, when public discussion may be harmful to the competitive position of the business.*

*Any official action concerning such matters shall be made at an open official meeting.*

VI. **RECONVENE AS BOARD OF CITY COMMISSIONERS**

1. Roll Call

VII. **ADJOURN THE MEETING OF OCTOBER 9, 2017**

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

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

**CHAMBER OF THE BOARD OF CITY COMMISSIONERS  
YANKTON, SOUTH DAKOTA  
CITY COMMISSION WORK SESSION, 6:00 P.M.  
SEPTEMBER 25, 2017**

In the absence of the Mayor, City Manager Nelson called the Work Session of the Board of City Commissioners of the City of Yankton to order.

**Roll Call:** Present: Commissioners Carda, Ferdig, Gross, Johnson, Knoff, Miner, and Moser. City Attorney Den Herder and City Manager Nelson were also present. Absent: Mayor Hoffner and Commissioner Maibaum.

Quorum present.

City Manager Nelson requested nominations for Acting Mayor for the ensuing Work Session and meeting of the Board of City Commissioners.

Action 17-280

Commissioner Gross nominated Commissioner Johnson and moved that nominations cease and a unanimous ballot be cast for Commissioner Johnson to be Acting Mayor for the Work Session and Board of City Commissioners meetings, seconded by Commissioner Miner.

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

Motion adopted.

Community Development Director Dave Mingo introduced Scott Knudson from Community Partners Research, Inc., Lake Elmo, Minnesota, who was present to review and answer questions about the "Yankton Area Housing Study Update, 2017" that was conducted by his company.

Action 17-281

Moved by Commissioner Carda, seconded by Commissioner Moser, to adjourn at 6:46 p.m.

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

Motion adopted.

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Nathan Johnson  
Acting Mayor

ATTEST:

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Al Viereck  
Finance Officer

**CHAMBER OF THE BOARD OF CITY COMMISSIONERS  
YANKTON, SOUTH DAKOTA  
SEPTEMBER 25, 2017**

Board of City Commissioners of the City of Yankton was called to order by Acting Mayor Johnson. **Roll Call:** Present: Commissioners Carda, Ferdig, Gross, Knoff, Maibaum, Miner, and Moser. City Attorney Den Herder and City Manager Nelson were also present. Absent: Mayor Hoffner. Quorum present.

Action 17-282

Moved by Commissioner Knoff, seconded by Commissioner Gross, to approve the Minutes of the regular meeting of September 11, 2017.

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

Acting Mayor Johnson read a proclamation declaring October 10, 2017, as *Disability Awareness Day* in Yankton, and the month of October, 2017, as *Disabilities Employment Awareness Month*.

City Manager Nelson submitted a written report giving an update on community projects and items of interest and reminded the Commission of the Dive In Yankton event scheduled for Tuesday, September 26, at 6:30 p.m.

Commissioner Maibaum commented that he supported City leadership in their handling of the Meridian Bridge report and subsequent denial of Fireball Run having all vehicles on the bridge at the same time.

Action 17-283

Moved by Commissioner Gross, seconded by Commissioner Ferdig, that the following items on the Consent Agenda be approved.

1. Transient Merchant License and Special Events Dance License  
Consideration of Memorandum 17-213 recommending approval of the applications from Lewis & Clark Theatre for:
  - A) Transient Merchant License for October 14, 2017;
  - B) Special Events Dance License for October 14, 2017.
2. Possible Quorum Event  
September 26, 2017, for Dive In Yankton presentation, no official commission action

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

Action 17-284

Moved by Commissioner Gross, seconded by Commissioner Carda, to adopt Resolution 17-43. (Memorandum 17-208)

**RESOLUTION 17-43**

WHEREAS, it appears from an examination of the plat of Lots 3 and 4 of Doris Schenk Addition and a Vacation of Right of Way in Lot 2 and a portion of Doris Schenk Addition as recorded in Book S17 Page 280, all located in the East Half of the Southeast Quarter (E 1/2 SE 1/4), Section 8, township 93 North, Range 55 West of the 5<sup>th</sup> P.M., City of Yankton, Yankton County, South Dakota prepared by Brett R. Kennedy, 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:** All members present voting "Aye;" voting "Nay:." None.  
Motion adopted.

Action 17-285

Moved by Commissioner Ferdig, seconded by Commissioner Knoff, to adopt Resolution 17-44. (Memorandum 17-209)

**RESOLUTION 17-44**

WHEREAS, it appears from an examination of the plat of Tract 1 of Law Addition in the Southeast Quarter of Section 2, Township 93 North, Range 56 West of the 5th Principal Meridian, City of Yankton, South Dakota prepared by Paul A. Sandman, 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:** All members present voting "Aye;" voting "Nay:." None.  
Motion adopted.

Action 17-286

Moved by Commissioner Gross, seconded by Commissioner Knoff, to adopt Resolution 17-45. (Memorandum 17-210)

**RESOLUTION 17-45**

WHEREAS, it appears from an examination of the Replat of Lots 7, 8 and 9 in Block 5, as

recorded in Book S20 on Page 182 of Ridgeway North Subdivision to the City of Yankton, South Dakota, and to be hereafter known as:

Lots 7, 8 and 9 in Block 5, as recorded in Book S20 on Page 182 of Ridgeway North Subdivision to the City of Yankton, South Dakota prepared by Brett R. Kennedy, 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 Carda, Ferdig, Gross, Knoff, Miner, Moser, and Acting Mayor Johnson; voting "Nay:" None; Abstaining: Commissioner Maibaum. Motion adopted.

Action 17-287

Moved by Commissioner Gross, seconded by Commissioner Knoff, to adopt Resolution 17-46. (Memorandum 17-211)

**RESOLUTION 17-46**

WHEREAS, it appears from an examination of the plat of TL-1, TL-1A, TL-2, TL-2A, TL-3, TL-3A, TL-4 and TL-4A in Lot 9, Block 8 of Christensen Heights, City and County of Yankton, South Dakota, and TL-1, TL-1A, TL-2, TL-2A, TL-3, TL-3A, TL-4, TL-4A, TL-5 TL-5A, TL-6 and TL-6A in Lot 10, Block 8, Christensen Heights, City and County of Yankton, South Dakota prepared by John L. Brandt, 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:** All members present voting "Aye;" voting "Nay:" None. Motion adopted.

Action 17-288

Moved by Commissioner Carda, seconded by Commissioner Miner, to adopt Resolution 17-40. (Memorandum 17-207)



**RESOLUTION 17-40**

WHEREAS, Section 16-23 of the Yankton Code of Ordinances permits the discharge of arrows at an approved location determined to be an archery range meeting the requirements of the National Field Archery Association, provided that the inspected, official archery range has been approved by the board of City Commissioners; and

WHEREAS, NFAA is interested in having an off-site archery range event to be held on October 7, 2017 in Yankton Riverside Park during Manufacturers Olympics; and

NOW THEREFORE, BE IT RESOLVED that the City Commission hereby authorizes the NFAA to hold an off-site archery range event on October 7, 2017 in Yankton Riverside Park during Manufacturers Olympics.

**Roll Call:** Members present voting “Aye:” Commissioners Carda, Ferdig, Gross, Knoff, Maibaum, Miner, and Acting Mayor Johnson; voting “Nay:” None; Abstaining: Commissioner Moser. Motion adopted.

Action 17-289

Moved by Commissioner Gross, seconded by Commissioner Carda, to approve Change Order No. 1 from Masonry Components, Inc., Yankton, South Dakota, for the 25<sup>th</sup> Street from Douglas Avenue to Mulberry Street reconstruction project, a decrease of \$7,384.20 for a new contract total of \$242,378.25; to accept the project as complete; and to authorize the City Finance Officer to issue a manual check in the amount of \$3,455.50 to Masonry Components, Inc., as final payment for the project. (Memorandum 17-214)

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

Action 17-290

The proposed Memorandum of Understanding (MOU) between the City and the Yankton Rodeo Association which would allow the Rodeo Association to utilize City-owned property south and east of the Chamber of Commerce Building to develop rodeo grounds was considered.

(Memorandum 17-212) Doug Hevle from the Rodeo Association was present to thank the Commission for consideration of the MOU. Moved by Commissioner Carda, seconded by Commissioner Ferdig, to approve the MOU between the City and the Rodeo Association.

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

Action 17-291

The recommendation from the Health Insurance Committee for 2018 Group Health Insurance and Dental Insurance for City employees was considered. (Memorandum 17-199) Moved by Commissioner Carda, seconded by Commissioner Miner, to send the recommendation for the Avera Plan to negotiations.

**Roll Call:** Members present voting “Aye:” Commissioners Carda, Ferdig, Gross, Knoff, Maibaum, and Miner; voting “Nay:” None; Abstaining: Commissioner Moser and Acting Mayor Johnson.

Motion adopted.

Action 17-292

Moved by Commissioner Gross, seconded by Commissioner Carda, to adjourn into Executive Session at 7:31 p.m. to discuss personnel, contractual and litigation matters under SDCL 1-25-2.

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

Motion adopted.

Regular meeting of the Board of City Commissioners of the City of Yankton was reconvened by Acting Mayor Johnson.

**Roll Call:** Present: Commissioners Carda, Ferdig, Gross, Knoff, Maibaum, Miner, and Moser. City Attorney Den Herder and City Manager Nelson were also present. Absent: Mayor Hoffner. Quorum present.

Action 17-293

Moved by Commissioner Carda, seconded by Commissioner Ferdig, to adjourn at 8:11 p.m.

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

Motion adopted.

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Nathan Johnson  
Acting Mayor

ATTEST:

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Al Viereck  
Finance Officer

Published October 3, 2017

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
A T & T										
	CELL PHONE BILL	69.46	TELEPHONE	101.123.271		9.29.17	006463	P	188	00001
	CELL PHONE BILL	26.98	TELEPHONE	101.127.271		9.29.17	006463	P	188	00002
	CELL PHONE BILL	46.65	TELEPHONE	101.111.271		9.29.17	006463	P	188	00003
	CELL PHONE BILL	25.81	TELEPHONE	101.127.271		9.29.17	006463	P	188	00004
	CELL PHONE BILL	54.07	TELEPHONE	201.201.271		9.29.17	006463	P	188	00005
	CELL PHONE BILL	26.95	TELEPHONE	204.204.271		9.29.17	006463	P	188	00006
	CELL PHONE BILL	49.96	TELEPHONE	601.601.271		9.29.17	006463	P	188	00007
	CELL PHONE BILL	62.73	TELEPHONE	611.611.271		9.29.17	006463	P	188	00008
		362.61	*VENDOR TOTAL							
ALL STAR PRO GOLF INC										
	MERCHANDISE	287.93	MERCHANDISE	641.641.766		262070	017077	P	175	00001
	GRIPS	348.57	CLUB REPAIRS	641.641.790		262099	017080	P	188	00009
		636.50	*VENDOR TOTAL							
AUTO VALUE PARTS STORE										
	FILTER/CREDIT	56.33	GARAGE PARTS	801.801.249		449003845/3846	076998	P	175	00003
	FUSES/CIRCUIT	10.23	GARAGE PARTS	801.801.249		449003901	076958	P	175	00004
	FILTERS	34.59	GARAGE PARTS	801.801.249		449004057	076999	P	175	00005
	PARTS	3.92	GARAGE PARTS	801.801.249		449004108	076959	P	175	00002
		105.07	*VENDOR TOTAL							
BARTLETT & WEST INC										
	LIFT STATION	5,957.00	LIFT STATION REHAB	611.611.324		730062850	010367	P	188	00010
BATTERY EXCHANGE										
	BATTERY	118.90	REP. & MAINT. - EQUIPMEN	101.123.221		130404	075840	P	175	00007
BRENNTAG GREAT LAKES LLC										
	CHEMICALS	477.00	CHEMICALS & GASES	611.611.240		BGL630445	016709	P	175	00006
BROCK WHITE COMPANY LLC										
	CONCRETE PATCH	721.00	ROAD MATERIALS	101.123.239		12823887	016937	P	175	00009
BROWN & SAENGER										
	SUPPLIES	390.09	OFFICE SUPPLIES	637.637.232		2208261/8264	016875	P	175	00008
BUHL'S LAUNDRY CLEANERS										
	UNIFORM ALTERATIONS	14.88	REP. & MAINT. - EQUIPMEN	101.111.221		11763	016855	P	175	00010
BUSHNELL HOLDINGS INC										
	RANGE FINDERS	1,484.20	MERCHANDISE	641.641.766		673365	018693	P	175	00014
CALLAWAY GOLF										
	GOLF CLUBS	79.83	GOLF EQUIPMENT	641.641.768		928207633	018696	P	175	00015
	GOLF CLUBS	474.59	GOLF EQUIPMENT	641.641.768		928231810	017075	P	175	00055
	GOLF CLUBS	117.42	GOLF EQUIPMENT	641.641.768		928231810	017075	P	175	00056
	GOLF CLUBS	117.42	GOLF EQUIPMENT	641.641.768		928248838	017074	P	175	00057
		789.26	*VENDOR TOTAL							

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
CEDAR KNOX PUBLIC POWER										
	YANKTON CITY WELL ELECT	626.79	ELECTRICITY	601.601.272		350022554	005176	P	175	00022
	MERIDIAN BRIDGE ELECTRIC	440.32	ELECTRICITY	201.201.272		350035355	005243	P	175	00021
		1,067.11	*VENDOR TOTAL							
CENTURYLINK										
	PHONE-SEPT	581.26	TELEPHONE	101.111.271		9.21.17	002829	P	188	00011
	PHONE-SEPT	168.48	TELEPHONE	101.123.271		9.21.17	002829	P	188	00012
	PHONE-SEPT	5.29	TELEPHONE	101.102.271		9.21.17	002262	P	188	00013
	PHONE-SEPT	9.50	TELEPHONE	101.104.271		9.21.17	002262	P	188	00014
	PHONE-SEPT	4.32	TELEPHONE	101.122.271		9.21.17	002262	P	188	00015
	PHONE-SEPT	23.12	TELEPHONE	101.111.271		9.21.17	002262	P	188	00016
	PHONE-SEPT	12.20	TELEPHONE	101.114.271		9.21.17	002262	P	188	00017
	PHONE-SEPT	0.33	TELEPHONE	101.115.271		9.21.17	002262	P	188	00018
	PHONE-SEPT	1.31	TELEPHONE	101.123.271		9.21.17	002262	P	188	00019
	PHONE-SEPT	2.01	TELEPHONE	101.127.271		9.21.17	002262	P	188	00020
	PHONE-SEPT	5.10	TELEPHONE	201.201.271		9.21.17	002262	P	188	00021
	PHONE-SEPT	5.48	TELEPHONE	601.601.271		9.21.17	002262	P	188	00022
	PHONE-SEPT	2.78	TELEPHONE	611.611.271		9.21.17	002262	P	188	00023
	PHONE-SEPT	1.85	TELEPHONE	637.637.271		9.21.17	002262	P	188	00024
	PHONE-SEPT	3.94	TELEPHONE	801.801.271		9.21.17	002262	P	188	00025
	PHONE-SEPT	186.81	TELEPHONE	101.127.271		9.26.17	002828	P	188	00030
	PHONE-SEPT	83.20	TELEPHONE	601.601.271		9.26.17	002828	P	188	00031
	PHONE-SEPT	166.40	TELEPHONE	611.611.271		9.26.17	002828	P	188	00032
	PHONE-SEPT	52.84	TELEPHONE	101.123.271		9.26.17	002832	P	188	00033
	PHONE-SEPT	52.84	TELEPHONE	611.611.271		9.26.17	003065	P	188	00034
	PHONE-SEPT	83.20	TELEPHONE	601.601.271		9.26.17	003059	P	188	00035
	PHONE-SEPT	83.20	TELEPHONE	611.611.271		9.26.17	003059	P	188	00036
	PHONE-SEPT	5.29	TELEPHONE	101.102.271		9.29.17	002262	P	193	00001
	PHONE-SEPT	9.50	TELEPHONE	101.104.271		9.29.17	002262	P	193	00002
	PHONE-SEPT	4.32	TELEPHONE	101.122.271		9.29.17	002262	P	193	00003
	PHONE-SEPT	23.12	TELEPHONE	101.111.271		9.29.17	002262	P	193	00004
	PHONE-SEPT	12.20	TELEPHONE	101.114.271		9.29.17	002262	P	193	00005
	PHONE-SEPT	0.31	TELEPHONE	101.115.271		9.29.17	002262	P	193	00006
	PHONE-SEPT	1.31	TELEPHONE	101.123.271		9.29.17	002262	P	193	00007
	PHONE-SEPT	2.03	TELEPHONE	101.127.271		9.29.17	002262	P	193	00008
	PHONE-SEPT	5.10	TELEPHONE	201.201.271		9.29.17	002262	P	193	00009
	PHONE-SEPT	5.48	TELEPHONE	601.601.271		9.29.17	002262	P	193	00010
	PHONE-SEPT	2.78	TELEPHONE	611.611.271		9.29.17	002262	P	193	00011
	PHONE-SEPT	1.85	TELEPHONE	637.637.271		9.29.17	002262	P	193	00012
	PHONE-SEPT	3.94	TELEPHONE	801.801.271		9.29.17	002262	P	193	00013
	PHONE-SEPT	52.84	TELEPHONE	101.123.271		9.29.17	002832	P	193	00014
	PHONE-SEPT	52.84	TELEPHONE	611.611.271		9.29.17	003065	P	193	00015
		1,718.37	*VENDOR TOTAL							
CHESTERMAN COMPANY										
	POP	276.70	POP	641.641.720		1674962	017065	P	175	00058
	POP	158.00	POP	641.641.720		1685744	017205	P	188	00028
		434.70	*VENDOR TOTAL							

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
CITY OF VERMILLION	JT POWER CASH TRANS	47,610.66	COST OF SERVICE PROVIDED	637.637.206		10.2.17	003067	P	194	00002
CITY OF YANKTON-CENTRAL	RUBBISH	12.00	LANDFILL	801.801.276		10.2.17	005523	P	194	00005
	RUBBISH	39.50	LANDFILL	801.801.276		513	005523	P	175	00011
		51.50	*VENDOR TOTAL							
CITY OF YANKTON-PARKS	LANDFILL CHARGES	221.47	LANDFILL	201.201.276		9.18.17	003889	P	188	00027
CITY OF YANKTON-SOLID WA	COMPACTED GARBAGE	10,958.35	LANDFILL TIPPING FEE	631.631.219		10.2.17	005524	P	194	00004
	COMPACTED GARBAGE	11,640.19	LANDFILL TIPPING FEE	631.631.219		577	005524	P	175	00013
		22,598.54	*VENDOR TOTAL							
CITY OF YANKTON-STREET	RUBBISH	53.46	SPECIAL RUBBISH TIPPING	101.123.205		10.2.17	005526	P	194	00003
	RUBBISH	12.00	SPECIAL RUBBISH TIPPING	101.123.205		522	005526	P	175	00012
		65.46	*VENDOR TOTAL							
CITY UTILITIES	WATER-WW CHARGES	610.30	WATER SERVICE	101.142.274		9.25.17	002793	P	178	00001
	WATER-WW CHARGES	53.95	SEWER SERVICE	101.142.275		9.25.17	002793	P	178	00002
	WATER-WW CHARGES	170.71	WATER SERVICE	101.127.274		9/18/2017	002642	P	175	00028
	WATER-WW CHARGES	90.87	WASTEWATER SERVICE	101.127.275		9/18/2017	002642	P	175	00029
	WATER-WW CHARGES	40.36	LANDFILL	101.127.276		9/18/2017	002642	P	175	00030
	WATER-WW CHARGES	102.44	WATER SERVICE	101.125.274		9/18/2017	002642	P	175	00031
	WATER-WW CHARGES	37.18	SEWER SERVICE	101.125.275		9/18/2017	002642	P	175	00032
	WATER-WW CHARGES	175.15	WATER	637.637.274		9/18/2017	002642	P	175	00033
	WATER-WW CHARGES	102.31	WW SERVICE	637.637.275		9/18/2017	002642	P	175	00034
	WATER-WW CHARGES	20.18	LANDFILL	637.637.276		9/18/2017	002642	P	175	00035
	WATER-WW CHARGES	277.32	WATER SERVICE	101.114.274		9/18/2017	002642	P	175	00036
	WATER-WW CHARGES	24.05	SEWER SERVICE	101.114.275		9/18/2017	002642	P	175	00037
	WATER-WW CHARGES	44.32	WATER SERVICE	631.631.274		9/18/2017	002642	P	175	00038
	WATER-WW CHARGES	20.41	SEWER SERVICE	631.631.275		9/18/2017	002642	P	175	00039
	WATER-WW CHARGES	56.54	WATER PURCHASED	801.801.274		9/18/2017	002642	P	175	00040
	WATER-WW CHARGES	48.36	SEWER SERVICE	801.801.275		9/18/2017	002642	P	175	00041
	WATER-WW CHARGES	20.18	LANDFILL	801.801.276		9/18/2017	002642	P	175	00042
	WATER-WW CHARGES	14,903.84	WATER SERVICE	201.201.274		9/18/2017	002642	P	175	00043
	WATER-WW CHARGES	779.61	SEWER SERVICE	201.201.275		9/18/2017	002642	P	175	00044
	WATER-WW CHARGES	828.43	WATER SERVICE	611.611.274		9/18/2017	002642	P	175	00045
	WATER-WW CHARGES	211.44	WATER SERVICE	101.141.274		9/18/2017	002642	P	175	00046
	WATER-WW CHARGES	109.85	SEWER SERVICE	101.141.275		9/18/2017	002642	P	175	00047
	WATER-WW CHARGES	451.12	WATER SERVICE	641.641.274		9/18/2017	002642	P	175	00048
	WATER-WW CHARGES	318.37	SEWER SERVICE	641.641.275		9/18/2017	002642	P	175	00049
	WATER-WW CHARGES	301.68	WATER SERVICE	203.203.274		9/18/2017	002642	P	175	00050
	WATER-WW CHARGES	9.23	SEWER SERVICE	203.203.275		9/18/2017	002642	P	175	00051
	WATER-WW CHARGES	2,485.02	WATER SERVICE	202.202.274		9/18/2017	002642	P	175	00052
	WATER-WW CHARGES	2,032.81	SEWER SERVICE	202.202.275		9/18/2017	002642	P	175	00053
	WATER-WW CHARGES	338.93	WATER SERVICE	601.601.274		9/18/2017	002642	P	175	00054

Schedule of Bills

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
CITY UTILITIES		24,664.96	*VENDOR TOTAL							
CLAIMS ASSOCIATES INC	LAW ENFORCEMENT DEDUCT	3,000.00	PROFESSIONAL SERVICES	205.205.202		GC1688142	016522	P	175	00059
COLE PAPERS INC.	ENTREES	399.99	ENTREE	641.641.710		9347840	017068	P	175	00060
	SUPPLIES	46.48	JANITORIAL SUPPLIES	641.641.236		9349696	017068	P	175	00061
		446.47	*VENDOR TOTAL							
CONCRETE MATERIAL	RIVER ROCK	415.36	ROAD MATERIALS	101.123.239		121455	077004	P	175	00016
CONDUENT ENTERPRISES SOL	MAINT PROGRAM SUPPORT	1,353.17	PROFESSIONAL SERVICES -	101.104.202		1403076	003925	P	175	00023
	MAINT PROGRAM SUPPORT	323.37	PROFESSIONAL SERVICES	601.601.202		1403076	003925	P	175	00024
	MAINT PROGRAM SUPPORT	363.79	PROFESSIONAL SERVICES	611.611.202		1403076	003925	P	175	00025
	MAINT PROGRAM SUPPORT	121.29	PROFESSIONAL SERVICES	631.631.202		1403076	003925	P	175	00026
		2,161.62	*VENDOR TOTAL							
CONKLING DIST/JOHN A	BEER	889.45	BEER	641.641.718		142292/142520	017067	P	175	00062
	BEER	776.10	BEER	641.641.718		745-951	017204	P	188	00029
		1,665.55	*VENDOR TOTAL							
CORE & MAIN	HYDRANT METERS	1,766.08	REP. & MAINT. - DISTRIBU	601.601.226		4735455	016179	P	194	00001
CORNHUSKER INTL TRUCK IN	FILTERS	835.12	GARAGE PARTS	801.801.249		4125355	077000	P	175	00017
COUNTRY PRIDE COOPERATIV	DEF FLUID	152.50	GARAGE PARTS	801.801.249		610-051752	077002	P	175	00027
CREDIT COLLECTION SERVIC	UTIL COLLECTION AUG 2017	21.34	PROFESSIONAL SERVICES	601.601.202		9/14/2017	001858	P	175	00018
	UTIL COLLECTION AUG 2017	43.64	PROFESSIONAL SERVICES	611.611.202		9/14/2017	001858	P	175	00019
	UTIL COLLECTION AUG 2017	27.86	PROFESSIONAL SERVICES	631.631.202		9/14/2017	001858	P	175	00020
		92.84	*VENDOR TOTAL							
CSI SOFTWARE LLC	SOFTWARE	1,094.18	CONTRACTED SERVICES	203.203.204		95811	077217	P	188	00026
D & G CONCRETE CONST.	HWY 50 PHASE 2	11,444.30	EAST HWY 50 UTILITY RECO	602.602.334		9.23.17	016165	P	188	00047
	HWY 50 PHASE 2	11,444.29	EAST HWY 50 UTILITY RECO	611.611.334		9.23.17	016165	P	188	00048
		22,888.59	*VENDOR TOTAL							

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VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
DAKOTA BEVERAGE CO INC	BEER	641.35	BEER	641.641.718		1054-1029	017066	P	188	00040
	BEER	192.75	BEER	641.641.718		676-306	017207	P	188	00050
		834.10	*VENDOR TOTAL							
DANKO EMERGENCY EQUIPMEN	BADGES	157.14	UNIFORMS & DRY GOODS	101.114.244		87580	075845	P	175	00066
	PUMP TEST	825.00	REP. & MAINT. - VEHICLES	101.114.222		87622	075844	P	175	00064
	PUMP TEST	275.00	REP & MAINT - RURAL APP	101.114.226		87622	075844	P	175	00065
	UNIFORM ACCESSORIES	90.71	UNIFORMS & DRY GOODS	101.114.244		87668	075843	P	175	00069
	JAWS OF LIFE CUTTER	8,500.00	EQUIPMENT	101.114.350		88018	017003	P	188	00041
		9,847.85	*VENDOR TOTAL							
DEPT OF CORRECTIONS	DOC WORK PROGRAM	325.43	REP. & MAINT. - BUILDING	201.201.223		1808117	077216	P	193	00056
	DOC WORK PROGRAM	325.45	REP. & MAINT. - TRAIL	204.204.223		1808117	077216	P	193	00057
	DOC WORK PROGRAM	325.45	REP. & MAINT. - BUILDING	621.621.223		1808117	077216	P	193	00058
	DOC WORK PROGRAM	325.45	REP. & MAINT. - BUILDING	641.641.223		1808117	077216	P	193	00059
		1,301.78	*VENDOR TOTAL							
DEPT OF REVENUE	LAB TESTS	324.00	PROFESSIONAL SERVICES	601.601.202		10578776	018775	P	188	00037
	LAB TESTS	60.00	PROFESSIONAL SERVICES	203.203.202		10578776	018775	P	188	00038
	LAB TESTS	15.00	PROFESSIONAL SERVICES	201.201.202		10578776	018775	P	188	00039
		399.00	*VENDOR TOTAL							
DESIGN SOLUTIONS & INTEG	PROGRAMMING	220.00	REP. & MAINT. - PLANT	601.601.221		27586	018774	P	175	00063
	PROGRAMMING	330.00	REP. & MAINT. - PLANT	601.601.221		27725	018777	P	188	00045
		550.00	*VENDOR TOTAL							
DETCO	PEST CONTROL	707.53	REP. & MAINT. - EQUIPMEN	101.111.221		269266-427	016859	P	188	00049
	JANITORIAL SUPPLIES	518.62	JANITORIAL SUPPLIES	801.801.236		269267	016940	P	175	00070
	JANITORIAL SUPPLIES	422.00	OFFICE SUPPLIES	801.801.232		269267	016940	P	175	00071
	CLEANING SUPPLIES	913.10	JANITORIAL SUPPLIES	203.203.236		269268	077209	P	175	00068
		2,561.25	*VENDOR TOTAL							
DEX MEDIA EAST	PHONE-SEPT	9.20	PUBLISHING	101.101.211		9.25.17	003458	P	188	00042
	PHONE-SEPT	13.88	PUBLISHING	101.111.211		9.25.17	003458	P	188	00043
	PHONE-SEPT	9.21	SUBSCRIPTIONS & PUBLICAT	101.114.235		9.25.17	003458	P	188	00044
		32.29	*VENDOR TOTAL							
DEXURIK INC	VALVES	1,382.00	REP. & MAINT. - PLANT	611.611.221		63014157	016714	P	188	00046
DRUG EDUCATION PRESS	ADVERTISEMENT	155.00	ADVERTISING	203.203.211		82918	077211	P	175	00067

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
ETHANOL PRODUCTS LLC										
	CO2	748.27	CHEMICALS & GASES	601.601.240		2191108	018759	P	188	00051
	CO2	865.42	CHEMICALS & GASES	601.601.240		2192775	018769	P	188	00052
	CO2	788.93	CHEMICALS & GASES	601.601.240		2194176	018779	P	188	00053
		2,402.62	*VENDOR TOTAL							
FALKENBERG CONSTRUCTION										
	ABATEMENT	1,550.00	ABATEMENT	101.106.204		5/1-8/31/17	018478	P	175	00074
FEIMER CONSTRUCTION										
	REPAIR WATERMAIN	4,671.09	REP. & MAINT. - DISTRIBU	601.601.226		4092	016132	P	175	00075
	INSTALL HYDRANT	1,065.00	REP. & MAINT. - DISTRIBU	601.601.226		4106	016177	P	175	00073
	MAPLE ST WATERMAIN	17,163.75	MAPLE ST, 4TH TO 6TH	506.572.377		9.22.17	014092	P	188	00055
	MAPLE ST WATERMAIN	41,482.35	MAPLE ST, 4TH TO 6TH	602.602.328		9.22.17	014092	P	188	00056
		64,382.19	*VENDOR TOTAL							
FEJFAR PLUMBING INC										
	REPAIRS	922.58	REP. & MAINT. - BUILDING	202.202.223		49335	077220	P	188	00062
FLANNERY/KIRT										
	OFFICER STIPEND-SEPT	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		9.25.17	005573	P	188	00058
FOOTJOY										
	GLOVES	758.58	GLOVES	641.641.762		904668637	018640	P	175	00072
FOX RUN GOLF COURSE										
	EMPLOYEE BBQ	960.00	EMPLOYEE COMMITTEE	101.101.141		798715	016783	P	188	00054
FRICK/ADAM										
	OFFICER STIPEND-SEPT	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		9.25.17	005570	P	188	00057
FRICK/BRIAN										
	OFFICER STIPEND-SEPT	50.00	PROFESSIONAL SERV.-VOLUN	101.114.202		9.25.17	005569	P	188	00059
FRONTIER MILLS INC										
	GRASS SEED	134.21	AGRICULTURAL SUPPLIES	201.201.241		53449	077121	P	188	00061
	GRASS SEED	147.37	AGRICULTURAL SUPPLIES	201.201.241		54499	077124	P	188	00060
		281.58	*VENDOR TOTAL							
GEOTEK ENG & TESTING SER										
	TESTING	90.00	21ST ST SUMMIT TO RR	506.572.372		1792520	014087	P	188	00063
GLEICH/JOHN										
	REIMBURSEMENT	56.95	REP. & MAINT. - EQUIPMEN	201.201.221		9.18.17	077223	P	188	00064
GRAYMONT CAPITAL INC										
	CHEMICALS	4,545.78	CHEMICALS & GASES	601.601.240		109602	018766	P	175	00076
	CHEMICALS	4,497.85	CHEMICALS & GASES	601.601.240		109993	018770	P	175	00077
	CHEMICALS	4,556.43	CHEMICALS & GASES	601.601.240		110246	018772	P	175	00078



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VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
GRAYMONT CAPITAL INC	LIME	4,630.98	CHEMICALS & GASES	601.601.240		110739	018778	P	194	00006
		18,231.04	*VENDOR TOTAL							
HANSON/TANNER	REGISTRATION	20.50	LEARNING	611.611.264		8.28.17	016289	P	188	00066
HAWKINS INC	CHEMICALS	783.39	CHEMICALS & GASES	203.203.240		4147193	077214	P	188	00069
	ACID	1,027.12	CHEMICALS & GASES	601.601.240		4157872	018780	P	193	00016
		1,810.51	*VENDOR TOTAL							
HD SUPPLY WATERWORKS LTD	WATERMAIN SUPPLIES	4,831.50	REP. & MAINT. - DISTRIBUTION	601.601.226		816412	016176	P	188	00071
HDR ENGINEERING INC	WTR TREATMENT PLANT	104,729.40	WATER TREATMENT FACILITY	602.602.326		9.25.17	016185	P	188	00067
	WTR TREATMENT PLANT	233,003.58	WATER TREATMENT FACILITY	602.602.326		9.25.17	016185	P	188	00068
		337,732.98	*VENDOR TOTAL							
HEINE ELECTRIC & IRRIGAT	REPAIR PUMP	918.37	REP. & MAINT. - BUILDING	641.641.223		23524	018669	P	175	00080
HILLCREST GOLF & COUNTRY	TOURNAMENT FEES	386.50	TOURNAMENT FEES	641.641.782		9.12.17	018699	P	188	00070
HOLOPHANE	8TH STREET POLES/LIGHTS	25,880.00	CEDAR ST, 2ND-4TH & CALM	506.572.384		22561141	016921	P	175	00079
HOUSTON EQUIPMENT	REPLACEMENT KITS	570.95	MEDICAL, SAFETY, & LAB. S	611.611.243		572350	016710	P	188	00065
J & H CARE & CLEANING CO	JANITORIAL SERVICES	2,795.00	CONTRACTED SERVICES	203.203.204		11765	077218	P	188	00073
JONES CONSTRUCTION/JOHN	WATER PLANT CONSTRUCTION	1,126,246.19	WATER TREATMENT FACILITY	602.602.326		223788	016186	P	188	00072
KLEINS TREE SERVICE	TREE SERVICE	385.00	CONTRACTED SERVICES - OP	201.201.204		1084	077225	P	188	00074
LARSEN CARPET	CARPET	2,235.00	CAPITAL REPAIR & MAINTEN	101.141.301		1591	018474	P	193	00017
LARSON/SCOTT	JR GOLF PARTNERSHIP	1,377.00	JUNIOR GOLF PROGRAM	641.641.788		9.12.17	018698	P	193	00018
LOVE SIGNS	REFUND-PERMIT	20.00	MISC REIMBURSEMENTS	101.3615		9/19/2017	016521	P	175	00081

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
MASONRY COMPONENTS INC	CONSTRUCTION C-18-17	226,842.39	CEDAR ST, 2ND-4TH & CALM	506.572.384		9.22.17	017665	P	193	00032
MCLAURY ENGINEERING INC	FORCE MAIN	2,540.25	LIFT STATION FORCE MAIN	611.611.327		24524	016162	P	193	00036
	FORCE MAIN	1,330.00	LIFT STATION FORCE MAIN	611.611.327		24524	016162	P	193	00037
	HWY 50 UTILITIES	15,756.88	EAST HWY 50 UTILITY RECO	602.602.334		523-690-845	012519	P	193	00034
	HWY 50 UTILITIES	15,756.87	EAST HWY 50 UTILITY RECO	611.611.334		523-690-845	012519	P	193	00035
		35,384.00	*VENDOR TOTAL							
MIDAMERICAN ENERGY	FUEL-SEPT	15.00	FUEL-HEATING	101.142.273		9.25.17	002794	P	178	00003
	FUEL-SEPT	42.39	FUEL-HEATING	101.127.273		9.29.17	003254	P	193	00019
	FUEL-SEPT	26.94	FUEL-HEATING	801.801.273		9.29.17	003254	P	193	00020
	FUEL-SEPT	50.00	FUEL-HEATING	101.125.273		9.29.17	003254	P	193	00021
	FUEL-SEPT	867.61	ROAD MATERIALS	101.123.239		9.29.17	003254	P	193	00022
	FUEL-SEPT	17.19	FUEL-GENERATOR	101.115.273		9.29.17	003252	P	193	00023
	FUEL-SEPT	83.05	FUEL-HEATING	101.141.273		9.29.17	003252	P	193	00024
	FUEL-SEPT	59.00	HEATING FUEL - GAS	637.637.273		9.29.17	003252	P	193	00025
	FUEL-SEPT	8.59	FUEL-HEATING	611.611.273		9.29.17	003252	P	193	00026
	FUEL-SEPT	43.77	FUEL-HEATING	601.601.273		9.29.17	003252	P	193	00027
	FUEL-SEPT	72.91	FUEL-HEATING	101.114.273		9.29.17	003253	P	193	00028
	FUEL-SEPT	102.54	FUEL-HEATING	641.641.273		9.29.17	003253	P	193	00029
	FUEL-SEPT	227.05	FUEL-HEATING	202.202.273		9.29.17	003253	P	193	00030
	FUEL-SEPT	41.99	FUEL-HEATING	201.201.273		9.29.17	003253	P	193	00031
		1,658.03	*VENDOR TOTAL							
MIDAMERICAN ENERGY	FUEL-SEPT	436.00	FUEL-HEATING	611.611.273		253424	002904	P	193	00040
	FUEL-SEPT	100.00	FUEL-HEATING	601.601.273		9.22.17	002904	P	193	00039
		536.00	*VENDOR TOTAL							
MIDWEST ALARM COMPANY IN	FIRE ALARM MONITORING	78.00	PROFESSIONAL SERVICES	801.801.202		181412	018599	P	193	00041
	FIRE ALARM MONITORING	78.00	PROFESSIONAL SERVICES &	637.637.202		182305	018599	P	193	00042
		156.00	*VENDOR TOTAL							
MIDWEST TAPE	AV	896.77	AV - CAPITAL	101.142.342		118-699-339	016568	P	178	00004
MOSER/BRAD	OFFICER STIPEND	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		9.25.17	005574	P	193	00045
MOUNT MARTY COLLEGE THEA	AD	100.00	ADVERTISING	203.203.211		9.18.17	077224	P	193	00038
MR GOLF CAR INC	CART RENTAL	900.00	GOLF CAR/GOLF CLUB RENTA	641.641.746		31796	018694	P	193	00044
	CART RENTAL	125.00	GOLF CAR/GOLF CLUB RENTA	641.641.746		31931	018697	P	193	00043
		1,025.00	*VENDOR TOTAL							

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VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
MW AUTO & TOWING	TOWING	80.00	PROFESSIONAL SERVICES	101.111.202		27509120004	016858	P	193	00033
NEWTON/GREGG	AGRI-LIME	4,800.00	RECREATION SUPPLIES -	O 201.201.242		9.18.17	068740	P	193	00047
NORTHERN TOOL + EQUIPMEN	AIR COMPRESSOR	2,199.99	EQUIPMENT	602.602.350		53617154	016139	P	175	00082
NORTHTOWN AUTOMOTIVE	VEHICLE REPAIRS	148.33	REP. & MAINT. -VEHICLES	101.111.222		204365	016857	P	193	00046
NORTHWESTERN ENERGY	ELECT-SEPT	1,783.93	ELECTRICITY	101.142.272		9.25.17	002795	P	178	00005
	ELECT-SEPT	670.20	ELECTRICITY	101.114.272		9.29.17	003133	P	194	00007
	ELECT-SEPT	2,574.64	ELECTRICITY	641.641.272		9.29.17	003133	P	194	00008
	ELECT-SEPT	189.64	ELECTRICITY	637.637.272		9.29.17	003133	P	194	00009
	ELECT-SEPT	1,911.67	ELECTRICITY	202.202.272		9.29.17	003133	P	194	00010
	ELECT-SEPT	2,332.56	ELECTRICITY	101.141.272		9.29.17	003133	P	194	00011
	ELECT-SEPT	23,751.57	ELECTRICITY - STREET LIG	101.126.272		9.29.17	003135	P	194	00012
	ELECT-SEPT	989.24	ELECTRICITY	101.127.272		9.29.17	003132	P	194	00013
	ELECT-SEPT	33.80	ELECTRICITY	621.621.272		9.29.17	003132	P	194	00014
	ELECT-SEPT	698.06	ELECTRICITY	801.801.272		9.29.17	003132	P	194	00015
	ELECT-SEPT	2,019.95	ELECTRICITY	101.125.272		9.29.17	003132	P	194	00016
	ELECT-SEPT	70.85	ELECTRICITY	101.115.272		9.29.17	003132	P	194	00017
	ELECT-SEPT	4,811.63	ELECTRICITY - STREET LIG	101.126.272		9.29.17	003136	P	194	00018
	ELECT-SEPT	3,488.53	ELECTRICITY	201.201.272		9.29.17	003137	P	194	00019
	ELECT-SEPT	680.24	ELECTRICITY	101.123.272		9.29.17	003134	P	194	00020
	ELECT-SEPT	580.33	ELECTRICITY	637.637.272		9.29.17	003134	P	194	00021
	ELECT-SEPT	28,341.86	ELECTRICITY	601.601.272		9.29.17	003134	P	194	00022
	ELECT-SEPT	7,640.58	ELECTRICITY	611.611.272		9.29.17	003134	P	194	00023
		82,569.28	*VENDOR TOTAL							
OBSERVER	AD	48.00	REP. & MAINT. - EQUIPMEN	203.203.221		5.18.17	077219	P	193	00048
PATHWAYS SHELTER FOR THE	MUSIC AT THE MERIDIAN	500.00	SPECIAL EVENTS - ACTIVIT	211.231.575		8/18/2017	016292	P	175	00084
PILGER SAND AND GRAVEL I	SAND	2,138.29	AGRICULTURAL SUPPLIES	641.641.241		9.18.17	018674	P	193	00049
PING	GOLF CLUBS	104.48	GOLF EQUIPMENT	641.641.768		13894010	017073	P	175	00083
	GOLF CLUBS	27.26	GOLF EQUIPMENT	641.641.768		573-913-859	018695	P	193	00050
		131.74	*VENDOR TOTAL							
PRESS DAKOTA MSTAR SOLUT	PUBLICATION	77.99	PUBLISHING	101.122.211		2504	014091	P	175	00085
	NOTICE TO BIDDERS	36.61	PUBLISHING	611.611.211		2504	016285	P	175	00086
	CLASSIFIED AD	464.70	PROFESSIONAL SERVICES	611.611.202		2504	016779	P	175	00087

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
PRESS DAKOTA MSTAR SOLUT	CLASSIFIED ADS	525.64	PUBLISHING	101.106.211		2504	016780	P	175	00088
	SW COLLECTION AD	88.64	PUBLISHING	631.631.211		2504	016922	P	175	00089
	NOTICE TO BIDDERS	38.00	PUBLISHING	101.124.211		2504	016930	P	175	00090
	NOTICE OF HEARING	12.95	PUBLISHING	101.101.211		2504	017100	P	175	00091
	PUBLIC NOTICE	17.61	PUBLISHING	101.106.211		2504	018470	P	175	00092
	PUBLIC NOTICE	9.17	PUBLISHING	101.106.211		2504	018475	P	175	00093
	PUBLISH MINUTES	150.30	PUBLISHING	101.101.211		2504	018746	P	175	00094
	PUBLISH MINUTES	306.12	PUBLISHING	101.101.211		2504	018747	P	175	00095
	PUBLISH MINUTES	16.29	PUBLISHING	101.101.211		2504	018747	P	175	00096
	AD	6.16	ADVERTISING	203.203.211		59649	077189	P	193	00051
		1,750.18	*VENDOR TOTAL							
RACOM CORPORATION	RADIO ACCESS	760.96	REP. & MAINT. - EQUIPMEN	101.111.221		171474	016860	P	193	00052
REARDON/WILLIAM & SHAWNA	UTILITY REFUND	500.00	METERED SALES	601.3810		9/19/2017	016520	P	175	00097
REINHART FOODS INC	ENTREES	1,087.76	ENTREE	641.641.710		772431/774761	017069	P	175	00098
	ENTREES	1,205.13	ENTREE	641.641.710		775857	017209	P	193	00053
		2,292.89	*VENDOR TOTAL							
SHERWIN WILLIAMS CO	ROAD MATERIALS	40.00	ROAD MATERIALS	101.123.239		1014-5/1021-0	076982	P	175	00101
SIOUX CITY FOUNDRY CO	GRADER BLADE	1,179.51	GARAGE PARTS	801.801.249		1026132	018597	P	175	00104
SOUTH DAKOTA GOLF ASSN	HANDICAPS	462.00	HANDICAPING	641.641.756		94-95	017078	P	193	00062
STERN OIL CO INC	AVIATION GAS	17,470.89	GARAGE GASOLINE & LUBRIC	101.127.238		0247734-IN	018479	P	175	00099
	FUEL	1,832.89	CHEMICALS & GASES	641.641.240		174-179-177	077226	P	193	00061
	FUEL	470.15	REP. & MAINT. - BUILDING	621.621.223		246175	077221	P	193	00055
		19,773.93	*VENDOR TOTAL							
STOCKWELL ENGINEERS INC	MEM POOL MASTER PLAN	3,999.74	PROFESSIONAL SERVICES	202.202.202		7379	015458	P	175	00100
	MEM POOL MASTER PLAN	10,150.00	PROFESSIONAL SERVICES	202.202.202		7481	015458	P	193	00054
		14,149.74	*VENDOR TOTAL							
STRATMAN/CAMARIE	REFUND	23.00	QUARTERLY MEMBERSHIPS	203.3742		9/5/2017	077210	P	175	00102
	REFUND	1.73	SALES TAX PAYABLE	203.2073		9/5/2017	077210	P	175	00103
		24.73	*VENDOR TOTAL							

Schedule of Bills

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
SUPERIOR TECH PRODUCTS	CHEMICALS	2,886.00	CHEMICALS & GASES	201.201.240		101944	077122	P	193	00060
TITLEIST	GOLF CLUBS	400.00	GOLF EQUIPMENT	641.641.768		904281757	017072	P	175	00106
	CLUB REPAIRS	111.66	CLUB REPAIRS	641.641.790		904760625	017079	P	193	00063
		511.66	*VENDOR TOTAL							
TRUCK TRAILER SALES INC	DOT INSPECTION/REPAIRS	3,416.40	GARAGE PARTS	801.801.249		47/72/09/26/59	018598	P	175	00105
TURFWERKS	HYDRAULIC MOTOR	328.28	REP. & MAINT. - EQUIPMEN	641.641.221		43342	018673	P	193	00064
U.S. POST OFFICE-UTIL	UTILITY POSTAGE-SEPT 17	600.00	POSTAGE	601.601.231		9/19/2017	001855	P	175	00107
	UTILITY POSTAGE-SEPT 17	675.00	POSTAGE	611.611.231		9/19/2017	001855	P	175	00108
	UTILITY POSTAGE-SEPT 17	225.00	POSTAGE	631.631.231		9/19/2017	001855	P	175	00109
		1,500.00	*VENDOR TOTAL							
UNITED PARCEL SERVICE, I	POSTAGE-SEPT	52.52	POSTAGE	101.114.231		572347387	003830	P	193	00065
	POSTAGE-SEPT	199.14	POSTAGE	601.601.231		572347387	003830	P	193	00066
		251.66	*VENDOR TOTAL							
UNITED STATES POSTAL SER	POSTAGE-SEPT	62.01	POSTAGE	101.122.231		9.29.17	002989	P	193	00067
	POSTAGE-SEPT	192.56	POSTAGE	101.104.231		9.29.17	002989	P	193	00068
	POSTAGE-SEPT	177.69	POSTAGE	101.111.231		9.29.17	002989	P	193	00069
	POSTAGE-SEPT	0.46	POSTAGE	201.201.231		9.29.17	002989	P	193	00070
	POSTAGE-SEPT	40.33	POSTAGE	637.637.231		9.29.17	002989	P	193	00071
	POSTAGE-SEPT	21.31	POSTAGE	101.102.231		9.29.17	002989	P	193	00072
	POSTAGE-SEPT	55.00	POSTAGE	101.106.231		9.29.17	002989	P	193	00073
	POSTAGE-SEPT	0.46	POSTAGE	641.641.231		9.29.17	002989	P	193	00074
	POSTAGE-SEPT	52.46	POSTAGE	203.203.231		9.29.17	002989	P	193	00075
	POSTAGE-SEPT	7.50	POSTAGE	611.611.231		9.29.17	002989	P	193	00076
	POSTAGE-SEPT	74.89	POSTAGE	601.601.231		9.29.17	002989	P	193	00077
	POSTAGE-SEPT	84.25	POSTAGE	611.611.231		9.29.17	002989	P	193	00078
	POSTAGE-SEPT	28.08	POSTAGE	631.631.231		9.29.17	002989	P	193	00079
		797.00	*VENDOR TOTAL							
US BANK EQUIPMENT FINANC	COPIER LEASE	307.56	RENTALS & XEROX SUPPLIES	101.142.212		340304369	016567	P	178	00006
US BANK SPA LOCKBOX CM96	DRINKING WATER #4	21,033.09	SRF LOAN BOND INTEREST	607.607.411		9.26.17	017301	P	193	00080
WAGE WORKS INC	FLEX SERVICE FEE	65.00	PROFESSIONAL SERVICES -	101.104.202		INV299961	005311	P	175	00118
	FLEX SERVICE FEE	5.00	PROFESSIONAL SERVICES	101.105.202		INV299961	005311	P	175	00119
	FLEX SERVICE FEE	5.00	PROFESSIONAL SERVICES	101.111.202		INV299961	005311	P	175	00121

Schedule of Bills

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
WAGE WORKS INC										
	FLEX SERVICE FEE	5.00	PROFESSIONAL SERV.-VOLUN	101.114.202		INV299961	005311	P	175	00122
	FLEX SERVICE FEE	5.00	PROFESSIONAL SERVICES	101.123.202		INV299961	005311	P	175	00123
	FLEX SERVICE FEE	20.00	PROFESSIONAL SERVICES	101.142.202		INV299961	005311	P	175	00124
	FLEX SERVICE FEE	10.00	PROFESSIONAL SERVICES	201.201.202		INV299961	005311	P	175	00125
	FLEX SERVICE FEE	5.00	PROFESSIONAL SERVICES	203.203.202		INV299961	005311	P	175	00126
	FLEX SERVICE FEE	5.00	PROFESSIONAL SERVICES	611.611.202		INV299961	005311	P	175	00127
	FLEX SERVICE FEE	5.00	PROFESSIONAL SERVICES	641.641.202		INV299961	005311	P	175	00128
		130.00	*VENDOR TOTAL							
WALT'S HOMESTYLE FOODS I										
	CANDY	137.00	CANDY	641.641.714		152120	017208	P	193	00081
WATER & ENV ENG RESEARCH										
	LAB TESTS	244.00	PROFESSIONAL SERVICES	601.601.202		3659/3712	018773	P	175	00117
	LAB TESTS	122.00	PROFESSIONAL SERVICES	601.601.202		3696	018771	P	175	00116
		366.00	*VENDOR TOTAL							
WHOLESALE SUPPLY INC										
	CANDY/SNACKS	63.30	CANDY	641.641.714		386973	017070	P	175	00111
	POP	94.65	POP	641.641.720		386973	017070	P	175	00112
	CANDY/SNACKS	38.90	CANDY	641.641.714		387245	017070	P	175	00113
	POP	144.00	POP	641.641.720		387245	017070	P	175	00114
	CANDY	31.65	CANDY	641.641.714		9.18.17	017206	P	193	00082
	POP	44.85	POP	641.641.720		9.18.17	017206	P	193	00083
	CANDY	46.25	CANDY	641.641.714		9.18.17	017206	P	193	00084
	POP	94.65	POP	641.641.720		9.18.17	017206	P	193	00085
	ENTREE	16.85	ENTREE	641.641.710		9.18.17	017206	P	193	00086
		575.10	*VENDOR TOTAL							
WILLIAMS BROTHER ROOF &										
	INSTALL SKYLIGHT	2,385.85	REP. & MAINT. - BUILDING	611.611.223		9/15/2017	016711	P	175	00115
WOEHL/TOBY										
	OFFICER STIPEND	25.00	PROFESSIONAL SERV.-VOLUN	101.114.202		9.25.17	005572	P	193	00087
WOODS FULLER SHULTZ & SM										
	PROFESSIONAL SERVICES	45.00	4TH ST RECONSTRUCT-CITY	506.572.395		201711679	016290	P	175	00110
WUEBBEN/BOB										
	PARTS	9.99	REP. & MAINT. - EQUIPMEN	204.204.221		9.6.17	077222	P	193	00091
XEROX CORPORATION										
	COPIER LEASE	209.57	CONTRACTED SERVICES	203.203.204		90392059	003971	P	175	00134
	COPIER LEASE	171.00	CONTRACTED SERVICES	203.203.204		90392061	003971	P	175	00136
	COPIER LEASE	215.66	COPIES	101.111.234		90393062	003976	P	175	00135
	COPIER LEASE	404.85	ACCOUNTS RECEIVABLE	713.1311		92065-92060	003976	P	175	00133
		1,001.08	*VENDOR TOTAL							

VENDOR NAME	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
XTREME CAR WASH							
CAR WASH	4.80	REP. & MAINT. - VEHICLES	101.114.222		21780178	075842	P 175 00131
CAR WASHES	446.40	REP. & MAINT. - EQUIPMEN	101.111.221		8/31/2017	016856	P 175 00132
	451.20	*VENDOR TOTAL					
YANKTON COUNTY DIRECTOR							
PICTOMETRY IMAGERY	10,883.33	SUBSCRIPTIONS & PUBLICAT	101.105.235		9.25.17	170018	P 193 00089
YANKTON POLICE DEPARTMEN							
PETTY CASH	32.76	PROFESSIONAL SERVICES	101.111.202		9/11/2017	016854	P 175 00137
YANKTON REDI MIX							
CONCRETE	607.50	ROAD MATERIALS	101.123.239		52602/608/657	077001	P 175 00130
YANKTON ROTARY CLUB							
MEMBERSHIP DUES	200.00	MEMBERSHIP DUES	101.102.261		2017/2018	016291	P 175 00129
YANKTON VOL FIRE DEPARTM							
FIRE CALLS - JULY/AUG	1,050.00	PROFESSIONAL SERV.-VOLUN	101.114.202		8/25/2017	075841	P 175 00138
FIRE CALLS - AUG/SEPT	680.00	PROFESSIONAL SERV.-VOLUN	101.114.202		9.25.17	075846	P 193 00090
	1,730.00	*VENDOR TOTAL					
ZIEGLER/WILLIAM P							
OFFICER STIPEND	50.00	PROFESSIONAL SERV.-VOLUN	101.114.202		9.25.17	005571	P 193 00088

VENDOR NAME								
DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID LINE
REPORT TOTALS:	2,205,850.12							

RECORDS PRINTED - 000331



FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
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101	GENERAL FUND	95,200.64
201	PARKS AND RECREATION	28,700.45
202	PARK IMPROVEMENT	21,728.87
203	SUMMIT ACTIVITY CENTER	6,728.50
204	MARNE CREEK	362.39
205	CASUALTY RESERVE	3,000.00
211	LODGING SALES TAX	500.00
506	SPECIAL CAPITAL IMPROV	270,021.14
601	WATER OPERATION	66,631.86
602	WATER RENEWAL/REPLACEMENT	1,534,862.69
607	WATER PLANT RENOVATION	21,033.09
611	WASTE WATER OPERATION	52,882.37
621	CEMETERY OPERATION	829.40
631	SOLID WASTE	23,154.14
637	JOINT POWER	49,249.39
641	GOLF COURSE	22,943.66
713	COPIES & POSTAGE	404.85
801	CENTRAL GARAGE	7,616.68
TOTAL ALL FUNDS		2,205,850.12

BANK RECAP:

BANK	NAME	DISBURSEMENTS
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1DAK	FIRST DAKOTA NAT'L BANK CORP	2,205,850.12
TOTAL ALL BANKS		2,205,850.12

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
	ACCOUNTS MANAGEMENT INC	06653							
	EMPLOYEE DEDUCTION	266.47	MISC. EMP. DED.	711.2079		005638	F	173	00008
	AFSCME COUNCIL 65	06454							
	EMPLOYEE DEDUCTION	659.33	MISC. EMP. DED.	711.2079		005136	F	173	00007
	EMPLOYEE DEDUCTION	659.33	MISC. EMP. DED.	711.2079		005136	F	173	00048
		1,318.66	*TOTAL						
	AMERICAN FAMILY LIFE COR	00025							
	CANCER & ICU PREMIUMS	7,235.84	CANCER & ICU SUPPLEMENTA	711.2075		001234	F	173	00053
	BRANDT/TODD	04281							
	TRAINING	170.00	LEARNING	101.111.264		005640	F	173	00009
	CONNECTIONS INC	06807							
	EAP INSURANCE-SEPTEMBER	390.60	HEALTH INSURANCE	711.2068		005314	F	173	00001
	CONVENTION VISITORS BURE	06232							
	MARKETING	15,000.00	PROFESSIONAL SERVICES	209.209.202		017202	F	173	00055
	COX AUTO INC	00125							
	SEAL	2.94	REP. & MAINT. - EQUIPMEN	641.641.221	647789	077270	F	173	00010
	DELTA DENTAL	04160							
	DENTAL INS - OCTOBER	7,752.60	DENTAL INSURANCE	711.2059		003190	F	173	00057
	DEPT OF SOCIAL SERVICES	01681							
	EMPLOYEE DEDUCTION	848.75	MISC. EMP. DED.	711.2079		003562	F	173	00006
	EMPLOYEE DEDUCTION	848.75	MISC. EMP. DED.	711.2079		003562	F	173	00049
		1,697.50	*TOTAL						
	FIRST NATL BANK SOUTH DA	04389							
	EMPLOYEE DEDUCTION	729.15	AFLAC DAYCARE	711.2077		003301	F	173	00004
	EMPLOYEE DEDUCTION	729.15	AFLAC DAYCARE	711.2077		003301	F	173	00046
	EMPLOYEE DEDUCTION	568.41	AFLAC MEDICAL	711.2078		003301	F	173	00005
	EMPLOYEE DEDUCTION	568.41	AFLAC MEDICAL	711.2078		003301	F	173	00047
		2,595.12	*TOTAL						
	MASONRY COMPONENTS INC	02254							
	25TH STREET RECON C-9-17	3,455.50	25TH ST, DOUGLAS TO MULB	506.572.375		018441	F	173	00062
	MIDWEST RADIATOR & EXHAU	01811							
	SNOW BLADE	5,600.00	EQUIPMENT	204.204.350	35899	015450	F	173	00061
	MINNESOTA LIFE INSURANCE	06544							
	LIFE INSURANCE - OCTOBER	704.75	LIFE INSURANCE	711.2069		005179	F	173	00059
	NATIONAL FIELD ARCHERY A	06340							
	NFAA EXPANSION PROJECT	200,000.00	PROFESSIONAL SERVICES	209.209.202		017203	F	173	00056
	RETIREMENT, SD	00519							
	SD RETIREMENT - SEPT	70,930.80	SD RETIREMENT SYSTEM	711.2066		002809	F	173	00052
	SDML	04259							
	REGISTRATION FEES	130.00	CONFERENCE & MEETINGS	101.104.265		016524	F	173	00058
	SDSRP	04992							
	EMPLOYEE DEDUCTION	2,634.86	ROTH 457 SDRS-SRP	711.2056		003591	F	173	00003
	EMPLOYEE DEDUCTION	2,634.86	ROTH 457 SDRS-SRP	711.2056		003591	F	173	00045
	EMPLOYEE DEDUCTION	2,084.00	SDRS SUPPLEMENTAL RETIRE	711.2058		003591	F	173	00002
	EMPLOYEE DEDUCTION	2,084.00	SDRS SUPPLEMENTAL RETIRE	711.2058		003591	F	173	00044
		9,437.72	*TOTAL						
	SUMMIT ACTIVITY CENTER	03787							
	EMPLOYEE DEDUCTION	869.20	SUMMIT ACTIVITIES CENTER	711.2062		002981	F	173	00050

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
	SUN LIFE FINANCIAL	06804							
	VISION INS - OCTOBER	901.40	HEALTH INSURANCE	711.2068		005313	F	173	00060
	UNITED WAY	00918							
	EMPLOYEE DEDUCTION	102.00	UNITED FUND	711.2070		001142	F	173	00051
	VAST BROADBAND	06976							
	PHONE BILL	89.68	TELEPHONE	101.102.271		003513	F	173	00011
	PHONE BILL	47.82	TELEPHONE	101.102.271		003513	F	173	00027
	PHONE BILL	185.11	TELEPHONE	101.104.271		003513	F	173	00012
	PHONE BILL	95.90	TELEPHONE	101.104.271		003513	F	173	00028
	INTERNET SERVICES	1,068.74	INTERNET ACCESS	101.105.270		003751	F	173	00043
	PHONE BILL	24.23	TELEPHONE	101.105.271		003513	F	173	00013
	PHONE BILL	11.76	TELEPHONE	101.105.271		003513	F	173	00029
	PHONE BILL	98.75	TELEPHONE	101.106.271		003513	F	173	00014
	PHONE BILL	44.56	TELEPHONE	101.106.271		003513	F	173	00030
	PHONE BILL	33.35	TELEPHONE	101.111.271		003513	F	173	00015
	PHONE BILL	18.72	TELEPHONE	101.111.271		003513	F	173	00031
	PHONE BILL	97.14	TELEPHONE	101.114.271		003513	F	173	00016
	PHONE BILL	54.80	TELEPHONE	101.114.271		003513	F	173	00032
	PHONE BILL	167.54	TELEPHONE	101.122.271		003513	F	173	00017
	PHONE BILL	89.63	TELEPHONE	101.122.271		003513	F	173	00033
	PHONE BILL	66.44	TELEPHONE	101.123.271		003513	F	173	00018
	PHONE BILL	34.43	TELEPHONE	101.123.271		003513	F	173	00034
	PHONE BILL	88.30	TELEPHONE	101.142.271		003513	F	173	00019
	PHONE BILL	38.29	TELEPHONE	101.142.271		003513	F	173	00035
	PHONE BILL	236.80	TELEPHONE	201.201.271		003513	F	173	00020
	PHONE BILL	132.90	TELEPHONE	201.201.271		003513	F	173	00036
	PHONE BILL	34.27	TELEPHONE	202.202.271		003513	F	173	00021
	PHONE BILL	19.23	TELEPHONE	202.202.271		003513	F	173	00037
	PHONE BILL	223.95	TELEPHONE	203.203.271		003513	F	173	00022
	PHONE BILL	125.69	TELEPHONE	203.203.271		003513	F	173	00038
	PHONE BILL	140.46	TELEPHONE	601.601.271		003513	F	173	00023
	PHONE BILL	79.64	TELEPHONE	601.601.271		003513	F	173	00039
	PHONE BILL	26.41	TELEPHONE	611.611.271		003513	F	173	00024
	PHONE BILL	11.76	TELEPHONE	611.611.271		003513	F	173	00040
	PHONE BILL	33.48	TELEPHONE	637.637.271		003513	F	173	00025
	PHONE BILL	18.72	TELEPHONE	637.637.271		003513	F	173	00041
	PHONE BILL	66.84	TELEPHONE	641.641.271		003513	F	173	00026
	PHONE BILL	36.06	TELEPHONE	641.641.271		003513	F	173	00042
		3,541.40	*TOTAL						
	WELLMARK BLUE CROSS & BL	06799							
	HEALTH INS - OCTOBER	91,439.34	HEALTH INSURANCE	711.2068		005310	F	173	00054
		423,541.84	**CLAIMS TOTAL						

Manual Check Register  
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CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P ID LINE
REPORT TOTALS:		423,541.84					

RECORDS PRINTED - 000062

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
101	GENERAL FUND	2,655.19
201	PARKS AND RECREATION	369.70
202	PARK IMPROVEMENT	53.50
203	SUMMIT ACTIVITY CENTER	349.64
204	MARNE CREEK	5,600.00
209	BUSINESS IMPROVEMENT DISTRCT	215,000.00
506	SPECIAL CAPITAL IMPROV	3,455.50
601	WATER OPERATION	220.10
611	WASTE WATER OPERATION	38.17
637	JOINT POWER	52.20
641	GOLF COURSE	105.84
711	EMPLOYEE BENEFIT	195,642.00
TOTAL ALL FUNDS		423,541.84

BANK RECAP:

BANK	NAME	DISBURSEMENTS
1DAK	FIRST DAKOTA NAT'L BANK CORP	423,541.84
TOTAL ALL BANKS		423,541.84

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

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

.....

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P-Card Schedule of Bills

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
ACCO BRANDS DIRECT	OFFICE SUPPLIES	75.71	OFFICE SUPPLIES	641.641.232		Schieffer		195 00249
AMAZON MKTPLACE PMTS	DVD	7.88	AV - CAPITAL	101.142.342		Dobrovolny		195 00023
	OFFICE SUPPLIES	14.32	OFFICE SUPPLIES	101.142.232		Dobrovolny		195 00034
	BOOK	5.03	BOOKS	101.142.340		Dobrovolny		195 00035
	SHIPPING	23.10	POSTAGE	101.142.231		Dobrovolny		195 00036
	ADULT CRAFT SUPPLIES	51.74	RECREATION SUPPLIES	701.701.242		Dobrovolny		195 00143
	PROGRAM SUPPLIES	6.99	PROGRAM SUPPLIES	101.142.242		Dobrovolny		195 00296
	BOOKS	34.84	BOOKS	101.142.340		Dobrovolny		195 00297
	DVDS	14.99	AV - CAPITAL	101.142.342		Dobrovolny		195 00298
	PROGRAM SUPPLIES	26.97	PROGRAM SUPPLIES	101.142.242		Dobrovolny		195 00299
	ADULT CRAFT SUPPLIES	51.74	RECREATION SUPPLIES	701.701.242		Dobrovolny		195 00300
	BOOK	3.05	BOOKS	101.142.340		Dobrovolny		195 00310
	SHIPPING	3.99	POSTAGE	101.142.231		Dobrovolny		195 00311
	OFFICE SUPPLIES	42.08	OFFICE SUPPLIES	101.142.232		Dobrovolny		195 00382
	BOOKS	113.58	BOOKS	101.142.340		Dobrovolny		195 00383
	DVDS	37.38	AV - CAPITAL	101.142.342		Dobrovolny		195 00384
	ADULT CRAFT NIGHT SUPPLY	15.98	RECREATION SUPPLIES	701.701.242		Dobrovolny		195 00385
	OFFICE SUPPLIES	12.99	OFFICE SUPPLIES	201.201.232		McHenry		195 00144
	OFFICE SUPPLIES	133.98	OFFICE SUPPLIES	201.201.232		McHenry		195 00157
	OFFICE SUPPLIES	30.26	OFFICE SUPPLIES	203.203.232		McHenry		195 00185
	OFFICE SUPPLIES	11.64	OFFICE SUPPLIES	203.203.232		McHenry		195 00198
	EDGER BLADE	19.99	REP. & MAINT. - EQUIPMEN	621.621.221		McHenry		195 00221
	VALVE	39.99	REP. & MAINT. - VEHICLES	101.114.222		Nickles		195 00146
	UPS BATTERY	80.00	OFFICE SUPPLIES	208.208.232		Peters		195 00083
	VEHICLE EQUIPMENT REPAIR	80.30	REP. & MAINT. - EQUIPMEN	101.111.221		Peters		195 00335
		862.81	*VENDOR TOTAL					
AMAZON.COM	TONER	95.88	OFFICE SUPPLIES	101.114.232		Peters		195 00265
AMER SOC CIVIL ENGINEE	ASCE MEMBERSHIP DUES	255.00	MEMBERSHIP DUES	101.122.261		Haberman		195 00141
AMERICAN	TRAVEL EXPENSE	25.00	TRAVEL EXPENSE	201.201.263		Larson		195 00029
APPEARA	TOWELS	130.04	CONTRACTED SERVICES	203.203.204		McHenry		195 00270
	TOWELS	315.25	CONTRACTED SERVICES-OPER	641.641.204		McHenry		195 00274
		445.29	*VENDOR TOTAL					
ASIAN GARDEN	CONFERENCE	40.62	TRAVEL EXPENSE	201.201.263		McHenry		195 00045
AT&T*BILL PAYMENT	VEHICLE COMPUTER CONNECT	336.00	REP. & MAINT. -VEHICLES	101.111.222		Brandt		195 00271

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
AUTOZONE #3795								
	SOLENOID VAPOR CAN	30.23	GARAGE PARTS	801.801.249		Kulhavy		195 00066
	BATTERIES	517.98	GARAGE PARTS	801.801.249		Kulhavy		195 00326
		548.21	*VENDOR TOTAL					
BEST WESTERN HOTELS -								
	LODGING	349.32	TRAVEL EXPENSE	201.201.263		McHenry		195 00046
	LODGING	349.32	TRAVEL EXPENSE	201.201.263		McHenry		195 00055
	LODGING	349.32	TRAVEL EXPENSE	203.203.263		McHenry		195 00068
	LODGING	349.32	TRAVEL EXPENSE	203.203.263		McHenry		195 00075
		1,397.28	*VENDOR TOTAL					
BILLION CHEVROLET								
	SEAT PADS AND COVERS	457.89	GARAGE PARTS	801.801.249		Kulhavy		195 00088
BOMGAARS #2 YANKTON								
	EQUIPMENT MAINTENANCE	81.28	REP. & MAINT. - EQUIPMEN	621.621.221		Bornitz		195 00332
	STEEL WOOL	7.78	REP. & MAINT. - PLANT	601.601.221		Chytka		195 00242
	BATTERIES	8.49	REP. & MAINT. - PLANT	601.601.221		Chytka		195 00276
	BATTERIES	4.29	REP. & MAINT. - PLANT	601.601.221		Chytka		195 00280
	WORKLIGHT	49.99	SMALL TOOLS & HARDWARE	601.601.247		Chytka		195 00315
	FOUNTAIN PARTS	8.67	REP. & MAINT. - BUILDING	201.201.223		Frick		195 00115
	EQUIPMENT SUPPLIES	199.60	REP. & MAINT. - EQUIPMEN	201.201.221		Gleich		195 00007
	SHOP SUPPLIES	106.79	REP. & MAINT. - BUILDING	201.201.223		Gleich		195 00051
	SHOP SUPPLIES CREDIT	50.99CR	REP. & MAINT. - BUILDING	201.201.223		Gleich		195 00074
	SHOP EXPENSE	65.37	REP. & MAINT. - BUILDING	201.201.223		Gleich		195 00118
	CHOPSAW WHEEL	49.90	REP. & MAINT. - EQUIPMEN	101.123.221		Gobel		195 00008
	LIFT STATION PARTS	18.58	REP. & MAINT. - BUILDING	611.611.223		Kirchner		195 00195
	PART CLEANING SUPPLIES	23.45	GARAGE PARTS	801.801.249		Kulhavy		195 00065
	MARKER LIGHTS	7.58	GARAGE PARTS	801.801.249		Kulhavy		195 00201
	GRASS SEED	149.50	AGRICULTURAL SUPPLIES	641.641.241		Metz		195 00076
	EQUIPMENT SUPPLIES	24.99	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00175
	REPAIR PART	4.29	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00180
	COMPRESSION COUPLINGS	21.48	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00233
	EQUIPMENT REPAIR PARTS	299.99	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00236
	EQUIPMENT REPAIR	10.99	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00307
	EQUIPMENT REPAIR	4.10	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00320
	OIL	27.98	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00368
	TAX REFUND	0.72CR	REP. & MAINT. - DISTRIBU	601.601.226		Robinson		195 00358
	REPAIR PARTS	7.77	REP. & MAINT. - DISTRIBU	601.601.226		Robinson		195 00359
	REPAIR PARTS	21.99	REP. & MAINT. - DISTRIBU	601.601.226		Robinson		195 00369
	GREASE & TRAILER BRACKET	77.58	GARAGE PARTS	801.801.249		Rohde		195 00016
	CHOP SAW BLADES	37.40	SMALL TOOLS & HARDWARE	801.801.247		Rohde		195 00114
	PARK SUPPLIES	100.71	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00017
	PARK SUPPLIES	11.57	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00167
	SHOP SUPPLIES	104.99	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00338
	HI-TEMP GREASE	83.70	GARAGE PARTS	801.801.249		Steffen		195 00159
		1,569.09	*VENDOR TOTAL					

P-Card Schedule of Bills

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
BP#8311847KING S MAQPS	FUEL	30.58	REP. & MAINT. -VEHICLES	101.111.222		Brandt		195 00031
BRENNTAG GREAT LAKES	FERRIC CHLORIDE	1,656.00	CHEMICALS & GASES	601.601.240		Hines		195 00378
CASEYS GEN STORE 2268	FULL SCALE TRAINING	253.11	LEARNING	101.111.264		Paulsen		195 00043
	STAFF APPRECIATION	12.99	RECREATION SUPPLIES	701.701.242		Schmidt		195 00154
		266.10	*VENDOR TOTAL					
CEDAR COUNTY VETERINAR	K9 MEDICAL	6.16	K-9 UNIT MEDICAL CARE	101.111.246		Pekarek		195 00243
CEDAR SHORE RESORT LOD	CONFERENCE	91.95	TRAVEL EXPENSE	101.122.263		Bailey		195 00181
	CONFERENCE	91.95	LEARNING	101.123.264		Bailey		195 00182
		183.90	*VENDOR TOTAL					
CENTER POINT LARGE PRI	LARGE PRINT BOOKS	134.22	BOOKS	101.142.340		Ferrell		195 00009
COFFEE CUP #8	FUEL	24.82	TRAVEL EXPENSE	101.111.263		Brandt		195 00258
CONCRETE MATERIALS	EXPANSION	84.50	ROAD MATERIALS	101.123.239		Potts		195 00200
	CONCRETE CURE	71.44	ROAD MATERIALS	101.123.239		Rohde		195 00116
		155.94	*VENDOR TOTAL					
CORNWELL TOOLS	SOCKETS	197.59	SMALL TOOLS & HARDWARE	801.801.247		Kulhavy		195 00282
COX AUTO SUPPLY	EQUIPMENT REPAIR	144.22	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00057
	OIL FILTER	15.60	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00360
	OIL	65.96	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00370
		225.78	*VENDOR TOTAL					
CRESCENT ELECTRIC 029	LIGHT BULBS	11.22	REP. & MAINT. - PLANT	601.601.221		Chytka		195 00132
	FLUORESCENT LIGHT BULBS	60.54	REP. & MAINT. - PLANT	601.601.221		Chytka		195 00351
	LIGHTS FOR GBT & DRAWOFF	257.92	REP. & MAINT. - BUILDING	611.611.223		Hanson		195 00002
	GBT LIGHTS	226.42	REP. & MAINT. - BUILDING	611.611.223		Hanson		195 00135
	LIGHTS	112.42	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		195 00022
	LIGHTS	108.58	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		195 00052
	LIGHT BULBS	25.89	REP. & MAINT. - EQUIPMEN	101.127.221		Ryken		195 00169
	CABLE SPLICER	16.59	REP. & MAINT. - EQUIPMEN	101.127.221		Ryken		195 00283
	PARK REPAIRS	1,283.69	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00073
	PARK SUPPLIES	159.98	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00245
		2,263.25	*VENDOR TOTAL					



P-Card Schedule of Bills

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
CREST ULTRA SONICS	GUN CLEANING SOLUTION	75.76	REP. & MAINT. - EQUIPMEN	101.111.221		Bass		195 00054
DAYHUFF ENTERPRISES IN	GLOVES AND CAN LINERS	165.30	JANITORIAL SUPPLIES	101.125.236		Miles		195 00193
	PAPER PRODUCTS	203.04	JANITORIAL SUPPLIES	101.125.236		Miles		195 00377
	JANITORIAL SUPPLIES	47.20	JANITORIAL SUPPLIES	101.127.236		Ryken		195 00345
		415.54	*VENDOR TOTAL					
DESERT SNOW 1	K9 NARCOTICS TRAINING	599.00	LEARNING	101.111.264		Burgeson		195 00337
DX SERVICE	SALT	2,036.44	CHEMICALS & GASES	601.601.240		Hines		195 00092
ENVISION WARE	SOFTWARE	538.85	PROFESSIONAL SERVICES	101.142.202		Johnson		195 00105
FACEBK *3VY2EDJ7W2	ADVERTISEMENT	28.84	PUBLISHING	201.201.211		Lacroix		195 00313
FASTENAL COMPANY01	NUTS AND BOLTS	19.26	ROAD MATERIALS	101.123.239		Gobel		195 00028
	BOLTS, NUTS	23.70	GARAGE PARTS	801.801.249		Robb		195 00113
	STAINLESS STEEL SCREWS	10.52	SMALL TOOLS & HARDWARE	601.601.247		Schantz		195 00173
	SCREWS RETURN	1.12CR	SMALL TOOLS & HARDWARE	601.601.247		Schantz		195 00199
	SCREWS	2.76	SMALL TOOLS & HARDWARE	601.601.247		Schantz		195 00211
		55.12	*VENDOR TOTAL					
FEDEX 95550122	EVIDENCE MAILING	25.64	POSTAGE	101.111.231		Brandt		195 00329
FEJFAR PLUMBING	PVC TEE	13.10	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00225
FOREIGN POLICY ASSOCIA	BOOK	25.00	BOOKS	101.142.340		Ferrell		195 00077
	SHIPPING	5.13	POSTAGE	101.142.231		Ferrell		195 00078
		30.13	*VENDOR TOTAL					
FRED HAAR COMPANY YANK	MOWER REPAIR	47.09	REP. & MAINT. - EQUIPMEN	201.201.221		Gleich		195 00174
	MOWER REPAIR	55.23	REP. & MAINT. - EQUIPMEN	201.201.221		Gleich		195 00226
		102.32	*VENDOR TOTAL					
GILLESPIE SMALL ENGINE	EQUIPMENT EDGER	557.93	REP. & MAINT. - EQUIPMEN	621.621.221		Bornitz		195 00340
GRAMP S	UNLEADED FUEL	55.59	REP & MAINT - CENTRAL GA	101.123.224		Gobel		195 00037

P-Card Schedule of Bills

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
GRAMP S								
	FUEL	55.75	TRAVEL EXPENSE	601.601.263		Kuehler		195 00005
	FUEL	30.01	TRAVEL EXPENSE	611.611.263		Mason		195 00033
		141.35	*VENDOR TOTAL					
GRESSCO LTD								
	DVD CASES	536.80	OFFICE SUPPLIES	101.142.232		Ferrell		195 00256
HACH COMPANY								
	LAB CHEMICALS	676.89	MEDICAL, SAFETY, & LAB. S	601.601.243		Chytka		195 00286
	LAB SUPPLIES	236.39	MEDICAL, SAFETY, & LAB. S	611.611.243		Dewald		195 00094
		913.28	*VENDOR TOTAL					
HARDING GLASS								
	SUPPLIES	15.00	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00063
HEDAHLS - YANKTON								
	MOWER REPAIR	8.84	REP. & MAINT. - EQUIPMEN	201.201.221		Gleich		195 00121
	REPAIR PARTS	28.99	REP. & MAINT. -VEHICLES	601.601.222		Kirchner		195 00072
	REPAIR PARTS	8.98	REP. & MAINT. -VEHICLES	601.601.222		Kirchner		195 00220
	STAR BIT SOCKET SET	21.99	SMALL TOOLS & HARDWARE	101.114.247		Nickles		195 00168
		68.80	*VENDOR TOTAL					
HOLIDAY INN HOTEL								
	CONFERENCE LODGING	260.97	CONFERENCE & MEETINGS	101.106.265		Mingo		195 00142
HY VEE GAS 5899								
	TRAINING EVENT SUPPLIES	17.00	LEARNING	101.111.264		Burgeson		195 00062
HY VEE 1899								
	RANGE SUPPLIES	23.94	EQUIPMENT	101.111.350		Bass		195 00091
	DOC WORK PROGRAM	15.00	REP. & MAINT. - BUILDING	621.621.223		Bornitz		195 00059
	STAMPS	9.80	POSTAGE	101.142.231		Ferrell		195 00376
	DOC WORK PROGRAM	30.88	REP. & MAINT. - BUILDING	201.201.223		Frick		195 00373
	CLEANING SUPPLIES	8.98	JANITORIAL SUPPLIES	101.125.236		Miles		195 00330
	ENTREE	31.92	ENTREE	641.641.710		Schieffer		195 00097
	ENTREE	6.87	ENTREE	641.641.710		Schieffer		195 00266
	ENTREE	10.47	ENTREE	641.641.710		Schieffer		195 00309
	DOC WORK PROGRAM	38.07	REP. & MAINT. - BUILDING	641.641.223		Wampol		195 00273
	DOC WORK PROGRAM	14.07	REP. & MAINT. - TRAIL	204.204.223		Wubben		195 00109
	DOC WORK PROGRAM	14.07	REP. & MAINT. - TRAIL	204.204.223		Wubben		195 00204
	DOC WORK PROGRAM	5.96	REP. & MAINT. - TRAIL	204.204.223		Wubben		195 00246
	DOC WORK PROGRAM	2.98	REP. & MAINT. - TRAIL	204.204.223		Wubben		195 00302
		213.01	*VENDOR TOTAL					
INDEPENDENCE WASTE								
	PORTA POTTYS	210.95	CONTRACTED SERVICES-OPER	641.641.204		McHenry		195 00095
	PORTA POTTYS	366.90	CONTRACTED SERVICES - OP	201.201.204		McHenry		195 00096
		577.85	*VENDOR TOTAL					

P-Card Schedule of Bills

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
INT*IN *ELM USA INC.	DVD CLEANER PART	46.64	OFFICE SUPPLIES	701.701.232		Ferrell		195 00324
J.J. BENJI	MERCHANDISE	770.00	MERCHANDISE	641.641.766		Schieffer		195 00308
JACK S UNIFORMS & EQUI	REFUND	136.94CR	UNIFORMS	101.111.244		Burgeson		195 00082
	UNIFORMS	163.84	UNIFORMS	101.111.244		Burgeson		195 00125
	UNIFORMS	136.94	UNIFORMS	101.111.244		Burgeson		195 00131
	UNIFORMS	129.79	UNIFORMS	101.111.244		Burgeson		195 00136
	UNIFORMS	165.84	UNIFORMS & DRY GOODS	208.208.244		Peters		195 00241
		459.47	*VENDOR TOTAL					
JCL SOLUTIONS-SIOUX FA	CLEANING SUPPLIES	443.68	JANITORIAL SUPPLIES	203.203.236		Orr		195 00250
	ORANGE TOUGH DEGREASER	206.30	GARAGE PARTS	801.801.249		Robb		195 00237
	CLEANING SUPPLIES	458.58	JANITORIAL SUPPLIES	201.201.236		Snook		195 00183
		1,108.56	*VENDOR TOTAL					
KAISER REFRIGERATION I	EQUIPMENT SUPPLIES	13.99	REP. & MAINT. - EQUIPMEN	201.201.221		Frick		195 00287
	OIL MIX AND TRIMMER LINE	62.98	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00289
	WEED EATER REPAIR	10.99	REP. & MAINT. - EQUIPMEN	204.204.221		Wubben		195 00192
	WEED EATER REPAIR	65.97	REP. & MAINT. - EQUIPMEN	204.204.221		Wubben		195 00206
		153.93	*VENDOR TOTAL					
KOLETZKY IMPLEMENT INC	HOSE	66.00	GARAGE PARTS	801.801.249		Steffen		195 00217
KOPETSKYS ACE HDWE	AIR FILTERS	14.97	REP. & MAINT. - PLANT	601.601.221		Chytka		195 00347
	KEYS / SOAP	14.16	OFFICE SUPPLIES	101.142.232		Ferrell		195 00346
	SPRAYER REPAIR	9.98	REP. & MAINT. - EQUIPMEN	201.201.221		Gleich		195 00275
	SHOP VAC	41.98	SMALL TOOLS & HARDWARE	611.611.247		Hanson		195 00010
	LIFT STATION PARTS	61.25	REP. & MAINT. - BUILDING	611.611.223		Kirchner		195 00208
	LOCATE SUPPLIES	89.94	REP. & MAINT. - DISTRIBU	601.601.226		Kuehler		195 00212
	EQUIPMENT SUPPLIES	5.99	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00218
	EQUIPMENT SUPPLIES	20.98	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00261
	SPONGES	7.28	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00166
	CEMENT TROWEL	4.98	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00184
	FASTNERS	1.88	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00235
	DRILL BITS	2.00	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00252
	DRILL BITS	16.67	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00257
	GOGGLES AND GLOVES	11.58	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00288
	WASHERS	2.49	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00316
	MAINTENANCE SUPPLIES	20.57	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00319
	CLEANING SUPPLIES	19.98	JANITORIAL SUPPLIES	641.641.236		Schieffer		195 00048
	SMALL TOOLS	1.79	SMALL TOOLS & HARDWARE	641.641.247		Schieffer		195 00127

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
KOPETSKYS ACE HDWE								
	SMALL HARDWARE	1.59	SMALL TOOLS & HARDWARE	201.201.247		Snook		195 00213
	SHOP SUPPLIES	2.99	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00224
	PARK SUPPLIES	16.98	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00343
	CHEMICALS	14.57	CHEMICALS & GASES	201.201.240		Vanwinkle		195 00188
	PARK SUPPLIES	15.92	REP. & MAINT. - BUILDING	201.201.223		Vanwinkle		195 00279
	EQUIPMENT PARTS	12.99	REP. & MAINT. - EQUIPMEN	204.204.221		Wubben		195 00067
		413.51	*VENDOR TOTAL					
LARRYS HEATING AND								
	FILTERS	177.60	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		195 00093
LEWIS AND CLARK FORD L								
	REPLACE FUEL PUMP	1,003.81	GARAGE PARTS	801.801.249		Kulhavy		195 00018
	FUEL PUMP AND CLEAN TANK	1,004.60	GARAGE PARTS	801.801.249		Kulhavy		195 00038
	REPLACE FUEL PUMP	101.92	GARAGE PARTS	801.801.249		Kulhavy		195 00039
	TRUCK REPAIR	345.94	GARAGE PARTS	801.801.249		Kulhavy		195 00152
	SEAT COVER ASSEMBLY	262.39	GARAGE PARTS	801.801.249		Kulhavy		195 00210
	COVER ASSEMBLY, SEAT BACK	359.05	GARAGE PARTS	801.801.249		Kulhavy		195 00214
	MOULDING	85.49	GARAGE PARTS	801.801.249		Kulhavy		195 00323
		3,163.20	*VENDOR TOTAL					
LUCKY S 13 PUB								
	CONFERENCE EXPENSE	33.85	CONFERENCE & MEETINGS	101.106.265		Mingo		195 00197
LUCY S RETIRED SURFERS								
	TRAVEL EXPENSE	17.25	TRAVEL EXPENSE	201.201.263		Larson		195 00013
MALLOY ELECTRIC BEARIN								
	MOTOR RETURN CREDIT	255.64CR	REP. & MAINT. - PLANT	611.611.221		Hanson		195 00251
MARK S MACHINERY INC								
	MOWER REPAIR	128.54	REP. & MAINT. - EQUIPMEN	204.204.221		Gleich		195 00003
	REPAIR PARTS	3.16	REP. & MAINT. - EQUIPMEN	204.204.221		Gleich		195 00011
	MOWER REPAIR	104.42	REP. & MAINT. - EQUIPMEN	201.201.221		Gleich		195 00277
	MOWER REPAIR	266.71	REP. & MAINT. - EQUIPMEN	201.201.221		Gleich		195 00281
	MOWER REPAIR	71.49	REP. & MAINT. - EQUIPMEN	204.204.221		Gleich		195 00331
	MOWER BLADE	87.80	GARAGE PARTS	801.801.249		Kulhavy		195 00301
		662.12	*VENDOR TOTAL					
MEAD LUMBER YANKTON								
	GRAY BONDING	17.49	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00290
	SMALL HARDWARE	7.52	SMALL TOOLS & HARDWARE	201.201.247		Vanwinkle		195 00025
		25.01	*VENDOR TOTAL					
MENARDS YANKTON SD								
	LIGHT BULBS	49.98	REP. & MAINT. - PLANT	601.601.221		Chytka		195 00042
	ELECTRICAL SUPPLIES	33.52	REP. & MAINT. - PLANT	601.601.221		Chytka		195 00064
	FLASHLIGHT	49.74	SMALL TOOLS & HARDWARE	601.601.247		Chytka		195 00321
	ETHERNET TERMINAL ENDS	9.96	REP. & MAINT. - PLANT	601.601.221		Chytka		195 00380

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
MENARDS YANKTON SD								
	JANITORIAL SUPPLIES	59.13	JANITORIAL SUPPLIES	611.611.236		Hanson		195 00117
	PUMP BATTERY, LAB SUPPLY	103.00	REP. & MAINT. - PLANT	611.611.221		Hanson		195 00229
	LAB SUPPLIES	18.70	MEDICAL,SAFETY, & LAB. S	611.611.243		Hanson		195 00230
	CLEANING SUPPLIES	72.33	JANITORIAL SUPPLIES	611.611.236		Hanson		195 00349
	SMALL TOOLS	13.36	SMALL TOOLS & HARDWARE	611.611.247		Hanson		195 00350
	CLEANING SUPPLIES	12.12	JANITORIAL SUPPLIES	201.201.236		Kortan		195 00069
	CRAFT NIGHT SUPPLIES	27.88	PROGRAM SUPPLIES	101.142.242		Lippert		195 00102
	VALVE	14.47	REP. & MAINT. - EQUIPMEN	641.641.221		Metz		195 00050
	WET/DRY FILTER BAGS	40.98	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00049
	PAIL AND CLEANER	22.57	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00232
	2X4 STUD	8.97	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00238
	SUPPLIES	7.95	REP. & MAINT. - BUILDING	101.125.223		Miles		195 00312
	LOUNGE PROJECT SUPPLIES	7.98	CAPITAL REPAIR & MAINTEN	101.141.301		Miles		195 00379
	WATER LINES	7.98	REP. & MAINT. - BUILDING	101.123.223		Potts		195 00381
	REPAIR PARTS	39.37	REP. & MAINT. - DISTRIBU	601.601.226		Robinson		195 00100
	REPAIR PARTS	70.48	REP. & MAINT. - DISTRIBU	601.601.226		Robinson		195 00325
	RUBBER COATING SPRAY	25.76	REP. & MAINT. - PLANT	601.601.221		Schantz		195 00145
	PLASTIC BIN	2.99	REP. & MAINT. - PLANT	601.601.221		Schantz		195 00155
	SHOP SUPPLIES	29.98	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00004
	SHOP SUPPLIES	32.85	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00090
		762.05	*VENDOR TOTAL					
MIDWEST LABORATORIES								
	MONTHLY NUTRIENTS	118.06	PROFESSIONAL SERVICES	611.611.202		Hanson		195 00260
MIDWEST RADIATOR								
	WELDING SUPPLIES	55.00	REP. & MAINT. - DISTRIBU	601.601.226		Kirchner		195 00304
MIDWEST TURF & IRRIGAT								
	SHOP SUPPLIES	44.25	REP. & MAINT. - BUILDING	201.201.223		Gleich		195 00006
MILTONS BELLS								
	NOTIFICATION ALARM	143.96	BUILDING REPAIR & MAINT.	637.637.223		Potts		195 00044
MODERN BODY SHOP INC								
	TRUCK REPAIR	924.51	REP. & MAINT. -VEHICLES	201.201.222		Vanwinkle		195 00012
NEBRASKA AIR FILTER								
	AIR FILTERS	108.89	REP. & MAINT. - PLANT	601.601.221		Hines		195 00196
NORTHTOWN AUTOMOTIVE								
	HOSES AND CONNECTORS	121.23	GARAGE PARTS	801.801.249		Kulhavy		195 00015
NRPA-CONGRESS								
	CONFERENCE SESSIONS	100.00	CONFERENCE & MEETINGS	201.201.265		Larson		195 00203
OLSONS PEST TECHNICIAN								
	PEST CONTROL	81.00	CONTRACTED SERVICES-OPER	641.641.204		Jeffers		195 00130

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
ONE OFFICE SOLUTION								
	OFFICE SUPPLIES	19.97	OFFICE SUPPLIES	101.142.232		Ferrell		195 00047
	OFFICE SUPPLIES	76.06	OFFICE SUPPLIES	203.203.232		McHenry		195 00317
	ID CARDS	20.99	RECREATION SUPPLIES	203.203.242		McHenry		195 00328
	LEGAL PADS, INK ROLLER,	6.98	OFFICE SUPPLIES	637.637.232		Robb		195 00160
	LEGAL PADS, INK ROLLER,	35.69	OFFICE SUPPLIES	631.631.232		Robb		195 00161
		159.69	*VENDOR TOTAL					
OREILLY AUTO #3232								
	FUEL PUMPS & WATER PUMP	435.53	GARAGE PARTS	801.801.249		Kulhavy		195 00027
	OXYGEN SENSOR, MOUNT	308.32	GARAGE PARTS	801.801.249		Kulhavy		195 00086
	BRAKE ROTORS AND PADS	99.99	GARAGE PARTS	801.801.249		Kulhavy		195 00137
	AIR FILTER	14.09	GARAGE PARTS	801.801.249		Kulhavy		195 00140
	HEAD LIGHT SWITCH CREDIT	64.12CR	GARAGE PARTS	801.801.249		Kulhavy		195 00179
	HEAD LIGHT SWITCH	64.12	GARAGE PARTS	801.801.249		Kulhavy		195 00222
	TEMP ACTUATOR	119.99	GARAGE PARTS	801.801.249		Kulhavy		195 00255
	COOLANT HOSE	18.64	GARAGE PARTS	801.801.249		Kulhavy		195 00284
	BATTERY	76.42	GARAGE PARTS	801.801.249		Kulhavy		195 00305
		1,072.98	*VENDOR TOTAL					
OTC BRANDS, INC.								
	PROGRAM SUPPLIES	57.97	PROGRAM SUPPLIES	101.142.242		Raiche		195 00278
OVERDRIVE DIST								
	EBOOKS	1,424.96	PROFESSIONAL SERVICES	101.142.202		Ferrell		195 00202
PAYPAL *BTRSOLUTION								
	SHIPPING REFUND	35.76CR	EQUIPMENT	101.105.350		Johnson		195 00098
	MONITORS	1,222.96	EQUIPMENT	101.105.350		Johnson		195 00122
	MONITORS	229.58	REP. & MAINT. - EQUIPMEN	101.105.221		Johnson		195 00285
		1,416.78	*VENDOR TOTAL					
PAYPAL *ORLANDOELEC								
	REFUND	44.99CR	OFFICE SUPPLIES	101.105.232		Peters		195 00314
	VEHICLE EQUIPMENT	44.99	OFFICE SUPPLIES	101.105.232		Peters		195 00342
		0.00	*VENDOR TOTAL					
PAYPAL *RUSSO123K								
	SOFTWARE	39.99	SUBSCRIPTIONS & PUBLICAT	101.105.235		Johnson		195 00126
PAYPAL *SOUTHDAKOTA								
	SDES '17 FALL CONFERENCE	85.00	CONFERENCE & MEETINGS	101.122.265		Haberman		195 00060
	NSPE/SDES DUES	253.00	MEMBERSHIP DUES	101.122.261		Haberman		195 00194
		338.00	*VENDOR TOTAL					
PAYPAL *THRIFTBOOKS								
	OFFICE SUPPLIES	16.31	OFFICE SUPPLIES	101.105.232		Johnson		195 00129
PERKINS								
	CONFERENCE EXPENSE	15.14	CONFERENCE & MEETINGS	101.106.265		Mingo		195 00191

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VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
POSTAGE REFILL	POSTAGE REFILL	200.00	POSTAGE	101.142.231		Ferrell		195 00367
PRANDOMHOUSE8007333000	AUDIOBOOKS	337.50	AV - CAPITAL	101.142.342		Ferrell		195 00364
PRINTSOURCE NETWORK IN	ADVERTISEMENT	28.65	ADVERTISING	641.641.211		Schieffer		195 00085
PRO WIRE AND CABLE	SCADA COMMUNICATIONS	761.25	REP. & MAINT. - PLANT	601.601.221		Hines		195 00176
PROVANTAGE	COMPUTERS	25,040.00	EQUIPMENT	101.105.350		Johnson		195 00104
	COMPUTERS	10,652.00	EQUIPMENT	101.105.350		Johnson		195 00120
	TAPE DRIVE	185.64	REP. & MAINT. - EQUIPMEN	101.105.221		Johnson		195 00248
	TAPE DRIVE	86.36	REP. & MAINT. - EQUIPMEN	101.105.221		Johnson		195 00259
		35,964.00	*VENDOR TOTAL					
QDOBA #0516	CONFERENCE	10.43	TRAVEL EXPENSE	201.201.263		Larson		195 00101
RAPID CITY JOURNAL	RAPID CITY SUBSCRIPTION	407.16	SUBSCRIPTIONS & PUBLICAT	101.142.235		Ferrell		195 00318
RDO EQUIPMENT CO	MIRROR	118.78	GARAGE PARTS	801.801.249		Steffen		195 00327
	MIRROR	123.69	GARAGE PARTS	801.801.249		Steffen		195 00334
		242.47	*VENDOR TOTAL					
RECORDED BOOKS	CD BOOK	35.99	AV - CAPITAL	101.142.342		Dobrovolny		195 00375
REDROSSA ITALIAN GRILL	MEETING EXPENSE	11.00	TRAVEL EXPENSE	101.111.263		Brandt		195 00253
RIVERSIDE HYDRAULICS,	HOSE AND ENDS	48.69	GARAGE PARTS	801.801.249		Steffen		195 00106
ROMA RISTORANTE ITALIA	CONFERENCE	55.00	TRAVEL EXPENSE	201.201.263		McHenry		195 00099
ROYAL SPORT SHOP	NAME BADGE	28.63	OFFICE SUPPLIES	101.101.232		Bailey		195 00209
SCHEELS SIOUX FALLS	EQUIPMENT SUPPLIES	149.09	REP. & MAINT. - EQUIPMEN	204.204.221		Wubben		195 00171
SD AG HERITAGE MUSEUM	BOOK	49.95	BOOKS	101.142.340		Dobrovolny		195 00107
	SHIPPING	6.33	POSTAGE	101.142.231		Dobrovolny		195 00108

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VENDOR NAME	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
SD AG HERITAGE MUSEUM	56.28	*VENDOR TOTAL					
SD LIB ASSOCIATION SDLA DUES	45.00	MEMBERSHIP DUES	101.142.261		Lippert		195 00133
SEARS HOMETOWN 3278 EQUIPMENT SUPPLIES	12.99	REP. & MAINT. - EQUIPMEN	621.621.221		Bornitz		195 00362
SHEEHAN MACK SALES AND PLATES, VALVE	387.02	GARAGE PARTS	801.801.249		Steffen		195 00333
SHELL OIL 12435361006 FUEL	65.65	REP. & MAINT. -VEHICLES	601.601.222		Chytka		195 00001
SHELL OIL 57444720205 FUEL	50.01	TRAVEL EXPENSE	201.201.263		McHenry		195 00056
SHERWIN WILLIAMS 70301 SHOP SUPPLIES	37.19	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00089
PARK SUPPLIES	16.30	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00103
PARK SUPPLIES	8.15	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00112
PARK SUPPLIES	45.44	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00134
PARK SUPPLIES	37.39	REP. & MAINT. - BUILDING	201.201.223		Vanwinkle		195 00014
	144.47	*VENDOR TOTAL					
SIoux EQUIPMENT INC GAS TANK REPAIRS	1,696.65	REP. & MAINT. - BUILDING	201.201.223		McHenry		195 00205
SP * CUTRATEBATTERIES BATTERIES FOR FLASHLIGHT	44.00	REP. & MAINT. - EQUIPMEN	101.111.221		Burgeson		195 00295
SQ *EXPRESSIONS PHO COP CARDS	945.00	PROFESSIONAL SERVICES	101.102.202		Bailey		195 00355
SQU*SQ *LAHOSSINE BEL TRAVEL EXPENSE	42.00	TRAVEL EXPENSE	201.201.263		Larson		195 00040
SQU*SQ *THE HOWLIN WO TRAVEL EXPENSE	11.00	TRAVEL EXPENSE	201.201.263		Larson		195 00041
STAPLES DIRECT LAPTOP	659.56	EQUIPMENT	101.142.350		Ferrell		195 00148
OFFICE SUPPLIES	29.99	OFFICE SUPPLIES	101.142.232		Ferrell		195 00149
PRINTER	199.99	EQUIPMENT	701.701.350		Ferrell		195 00150
	889.54	*VENDOR TOTAL					
STERLING CARD SOLUTION GIFT CARD PRINTING	169.84	PRINTING & BINDING	641.641.233		Schieffer		195 00372



P-Card Schedule of Bills

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
SUBWAY 00420448	K9 TRAINING EXPENSE	6.12	TRAVEL EXPENSE	101.111.263		Pekarek		195 00156
SUPERIOR TECH PRODUCTS	CHEMICALS	1,583.00	CHEMICALS & GASES	641.641.240		Wampol		195 00079
TESSMAN COMPANY SIOUX	CHEMICALS	656.65	CHEMICALS & GASES	641.641.240		Wampol		195 00061
	CHEMICALS	545.00	CHEMICALS & GASES	641.641.240		Wampol		195 00177
		1,201.65	*VENDOR TOTAL					
THE GOLF WORKS	CLUB REPAIRS	2,753.94	CLUB REPAIRS	641.641.790		Jeffers		195 00366
THE STAR TRIBUNE CIRCU	STAR TRIBUNE	131.95	SUBSCRIPTIONS & PUBLICAT	101.142.235		Ferrell		195 00026
THE UPS STORE #6716	POSTAGE	32.00	POSTAGE	641.641.231		Metz		195 00363
	POSTAGE	11.45	POSTAGE	641.641.231		Schieffer		195 00158
	POSTAGE	23.09	POSTAGE	641.641.231		Schieffer		195 00223
		66.54	*VENDOR TOTAL					
TMA YANKTON	GATOR REPAIR	215.00	REP. & MAINT. - EQUIPMEN	201.201.221		Gleich		195 00172
	ALIGNMENT	66.90	GARAGE PARTS	801.801.249		Kulhavy		195 00119
	TIRES	393.96	GARAGE PARTS	801.801.249		Kulhavy		195 00151
	TIRES	548.16	GARAGE PARTS	801.801.249		Kulhavy		195 00262
	FOUR WHEEL ALIGNMENT	77.20	GARAGE PARTS	801.801.249		Kulhavy		195 00322
	TIRES	652.10	GARAGE PARTS	801.801.249		Robb		195 00268
	TIRES	508.52	GARAGE PARTS	801.801.249		Robb		195 00352
		2,461.84	*VENDOR TOTAL					
TOWNEPLACE SUITES	CONFERENCE LODGING	121.91	CONFERENCE & MEETINGS	101.106.265		Hofer		195 00348
TRACTOR-SUPPLY-CO #026	K9 SUPPLIES	43.99	REP. & MAINT. - EQUIPMEN	101.111.221		Pekarek		195 00303
	K9 SUPPLIES	47.99	REP. & MAINT. - EQUIPMEN	101.111.221		Pekarek		195 00344
		91.98	*VENDOR TOTAL					
TRUCK TRAILER SALES &	FILTERS	81.50	GARAGE PARTS	801.801.249		Steffen		195 00190
	BELT	64.25	GARAGE PARTS	801.801.249		Steffen		195 00234
	CABLE	23.00	GARAGE PARTS	801.801.249		Steffen		195 00371
		168.75	*VENDOR TOTAL					
USA BLUE BOOK	REPAIR PARTS	65.08	REP. & MAINT. - DISTRIBU	601.601.226		Garvey		195 00032
	REPAIR PARTS	1,113.57	REP. & MAINT. - DISTRIBU	601.601.226		Garvey		195 00153

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VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
USA BLUE BOOK	ORP STANDARDS	89.97	CHEMICALS & GASES	611.611.240		Hanson		195 00178
		1,268.62	*VENDOR TOTAL					
VIDDLER INC	VIDEO HOSTING	41.13	PROFESSIONAL SERVICES	101.101.202		Johnson		195 00231
VWR INTERNATIONAL INC	PH FILLING SOLUTION	309.21	MEDICAL,SAFETY, & LAB. S	611.611.243		Dewald		195 00128
VZWRLSS*MY VZ VB P	INTERNET ACCESS	436.07	INTERNET ACCESS	101.105.270		Johnson		195 00080
	INTERNET ACCESS	80.04	INTERNET ACCESS	101.105.270		Johnson		195 00084
		516.11	*VENDOR TOTAL					
WAL-MART #1483	PAPER TOWELS & TRASH BAG	19.24	JANITORIAL SUPPLIES	601.601.236		Chytka		195 00053
	OFFICE SUPPLIES	9.45	OFFICE SUPPLIES	101.142.232		Dobrovolny		195 00215
	DVDS	90.84	AV - CAPITAL	101.142.342		Dobrovolny		195 00216
	DVDS	25.92	AV - CAPITAL	101.142.342		Dobrovolny		195 00361
	OFFICE SUPPLIES	79.92	OFFICE SUPPLIES	101.142.232		Ferrell		195 00087
	DVDS	89.88	AV - CAPITAL	101.142.342		Ferrell		195 00110
	CURTAINS	119.23	REP. & MAINT. - BUILDING	101.142.223		Ferrell		195 00111
	STAFF LOUNGE SUPPLIES	37.58	RECREATION SUPPLIES	701.701.242		Ferrell		195 00124
	STAFF SUPPORT	48.38	OFFICE SUPPLIES	208.208.232		Hussein		195 00306
	OFFICE SUPPLIES	4.23	OFFICE SUPPLIES	641.641.232		Jeffers		195 00386
	OFFICE SUPPLIES	14.32	OFFICE SUPPLIES	201.201.232		Kortan		195 00219
	TAPE	18.95	OFFICE SUPPLIES	101.114.232		Kurtenbach		195 00354
	CRAFT NIGHT SUPPLIES	16.52	RECREATION SUPPLIES	701.701.242		Lippert		195 00138
	TOLKIEN WEEK SUPPLIES	50.52	PROGRAM SUPPLIES	101.142.242		Lippert		195 00189
	PROGRAM SUPPLIES	11.94	PROGRAM SUPPLIES	101.142.242		Raiche		195 00267
	SOAP, SANITIZER, WIPES	3.94	GARAGE PARTS	801.801.249		Robb		195 00162
	SOAP, SANITIZER, WIPES	11.61	OFFICE SUPPLIES	631.631.232		Robb		195 00163
	SOAP, SANITIZER, WIPES	30.20	OFFICE SUPPLIES	637.637.232		Robb		195 00164
	ENTREE	1.00	ENTREE	641.641.710		Schieffer		195 00207
	OFFICE SUPPLIES	3.88	OFFICE SUPPLIES	641.641.232		Schieffer		195 00247
	ENTREE	31.31	ENTREE	641.641.710		Schieffer		195 00336
	ENTREE	26.15	ENTREE	641.641.710		Schieffer		195 00365
	ENTREE	54.43	ENTREE	641.641.710		Schieffer		195 00374
	BATTERY RETURN	14.94CR	OFFICE SUPPLIES	203.203.232		Wattier		195 00227
	FREE FRUIT FRIDAY	19.29	RECREATION SUPPLIES	203.203.242		Wattier		195 00339
		803.79	*VENDOR TOTAL					
WHISKEY CREEK STEAKHOU	TRAVEL EXPENSE	58.32	TRAVEL EXPENSE	201.201.263		Larson		195 00139
WM SUPERCENTER #1483	PRINTER INK AND CABLES	74.82	OFFICE SUPPLIES	601.601.232		Chytka		195 00021
	OFFICE SUPPLIES	2.91	OFFICE SUPPLIES	101.142.232		Ferrell		195 00019
	DVDS	52.88	AV - CAPITAL	101.142.342		Ferrell		195 00020
	CARD STOCK	5.48	OFFICE SUPPLIES	101.142.232		Ferrell		195 00186

VENDOR NAME	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
WM SUPERCENTER #1483								
	PAINT SCRAPPERS	14.91	JANITORIAL SUPPLIES	101.142.236		Ferrell		195 00187
	DVDS	100.26	AV - CAPITAL	101.142.342		Ferrell		195 00291
	STAFF APPRECIATION	8.98	RECREATION SUPPLIES	701.701.242		Ferrell		195 00292
	OFFICE SUPPLIES	82.83	OFFICE SUPPLIES	101.142.232		Ferrell		195 00293
	PROGRAM SUPPLIES	37.10	PROGRAM SUPPLIES	101.142.242		Ferrell		195 00294
	FREE FRUIT FRIDAY	26.29	RECREATION SUPPLIES	203.203.242		Orr		195 00058
	INK CARTRIDGES	53.45	OFFICE SUPPLIES	631.631.232		Robb		195 00123
	ENTREE	18.84	ENTREE	641.641.710		Schieffer		195 00024
	FREE FRUIT FRIDAY	19.00	RECREATION SUPPLIES	203.203.242		Wattier		195 00165
	OFFICE SUPPLIES	14.97	OFFICE SUPPLIES	203.203.232		Wattier		195 00239
	FRUIT	18.57	RECREATION SUPPLIES	203.203.242		Wattier		195 00263
	CLEANING SUPPLIES	60.23	JANITORIAL SUPPLIES	203.203.236		Wattier		195 00264
		591.52	*VENDOR TOTAL					
WOODWORKS, LTD								
	STORY TIME SUPPLIES	43.95	PROGRAM SUPPLIES	101.142.242		Raiche		195 00228
WW GRAINGER								
	JANITORIAL SUPPLIES	137.36	JANITORIAL SUPPLIES	101.142.236		Ferrell		195 00353
	JANITORIAL SUPPLIES	66.84	JANITORIAL SUPPLIES	101.142.236		Reifenrath		195 00030
	LIGHT BULBS	55.29	REP. & MAINT. - BUILDING	101.142.223		Reifenrath		195 00070
	CLEANING SUPPLIES	274.46	REP. & MAINT. - BUILDING	101.142.223		Reifenrath		195 00071
		533.95	*VENDOR TOTAL					
WWW.NEWEGG.COM								
	MONITORS	139.98	EQUIPMENT	101.105.350		Johnson		195 00081
X-TREME CAR WASH								
	K9 WASH	5.00	REP. & MAINT. - EQUIPMEN	101.111.221		Nolz		195 00357
	SUPPLIES	1.50	RECREATION SUPPLIES	203.203.242		Orr		195 00170
	K9 WASH	5.00	REP. & MAINT. - EQUIPMEN	101.111.221		Pekarek		195 00341
		11.50	*VENDOR TOTAL					
YANKTON MEDICAL CLINIC								
	FIREFIGHTER PHYSICALS	1,153.50	EXAMINATIONS	101.114.205		Kurtenbach		195 00147
	FIREFIGHTER PHYSICALS	2,637.50	EXAMINATIONS	101.114.205		Kurtenbach		195 00356
		3,791.00	*VENDOR TOTAL					
YANKTON WINNELSON CO								
	SHOP SUPPLIES	86.69	REP. & MAINT. - BUILDING	201.201.223		Snook		195 00269
ZIMCO SUPPLY CO								
	CHEMICALS	3,084.00	CHEMICALS & GASES	641.641.240		Wampol		195 00244
	RECREATION SUPPLIES	323.00	RECREATION SUPPLIES	641.641.242		Wampol		195 00254
		3,407.00	*VENDOR TOTAL					
ZUMBA FITNESS								
	ZUMBA TRAINING	290.00	LEARNING	203.203.264		Lacroix		195 00240

P-Card Schedule of Bills

VENDOR NAME	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
DESCRIPTION							
ZUMBA FITNESS							
SARAH ZUMBA RECERT	360.00	LEARNING	203.203.264		McHenry		195 00272
	650.00	*VENDOR TOTAL					

VENDOR NAME								
DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID LINE
REPORT TOTALS:	95,997.88							

RECORDS PRINTED - 000386

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
101	GENERAL FUND	53,940.55
201	PARKS AND RECREATION	7,897.49
203	SUMMIT ACTIVITY CENTER	2,206.22
204	MARNE CREEK	479.31
208	911/DISPATCH	294.22
601	WATER OPERATION	7,296.77
611	WASTE WATER OPERATION	1,400.67
621	CEMETERY OPERATION	687.19
631	SOLID WASTE	100.75
637	JOINT POWER	181.14
641	GOLF COURSE	11,799.09
701	LIBRARY TRUST	442.16
801	CENTRAL GARAGE	9,272.32
TOTAL ALL FUNDS		95,997.88

BANK RECAP:

BANK	NAME	DISBURSEMENTS
1DAK	FIRST DAKOTA NAT'L BANK CORP	95,997.88
TOTAL ALL BANKS		95,997.88

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

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

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## OFFICE OF THE CITY MANAGER

[www.cityofyankton.org](http://www.cityofyankton.org)

VOL. 52, NUMBER 19

### Commission Information Memorandum

The Yankton City Commission meeting on Monday, October 9, 2017, will begin at 7:00 pm.

#### Non-Agenda Items of Interest

##### 1) Parks and Recreation Department Update

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

##### 2) Human Resources Department Update

The SD Department of Labor sent out a notice that the state minimum wage will increase from \$8.65/hour to \$8.85/hour effective January 1, 2018. We made adjustments to our salary schedule for seasonal/part-time employees last year. We increased the starting hourly rate to \$9.50 so we won't be making any adjustments.

We received notice from R. Michael Arens, Sr. Wastewater Plant Operations Specialist, that he will be retiring on October 23. Mike has been with us since December 2004 when he was hired to work part-time on the weekends.

We conducted interviews last week for the Community and Economic Development Assistant positions. A recommendation for hire will soon be sent to the City Manager for her approval. Internal applications closed on September 29 for the Communications Specialist position and interviews are in the process of being scheduled.

##### 3) Community Development Update

The Community & Economic Development Maintenance Staff has completed the painting of The Center's Library and Nutrition Office. Along with the painting, new carpet was installed, and the Center has purchased new furniture to complete the remodeling. The project was done in a manner to minimize interruptions of the day to day activities at the Center.

##### 4) Finance Department Update

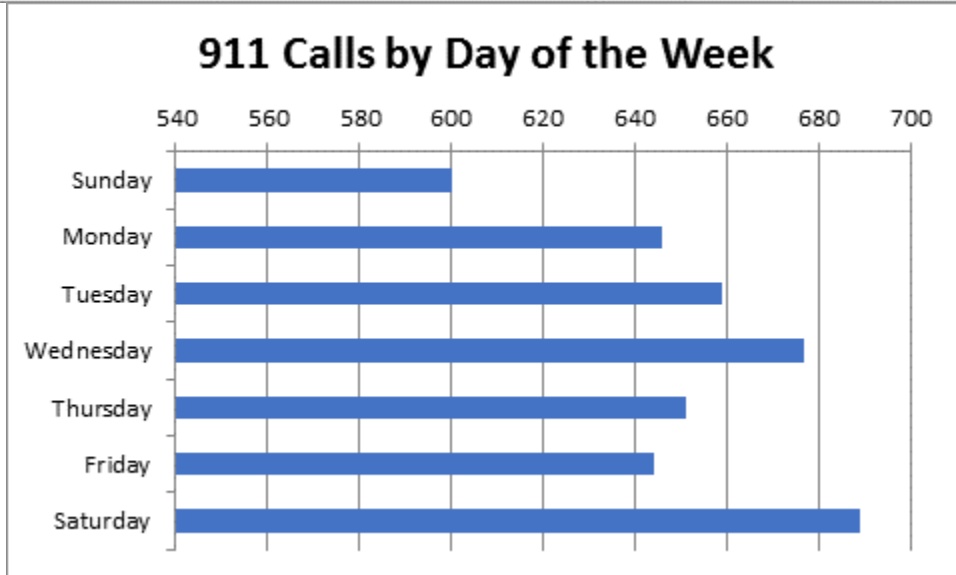
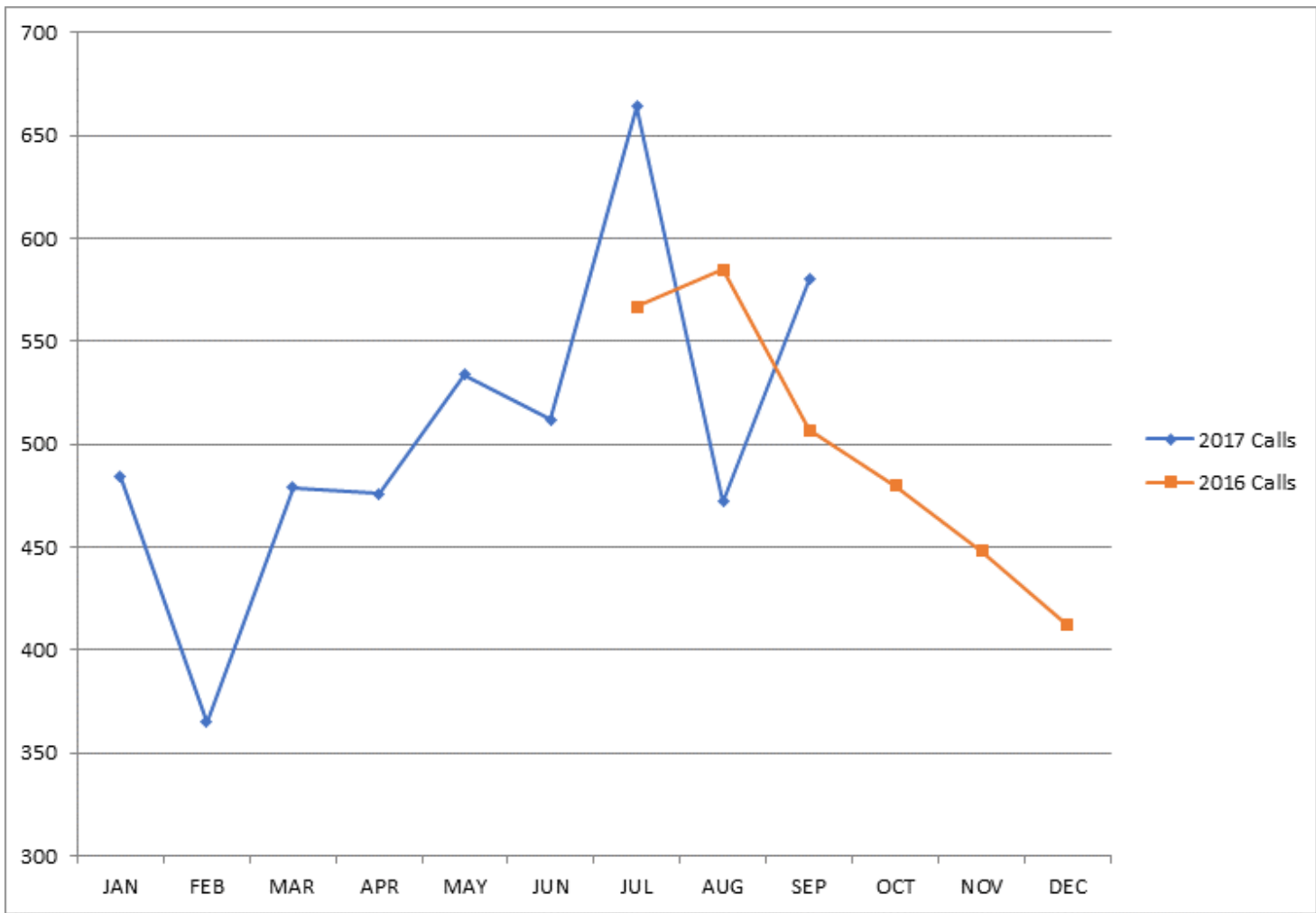
September 27 was the application deadline for the Accounting/Municipal Records Clerk position. Finance has reviewed applications and is conducting candidate interviews the week of October 2-6.

##### 5) Library Update

Enclosed in your packet is an update on the various activities at the Yankton Community Library

##### 6) Information Services Update

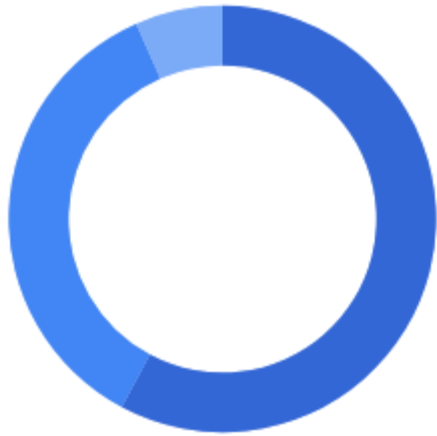
The 911 center welcomed our newest dispatcher Samantha Kooiker. Her first day was October 2. The graph below outlines call volumes thru the month of September and breaks out the 911 calls by days of the week.



Website user traffic thru the first three quarters of 2017 is up just over 16%. The total page views (296,084 pages) by those users is down 1.2% vs. 2016. One interesting pattern to note is mobile user traffic to the site for 2017 is up 4.8% with just over 35% of the visitors to the City’s site using a mobile device.



## Sessions by device



Desktop

57.8%

↓ 4.9%



Mobile

35.6%

↑ 4.8%



Tablet

6.6%

↑ 0.2%

### 7) Police Department Update

Chief Paulsen participated in meetings with Teen Court and the Boys and Girls Club.

We had officers (7) summoned to Federal Court for the armed robbery of one of our Casey's stores last fall. A combination of the officers were in Sioux Falls for two days.

We will be conducting Emergency Vehicle Operations next week. The two day training will encompass all of our staff.

We will have staff present at the Ted Nugent Kamp for Kids Saturday October 7.

We are anticipating the final approval of our firearms range at the County Commission meeting on October 3.

We continue our outreach training with a training at Mt. Marty on October 4, 2017. This is a continuation of our active shooter training in our community.

### 8) Public Works Department Update

The South Dakota Department of Transportation's underwater bridge inspection contractor completed the underwater inspection of the Meridian Pedestrian Bridge on September 30, 2017. Time will be needed to compile the information gathered from the inspection and an official report will be sent at a later date.

Engineering and Street Department crews have been working on the alley paving assessment project between Pearl Street and Picotte Street from 13<sup>th</sup> Street to 14<sup>th</sup> Street. Recent rains have delayed the availability of asphalt pavement, but it is anticipated to complete the asphalt paving on Wednesday,

October 4, 2017. Once the asphalt is in place, crews will pour a concrete approach and sidewalk at the north end of the alley.

The recent rains have hampered the progress on all of the ongoing construction projects. Paving on the Highway 50 project will be postponed for about a week due to the weather. Contractors are still working where possible. The underground contractor is done with most of their work, only having odds and ends, such as junction box lids and inverts, left to finish.

Then new water main, on the north block of the Maple Street project, has been put into service. The contractor will need to utilize all the available working days to get back on track. It is expected that the north will be ready to pave by October 6.

Great progress has been made on the 2<sup>nd</sup> Street Calmer project. The contractor has installed all the curb and gutter on the final intersection. They have started installation of the sidewalk. With a week of good weather, they could possibly have all of the pavement in place.

### **9) Fire Department Update**

The Yankton Fire Department and the American Red Cross are working together to *Sound the Alarm. Save a Life.* in an effort to make homes safer and families prepared in case a fire were to break out in their home.

The YFD and Red Cross volunteers are hosting a home fire safety and smoke alarm installation event on Monday, October 30 from 5:30pm – 8:30pm. Red Cross volunteers, Yankton Firefighters and community volunteers will be checking existing alarms, installing free smoke alarms and helping families create escape plans.

People living in and around Yankton can schedule an appointment to have smoke alarms checked, replaced or installed, free of charge. To request an appointment, go to [www.getasmokealarm.org](http://www.getasmokealarm.org) or text ALARM to 844-811-0100.

Volunteers interested in helping with this event can contact Jennifer Ross at the Red Cross at 605-336-2448 x2311.

### **10) Environmental Services Department Update**

The Water Plant project is continuing to progress. The base slab on the south portion is complete. John T Jones Construction has started on the north section of the base slab. Weather conditions have slowed progress and the heavy rains have caused some issues at the site. Excavation of the building site is complete.

Staff continues to work with Gridor Construction on punch list items related to the lift station project. Several small items remain to be finished including the seeding of the construction area. Several warranty issues are also being addressed.

Distribution staff completed the annual hydrant flushing. This is done to flush the system and improve water quality. Staff also inspects each hydrant and will be working on hydrants in need of maintenance.

The Wastewater Plant is taking down the south digester for a scheduled inspection. Collection staff has been using the vac truck to remove the last of the material from the digester. It will take staff over three weeks to completely empty the 250,000 gallon digester. Staff will inspect recirculation system, gas system and the coatings. It will take staff approximately two weeks to fill the digester and to culture

the needed bacteria before it can put back in service. The South Dakota Department of Environment and Natural Resources was notified and approved the temporary shutdown of the digester.

**11) Monthly reports**

Building and Yankton Police Department monthly reports are included for your review. Minutes from the Golf Advisory Board are also included.

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

Commission Information Memorandum

PARKS AND RECREATION DEPARTMENT

**SUMMIT ACTIVITIES CENTER and RECREATION PROGRAMS**

2nd - half of September information:

Fitness Classes-	
Early Bird Boot Camp class	36 participants
Power Abs	58 participants
Prime Time Senior class	50 participants
Tabata class	64 participants
Water aerobics	186 participants
Work-Out Express class	74 participants
Yoga classes	no classes
Zumba class	23 participants

Rentals-	
o Birthday rentals-	3 parties
o SAC courts-	3.5 hours
o Theater-	10 hours
o Meeting rooms-	5.5 hours
o City Hall courts-	23.5 hours
o Capital Building-	4 dates
o Riverside shelters-	8 rentals
o Memorial shelters-	2 rentals
o Westside shelter-	1 rentals
o Rotary outdoor classroom-	0 rentals
o Sertoma shelter-	0 rentals
o Tripp shelter-	0 rentals
o Meridian Bridge	0 rental

SAC members-	2,016 people
SAC memberships-	920
SAC attendance-	2,173 visits
New members-	37 people

The Summit Activities Center no longer has a Yoga instructor on staff. The City will continue to search for a Yoga instructor to add to our part-time staff, but until that time, the SAC will not be able to offer Yoga classes.

Saturday, September 16- The SAC pool re-opened after completion of routine maintenance and cleaning.

Tuesday, September 19- SAC Fall Swim Lessons Started. 73 participants.

Brittany LaCroix has been working with Harvest Halloween for event logistics.

Brittany LaCroix is working with the local Humane Society for a new event at the dog park to be held in late October.

Brittany LaCroix has been meeting with Mollie Grey, part-time downtown coordinator, in regards to Downtown Events for the fall and winter 2017 seasons. The Holiday Parade of Lights has determined its theme for 2017- Winter Wonderland.

Todd, Brittany Orr, and Sonya Wattier have been attending the Dive in Yankton meetings to stay informed of the process for gathering public input on Memorial Pool.

Todd has been attending the Design South Dakota meetings for downtown improvements.

P&R Department CIM

Page 1 of 2

## **PARKS**

The Parks Department thanks the Street Department for the work down to replace the driveway on the west side of the baseball stadium in Riverside Park. The drive way is now wider and concrete. The Street Department also replaced some trail sections to the east of the play area in Riverside Park. The old asphalt trails were in poor condition due to the amount of vehicle traffic that uses the trail for both parks maintenance and for Riverboat Days set-up and take-down.

Jim Snook has started the process of turning off water to certain parks facilities. The goal is to have all the water shut off in the parks system by October 30. That date can be earlier as the department monitors night time temperatures to avoid damage caused by freezing.

The Parks staff cleaned up the shallow water area in Westside Pond. There were old tires that were used to hold down the pond liner back when it was renovated. With the low water levels, the tires were unsightly and the City had received a comment about having them removed.

The artesian well in Westside Park is not flowing as of the end of September. A well company will be brought in to discuss the options for improving the flow for years to come. This is the third year in a row which has had no water flow in late July, August, and all or part of September.

All but one of the Parks summer staff have left our employment so the regular crew is working to keep up with the demands of the parks system in the fall. Mowing and trimming are keeping everyone busy for the time being.

The Yankton Ice Association has worked to remove the top sod and dirt at the outdoor ice arena in Sertoma Park. This winter, they plan to place down a liner in the arena to help with flooding and having a system in place that won't allow the water to soak down into the dirt. The Boy Scouts have painted the boards around the arena also. They painted both inside and the outside of the boards.

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

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.

## **FOX RUN GOLF COURSE**

Amy, Al, Todd, Tom and Amanda have started to meet regularly to discuss operational ideas and plans for 2018. There will be a work session on golf operations scheduled for Monday, November 27, at 6:00pm.

The 2017 event calendar is available at [www.cityofyankton.org](http://www.cityofyankton.org). Go to the Fox Run Golf Course section and either use the calendar in the upper right-hand corner or click on the calendar link on the left side.

## **Yankton Community Library – October 9, 2017**

Saturday, October 7 brings the 9<sup>th</sup> Annual Gourmet Guys event hosted by the Friends of the Library. There will be good food, good music, and good company for just \$20. We are so thankful for the support of our Friends group.

On Sunday, October 8, we will continue our Classic Movie Series with *Gone with the Wind*, which will play from 2-6 pm.

On Thursday, October 12, we will welcome South Dakota Humanities Council scholar Dr. Jamie Sullivan to facilitate a book discussion on this year's One Book South Dakota, *Kitchens of the Great Midwest*. We've heard all sorts of opinions on the book: "loved it", "it was fine", "hated it" and everything in between. By my approximation, that is the mark of a good book discussion to be!

Preschool activities continue with Story Time and Stay & Play on the following schedule:

- Monday, 5:30 pm – Story Time
- Tuesday, 10:30 am – Story Time
- Wednesday, 10:30 am – Stay & Play
- Thursday, 10:30 am – Story Time

We also have elementary activities afterschool with WiiU gaming free play on Fridays from 3:30-4:30, crafts (rock painting) on October 5 at 3:45 and LEGO club on October 12 at 3:45.

We're currently collection soup and/or crackers for the Contact Center in lieu of overdue fines, which runs through October 10.

**City of Yankton  
Building Report  
September 2017**

OWNER	DATE	PERMIT NO.	ADDRESS	USE	TYPE OF CONSTRUCTION	PERMIT FEE	ESTIMATED BUILD COST
Larry's Rental LLP	8/31	BLDG-17-0134	407 Burleigh St.	Res	Shingle	\$20.00	\$2,400.00
Chad Lacey	9/1	BLDG-17-0135	905 W. 4th St.	Res	Shingle	\$20.00	\$2,000.00
Open	9/1	BLDG-17-0136					
Mason Schramm	9/1	BLDG-17-0137	517 Pine St.	Res	Addition	\$92.50	\$16,646.40
Dennis Ling	9/6	BLDG-17-0138	1909 W. 8th St.	Res	Detached Garage	\$25.00	ETJ Permit
Wes Daisy	9/6	BLDG-17-0139	102 E. 21st St.	Res	Windows/Siding	\$20.00	\$4,700.00
Nicholas Westergaard	9/6	BLDG-17-0140	809 Linn St.	Res	Deck	\$36.50	\$2,400.00
Darek Blow	9/7	BLDG-17-0141	410 E. 6th St.	Res	Detached Garage	\$72.50	\$11,750.40
Stanley Raye	9/8	BLDG-17-0142	310 Locust St.	Res	Shingle	\$20.00	\$1,000.00
Justin Dietrich	9/8	BLDG-17-0143	202 West City Limits Rd	Res	New House	\$700.00	\$341,155.20
Dakota Telecommunications Group	9/14	BLDG-17-0144	2810 Fox Run Parkway	Com	Interior Remodel	\$212.00	\$50,000.00
Mark Murphy	9/11	BLDG-17-0145	1801 Douglas Ave	Res	Egress Windows	\$20.00	\$2,000.00
Mark Murphy	9/11	BLDG-17-0146	1711 Douglas Ave	Res	Shingle	\$20.00	\$2,000.00
Dennis Auch	9/12	BLDG-17-0147	2921 Julie St.	Res	Basement Remodel	\$96.50	\$17,770.40
TDDC Enterprises LLC	9/12	BLDG-17-0148	1406 Green St.	Res	Window Replacement	\$20.00	\$4,000.00
Cyril Serreyn	9/13	BLDG-17-0149	1711 Mulberry St.	Res	Window/Door	\$20.00	\$6,000.00
Joni Weverstad	9/13	BLDG-17-0150	904 Pearl St.	Res	Attached Garage	\$84.50	\$14,524.80
Joni Weverstad	9/13	BLDG-17-0151	1108 Redmond St.	Res	Siding	\$20.00	\$8,000.00
Wanda Hamburg	9/14	BLDG-17-0152	1807 College St.	Res	Shingle	\$20.00	\$8,100.00
Open	9/14	BLDG-17-0153					
Curtis Mentzer	9/21	BLDG-17-0154	803 Locust St.	Res	Addition	\$337.00	\$100,000.00
Luken Construction LLC	9/21	BLDG-17-0155	510 Pearl St.	Res	Shingle	\$20.00	\$5,000.00
John Kraft	9/21	BLDG-17-0156	308 Donohoe Blvd	Res	Windows/Siding	\$20.00	\$8,000.00
Westbrook Estates LLC	9/22	BLDG-17-0157	2403 West City Limits Rd, Building A	Res	70 Unit Apartment with Detached Garages	\$7,325.50	\$4,883,712.00

**City of Yankton  
Building Report  
September 2017**

Westbrook Estates LLC	9/22	BLDG-17-0158	2403 West City Limits Rd Building B	Res	3 Unit Apartment	\$952.00	\$510,000.00
Phyllis Yeager	9/22	BLDG-17-0159	1515 Walnut St.	Res	Detached Garage	\$64.50	\$9,139.20
Randy Brandon	9/25	BLDG-17-0160	918 Walnut St.	Res	Window Replacement	\$20.00	\$23,000.00
SouthEast Properties	9/26	BLDG-17-0161	1101 Broadway Ste 111	Com	Tenant Finish	\$159.50	\$35,000.00
Joanne Dickenson	9/26	BLDG-17-0162	814 Park St.	Res	Siding	\$20.00	\$19,800.00
Jim Rahfaldt	9/27	BLDG-17-0163	2216 Broadway Ave.	Com	Restaurant Renovation	\$787.00	\$400,000.00
First Congregational Church	9/27	BLDG-17-0164	210 W. 5th St.	Com	Steps/Landing	\$20.00	\$128,600.00
Eleanor Juttelstad	9/28	BLDG-17-0165	1010 Pine St.	Res	Shingle	\$20.00	\$3,000.00
Pure Ice Company	9/29	BLDG-17-0166	101 Capital St.	Com	Deck Replacement	\$28.00	\$1,695.00
					<b>Total</b>	\$11,293.00	\$6,621,393.40

September 2016	\$2,875,412.00
2016 to Date	\$15,484,602.00
2017 to Date	\$55,561,740.40



	<b>GENERAL SUMMARY</b>			
	<b>THIS MONTH</b>		<b>Year To Date</b>	
	<b>This Year</b>	<b>Last Year</b>	<b>This Year</b>	<b>Last Year</b>
POLICE INCIDENTS	<b>1119</b>	<b>1130</b>	<b>9824</b>	<b>9435</b>
SHERIFF INCIDENTS	<b>185</b>	<b>178</b>	<b>1431</b>	<b>1513</b>
AMBULANCE CALLS (YPD)	<b>34</b>	<b>28</b>	<b>217</b>	<b>198</b>
FIRE / HAZMAT CALLS	<b>4</b>	<b>1</b>	<b>45</b>	<b>28</b>
FOREIGN AID CALLS	<b>13</b>	<b>18</b>	<b>125</b>	<b>65</b>
ALARMS	<b>15</b>	<b>26</b>	<b>139</b>	<b>138</b>
ANIMAL CALLS/COMPLAINTS	<b>96</b>	<b>21</b>	<b>849</b>	<b>127</b>
ANIMALS CLAIMED/IMPOUNDED	<b>24</b>	<b>17</b>	<b>143</b>	<b>105</b>
ANIMALS DISPOSED	<b>1</b>	<b>0</b>	<b>18</b>	<b>3</b>

	<b>ACCIDENT SUMMARY</b>			
	<b>THIS MONTH</b>		<b>Year To Date</b>	
	<b>This Year</b>	<b>Last Year</b>	<b>This Year</b>	<b>Last Year</b>
STATE REPORTABLE ACCIDENTS	<b>13</b>	<b>12</b>	<b>138</b>	<b>106</b>
NON REPORTABLE ACCIDENTS	<b>36</b>	<b>20</b>	<b>274</b>	<b>191</b>
INJURY ACCIDENTS	<b>6</b>	<b>4</b>	<b>38</b>	<b>30</b>
FATALITIES	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PEDESTRIAN ACCIDENT	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>

# September 2017 YPD Citations

	THIS MONTH		YEAR TO DATE	
	This Year	Last Year	This Year	Last Year
DUI	18	10	124	129
DRIVING UNDER REVOCATION	5	6	64	49
SUSPENDED, EXPIRED OR UNLICENSED DRIVER	15	24	183	198
CARELESS DRIVING	2	4	15	16
EXHIBITION DRIVING	1	2	7	13
SPEEDING	11	22	195	220
STOP SIGN, RED LIGHT VIOLATION	8	6	54	53
IMPROPER TURNING	0	1	12	13
YIELD RIGHT OF WAY	1	1	12	13
OPEN CONTAINER	2	2	26	31
MIC (17 yoa or under)	0	4	10	46
CONSUMPTION UNDERAGE (18-20 yoa)	3	0	62	11
LIQUOR VIOLATIONS / FURNISHING ALCOHOL TO A MINOR	0	0	1	2
MISDEMEANOR DRUG CITATIONS (Poss. Of Drug Paraph.)	12	7	145	147
TOBACCO VIOLATIONS	0	1	9	8
PETTY THEFT under \$400.00	12	2	23	23
INTENTIONAL DAMAGE TO PROPERTY under \$400.00	0	1	1	1
OTHER VIOLATIONS	28	36	333	307
<b>TOTAL TRAFFIC CITATIONS</b>	<b>118</b>	<b>129</b>	<b>1276</b>	<b>1280</b>

# September 2017 YPD Adult Arrest Charges

	THIS MONTH		YEAR TO DATE	
	This Year	Last Year	This Year	Last Year
MURDER	0	0	0	0
RAPE	0	0	3	0
ROBBERY	0	0	0	0
BURGLARY	0	0	8	5
ASSAULT AGGRAVATED	0	1	10	5
ASSAULT SIMPLE	1	1	23	26
CRIMES AGAINST FAMILY / DOMESTIC VIOLENCE	9	9	50	48
DISORDERLY CONDUCT	1	0	6	8
SEXUAL CONTACT/SEX OFFENSES	0	1	1	3
THEFT PETTY	1	0	11	39
THEFT GRAND	0	0	4	0
THEFT AUTO	0	0	1	0
FORGERY & COUNTERFEITING	0	0	5	2
FRAUD	0	0	0	0
EMBEZZLEMENT	0	0	0	0
INTENTIONAL DAMAGE	0	1	9	12
NARCOTIC DRUG CHARGES	19	27	291	303
LIQUOR ARRESTS	2	2	3	3
WEAPONS VIOLATION	0	0	11	1
WARRANTS	16	15	167	180
PROTECTIVE CUSTODY	0	0	0	2
ALL OTHER OFFENSES	43	29	354	277
<b>TOTAL ARRESTS</b>	<b>92</b>	<b>86</b>	<b>957</b>	<b>914</b>

# September 2017 YPD Juvenile Arrests Charges

	THIS MONTH		YEAR TO DATE	
	This Year	Last Year	This Year	Last Year
CURFEW	0	3	19	12
RUNAWAY	0	2	7	10
MURDER	0	0	0	0
RAPE	0	0	0	0
ROBBERY	0	0	0	0
BURGLARY	0	0	1	1
ASSAULT AGGRAVATED	0	0	2	0
ASSAULT SIMPLE	0	6	11	8
CRIMES AGAINST FAMILY/ DOMESTIC VIOLENCE	0	0	0	0
DISORDERLY CONDUCT	0	1	3	8
SEXUAL CONTACT / SEX OFFENSES	0	0	0	0
THEFT PETTY	0	0	8	0
THEFT GRAND	0	0	0	0
THEFT AUTO	0	0	0	0
FORGERY & COUNTERFEITING	0	0	0	0
FRAUD	0	0	0	0
EMBEZZLEMENT	0	0	0	0
INTENTIONAL DAMAGE	0	0	3	1
NARCOTIC DRUG CHARGES	0	1	40	20
LIQUOR ARRESTS	0	0	0	0
WEAPONS VIOLATIONS	0	0	2	1
ALL OTHER OFFENSES	0	3	11	17
<b>TOTAL ARRESTS</b>	<b>0</b>	<b>16</b>	<b>107</b>	<b>78</b>

## SALARIES September 2017

DEPARTMENT	\$
ADMINISTRATION	38,176.42
FINANCE	32,005.27
COMMUNITY DEVELOPMENT	19,792.00
POLICE	155,615.37
FIRE	11,479.38
ENGINEERING	40,092.89
STREET	42,376.31
SNOW & ICE	
TRAFFIC CONTROL	3,409.12
LIBRARY	28,582.41
PARKS / SAC	58,929.05
MEMORIAL POOL	
MARNE CREEK	3,556.77
WATER	38,642.54
WASTEWATER	35,263.95
CEMETERY	4,518.80
SOLID WASTE	21,577.84
LANDFILL	18,115.94
GOLF COURSE	23,609.34
CENTRAL GARAGE	7,093.94
	582,837.34

### Personnel Changes & New Hires

#### NEW HIRES

Ethan Lynn	9.50 hr.	Rec. Division
Bonnie Voagen	12.00 hr.	Wastewater

#### WAGE CHANGE

Kelli Steffen	9.90 hr.	Rec.Division
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#### STATUS CHANGE

Ryan Moderegger	9.75 hr.	from Parks to Rec. Division
-----------------	----------	-----------------------------



The MISSION of the Yankton Department of Parks and Recreation is to enhance the quality-of-life (social, cultural, educational, and physical well-being) for the citizens of Yankton and the surrounding area through responsible, innovative, and cost-effective creation, maintenance, and management of high quality parks, facilities, programs, and community special events.

**MINUTES**  
**FOX RUN GOLF ADVISORY BOARD**  
**Thursday, August 17, 2017**  
**Fox Run Golf Course Clubhouse – 12:00 P.M.**

**I. ROUTINE BUSINESS**

Roll Call:

Present: Annette Kohoutek, Carll Kretsinger, Steve Sager, Jim Miner.

Absent: Commissioner Stephanie Moser, Dan Kramer, Terry Carda.

Also present were Golf Operations Manager Tom Jeffers, Course Superintendent Rockie Wampol, and Department Secretary Chasity McHenry.

Public Appearances: None.

Minutes: July 20, 2017 minutes approved. Kretsinger motioned, Miner second. Motion carried 4-0.

**II. NEW BUSINESS**

- A. Monthly round report and season pass report from Tom J. and course software. (attachment) July was up \$2000. Shop revenue is up \$2,300. July ended up being a good month. Course software is working fine.
- B. League updates. Last two weeks of league except for senior league, it continues for the next six weeks.
- C. Year-to-Date Financials from City Software. The Course is about \$26,000 ahead of last year. Would like to get corporate activity at the Golf Course. Maybe come up with some corporate memberships.
- D. New revenue ideas discussion. Request to put on agenda for next month also.
- E. 2017 course events update. Chambers event on August 25th. City Classic on August 26th, and 27th. August 31st is the Mount Marty Girls tournament. September 9<sup>th</sup> is the Ice House outing. September 10<sup>th</sup> is the Marchand Cup. September 15<sup>th</sup> is YCC outing. September 16<sup>th</sup> is the ladies tournament. September 19<sup>th</sup> is the Yankton High School vs. Brandon Valley dual. September 23<sup>rd</sup> is the YHS booster club outing.

September 26<sup>th</sup> is the Mount Marty Men's tournament. October 8<sup>th</sup> is the Fox Run shoot out.

- F. Course conditions and projects. Pump went down at the pump house. Went to fix it, found a rabbit down there. Pump was fixed.
- G. Other Business. Board requests capital list for next month meeting. Carll Kretsinger thanks Thomas Jeffers for having great merchandise in the pro-shop. Annette Kohoutek thanks everyone for their great ideas for the golf course.

### **III. OTHER BUSINESS**

- A. Next Meeting Thursday, September 21, 2017.

### **IV. ADJOURN**

Kretsinger motioned, Sager second. Motion carried 4-0.

# HOUSEHOLD HAZARDOUS WASTE COLLECTION

## 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 October 14, 2017, 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 23<sup>rd</sup> Street  
Yankton, SD 57078

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



## YANKTON HOUSEHOLD HAZARDOUS WASTE COLLECTION

**WHEN: OCTOBER 14TH, 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



NOTICE OF HEARING UPON APPLICATION  
FOR SALE OF ALCOHOLIC BEVERAGES

NOTICE IS HEREBY GIVEN that an application has been received by the Board of City Commissioners of the City of Yankton, South Dakota, for a Special Events Malt Beverage (on-sale) Retailers License and a Special (on-sale) Wine Retailers License for one day, October 29, 2017, from the Center (Christy Hauer, Executive Director), 900 Whiting Drive, Yankton, South Dakota.

NOTICE IS FURTHER GIVEN that a Public Hearing upon the application will be held on Monday, October 23, 2017, at 7:00 p.m. in the City of Yankton Community Meeting Room at the Technical Education Center, 1200 West 21<sup>st</sup> 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 9<sup>th</sup> day of October, 2017.



Al Viereck  
FINANCE OFFICER

NOTICE OF HEARING UPON APPLICATION  
FOR SALE OF ALCOHOLIC BEVERAGES

NOTICE IS HEREBY GIVEN that an application has been received by the Board of City Commissioners of the City of Yankton, South Dakota, for a Special Events Malt Beverage (on-sale) Retailers License and a Special (on-sale) Wine Retailers License for one day, April 21, 2018, from the Center (Christy Hauer, Executive Director), 900 Whiting Drive, Yankton, South Dakota.

NOTICE IS FURTHER GIVEN that a Public Hearing upon the application will be held on Monday, October 23, 2017, at 7:00 p.m. in the City of Yankton Community Meeting Room at the Technical Education Center, 1200 West 21<sup>st</sup> 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 9<sup>th</sup> day of October, 2017.



Al Viereck  
FINANCE OFFICER

NOTICE OF HEARING UPON APPLICATION  
FOR SALE OF ALCOHOLIC BEVERAGES

NOTICE IS HEREBY GIVEN that an application has been received by the Board of City Commissioners of the City of Yankton, South Dakota, for a transfer of ownership and location of a Retail (on-off sale) Malt Beverage License for July 1, 2017, to June 30, 2018, from R B Beer & Burgers, LLC d/b/a Rock Bottom (Toby Woehl, President), 2901 Broadway Suite C, to SHREE, LLC d/b/a Muggsys Sub Galley (Diapan Patel, Owner), 821 Broadway Avenue, Yankton, S.D.

NOTICE IS FURTHER GIVEN that a Public Hearing upon the application will be held on Monday, October 23, 2017 at 7:00 p.m. in the City of Yankton Community Meeting Room at the Technical Education Center, 1200 West 21<sup>st</sup> 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 9<sup>th</sup> day of October, 2017.



Al Viereck  
FINANCE OFFICER

# CITY OF YANKTON, SOUTH DAKOTA

## ANNUAL FINANCIAL REPORT

Year Ended

December 31, 2016



# CITY OF YANKTON, SOUTH DAKOTA

## ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2016

PREPARED BY:  
FINANCE DEPARTMENT

AL VIERECK  
FINANCE OFFICER

CITY OF YANKTON  
ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2016  
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## FINANCIAL SECTION

This Section Contains the Following Subsections:

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



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, 2016, 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.

### Auditors' 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 \$191,352 and total revenues of \$614,662 as of and for the year ended June 30, 2016. 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 Yankton, South Dakota as of December 31, 2016, 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, schedules of net pension proportionate share and required contributions and budgetary comparison information found on pages 4-13 and 57-64 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200. *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements, schedule of expenditures of federal awards 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 auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, budgetary compliance schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated September 7, 2017, 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.

Yankton, South Dakota  
September 7, 2017

  
Certified Public Accountants

## **Management Discussion and Analysis December 31, 2016**

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, 2016. 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, 2016 by \$112,630,487. Of this amount \$26,898,024 is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's net position increased by \$8,147,445 during the year. Of this amount the net position of our Governmental Activities increased \$2,066,249 and the net position of our Business-Type Activities increased by \$6,081,196. The governmental net position and the business type net position increased in large part due to increases in charges for services and intergovernmental revenues and decreases in expenses.
- The City's Governmental Fund Balances increased \$1,609,304 in 2016. Exhibit 4 details the increases.
- The City's long-term debt increased \$6,999,252 in 2016. This increase occurred from a net increase in the Water Revenue Bonds of \$7,422,408 offset by decreases in long term debt from annual debt service payments in the Solid Waste Loans, the Water Revenue Bonds, the Wastewater Revenue Bonds, the Sales Tax 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	
	2016	2015	2016	2015	2016	2015
Current and Other Assets	\$ 20,574,451	\$ 20,111,962	\$ 13,850,155	\$ 8,556,875	\$ 34,424,606	\$ 28,668,837
Capital Assets	<u>59,202,936</u>	<u>58,755,975</u>	<u>46,218,724</u>	<u>39,140,166</u>	<u>105,421,660</u>	<u>97,896,141</u>
Total Assets	<u>79,777,387</u>	<u>78,867,937</u>	<u>60,068,879</u>	<u>47,697,041</u>	<u>139,846,266</u>	<u>126,564,978</u>
Pension Related						
Deferred Outflows	<u>2,222,301</u>	<u>2,181,926</u>	<u>681,276</u>	<u>651,258</u>	<u>2,903,577</u>	<u>2,833,184</u>
Long-term Liabilities Outstanding	5,151,868	4,387,532	20,584,043	13,335,482	25,735,911	17,723,014
Other Liabilities	<u>949,355</u>	<u>991,190</u>	<u>3,424,747</u>	<u>3,803,826</u>	<u>4,374,102</u>	<u>4,795,016</u>
Total Liabilities	<u>6,101,223</u>	<u>5,378,722</u>	<u>24,008,790</u>	<u>17,139,308</u>	<u>30,110,013</u>	<u>22,518,030</u>
Pension Related						
Deferred Inflows	<u>7,151</u>	<u>1,846,076</u>	<u>2,192</u>	<u>551,014</u>	<u>9,343</u>	<u>2,397,090</u>
Net Position:						
Net Investment in						
Capital Assets	57,562,936	57,010,975	23,971,769	24,772,476	81,534,705	81,783,451
Restricted	2,974,338	1,712,417	1,223,420	1,685,887	4,197,758	3,398,304
Unrestricted	<u>15,354,040</u>	<u>15,101,673</u>	<u>11,543,984</u>	<u>4,199,614</u>	<u>26,896,024</u>	<u>19,301,287</u>
Ending Net Position	<u>\$ 75,891,314</u>	<u>\$ 73,825,065</u>	<u>\$ 36,739,173</u>	<u>\$ 30,657,977</u>	<u>\$ 112,630,487</u>	<u>\$ 104,483,042</u>

This summary reflects an increase in net position of 2.80% for the Governmental Activities and an increase of 19.84% in the Business-Type Activities. The increase in Business-Type Activities net position was largely Capital Assets. The overall liabilities of the City of Yankton increased by \$7,591,983 or 33.72%, due mainly to an increase in Water Revenue Bonds Payable.



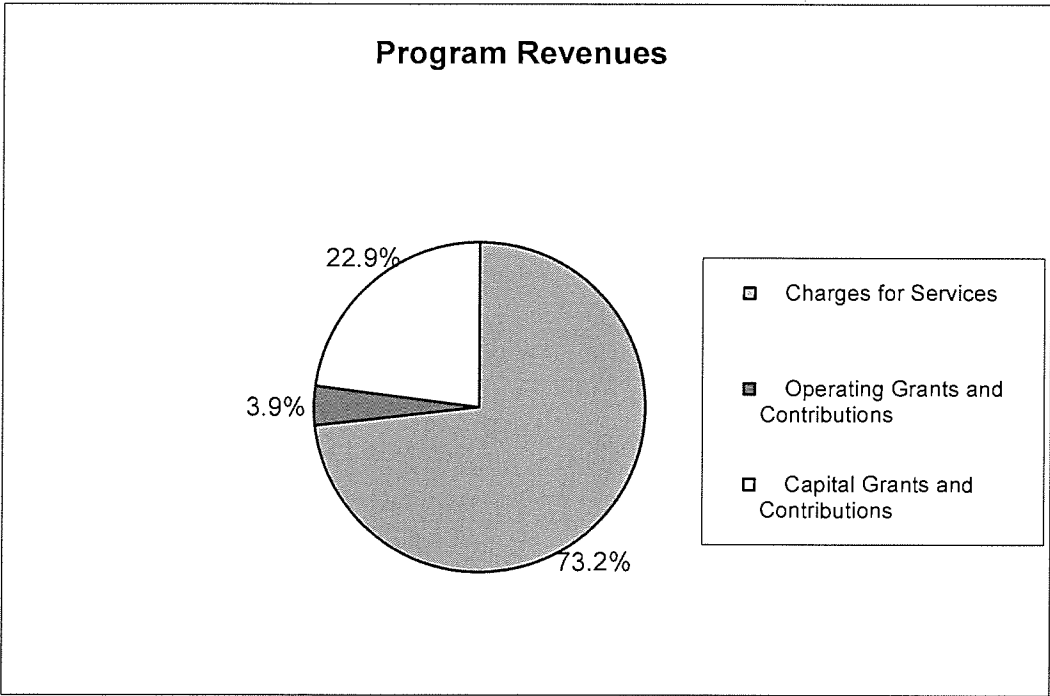
Total revenue reported in 2016 was \$35,086,817, an increase of \$2,835,342 or 8.79%. The largest increase in revenues was in Capital Grants and Contributions; an increase of \$1,503,691 or 43.89%. The Property Tax revenues increased \$113,908 or 4.04%, and Sales Tax revenues increased \$160,784 or 1.71%. The following table breaks down revenues collected for General Governmental Activities and Business-Type Activities:

**CITY OF YANKTON  
CHANGES IN NET POSITION**

Revenue Sources	Governmental Activities		Business Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Revenues:</b>						
<b>Program Revenues:</b>						
Charges for Services	\$ 3,673,532	\$ 3,674,653	\$ 12,059,275	\$ 11,341,796	\$ 15,732,807	\$ 15,016,449
Operating Grants and Contributions	821,714	492,086	-	-	821,714	492,086
Capital Grants and Contributions	2,121,993	3,114,307	2,807,827	311,822	4,929,820	3,426,129
<b>General Revenues:</b>						
Property Taxes	2,935,177	2,821,269	-	-	2,935,177	2,821,269
Sales Taxes	9,543,886	9,383,102	-	-	9,543,886	9,383,102
Other Taxes	771,235	746,650	-	-	771,235	746,650
Other	241,287	309,257	110,891	56,533	352,178	365,790
<b>Total Revenues</b>	<b>20,108,824</b>	<b>20,541,324</b>	<b>14,977,993</b>	<b>11,710,151</b>	<b>35,086,817</b>	<b>32,251,475</b>
<b>Expenses:</b>						
General Government	1,913,534	1,821,638	-	-	1,913,534	1,821,638
Public Safety	3,730,048	3,338,989	-	-	3,730,048	3,338,989
Public Works	7,039,397	6,322,499	-	-	7,039,397	6,322,499
Culture & Recreation	3,543,709	2,529,346	-	-	3,543,709	2,529,346
Community & Economic Development	1,255,196	645,421	-	-	1,255,196	645,421
Interest on Long-term Debt	166,279	172,168	-	-	166,279	172,168
Water	-	-	3,191,494	2,772,971	3,191,494	2,772,971
Wastewater	-	-	2,939,520	2,853,477	2,939,520	2,853,477
Golf	-	-	922,031	848,490	922,031	848,490
Non-Major Enterprise Funds	-	-	2,238,164	1,946,105	2,238,164	1,946,105
<b>Total Expenses</b>	<b>17,648,163</b>	<b>14,830,061</b>	<b>9,291,209</b>	<b>8,421,043</b>	<b>26,939,372</b>	<b>23,251,104</b>
<b>Increase (Decrease) in Net Position</b>						
Before Transfers	2,460,661	5,711,263	5,686,784	3,289,108	8,147,445	9,000,371
Transfers	(394,412)	(236,592)	394,412	236,592	-	-
<b>Increase in Net Position</b>	<b>2,066,249</b>	<b>5,474,671</b>	<b>6,081,196</b>	<b>3,525,700</b>	<b>8,147,445</b>	<b>9,000,371</b>
Net Position January 1	73,825,065	66,974,132	30,657,977	26,741,328	104,483,042	93,715,460
Prior Period Adjustment	-	1,376,262	-	390,949	-	1,767,211
<b>Net Position December 31</b>	<b>\$ 75,891,314</b>	<b>\$ 73,825,065</b>	<b>\$ 36,739,173</b>	<b>\$ 30,657,977</b>	<b>\$ 112,630,487</b>	<b>\$ 104,483,042</b>

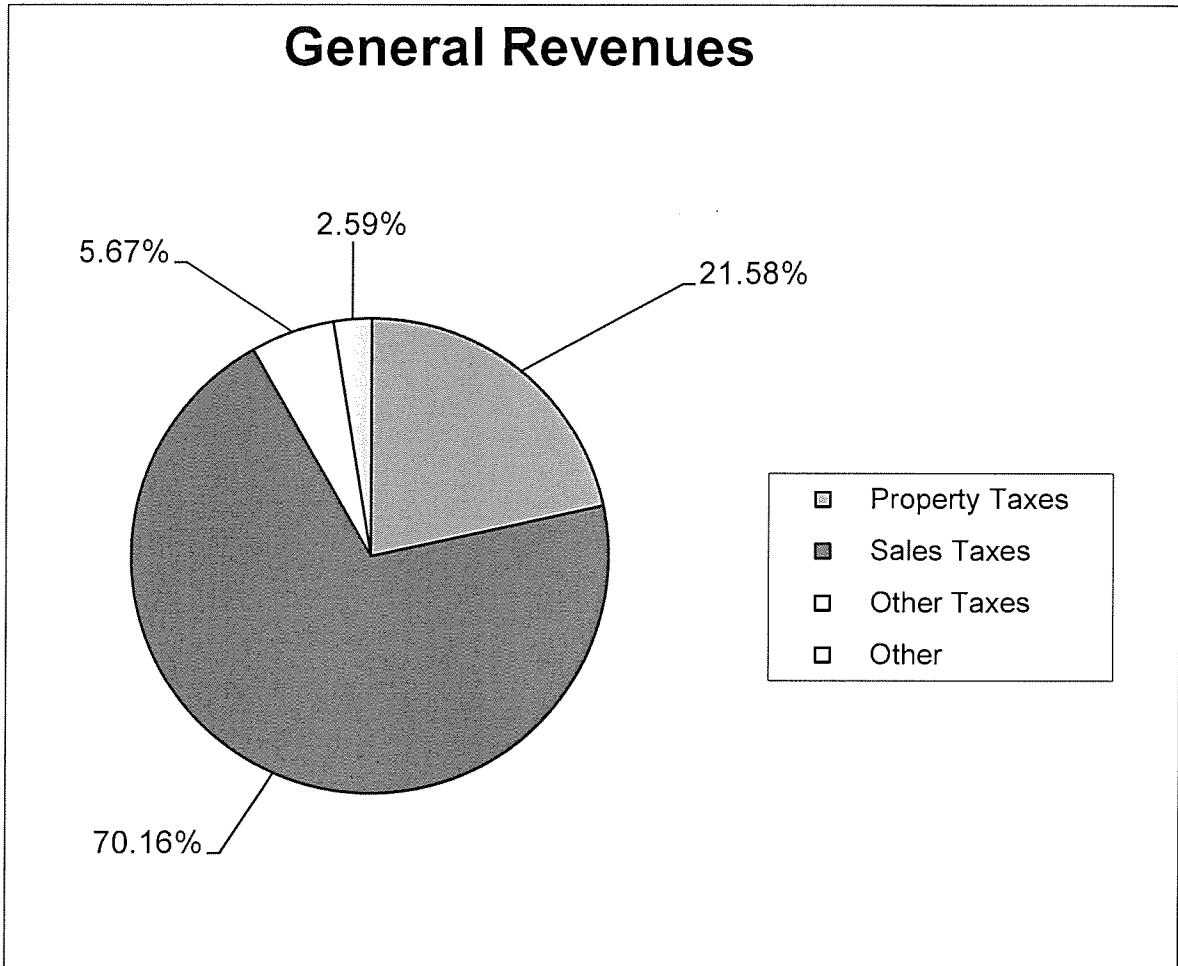
Charges for Services in the Business-Type Activities increased \$717,479 or 6.33% due in most part to increased consumption in water and modest 3% rate increases in Water and Solid Waste Collections and a 5% increase in Wastewater. Business-Type Activities Total Expenses increased by \$870,166 or 10.33%. Governmental Activities Total Expenses increased \$2,818,102 or 19%.

Program Revenues total \$21,484,341 for 2016. Governmental Activities provided \$6,617,239 and Business-Type Activities provided \$14,867,102. Revenue collected for Charges for Services during 2016 was \$15,732,807 accounting for 73.2% of the total program revenues. Revenue collected for Capital Grants and Contributions accounts for 22.9% of the total program revenues. The following chart breaks down program revenues by sources:



General Revenues for 2016 totaled \$13,602,476. Governmental Activities provided \$13,491,585 and Business-Type Activities provided \$110,891. Sales Tax Revenues for 2016 totaled \$9,543,886 and Property Tax Revenue totaled \$2,935,177. The Sales Tax Revenues accounted for 70.16% and Property Tax Revenues were 21.58% of General Revenues. The following chart breaks down General Revenues by source:

### GENERAL REVENUES



Expenses for 2016 totaled \$26,939,732, an increase of 15.86%. Expenses for Governmental Activities totaled \$17,648,163 accounting for 65.5% of the total expenses. Expenses for Business-Type Activities totaled \$9,291,209 accounting for 34.5% 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 in 2016, the City spent \$3,730,048 and received \$52,597 in charges for services, \$103,291 in operating grants and contributions, and \$88,000 in Capital Grants and Contributions thus leaving a cost to the taxpayers of (\$3,486,160) 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 \$17,648,163. Of these costs, \$3,673,532 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 \$821,714, and costs paid by other governments and organizations that subsidized certain programs with capital grants and contributions were \$2,121,993, leaving a Net Expense of (\$11,030,924) 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 \$93,539,477, consisting of Net Position January 1, 2016 of \$73,825,065, General Revenues and transfers of \$13,097,173, and Program Revenues of \$6,617,239. Total Governmental Activities during the year expended \$17,648,163; thus, Net Position was increased by \$2,066,249 to \$75,891,314.

## **Business Type Activities**

Business-Type Activities increased the City's net position by \$6,081,196

The cost of all Business-Type Activities this year was \$9,291,209. As shown in the Statement of Activities, the amounts paid by users of the systems were \$12,059,275 and \$2,807,827 was funded from capital grants and contributions, resulting in a net gain for Business-Type Activities of \$5,575,893.

Total resources available during the year to finance Business-Type Activities were \$46,030,382 consisting of Net Position January 1, 2016 of \$30,657,977, Program Revenues of \$14,867,102 and General Revenues and Transfers of \$505,303. Total Business-Type Activities during the year expended \$9,291,209; thus Net Position was increased by \$6,081,196 to \$36,739,173.

## **Financial Analysis of the City's Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending as the end of a fiscal year. The City's governmental funds reported combined ending fund balances in 2016 of \$18,930,083 (33.8% non-spendable, 7.6% restricted, 57.9% committed, 2.3% assigned, and (1.6)% unassigned). The combined Governmental Funds fund balance increased \$1,609,304 from the prior year. The fund balance amount consists of \$6,407,732 of non-spendable funds committed for 1) perpetual care for cemetery \$50,000, 2) \$21,600 of inventories, 3) \$270,270 in vested reserve in our insurance carrier the South Dakota Public Assurance Association or SDPAA, 4) inventory of land for resale \$2,373,411 and 5) long term advances \$3,692,451; \$1,441,094 of restricted funds; \$10,969,027 of committed funds; \$428,170 of assigned funds, and \$(315,940) 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 \$9,469,513, an increase of \$165,137. 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 84.0 percent of that same amount.

General fund revenues in 2016 increased \$294,264 or 2.4% due mostly to an increase in property taxes, sales taxes, and licenses and permits. Expenditures decreased \$441,248 or 3.8%. The decrease in expenditures included an increase of \$413,985 in current expenditures, an increase of 4.30%, an increase of \$1,577 in debt service, an increase of 0.83% from 2015, offset by a decrease of \$856,810 in capital outlay, a decrease of 45.05% from 2015's expenditures.

The Special Capital Improvements Fund showed an increase in fund balance of \$1,385,705. This reflects a decrease in revenues of (\$1,736,871) and a decrease in expenditures of (\$58,229).

The TID #5 Fund balance showed a slight decrease in negative fund balance to end 2016 at (\$3,689,392) due to no expenditures being made for Capital Improvements or operating. The negative fund balance should be reduced by future tax receipts.

The Other Governmental Funds end of year balance increased \$320,521 to \$1,905,300.

## GENERAL FUND BUDGETARY HIGHLIGHTS

Comparing the 2016 original (adopted) General Fund budget of \$13,817,248 to the final budget amount of \$14,225,219 shows a net increase of \$407,971. However, actual expenditures were \$2,547,334 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, 2016 was \$81,534,705 (net of accumulated depreciation and outstanding financings). This was a decrease of \$248,746 or 0.30%. The comparative totals for capital assets for 2015 and 2016 are as follows:

### CITY OF YANKTON CAPITAL ASSETS (net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 3,623,276	\$ 3,296,853	\$ 814,623	\$ 814,623	\$ 4,437,899	\$ 4,111,476
Construction in Progress	3,748,548	4,149,020	18,719,577	12,144,682	22,468,125	16,293,702
Buildings & Structures / Infrastructure	44,219,194	43,981,793	23,067,299	22,446,804	67,286,493	66,428,597
Land Improvements	-	-	2,125,054	2,128,161	2,125,054	2,128,161
Furniture and Equipment	7,611,918	7,328,309	1,492,171	1,605,896	9,104,089	8,934,205
Total	\$ 59,202,936	\$ 58,755,975	\$ 46,218,724	\$ 39,140,166	\$ 105,421,660	\$ 97,896,141

Construction in Progress was the major increases in capital outlays for 2016 for Business-Type Activities; and the only decrease in capital assets in Governmental Activities. See note 6 in the financial statements for more information on the City's capital assets.

## **DEBT ADMINISTRATION**

At 2016 year end the City had \$25,405,880 of debt outstanding, an increase of \$6,999,252. This increase in debt was due to a net increase in Water Revenue Bonds of \$7,422,408 offset by normal debt service payments.

Of the total debt, \$3,810,000 or 15.0% is to be paid from governmental activities including \$2,170,000 specifically from sales tax funds, and \$1,640,000 from property tax opt-out dollars; and \$21,580,906 or 85.0% in business type activities including \$16,250,051 to be repaid from water user fees, \$182,546 to be paid from landfill revenues and \$5,148,309 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 \$44,986,187 with outstanding debt (less debt service reserves) of \$14,129,035, leaving an unused balance of \$30,857,152 or 68.59% of the legal debt limit available. The State allows an additional 10% legal debt margin of the assessed value for Water and Wastewater debt that is secured and backed by surcharges. The City has \$10,220,490 of outstanding debt backed by surcharges with the legal debt capacity being \$89,972,373 leaving \$79,751,883 or 88.6% 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 2016 was \$18,276,920. It was a decrease of \$7,466,008 or 71.0% of the 2015 total of \$25,743,008. The average annual building permit value for the last ten years was \$24,231,549 and the 2016 total value was 24.6% less than that average. New construction building permits included Goglin Funeral Home, a new Hacecky Storage building, the Fox Stop Convenience Store, and East Eight LLC Apartments. Commercial additions and remodels included a Casey's General Store addition, Truxedo Office remodel, Whiting Court Apartment Renovations, First Dakota Bank 4<sup>th</sup> floor addition, Broadway Chrysler addition, Academy of Dance renovation, and Slumberland/Larry's Heating & Cooling relocation and renovation. There were thirty-eight new home-building permits issued during the year, a decrease of one from 2015. There were also 28 new apartments with a new apartment complex.

The City continues to reinvest in its infrastructure with street improvements, wastewater distribution improvements, and the water utility continues to replace water mains to improve the reliability of the water supply. The City also continued construction of a new Collector Well to replace and supplement our current water supplies and began construction on a replacement Lift Station on the East side of Yankton.

Another indicator of economic activity is the taxable sales for Yankton that are reported by the South Dakota Department of Revenue. Our 2016 sales were up 1.88% over 2015's figures and totaled \$509,882,107.

## **CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

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

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## BASIC FINANCIAL STATEMENTS

**CITY OF YANKTON, SOUTH DAKOTA**  
**STATEMENT OF NET POSITION**  
December 31, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Housing & Redevelopment
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 15,165,989	\$ 10,314,232	\$ 25,480,221	\$ 177,973
Receivables:				
Taxes	27,054	-	27,054	
Accounts	91,936	1,367,710	1,459,646	7,539
Special Assessments	386,748	-	386,748	
Other Receivables	-	-	-	2,855
Due from Other Governmental Agencies	1,628,536	848,359	2,476,895	
Prepaid Expenses	134,744	74,936	209,680	1,852
Internal Balances	148,749	(148,749)	-	
Property Held for Resale, At Cost	2,373,411	-	2,373,411	
Inventories	193,767	412,845	606,612	
Restricted Assets:				
Cash and Cash Equivalents	153,247	980,822	1,134,069	
Deposits	270,270	-	270,270	
Land	3,623,276	814,623	4,437,899	
Construction in Progress	3,748,548	18,719,577	22,468,125	
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	51,831,112	26,684,524	78,515,636	1,133
Total Assets	<u>79,777,387</u>	<u>60,068,879</u>	<u>139,846,266</u>	<u>191,352</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension Related Deferred Outflows	<u>2,222,301</u>	<u>681,276</u>	<u>2,903,577</u>	<u>-</u>
<b>LIABILITIES</b>				
Accounts Payable	439,023	1,743,491	2,182,514	4,990
Accrued Wages	189,981	51,485	241,466	5,526
Accrued Interest Payable	12,880	133,205	146,085	
Payables from Restricted Assets:				
Customer Deposits	990	2,694	3,684	
Noncurrent Liabilities:				
Due within one year:				
Revenue Bonds Payable	-	1,470,483	1,470,483	
General Obligation Bonds	115,000	-	115,000	
Capital Lease	110,000	-	110,000	
Compensated Absences	81,481	23,389	104,870	2,449
Due in more than one year:				
Revenue Bonds Payable	-	20,117,039	20,117,039	
Capital Lease	1,530,000	-	1,530,000	
General Obligation Bonds	2,063,358	-	2,063,358	
Estimated Postemployment Benefit Obligation	107,485	31,184	138,669	
Compensated Absences	461,729	132,539	594,268	2,249
Net Pension Liability	989,296	303,281	1,292,577	
Total Liabilities	<u>6,101,223</u>	<u>24,008,790</u>	<u>30,110,013</u>	<u>15,214</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension Related Deferred Inflows	<u>7,151</u>	<u>2,192</u>	<u>9,343</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>7,151</u>	<u>2,192</u>	<u>9,343</u>	<u>-</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	57,562,936	23,971,769	81,534,705	1,133
Restricted for:				
Housing Vouchers	-	-	-	3,205
Debt Service	180,885	847,617	1,028,502	
SDRS Pension Purposes	1,225,854	375,803	1,601,657	
Lodging Sales Tax	1,045,039	-	1,045,039	
Cumulative Reserve-SDPAA	270,270	-	270,270	
Other Purposes	97,553	-	97,553	
Perpetual Care				
Expendable	104,737	-	104,737	
Nonexpendable	50,000	-	50,000	
Unrestricted	<u>15,354,040</u>	<u>11,543,984</u>	<u>26,898,024</u>	<u>171,800</u>
Total Net Position	<u>\$ 75,891,314</u>	<u>\$ 36,739,173</u>	<u>\$ 112,630,487</u>	<u>\$ 176,138</u>

**CITY OF YANKTON, SOUTH DAKOTA**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2016

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
<b>Governmental Activities:</b>			
General Government	\$ 1,913,534	\$ 2,044,216	\$ -
Public Safety	3,730,048	52,597	103,291
Public Works	7,039,397	979,456	290,303
Culture and Recreation	3,543,709	597,263	428,120
Community Development	1,255,196	-	-
Interest on Long-Term Debt	166,279	-	-
Total Governmental Activities	<u>17,648,163</u>	<u>3,673,532</u>	<u>821,714</u>
<b>Business-Type Activities:</b>			
Water	3,191,494	5,715,020	-
Wastewater	2,939,520	3,452,942	-
Solid Waste	937,330	996,734	-
Joint Powers- Landfill	1,300,834	1,195,403	-
Golf Course	922,031	699,176	-
Total Business-Type Activities	<u>9,291,209</u>	<u>12,059,275</u>	<u>-</u>
<b>Component Units:</b>			
Housing & Redevelopment	623,883	-	603,042
Total Component Unit	<u>\$ 623,883</u>	<u>\$ -</u>	<u>\$ 603,042</u>
<b>General Revenues:</b>			
Property taxes			
Sales and other Taxes			
Lodging Sales Tax			
Interest			
Reimbursements			
Miscellaneous			
Interfund Transfers			
Total General Revenues and Transfers			
Change in Net Position			
Net Position - Beginning			
Net Position - Ending			

Program Revenues	Net (Expense) Revenue and Changes in Net Position			Component Unit Housing & Redevelopment
	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
\$ 80	\$ 130,762		\$ 130,762	-
88,000	(3,486,160)		(3,486,160)	-
1,613,534	(4,156,104)		(4,156,104)	-
420,379	(2,097,947)		(2,097,947)	-
-	(1,255,196)		(1,255,196)	-
-	(166,279)		(166,279)	-
<u>2,121,993</u>	<u>(11,030,924)</u>		<u>(11,030,924)</u>	-
1,118,341		\$ 3,641,867	3,641,867	-
1,415,915		1,929,337	1,929,337	-
-		59,404	59,404	-
273,571		168,140	168,140	-
-		(222,855)	(222,855)	-
<u>2,807,827</u>		<u>5,575,893</u>	<u>5,575,893</u>	-
-	-	-	-	\$ (20,841)
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,841)</u>
	2,935,177	-	2,935,177	-
	9,543,886	-	9,543,886	-
	771,235	-	771,235	-
	121,344	60,717	182,061	119
	119,943	-	119,943	-
	-	50,174	50,174	11,501
	(394,412)	394,412	-	-
	<u>13,097,173</u>	<u>505,303</u>	<u>13,602,476</u>	<u>11,620</u>
	2,066,249	6,081,196	8,147,445	(9,221)
	<u>73,825,065</u>	<u>30,657,977</u>	<u>104,483,042</u>	<u>185,359</u>
	<u>\$ 75,891,314</u>	<u>\$ 36,739,173</u>	<u>\$ 112,630,487</u>	<u>\$ 176,138</u>

**CITY OF YANKTON, SOUTH DAKOTA**  
**BALANCE SHEET**  
**Governmental Funds**  
**December 31, 2016**

	<u>General</u>	<u>Special Capital Improvements</u>	<u>Public Improvement</u>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	\$ 5,220,212	\$ 8,240,584	\$ -
Receivables (Net where applicable, of allowance for uncollectibles):			
Taxes	27,054	-	-
Accounts	90,572	63	-
Special Assessments	18,563	-	-
Due from Other Funds	-	2,262,830	-
Due from Other Governmental Agencies	799,228	637,740	45,132
Advances to Other Funds	3,689,392	-	-
Inventories	21,600	-	-
Property Held for Resale, At Cost	19,033	-	2,354,378
Restricted Assets:			
Cash and Cash Equivalents	-	-	-
Deposits	270,270	-	-
Total Assets	<u>10,155,924</u>	<u>11,141,217</u>	<u>2,399,510</u>
<b><u>Liabilities</u></b>			
Accounts Payable	221,551	80,684	45,133
Accrued Wages	156,129	-	-
Due to Other Funds	30,390	-	1,641,062
Customer Deposits	990	-	-
Advances from Other Funds	-	-	-
Total Liabilities	<u>409,060</u>	<u>80,684</u>	<u>1,686,195</u>
<b><u>Deferred Inflows of Resources</u></b>			
Unavailable revenue- property taxes	27,054	-	-
Unavailable revenue- special assessments	18,564	-	-
Unavailable revenue- other taxes	192,968	91,506	-
Unavailable revenue- other	38,765	-	-
Total Deferred Inflows of Resources	<u>277,351</u>	<u>91,506</u>	<u>-</u>
<b><u>Fund Balances</u></b>			
Non-Spendable:			
Perpetual Care	-	-	-
Inventories	21,600	-	-
Cumulative Reserve-SDPAA	270,270	-	-
Property Held for Resale	19,033	-	2,354,378
Long Term Advances	3,692,451	-	-
Restricted:			
Debt Service	-	-	-
Lodging Sales Tax	-	-	-
Perpetual Care	-	-	-
Other Purposes	-	-	-
Committed:			
Special Capital Improvements (sales tax)	-	10,969,027	-
Assigned:			
Capital Projects	-	-	-
Unassigned	5,466,159	-	(1,641,063)
Total Fund Balances (Deficits)	<u>9,469,513</u>	<u>10,969,027</u>	<u>713,315</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 10,155,924</u>	<u>\$ 11,141,217</u>	<u>\$ 2,399,510</u>

EXHIBIT 3

TID #5	Infrastructure Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 6,489	\$ 1,642,724	\$ 15,110,009
-	-	-	27,054
-	-	979	91,614
-	-	368,185	386,748
-	-	-	2,262,830
-	-	139,140	1,621,240
-	-	-	3,689,392
-	-	-	21,600
-	-	-	2,373,411
-	-	153,247	153,247
-	-	-	270,270
-	6,489	2,304,275	26,007,415
-	1,540	49,239	398,147
-	-	31,110	187,239
-	442,629	-	2,114,081
-	-	-	990
3,689,392	-	-	3,689,392
3,689,392	444,169	80,349	6,389,849
-	-	-	27,054
-	-	307,186	325,750
-	-	11,440	295,914
-	-	-	38,765
-	-	318,626	687,483
-	-	50,000	50,000
-	-	-	21,600
-	-	-	270,270
-	-	-	2,373,411
-	-	-	3,692,451
-	-	193,765	193,765
-	-	1,045,039	1,045,039
-	-	104,737	104,737
-	-	97,553	97,553
-	-	-	10,969,027
-	-	428,170	428,170
(3,689,392)	(437,680)	(13,964)	(315,940)
(3,689,392)	(437,680)	1,905,300	18,930,083
\$ -	\$ 6,489	\$ 2,304,275	\$ 26,007,415

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**CITY OF YANKTON, SOUTH DAKOTA**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**December 31, 2016**

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

Total Fund Balance - Governmental Funds (page 18)	\$ 18,930,083
Infrastructure, property, and equipment used in governmental activities are not financial resources and, therefore, are not reported in the funds	59,030,207
Unavailable revenues that do not provide current financial resources for governmental activities	687,483
Accrued expenses from the balance sheet that do not require current financial resources for governmental activities	(12,880)
Prepaid expenses are reported in the governmental activities but are not reported in the funds as they do not provide current economic resources.	132,575
Pension related deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, are not due and payable in the current year and, therefore are not reported in the governmental funds.	2,180,139
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	(4,353,699)
Other Post Employment Benefit Liabilities are not due and payable in the current period and therefore are not reported in the funds	(88,075)
The Net Pension Liability does not provide resources in the current period and therefore is not reported in the funds	(973,652)
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.	<u>359,133</u>
Total Net Position - Governmental Activities (page 14)	<u>\$ 75,891,314</u>



**CITY OF YANKTON, SOUTH DAKOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**Governmental Funds**  
**For the Year Ended December 31, 2016**

	<u>General</u>	<u>Special Capital Improvements</u>	<u>Public Improvement</u>
Revenue:			
Property Taxes	\$ 2,685,709	\$ -	\$ -
Sales and Other Taxes	5,795,937	3,872,372	-
Special Assessments	-	-	-
Licenses and Permits	358,588	-	-
Intergovernmental	476,800	578,875	537,030
Charges for Services	3,028,651	2,054	10,000
Fines and Forfeits	8,591	-	-
Interest on Investments	29,126	81,216	28
Contributions	880	500	-
Miscellaneous	82,536	300	-
Total Revenue	<u>12,466,818</u>	<u>4,535,317</u>	<u>547,058</u>
Current Expenditures:			
General Government	1,815,610	-	-
Public Safety	2,747,400	-	-
Public Works	2,732,431	-	-
Culture and Recreation	2,737,949	-	-
Community Development	-	-	-
Capital Outlay:			
Public Works	600,474	1,665,899	541,916
Culture and Recreation	290,235	-	-
General Government	23,390	-	-
Public Safety	131,107	-	-
Debt Service	191,318	-	-
Total Expenditures	<u>11,269,914</u>	<u>1,665,899</u>	<u>541,916</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,196,904</u>	<u>2,869,418</u>	<u>5,142</u>
Other Financing Sources (Uses):			
Proceeds From Sale of Capital Assets	9,810	-	83,077
Transfers In	178,576	-	200,000
Transfers Out	(1,220,153)	(1,483,713)	-
Total Other Financing Sources (Uses)	<u>(1,031,767)</u>	<u>(1,483,713)</u>	<u>283,077</u>
Net Change in Fund Balance	165,137	1,385,705	288,219
Fund Balances (Deficits)-Beginning of Year	<u>9,304,376</u>	<u>9,583,322</u>	<u>425,096</u>
Fund Balances (Deficits)- End of Year	<u>\$ 9,469,513</u>	<u>\$ 10,969,027</u>	<u>\$ 713,315</u>

EXHIBIT 4

Infrastructure Improvement	TID #5	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 198,222	\$ 54,694	\$ 2,938,625
-	-	795,125	10,463,434
-	-	352,127	352,127
-	-	-	358,588
-	7,360	157,471	1,757,536
-	-	26,718	3,067,423
-	-	-	8,591
-	-	10,785	121,155
-	-	18,083	19,463
-	6,000	1,350	90,186
<u>-</u>	<u>211,582</u>	<u>1,416,353</u>	<u>19,177,128</u>
-	-	-	1,815,610
-	-	563,360	3,310,760
-	-	54,694	2,787,125
-	-	162,163	2,900,112
-	-	506,813	506,813
2,076,682	-	172,267	5,057,238
-	-	56,526	346,761
-	-	-	23,390
-	-	-	131,107
-	-	196,065	387,383
<u>2,076,682</u>	<u>-</u>	<u>1,711,888</u>	<u>17,266,299</u>
<u>(2,076,682)</u>	<u>211,582</u>	<u>(295,535)</u>	<u>1,910,829</u>
-	-	-	92,887
1,509,087	-	788,614	2,676,277
-	(194,265)	(172,558)	(3,070,689)
<u>1,509,087</u>	<u>(194,265)</u>	<u>616,056</u>	<u>(301,525)</u>
(567,595)	17,317	320,521	1,609,304
<u>129,915</u>	<u>(3,706,709)</u>	<u>1,584,779</u>	<u>17,320,779</u>
<u>\$ (437,680)</u>	<u>\$ (3,689,392)</u>	<u>\$ 1,905,300</u>	<u>\$ 18,930,083</u>

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**CITY OF YANKTON, SOUTH DAKOTA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2016**

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

Net change in fund balances - total governmental funds (page 21) \$ 1,609,304

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	\$ 3,332,225	
Depreciation Expense	<u>(2,821,920)</u>	510,305

Capital Contributions reported in the Statement of Activities that do not provide current financial resources and are not reported as revenues in the funds. 742,228

Revenues reported in the funds that are not available to provide current financial resources: (138,041)

Accrued interest expense that does not require current financial resources: 524

Governmental funds report special assessments as revenue when it becomes available, but the statement of activities includes special assessments as revenue when levied. 251,961

Pension expenses reported in the Statement of Activities do not require the use of current financial resources. (533,080)

The current year City employer share of SDRS contributions are reported as expenditures in the governmental funds, but reported as a deferred outflow of resources in the Statement of Net Position 182,009

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. (854,868)

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. 75,548

Prepaid insurance is not reported in the governmental funds as it is not available to provide current financial resources: 9,770

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. 31,720

Compensated absences that do not require current financial resources. (41,711)

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: 220,000

Change in net position of governmental activities (page 16) \$ 2,066,249

**CITY OF YANKTON, SOUTH DAKOTA**  
**STATEMENT OF NET POSITION**  
Proprietary Funds  
December 31, 2016

	Business-Type	
	Water	Wastewater
<b>ASSETS</b>		
Current Assets:		
Cash and Cash Equivalents	\$ 8,454,487	\$ 1,047,575
Receivables (Net where applicable, of allowance for uncollectibles):		
Accounts	653,847	478,288
Due from Other Governmental Agencies	-	559,488
Prepaid Insurance	21,457	24,323
Inventories	191,118	165,095
Total Current Assets	9,320,909	2,274,769
Noncurrent Assets:		
Restricted Assets:		
Cash and Cash Equivalents	440,938	515,863
Land	128,117	66,666
Construction in Progress	16,209,350	2,510,227
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	13,689,449	8,556,635
Total Noncurrent Assets	30,467,854	11,649,391
Total Assets	39,788,763	13,924,160
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension Related Deferred Outflows	180,399	187,230
 <b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	859,828	808,002
Accrued Wages	16,798	12,468
Accrued Interest Payable	102,015	30,734
Accrued Compensated Absences	7,672	5,186
Due to Other Funds	-	-
Customer Deposits	2,694	-
Revenue Bonds Payable- Current	637,168	814,632
Total Current Liabilities	1,626,175	1,671,022
Noncurrent Liabilities:		
Revenue Bonds Payable	15,612,883	4,340,293
Accrued Compensated Absences	43,476	29,390
Estimated Postemployment Benefit Obligation	1,409	15,522
Net Pension Liability	80,308	83,349
Total Noncurrent Liabilities	15,738,076	4,468,554
Total Liabilities	17,364,251	6,139,576
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable - Other	-	-
Pension Related Deferred Inflows	580	602
 <b>NET POSITION</b>		
Net investment in capital assets,	13,292,466	5,803,569
Restricted for:		
Debt Service	338,923	485,129
SDRS Pension Purposes	99,511	103,279
Unrestricted	8,873,431	1,579,235
Total Net Position	\$ 22,604,331	\$ 7,971,212

EXHIBIT 5

<u>Business-Type</u>		<u>Governmental</u>
<u>Non-Major</u>		<u>Activities-</u>
<u>Enterprise Funds</u>	<u>Totals</u>	<u>Internal</u>
		<u>Service Fund</u>
\$ 812,170	\$ 10,314,232	\$ 55,980
235,575	1,367,710	322
288,871	848,359	7,296
29,156	74,936	2,169
56,632	412,845	172,167
<u>1,422,404</u>	<u>13,018,082</u>	<u>237,934</u>
24,021	980,822	-
619,840	814,623	7,000
-	18,719,577	-
4,438,440	26,684,524	165,729
<u>5,082,301</u>	<u>47,199,546</u>	<u>172,729</u>
<u>6,504,705</u>	<u>60,217,628</u>	<u>410,663</u>
<u>313,647</u>	<u>681,276</u>	<u>35,141</u>
75,661	1,743,491	40,876
22,219	51,485	2,742
456	133,205	-
10,531	23,389	1,180
148,749	148,749	-
-	2,694	-
18,683	1,470,483	-
<u>276,299</u>	<u>3,573,496</u>	<u>44,798</u>
163,863	20,117,039	-
59,673	132,539	6,689
14,253	31,184	19,410
139,624	303,281	15,644
<u>377,413</u>	<u>20,584,043</u>	<u>41,743</u>
<u>653,712</u>	<u>24,157,539</u>	<u>86,541</u>
-	-	17
<u>1,010</u>	<u>2,192</u>	<u>113</u>
		130
4,875,734	23,971,769	172,729
23,565	847,617	-
173,013	375,803	19,384
1,091,318	11,543,984	167,020
<u>\$ 6,163,630</u>	<u>\$ 36,739,173</u>	<u>\$ 359,133</u>

**CITY OF YANKTON, SOUTH DAKOTA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**Proprietary Funds**  
**For the Year Ended December 31, 2016**

	<u>Business-Type</u>	
	<u>Water</u>	<u>Waste- water</u>
Operating Revenues:		
Charges for Services	\$ 5,715,020	\$ 3,452,942
Operating Expenses:		
Personal Services	680,367	618,490
Insurance	52,047	84,370
Professional Services	45,513	43,892
Tipping Fees	-	-
State Fees	10,850	12,500
Repairs and Maintenance	228,533	239,790
Cost of Sales and Service	-	-
Supplies and Materials	292,354	50,809
Travel and Conference	3,435	1,860
Utilities	293,075	192,632
Billing and Administration	655,905	626,754
Other Current Expenses	-	-
Depreciation	618,439	923,235
Total Operating Expenses	<u>2,880,518</u>	<u>2,794,332</u>
Operating Income (Loss)	2,834,502	658,610
Non-Operating Income (Expense):		
Interest Income	42,007	11,363
Intergovernmental Revenue	667,678	1,074,854
Gain (Loss) on Disposition of Assets	-	-
Miscellaneous, net	3,283	18,668
Interest Expense	(310,976)	(145,188)
Total Non-Operating Income (Expenses)	<u>401,992</u>	<u>959,697</u>
Income Before Contributions and Transfers	3,236,494	1,618,307
Transfers In	-	-
Transfers (Out)	(71,346)	(60,046)
Capital Contributions	450,663	341,061
Change in Net Position	3,615,811	1,899,322
Net Position - Beginning	<u>18,988,520</u>	<u>6,071,890</u>
Net Position - Ending	<u>\$ 22,604,331</u>	<u>\$ 7,971,212</u>

EXHIBIT 6

<u>Business-Type</u>		<u>Governmental</u>
<u>Non-Major</u>		<u>Activities-</u>
<u>Enterprise Funds</u>	<u>Totals</u>	<u>Internal</u>
		<u>Service Fund</u>
<u>\$ 2,891,313</u>	<u>\$ 12,059,275</u>	<u>\$ 731,885</u>
1,128,022	2,426,879	125,197
25,876	162,293	-
59,148	148,553	929
159,868	159,868	-
-	23,350	-
269,805	738,128	13,279
748,887	748,887	-
72,380	415,543	499,963
3,141	8,436	-
58,046	543,753	18,315
322,248	1,604,907	-
-	-	22,916
<u>302,260</u>	<u>1,843,934</u>	<u>20,063</u>
<u>3,149,681</u>	<u>8,824,531</u>	<u>700,662</u>
(258,368)	3,234,744	31,223
7,347	60,717	-
273,571	2,016,103	44,325
(10,514)	(10,514)	-
28,223	50,174	-
-	(456,164)	-
<u>298,627</u>	<u>1,660,316</u>	<u>44,325</u>
40,259	4,895,060	75,548
525,804	525,804	-
-	(131,392)	-
<u>-</u>	<u>791,724</u>	<u>-</u>
566,063	6,081,196	75,548
<u>5,597,567</u>	<u>30,657,977</u>	<u>283,585</u>
<u>\$ 6,163,630</u>	<u>\$ 36,739,173</u>	<u>\$ 359,133</u>



**CITY OF YANKTON, SOUTH DAKOTA**  
**STATEMENT OF CASH FLOWS**  
**Proprietary Funds**  
**For the Year Ended December 31, 2016**

	<u>Business-Type</u>	
	<u>Water</u>	<u>Waste- Water</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received from Customers	\$ 5,578,404	\$ 2,769,173
Cash Received from Interfund Services Provided	-	28,732
Cash Paid to Suppliers for Goods and Services	(1,810,971)	(974,623)
Cash Paid to Employees for Services	(655,923)	(593,985)
Cash Paid for Interfund Services	(13,316)	(12,915)
Other Nonoperating Revenues	3,283	18,668
Net Cash Provided from Operating Activities	<u>3,101,477</u>	<u>1,235,050</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Acquisition and Construction of Capital Assets	(6,137,788)	(1,824,571)
Proceeds from Bond Issuance	8,505,455	593,805
Principal Paid on Notes, Bonds and Leases	(415,364)	(776,595)
Interest Paid on Notes and Bonds	(275,122)	(147,475)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>1,677,181</u>	<u>(2,154,836)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Due to Other Funds	-	-
Due from Other Governments	-	-
Transfers (Out)	(71,346)	(60,046)
Receipts from Other Governments	-	1,074,854
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(71,346)</u>	<u>1,014,808</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest and Dividends on Investments	42,007	11,363
Net Cash Provided from Investing Activities	<u>42,007</u>	<u>11,363</u>
Net Increase (Decrease) in Cash and Cash Equivalents	4,749,319	106,385
Cash and Cash Equivalents at Beginning of Year	<u>4,146,106</u>	<u>1,457,053</u>
Cash and Cash Equivalents at End of Year	<u>8,895,425</u>	<u>1,563,438</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities		
Operating Income (Loss)	<u>2,834,502</u>	<u>658,610</u>
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation	618,439	923,235
Other Non-Operating Income (Expense)	3,283	18,668
(Increase) Decrease in Assets:		
Accounts Receivable	(136,616)	(655,037)
Prepaid Expenses	(1,103)	(885)
Net Pension Asset / Liability	182,599	189,219
Pension Related Deferred Outflows	(1,391)	(1,959)
Inventories	11,425	(8,700)
Increase (Decrease) in Liabilities:		
Accounts Payable	(253,062)	274,654
Customer Deposits	165	-
Accrued Wages	1,963	3,234
Accrued Compensated Absences	(3,347)	(2,758)
Estimated Postemployment Benefit Obligation	(4,505)	(7,080)
Pension Related Deferred Inflows	(150,875)	(156,151)
Total Adjustments	<u>266,975</u>	<u>576,440</u>
Net Cash Provided by Operating Activities	<u>3,101,477</u>	<u>1,235,050</u>
<b>Supplemental Schedule of Noncash Capital and Related Financing Activities:</b>		
Developers and City Contribution of Capital Assets	<u>450,663</u>	<u>341,061</u>
<b>Reconciliation of Cash and Cash Equivalents to the Balance Sheet:</b>		
Cash and Cash Equivalents	8,454,487	1,047,575
Restricted Cash and Cash Equivalents	440,938	515,863
	<u>\$ 8,895,425</u>	<u>\$ 1,563,438</u>

EXHIBIT 7

Business-Type		Governmental
Nonmajor		Activities-
Enterprise Funds	Totals	Internal
		Service Fund
\$ 2,854,391	\$ 11,201,968	\$ 108,648
6,670	35,402	622,613
(1,392,807)	(4,178,401)	(590,801)
(1,083,892)	(2,333,800)	(121,598)
(191,168)	(217,399)	(1,252)
28,223	50,174	-
<u>221,417</u>	<u>4,557,944</u>	<u>17,610</u>
(875,825)	(8,838,184)	(69,360)
-	9,099,260	-
(18,135)	(1,210,094)	-
(46)	(422,643)	-
<u>(894,006)</u>	<u>(1,371,661)</u>	<u>(69,360)</u>
(373,695)	(373,695)	-
-	-	44,325
525,804	394,412	-
-	1,074,854	-
<u>152,109</u>	<u>1,095,571</u>	<u>44,325</u>
7,347	60,717	-
<u>7,347</u>	<u>60,717</u>	<u>-</u>
(513,133)	4,342,571	(7,425)
<u>1,349,324</u>	<u>6,952,483</u>	<u>63,405</u>
<u>836,191</u>	<u>11,295,054</u>	<u>55,980</u>
(258,368)	3,234,744	31,223
302,260	1,843,934	20,063
28,223	50,174	-
(30,252)	(821,905)	(624)
(2,194)	(4,182)	(187)
303,613	675,431	35,444
(26,668)	(30,018)	(491)
(983)	1,742	(26,405)
138,601	160,193	(10,059)
-	165	-
5,176	10,373	727
7,962	1,857	1,475
(4,157)	(15,742)	(4,369)
<u>(241,796)</u>	<u>(548,822)</u>	<u>(29,187)</u>
<u>479,785</u>	<u>1,323,200</u>	<u>(13,613)</u>
<u>221,417</u>	<u>4,557,944</u>	<u>17,610</u>
-	791,724	-
812,170	10,314,232	55,980
24,021	980,822	-
<u>\$ 836,191</u>	<u>\$ 11,295,054</u>	<u>\$ 55,980</u>

**CITY OF YANKTON, SOUTH DAKOTA**  
**STATEMENT OF NET POSITION**  
**Fiduciary Funds**  
**December 31, 2016**

	<b>Agency Funds</b>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 107,336
Total Assets	107,336
 <b>Liabilities</b>	
Accounts Payable	626
Other Accrued Expenses	106,710
Total Liabilities	107,336
 <b>Net Position</b>	
Unrestricted	-
Total Net Position	\$ -

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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**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

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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**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

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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**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.

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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**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.

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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**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.

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

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



**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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

**F. Cash Flows**

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

**G. Short-Term Interfund Receivables/Payables**

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

**H. Advance to Other Funds**

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

**I. Inventories/Property Held for Resale**

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

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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**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 and salt inventory.

**J. Deferred Outflow/Inflows of Resources**

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

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

Deferred inflows of resources in the Statement of Net Position consist of the unamortized portion of the net difference between projected and actual earnings on pension plan investments.

**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, 2016. 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.

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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

**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 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. Application of Net Position**

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

**P. Fund Equity**

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

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

- Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed – includes fund balance amounts that can only be used for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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

- Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balances may be assigned by action of the City Commission.
- Unassigned – includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

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

**Q. 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 2016 were \$730,785 of which \$109,103 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,

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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**NOTE 2 - CASH AND CASH EQUIVALENTS – (CONTINUED)**

per banks, at December 31, 2016 were \$27,073,709. At year-end, the Yankton Housing and Redevelopment Commission's deposits were fully insured or collateralized.

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

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

**NOTE 3 - PROPERTY TAXES**

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

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

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

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

**NOTE 4 - ESTIMATED UNCOLLECTIBLE RECEIVABLES**

An allowance for uncollectible taxes, utility accounts receivable and special assessments is provided based upon analysis of historical trends. The allowance for uncollectible receivables at December 31, 2016, consisted of the following:

	<b>Utility Accounts Receivable</b>	<b>Special Assessment Receivable</b>
Fund:		
Infrastructure Improvement Revolving	\$ -	\$ 42,000
Water Fund	20,170	-
Wastewater Fund	11,081	-
Solid Waste Fund	10,250	-
	\$ 41,501	\$ 42,000

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 5 - DUE FROM OTHER GOVERNMENTS**

Amounts due from other governments at December 31, 2016, include the following:

	<b>General</b>	<b>Public Improvement</b>	<b>Special Capital Improvement Fund</b>	<b>Non-Major Governmental Funds</b>
County Remitted Taxes	\$ 25,020	\$ -	\$ -	\$ -
County share of Senior Center and Others	8,540	-	-	-
County and Other Garage Charges	-	-	-	-
State Remitted Sales Tax	666,370	-	637,740	72,265
State Remitted Liquor and Other Taxes	23,141	-	-	-
State Road Aid	52,342	-	-	-
Grants	-	45,132	-	42,543
Other	23,815	-	-	24,332
	<u>\$ 799,228</u>	<u>\$ 45,132</u>	<u>\$ 637,740</u>	<u>\$ 139,140</u>

	<b>Internal Service</b>	<b>Wastewater</b>	<b>Non-Major Enterprise Funds</b>	<b>Total</b>
County Remitted Taxes	\$ -	\$ -	\$ -	\$ 25,020
County share of Senior Center and Others	-	-	-	8,540
County and Other Garage Charges	7,296	-	-	7,296
State Remitted Sales Tax	-	-	-	1,376,375
State Remitted Liquor and Other Taxes	-	-	-	23,141
State Road Aid	-	-	-	52,342
Grants	-	559,488	288,871	936,034
Other	-	-	-	48,147
	<u>\$ 7,296</u>	<u>\$ 559,488</u>	<u>\$ 288,871</u>	<u>\$ 2,476,895</u>

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 6 - CAPITAL ASSETS**

A summary of the changes in the capital assets for the year ended December 31, 2016, is as follows:

	Balance January 1, 2016	Additions	Deletions	Reclassification	Balance December 31, 2016
<b>Governmental Activities:</b>					
Capital assets not being depreciated:					
Land	\$ 3,296,853	\$ 326,423	\$ -	\$ -	\$ 3,623,276
Construction in Progress	4,149,020	358,304	758,776	-	3,748,548
Total capital assets not being depreciated	7,445,873	684,727	758,776	-	7,371,824
Capital assets being depreciated:					
Buildings & Structures/Infrastructure	68,378,407	2,918,971	1,195,132	-	70,102,246
Furniture & Equipment	15,748,031	1,298,890	375,487	(59,485)	16,611,949
Total capital assets being depreciated:	84,126,438	4,217,861	1,570,619	(59,485)	86,714,195
Less: Accumulated Depreciation for:					
Buildings & Structures/Infrastructure	24,396,614	1,875,151	388,713	-	25,883,052
Furniture & Equipment	8,419,722	966,832	327,038	(59,485)	9,000,031
Total Accumulated Depreciation	32,816,336	2,841,983	715,751	(59,485)	34,883,083
Total Capital Assets being depreciated, net	51,310,102	1,375,878	854,868	-	51,831,112
Governmental activities capital assets, net	\$ 58,755,975	\$ 2,060,605	\$ 1,613,644	\$ -	\$ 59,202,936

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 6 - CAPITAL ASSETS – (CONTINUED)**

	Balance January 1, 2016	Additions	Deletions	Reclassification	Balance December 31, 2016
Business-Type Activities:					
Capital Assets not being depreciated:					
Land	\$ 814,623	\$ -	\$ -	\$ -	\$ 814,623
Construction in Progress	12,144,682	6,797,346	222,451	-	18,719,577
Total capital assets not being depreciated:	<u>12,959,305</u>	<u>6,797,346</u>	<u>222,451</u>	<u>-</u>	<u>19,534,200</u>
Capital Assets being depreciated:					
Buildings and Structures	52,313,169	2,159,397	43,366	-	54,429,200
Land Improvements	2,190,048	-	-	-	2,190,048
Furniture & Equipment	5,625,741	198,710	114,681	59,485	5,769,255
Total capital assets, being depreciated	<u>60,128,958</u>	<u>2,358,107</u>	<u>158,047</u>	<u>59,485</u>	<u>62,388,503</u>
Less: Accumulated Depreciation for:					
Buildings and Structures	29,866,365	1,528,572	33,036	-	31,361,901
Land Improvements	61,887	3,107	-	-	64,994
Furniture & Equipment	4,019,845	312,255	114,501	59,485	4,277,084
Total Accumulated Depreciation	<u>33,948,097</u>	<u>1,843,934</u>	<u>147,537</u>	<u>59,485</u>	<u>35,703,979</u>
Total Capital Assets, being depreciated, net	<u>26,180,861</u>	<u>514,173</u>	<u>10,510</u>	<u>-</u>	<u>26,684,524</u>
Business-type activities capital assets, net	<u>\$ 39,140,166</u>	<u>\$ 7,311,519</u>	<u>\$ 232,961</u>	<u>\$ -</u>	<u>\$ 46,218,724</u>

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

Governmental Activities:	
General Government	\$ 25,996
Community Development	3,802
Public Safety	304,391
Public Works	1,964,599
Culture & Recreation	<u>543,195</u>
Total depreciation expense - governmental activities	<u>\$ 2,841,983</u>

Depreciation expense of \$20,063 was charged to the Internal Service Fund and is included in the Public Works total shown above.



**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 6 - CAPITAL ASSETS – (CONTINUED)**

Business-Type Activities:	
Water	\$ 618,439
Wastewater	923,235
Solid Waste	58,956
Golf Course	59,308
Joint Powers Landfill	<u>183,996</u>
Total depreciation expense - business-type activities	<u>\$ 1,843,934</u>

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	\$ <u>6,633</u>	\$ <u>-</u>	\$ <u>2,018</u>	\$ <u>4,615</u>
Total capital assets, being depreciated	<u>6,633</u>	<u>-</u>	<u>2,018</u>	<u>4,615</u>
Less: Accumulated Depreciation	<u>5,100</u>	<u>400</u>	<u>2,018</u>	<u>3,482</u>
Component unit capital assets, net	<u>\$ 1,533</u>	<u>\$ (400)</u>	<u>\$ -</u>	<u>\$ 1,133</u>

Reconciliation of Net Investment in Capital Assets:

	Governmental Activities	Business-Type Activities
Land	\$ 3,623,276	\$ 814,623
Construction in Progress	3,748,548	18,719,577
Capital Assets (Net of Accumulated Depreciation)	51,831,112	26,684,524
Less: Revenue Bonds	-	21,587,522
Capital Leases	1,640,000	-
Retainage Payable	-	<u>659,433</u>
Net Investment in Capital Assets	<u>\$ 57,562,936</u>	<u>\$ 23,971,769</u>

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 7 - COMMITMENTS**

During the year ended December 31, 2016, the City had entered into several construction contracts totaling approximately \$18,830,833 of which approximately \$14,715,845 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	\$1,745,000	\$ -	\$ (105,000)	\$1,640,000

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, 2016.

Year Ending December 31,	Principal	Interest	Total
2017	\$ 110,000	\$ 76,290	\$ 186,290
2018	115,000	71,780	186,780
2019	120,000	67,065	187,065
2020	120,000	61,785	181,785
2021	130,000	56,505	186,505
2022 – 2026	735,000	186,543	921,543
2027 – 2028	310,000	22,500	332,500
Totals	\$1,640,000	\$ 542,468	\$ 2,182,468

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
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**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, 2016 (in thousands of dollars):

	Governmental		Enterprise			Total
	2011 Sales Tax Bond	Water Revenue (SRF)	Wastewater Revenue (SRF)	2011 Wastewater Refunding Bonds	Joint Power Landfill Revenue Loans (SWMP) (RLA)	
Notes/Bonds Payable at January 1, 2016	\$ 2,285	\$ 8,828	\$ 2,961	\$ 2,370	\$ 201	\$ 16,645
Notes/Bonds Issued	-	8,505	594	-	-	9,099
Notes/Bonds Retired	(115)	(1,083)	(327)	(450)	(18)	(1,993)
Notes/Bonds Payable at December 31, 2016	\$ 2,170	\$ 16,250	\$ 3,228	\$ 1,920	\$ 183	\$ 23,751

Debt outstanding at December 31, 2016, 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.	\$ 115,000	\$ 2,055,000	\$ 2,170,000
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.	460,000	1,460,000	1,920,000
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.	18,683	163,863	182,546
Water Revenue Bonds (SRF) maturing October 1, 2023, through 2046 with interest rates of 3.5%, 3.25% and 3.0% per annum, paid by the Water Fund.	637,168	15,612,883	16,250,051
Wastewater Revenue Bonds (SRF) maturing October 1, 2023 and January 15, 2037, with an interest rate of 3.5% and 3.0% per annum, paid by the Wastewater Fund.	354,632	2,873,677	3,228,309
Totals	\$1,585,483	\$ 22,165,423	\$ 23,750,906

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 9 - LONG-TERM DEBT – (CONTINUED)**

The governmental bonds are shown net of \$8,358 of unaccreted bond premiums and the business-type activity revenue bonds net of \$6,616 of unaccreted bond premiums on the Statement of Net Position.

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, 2016, \$593,805 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, 2016, \$11,458,939 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, 2016, including interest payments of \$8,075,544 are as follows:

Year Ending December 31	2011 Sales Tax Bonds		Wastewater Revenue		Water Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 115,000	\$ 78,265	\$ 814,632	\$ 156,402	\$ 637,168	\$ 410,111
2018	120,000	75,850	847,692	136,740	670,859	468,578
2019	120,000	72,850	870,792	110,576	692,355	447,083
2020	125,000	69,610	899,354	82,464	714,542	424,895
2021	130,000	65,845	413,394	52,175	737,444	401,993
2022-2026	700,000	263,250	954,214	95,696	3,284,753	1,676,233
2027-2031	860,000	114,060	156,583	41,370	3,061,299	1,205,171
2032-2036	-	-	181,822	16,131	1,838,314	840,188
2037-2041	-	-	9,826	74	2,134,621	543,880
2042-2046	-	-	-	-	2,478,696	199,815
	<u>\$2,170,000</u>	<u>\$ 739,730</u>	<u>\$5,148,309</u>	<u>\$ 691,628</u>	<u>\$16,250,051</u>	<u>\$ 6,617,947</u>

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 9 - LONG-TERM DEBT (CONTINUED)**

Year Ending December 31	Joint Power Landfill (RLA) (SWMP)		Total	
	Principal	Interest	Principal	Interest
2017	\$ 18,683	\$ 5,337	\$ 1,585,483	\$ 650,115
2018	19,248	4,773	1,657,799	685,941
2019	19,830	4,191	1,702,977	634,700
2020	20,429	3,591	1,759,325	580,560
2021	21,047	2,974	1,301,885	522,987
2022-2026	83,309	5,373	5,022,276	2,040,552
2027-2031	-	-	4,077,882	1,360,601
2032-2036	-	-	2,020,136	856,319
2037-2041	-	-	2,144,447	543,954
2042-2046	-	-	2,478,696	199,815
	<u>\$ 182,546</u>	<u>\$ 26,239</u>	<u>\$23,750,906</u>	<u>\$ 8,075,544</u>

C. Accrued Compensated Absences and OPEB Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 500,024	\$ 413,170	\$ 369,984	\$ 543,210	\$ 81,481
Other Post Employment Benefit Obligation	143,574	-	36,089	107,485	-
Business-Type Activities:					
Compensated Absences	154,071	127,309	125,452	155,928	23,389
Other Post Employment Benefit Obligation	46,926	-	15,742	31,184	-
Total Accrued Compensated Absences and OPEB Liabilities	<u>\$ 844,595</u>	<u>\$ 540,479</u>	<u>\$ 547,267</u>	<u>\$ 837,807</u>	<u>\$ 104,870</u>

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, 2016 were as follows:

	Interfund Receivables	Interfund Payables
Due From/To Other Funds:		
General Fund	\$ -	\$ 30,390
Capital Projects – Special Capital Improvements	2,262,830	-
Capital Projects – Public Improvement	-	1,641,062
Infrastructure Improvement	-	442,629
Non-major Enterprise Fund	-	148,749
	<u>\$ 2,262,830</u>	<u>\$ 2,262,830</u>

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 10 - INTERFUND ASSETS/LIABILITIES – (CONTINUED)**

As of December 31, 2016, long-term advances were as follows:

	Interfund Receivables	Interfund Payables
Advances From/To Other funds:		
General Fund	\$ 3,689,392	\$ -
TID #5	-	3,689,392
	\$ 3,689,392	\$ 3,689,392

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, 2016, the following funds had deficit fund balances:

Special Revenue:	
TID #5	\$ 3,689,392
Capital Projects:	
Park Capital Projects	\$ 13,964
Infrastructure Improvement	\$ 437,680

The TID #5 deficit will be refunded through future TID property tax collections.

The Capital Projects funds will be funded through assessment collections and other financing.

**NOTE 12 - PENSION PLAN**

Plan Information

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

Benefits Provided

SDRS has three different classes of employees, Class A, Class B public safety and Class B judicial. Class A retirement benefits are determined as 1.7 percent prior to 2008 and 1.55 percent thereafter of the employee's final 3-year average compensation times the employee's years of service. Employees with 3 years of service are eligible to retire at age 55. Class B public safety benefits are determined as 2.4 percent for service prior to 2008 and 2.0 percent thereafter of employee final average compensation. Class B judicial benefits are determined as 3.733 percent for service prior to 2008 and 3.333 percent thereafter of employee final average compensation. All Class B employees with 3 years of service are eligible to retire at age 45. Employees are eligible for service-related disability benefits regardless of length of service. Three years of service is required for nonservice-related disability eligibility. Disability benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits are a percent of the employee's final average salary.

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 12 - PENSION PLAN (CONTINUED)**

The annual increase in the amount of the SDRS benefits payable on each July 1<sup>st</sup> is indexed to the consumer price index (CPI) based on SDRS funded status:

- If the SDRS market value funded ratio is 100% or more – 3.1% COLA
- If the SDRS market value funded ratio is 80.0% to 99.9%, index with the CPI
- 90.0% to 99.9% funded — 2.1% minimum and 2.8% maximum COLA
- 80.0% to 90.0% funded — 2.1% minimum and 2.4% maximum COLA
- If the SDRS market value funded ratio is less than 80% -- 2.1% COLA

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

Contributions:

Per SDCL 3-12, contribution requirements of the active employees and the participating employers are established and may be amended by the SDRS Board. Covered employees are required by state statute to contribute the following percentages of their salary to the plan; Class A Members, 6.0% of salary; Class B Judicial Members, 9.0% of salary; and Class B Public Safety Members, 8.0% of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution. State statute also requires the employer to make an additional contribution in the amount of 6.2 percent 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 years ended 2016, 2015, and 2014 were \$449,258, \$441,414, and \$403,645, respectively, equal to the required contributions each year.

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

At June 30, 2016, SDRS is 96.89% funded and, accordingly, has a net pension liability. The proportionate shares of the components of the net pension asset of South Dakota Retirement System, for the City as of June 30, 2016 are as follows:

Proportionate share of net position restricted for pension benefits	\$ 41,523,033
Less: proportionate share of total pension liability	<u>40,230,456</u>
Proportionate share of net pension liability	<u>\$ 1,292,577</u>

At December 31, 2016, the City reported a liability of \$1,292,577 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016 and the total pension liability used to calculate the net pension liability was based on a projection of the City's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2016, the City's proportion was 0.38265660%, which is an increase of .0009389% from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the City recognized pension expense of \$902,668. At December 31, 2016 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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**NOTE 12 - PENSION PLAN (CONTINUED)**

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Difference between expected and actual experience	\$ 449,976	\$ -
Changes in assumption	774,192	-
Net Difference between projected and actual earnings on pension plan investments	1,437,782	-
Change in Proportion	-	9,343
City contributions subsequent to the measurement date	241,627	-
<b>TOTAL</b>	<b>\$ 2,903,577</b>	<b>\$ 9,343</b>

\$241,627 reported as deferred outflow of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

<b>Year Ended December 31</b>	
2017	\$ 714,847
2018	431,055
2019	908,317
2020	598,388
Total	\$ 2,652,607

Actuarial Assumptions:

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25 percent
Salary Increases	5.83 percent at entry to 3.87 percent after 30 years of service
Investment Rate of Return	7.25 percent through 2017 and 7.50 percent thereafter, net of pension plan investment expense

Mortality rates were based on the RP-2000 Employee Mortality Table for males and females, as appropriate.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2005 through June 30, 2011. The mortality assumptions were revised based on an extension of the experience study including mortality experience through June 30, 2013.

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



**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 12 - PENSION PLAN (CONTINUED)**

combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	58.0%	4.5%
Fixed Income	30.0%	1.8%
Real Estate	10.0%	4.6%
Cash	<u>2.0%</u>	0.7%
Total	<u>100%</u>	

Discount Rate:

The discount rate used to measure the total pension asset was 7.25 percent through 2017 and 7.50% thereafter. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that matching employer contributions from will be made at rates equal to the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

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

The following presents the City's proportionate share of net pension asset calculated using the discount rate of 7.25 percent through 2017 and 7.50 percent thereafter, as well as what the City's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage point lower (6.25/6.50%) or 1-percentage point higher (8.25/8.50%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
City's proportionate share of the net pension liability (asset)	\$ 7,233,240	\$ 1,292,577	\$(3,552,673)

Pension Plan Fiduciary Net Position:

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

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 13 - TRANSFERS**

The following is a summary of transfers between funds:

	General	Public Improvement	Infrastructure Improvement	Nonmajor Governmental	Nonmajor Enterprise	Total Transfer Out
General	\$ -	\$ 100,000	\$ -	\$ 594,349	\$ 525,804	\$ 1,220,153
Nonmajor Governmental	27,838	100,000	44,720	-	-	172,558
Special Capital Improvements	19,346	-	1,464,367	-	-	1,483,713
TID #5	-	-	-	194,265	-	194,265
Wastewater	60,046	-	-	-	-	60,046
Water	71,346	-	-	-	-	71,346
Transfer In	<u>\$178,576</u>	<u>\$ 200,000</u>	<u>\$ 1,509,087</u>	<u>\$ 788,614</u>	<u>\$ 525,804</u>	<u>\$ 3,202,081</u>

Transfers are used to:

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

**NOTE 14 - RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended December 31, 2016, the City managed its risks as follows:

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

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

**CITY OF YANKTON, SOUTH DAKOTA  
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**NOTE 14 - RISK MANAGEMENT (CONTINUED)**

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, 2016, 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 2016, expenditures did not exceed the appropriated amounts in any department of the General 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.

*Annual OPEB 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:

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 16 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)**

Annual required contribution	\$ -
Interest on net OPEB obligation	-
Adjustment to annual required contribution	<u>(8,304)</u>
Annual OPEB cost	(8,304)
Contributions made	<u>(43,527)</u>
Decrease in net OPEB obligation	(51,831)
Net OPEB obligation – beginning of year	<u>190,500</u>
Net OPEB obligation – end of year	<u>\$ 138,669</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 - 2016 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
2015	(9,522)	-	190,500
2016	(8,304)	-	138,669

*Funded Status and Funding Progress.* The funded status of the plan as of December 31, 2016 as follows:

Accrued liability	\$ 138,669
Value of plan assets	-
Unfunded accrued liability	<u>\$ 138,669</u>
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%.

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**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 2016 for this component was \$34,929.

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

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

**NOTE 18 – RESTRICTED NET POSITION**

Restricted Net Position for the year ended December 31, 2016 was as follows:

Major Purposes:

Lodging Sales Tax – Enabling Legislation	\$ 1,045,039	
Debt Service – External Creditors	180,885	
Library – Enabling Legislation	22,832	
Road and Bridges – Enabling Legislation	34,974	
Total Major Purposes		\$ 1,283,730

Permanently Restricted Purposes:

Cemetery Perpetual Care – Expendable	104,737	
Cemetery Perpetual Care – Nonexpendable	50,000	
Total Permanently Restricted Purposes		154,737

Other Purposes:

Dispatch	17,635	
Historic Easement Trust	22,112	
Cumulative Reserve – SDPAA	270,270	
SDRS Pension	1,225,854	
Total Other Purposes		1,535,871

Total Restricted Net Position		<u>\$ 2,974,338</u>
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**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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**NOTE 19 – TAX ABATEMENTS**

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

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

For the year ended December 31, 2016, the City abated \$9,062 of property tax under the urban renewal and economic development projects.

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

For the year ended December 31, 2016, the City abated \$303,325 of municipal retail occupation sales and service tax under said agreements.

**NOTE 20 – SUBSEQUENT EVENTS**

On March 29, 2017, the City entered a Solid Waste Management Program Loan Agreement with the State of South Dakota in the amount of \$574,500. The loan will be used to convert to single stream recycling and semi-automated waste collection. The loan will accrue interest at 2%.

On April 10, 2017, the City approved resolution for issuance of up to \$37,000,000 of Drinking Water State Revolving Loan Funds to finance the water treatment plant project.

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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, 2016**

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes - Current Property	\$ 2,509,388	\$ 2,509,388	\$ 2,685,709	\$ 176,321
Taxes - Sales and Other	5,488,464	5,488,464	5,795,937	307,473
Licenses and Permits	342,800	342,800	358,588	15,788
Intergovernmental	940,211	940,211	476,800	(463,411)
Charges for Service	2,332,512	2,332,512	3,028,651	696,139
Fines and Forfeits	15,000	15,000	8,591	(6,409)
Interest	-	--	29,126	29,126
Miscellaneous	24,000	24,000	83,416	59,416
<b>Total Revenues</b>	<b>11,652,375</b>	<b>11,652,375</b>	<b>12,466,818</b>	<b>814,443</b>
<b>Expenditures:</b>				
<b>General Government:</b>				
Board of City Commission	162,952	162,952	135,387	27,565
Office of City Manager	380,554	380,554	317,947	62,607
City Attorney	56,125	56,125	46,619	9,506
Department of Finance	625,951	625,951	557,893	68,058
Information Systems	363,468	439,615	258,279	181,336
Community Development	393,937	423,937	389,841	34,096
Contingency	200,000	200,000	-	200,000
Casulty Reserve Fund	5,000	5,000	-	5,000
Special Appropriations	130,064	134,189	133,034	1,155
<b>Total General Government</b>	<b>2,318,051</b>	<b>2,428,323</b>	<b>1,839,000</b>	<b>589,323</b>
<b>Public Safety:</b>				
Police Department	2,885,044	3,076,760	2,447,111	629,649
Animal Control	71,845	71,845	62,826	9,019
Fire Department	920,265	943,248	554,686	388,562
Civil Defense	2,415	2,415	1,659	756
<b>Total Public Safety</b>	<b>3,879,569</b>	<b>4,094,268</b>	<b>3,066,282</b>	<b>1,027,986</b>
<b>Public Works:</b>				
Engineering and Inspection	689,526	689,526	523,972	165,554
Streets and Highways	1,967,996	1,967,996	1,659,004	308,992
Snow and Ice Removal	319,006	319,006	250,236	68,770
City Hall	274,800	284,800	162,159	122,641
Traffic Control	400,269	400,269	344,605	55,664
Chan Gurney Airport	592,212	592,212	403,851	188,361
<b>Total Public Works</b>	<b>4,243,809</b>	<b>4,253,809</b>	<b>3,343,827</b>	<b>909,982</b>

(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, 2016**

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Culture and Recreation:				
Marne Creek	179,296	186,296	100,085	86,211
Summit Activities Center	750,049	750,049	726,619	23,430
Memorial Park Pool	220,417	224,417	180,774	43,643
Parks and Recreation	1,404,468	1,466,468	1,280,946	185,522
Senior Citizens Center	109,330	109,330	58,618	50,712
Yankton Community Library	712,259	712,259	673,763	38,496
Total Culture and Recreation	<u>3,375,819</u>	<u>3,448,819</u>	<u>3,020,805</u>	<u>428,014</u>
Total Expenditures	<u>13,817,248</u>	<u>14,225,219</u>	<u>11,269,914</u>	<u>2,955,305</u>
Excess of Revenues over Expenditures	<u>(2,164,873)</u>	<u>(2,572,844)</u>	<u>1,196,904</u>	<u>3,769,748</u>
Other Financing Sources (Uses):				
Operating Transfers In	258,379	258,379	178,576	(79,803)
Operating Transfers (Out)	(2,974,596)	(3,486,996)	(1,220,153)	2,266,843
Proceeds from Sale of Fixed Assets	-	-	9,810	9,810
Total Other Financing Sources (Uses)	<u>(2,716,217)</u>	<u>(3,228,617)</u>	<u>(1,031,767)</u>	<u>2,196,850</u>
Excess (Deficiency) of Revenues over Expenditures and Other Uses	<u>(4,881,090)</u>	<u>(5,801,461)</u>	<u>165,137</u>	<u>5,966,598</u>
Fund Balances at Beginning of Year	<u>9,304,376</u>	<u>9,304,376</u>	<u>9,304,376</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 4,423,286</u>	<u>\$ 3,502,915</u>	<u>\$ 9,469,513</u>	<u>\$ 5,966,598</u>

**CITY OF YANKTON, SOUTH DAKOTA**  
**SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACUTAL**  
**Major Special Revenue Fund- TID #5**  
**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Positive (Negative)
Revenues:				
Taxes - Current Property	\$ 140,000	\$ 140,000	\$ 198,222	\$ 58,222
Intergovernmental	-	--	7,360	7,360
Miscellaneous	-	--	6,000	6,000
Total Revenues	<u>140,000</u>	<u>140,000</u>	<u>211,582</u>	<u>71,582</u>
Expenditures:				
Community Development	<u>295,000</u>	<u>295,000</u>	-	295,000
Total Expenditures	<u>295,000</u>	<u>295,000</u>	<u>-</u>	<u>295,000</u>
Excess of Revenues over Expenditures	<u>(155,000)</u>	<u>(155,000)</u>	<u>211,582</u>	<u>366,582</u>
Other Financing Sources (Uses):				
Operating Transfers In	347,398	347,398	--	(347,398)
Operating Transfers (Out)	(198,200)	(198,200)	(194,265)	3,935
Total Other Financing Sources (Uses)	<u>149,198</u>	<u>149,198</u>	<u>(194,265)</u>	<u>(343,463)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Uses	<u>(5,802)</u>	<u>(5,802)</u>	<u>17,317</u>	<u>23,119</u>
Fund Balances at Beginning of Year	<u>(3,706,709)</u>	<u>(3,706,709)</u>	<u>(3,706,709)</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ (3,712,511)</u>	<u>\$ (3,712,511)</u>	<u>\$ (3,689,392)</u>	<u>\$ 23,119</u>

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**Exhibit 11**

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, 2016 to the original appropriations by fund were as follows for the General Fund:

	<b>Original Appropriations</b>	<b>Total Revisions</b>	<b>Revised Appropriations</b>
General Fund:			
General Government			
Information Systems	\$ 363,468	\$ 76,147	\$ 439,615
Community Development	393,937	30,000	423,937
Special Appropriations	130,064	4,125	134,189
Public Safety			
Police Department	2,885,044	191,716	3,076,760
Fire Department	920,265	22,983	943,248
Public Works			
City Hall	274,800	10,000	284,800
Culture and Recreation			
Parks & Recreation	1,404,468	62,000	1,466,468
Memorial Park Pool	220,417	4,000	224,417
Marne Creek	179,296	7,000	186,296
Transfers Out	2,974,596	512,400	3,486,996

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, 2016.

CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2016

Exhibit 11

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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 in the General Fund. There were no departments where expenditures exceeded appropriations in the General Fund for the year ended December 31, 2016.
  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, 2016

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
12/31/2015	N/A	-	190,500	190,500	0.00%	-	N/A
12/31/2016	N/A	-	138,669	138,669	0.00%	-	N/A

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

**CITY OF YANKTON, SOUTH DAKOTA**  
**SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)**

EXHIBIT 13

**South Dakota Retirement System**

Last 10 Fiscal Years \*  
(Dollar amounts in thousands)

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Municipality's proportion of the net pension liability (asset)	0.37916180%	0.38171770%	0.38265660%
Municipality's proportionate share of net pension liability (asset)	\$ (2,732)	\$ (1,619)	\$ 1,293
Municipality's covered-employee payroll	\$ 6,257	\$ 6,487	\$ 6,764
Municipality's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-43.66%	-24.96%	19.12%
Plan fiduciary net position as a percentage of the total pension liability (asset)	107.3%	104.1%	96.9%

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

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

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

Exhibit 14

**South Dakota Retirement System**

Last 10 Fiscal Years  
(Dollar amounts in thousands)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractually required contribution	\$ 437	\$ 418	\$ 404	\$ 406	\$ 393	\$ 381	\$ 382	\$ 361	\$ 354	\$ 342
Contributions in relation to the contractually required contribution	<u>\$ 437</u>	<u>\$ 418</u>	<u>\$ 404</u>	<u>\$ 406</u>	<u>\$ 393</u>	<u>\$ 381</u>	<u>\$ 382</u>	<u>\$ 361</u>	<u>\$ 354</u>	<u>\$ 342</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Municipality's covered-employee payroll	\$ 6,764	\$ 6,487	\$ 6,257	\$ 6,286	\$ 6,080	\$ 5,887	\$ 5,912	\$ 5,583	\$ 5,480	\$ 5,287
Contributions as a percentage of covered-employee payroll	6.46%	6.44%	6.46%	6.46%	6.46%	6.47%	6.46%	6.47%	6.46%	6.47%



OTHER SUPPLEMENTARY INFORMATION

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

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**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:

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

---

**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.

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

**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 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, 2016

	Special Revenue				
	Debt Service	Dispatch	Business Improvement District	TID #2 Morgan Square	Bridge & Street
<b>Assets</b>					
Cash and Cash Equivalents	\$ 193,765	\$ 45,000	\$ 451,288	\$ -	\$ 48,954
Receivables (Net where applicable, of allowance for uncollectibles):					
Accounts	-	-	-	-	-
Special Assessments	-	-	-	-	-
Due from Other Governmental Agencies	-	15,000	9,332	-	-
Restricted Assets:					
Cash and Cash Equivalents	-	-	-	-	-
Total Assets	<u>193,765</u>	<u>60,000</u>	<u>460,620</u>	<u>-</u>	<u>48,954</u>
<b>Liabilities</b>					
Accounts Payable	-	13,263	-	-	13,980
Accrued Wages	-	29,102	-	-	-
Total Liabilities	<u>-</u>	<u>42,365</u>	<u>-</u>	<u>-</u>	<u>13,980</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue- special assessments	-	-	-	-	-
Unavailable revenue- other taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Non-Spendable:					
Perpetual Care	-	-	-	-	-
Restricted:					
Debt Service	193,765	-	-	-	-
Dispatch	-	17,635	-	-	-
Perpetual Care	-	-	-	-	-
Lodging Sales Tax	-	-	460,620	-	-
Library	-	-	-	-	-
Road and Bridge Funds	-	-	-	-	34,974
Historic Easement Trust	-	-	-	-	-
Assigned:					
Capital Projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>193,765</u>	<u>17,635</u>	<u>460,620</u>	<u>-</u>	<u>34,974</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 193,765</u>	<u>\$ 60,000</u>	<u>\$ 460,620</u>	<u>\$ -</u>	<u>\$ 48,954</u>

EXHIBIT A-1

Special Revenue		Capital Projects		Permanent	Total Governmental Nonmajor Funds
Lodging Sales Tax	Library Trust	Historic Easement Trust	Non-Major Capital Projects	Perpetual Care Cemetery	
\$ 525,019	\$ 24,295	\$ 22,112	\$ 329,301	\$ 2,990	\$ 1,642,724
-	-	-	-	979	979
-	-	-	368,185	-	368,185
72,265	-	-	42,543	-	139,140
-	-	-	-	153,247	153,247
<u>597,284</u>	<u>24,295</u>	<u>22,112</u>	<u>740,029</u>	<u>157,216</u>	<u>2,304,275</u>
1,425	1,463	-	18,637	471	49,239
-	-	-	-	2,008	31,110
<u>1,425</u>	<u>1,463</u>	<u>-</u>	<u>18,637</u>	<u>2,479</u>	<u>80,349</u>
-	-	-	307,186	-	307,186
11,440	-	-	-	-	11,440
<u>11,440</u>	<u>-</u>	<u>-</u>	<u>307,186</u>	<u>-</u>	<u>318,626</u>
-	-	-	-	50,000	50,000
-	-	-	-	-	193,765
-	-	-	-	-	17,635
-	-	-	-	104,737	104,737
584,419	-	-	-	-	1,045,039
-	22,832	-	-	-	22,832
-	-	-	-	-	34,974
-	-	22,112	-	-	22,112
-	-	-	428,170	-	428,170
-	-	-	(13,964)	-	(13,964)
<u>584,419</u>	<u>22,832</u>	<u>22,112</u>	<u>414,206</u>	<u>154,737</u>	<u>1,905,300</u>
<u>\$ 597,284</u>	<u>\$ 24,295</u>	<u>\$ 22,112</u>	<u>\$ 740,029</u>	<u>\$ 157,216</u>	<u>\$ 2,304,275</u>

CITY OF YANKTON, SOUTH DAKOTA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 Governmental Nonmajor Funds  
 For the Year Ended December 31, 2016

	Special Revenue				
	Debt Service	Dispatch	Business Improvement District	TID #2 Morgan Square	Bridge & Street
Revenue:					
Taxes	\$ -	\$ -	\$ -	\$ 54,694	\$ -
Sales and Other Taxes	-	-	148,086	-	21,397
Special Assessments	-	-	-	-	-
Intergovernmental	-	119,836	-	-	-
Charges for Services	-	-	-	-	-
Interest on Investments	-	1,742	2,526	-	484
Contributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenue	<u>-</u>	<u>121,578</u>	<u>150,612</u>	<u>54,694</u>	<u>21,881</u>
Expenditures:					
Current:					
Public Safety	-	563,360	-	-	-
Public Works	-	-	-	54,694	-
Culture and Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Capital Outlay:					
Public Works	-	-	14,297	-	118,355
Culture-Recreation	-	-	-	-	-
Debt Service	196,065	-	-	-	-
Total Expenditures	<u>196,065</u>	<u>563,360</u>	<u>14,297</u>	<u>54,694</u>	<u>118,355</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(196,065)</u>	<u>(441,782)</u>	<u>136,315</u>	<u>-</u>	<u>(96,474)</u>
Other Financing Sources (Uses):					
Transfers In	194,265	440,061	-	-	-
Transfers Out	-	-	(3,001)	-	-
Total Other Financing Sources (Uses)	<u>194,265</u>	<u>440,061</u>	<u>(3,001)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,800)	(1,721)	133,314	-	(96,474)
Fund Balances - Beginning of Year	195,565	19,356	327,306	-	131,448
Fund Balances- End of Year	<u>\$ 193,765</u>	<u>\$ 17,635</u>	<u>\$ 460,620</u>	<u>\$ -</u>	<u>\$ 34,974</u>

EXHIBIT A-2

Special Revenue		Capital Projects		Permanent	Total Governmental Nonmajor Funds
Lodging Sales Tax	Library Trust	Historic Easement Trust	Non-Major Capital Projects	Perpetual Care Cemetery	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,694
625,642	-	-	-	-	795,125
-	-	-	352,127	-	352,127
-	-	-	37,635	-	157,471
-	-	-	-	26,718	26,718
4,505	160	147	-	1,221	10,785
-	18,083	-	-	-	18,083
-	-	-	-	1,350	1,350
<u>630,147</u>	<u>18,243</u>	<u>147</u>	<u>389,762</u>	<u>29,289</u>	<u>1,416,353</u>
-	-	-	-	-	563,360
-	-	-	-	-	54,694
-	15,649	-	-	146,514	162,163
506,813	-	-	-	-	506,813
-	-	-	39,615	-	172,267
-	-	-	56,526	-	56,526
-	-	-	-	-	196,065
<u>506,813</u>	<u>15,649</u>	<u>-</u>	<u>96,141</u>	<u>146,514</u>	<u>1,711,888</u>
<u>123,334</u>	<u>2,594</u>	<u>147</u>	<u>293,621</u>	<u>(117,225)</u>	<u>(295,535)</u>
-	-	-	41,500	112,788	788,614
(124,837)	-	-	(44,720)	-	(172,558)
<u>(124,837)</u>	<u>-</u>	<u>-</u>	<u>(3,220)</u>	<u>112,788</u>	<u>616,056</u>
(1,503)	2,594	147	290,401	(4,437)	320,521
585,922	20,238	21,965	123,805	159,174	1,584,779
<u>\$ 584,419</u>	<u>\$ 22,832</u>	<u>\$ 22,112</u>	<u>\$ 414,206</u>	<u>\$ 154,737</u>	<u>\$ 1,905,300</u>



**CITY OF YANKTON, SOUTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**Nonmajor Capital Projects Funds**  
**December 31, 2016**

	Park Capital Projects
<b><u>Assets</u></b>	
Cash and Cash Equivalents	\$ 1,228
Due from Other Governments	-
Special Assessments	-
Total Assets	1,228
<b><u>Liabilities</u></b>	
Accounts Payable	15,192
Total Liabilities	15,192
<b><u>Deferred Inflows of Resources</u></b>	
Unavailable revenue- special assessments	-
Total Deferred Inflows of Resources	-
<b><u>Fund Balances</u></b>	
Assigned:	
Capital Projects	-
Unassigned	(13,964)
Total Fund Balances	(13,964)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,228

EXHIBIT A-3

Airport Capital Improvement	Infrastructure Improvement Revolving	Totals
\$ 43,387	\$ 284,686	\$ 329,301
42,543	-	42,543
-	368,185	368,185
<u>85,930</u>	<u>652,871</u>	<u>740,029</u>
3,445	-	18,637
<u>3,445</u>	<u>-</u>	<u>18,637</u>
-	307,186	307,186
<u>-</u>	<u>307,186</u>	<u>307,186</u>
82,485	345,685	428,170
-	-	(13,964)
<u>82,485</u>	<u>345,685</u>	<u>414,206</u>
<u>\$ 85,930</u>	<u>\$ 652,871</u>	<u>\$ 740,029</u>

**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, 2016**

	<u>Park Capital Projects</u>	<u>Airport Capital Improvement</u>
Revenues:		
Special Assessments	\$ -	\$ -
Intergovernmental	-	37,635
Total Revenues	<u>-</u>	<u>37,635</u>
Expenditures:		
Capital Outlay:		
Public Works		39,615
Culture-Recreation	56,526	-
Total Expenditures	<u>56,526</u>	<u>39,615</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(56,526)</u>	<u>(1,980)</u>
Other Financing Sources (Uses):		
Transfers In	41,500	-
Transfers (out)	-	-
Total Other Financing Sources (Uses)	<u>41,500</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(15,026)	(1,980)
Fund Balances at Beginning of Year	<u>1,062</u>	<u>84,465</u>
Fund Balances at End of Year	<u>\$ (13,964)</u>	<u>\$ 82,485</u>

EXHIBIT A-4

Infrastructure Improvement Revolving	Totals
\$ 352,127	\$ 352,127
-	37,635
<u>352,127</u>	<u>389,762</u>
-	39,615
-	56,526
<u>-</u>	<u>96,141</u>
 <u>352,127</u>	 <u>293,621</u>
-	41,500
<u>(44,720)</u>	<u>(44,720)</u>
<u>(44,720)</u>	<u>(3,220)</u>
 307,407	 290,401
<u>38,278</u>	<u>123,805</u>
<u>\$ 345,685</u>	<u>\$ 414,206</u>

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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.

**CITY OF YANKTON, SOUTH DAKOTA**  
**COMBINING STATEMENT OF NET POSITION**  
**Nonmajor Enterprise Funds**  
**December 31, 2016**

	<u>Golf Course</u>	<u>Solid Waste</u>	<u>Joint Powers Landfill</u>	<u>Totals</u>
<b>Assets</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 1,400	\$ 810,270	\$ 500	\$ 812,170
Accounts Receivable (Net of allowance for uncollectibles)	11,788	162,432	61,355	235,575
Due from other governments	-	-	288,871	288,871
Prepaid Expenses	4,325	18,549	6,282	29,156
Inventory	56,632	-	-	56,632
Total Current Assets	<u>74,145</u>	<u>991,251</u>	<u>357,008</u>	<u>1,422,404</u>
Noncurrent Assets:				
Restricted Assets : Cash and Cash Equivalents	-	-	24,021	24,021
Property, Plant and Equipment:				
Land	533,787	74,639	11,414	619,840
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	<u>2,463,577</u>	<u>383,292</u>	<u>1,591,571</u>	<u>4,438,440</u>
Total Noncurrent Assets	<u>2,997,364</u>	<u>457,931</u>	<u>1,627,006</u>	<u>5,082,301</u>
Total Assets	<u>3,071,509</u>	<u>1,449,182</u>	<u>1,984,014</u>	<u>6,504,705</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension Related Deferred Outflows	<u>129,460</u>	<u>93,281</u>	<u>90,906</u>	<u>313,647</u>
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	12,363	18,044	45,254	75,661
Accrued Interest Payable	-	-	456	456
Accrued Wages Payable	7,678	7,919	6,622	22,219
Accrued Compensated Absences	3,416	3,796	3,319	10,531
Revenue Bonds Payable	-	-	18,683	18,683
Due to other Funds	--	-	148,749	148,749
Total current liabilities	<u>23,457</u>	<u>29,759</u>	<u>223,083</u>	<u>276,299</u>
Noncurrent liabilities:				
Accrued Compensated Absences	19,356	21,510	18,807	59,673
Estimated Postemployment Benefit Obligation	-	14,253	-	14,253
Revenue Bonds (net of current portion)	-	-	163,863	163,863
Net Pension Liability	<u>57,631</u>	<u>41,525</u>	<u>40,468</u>	<u>139,624</u>
Total noncurrent liabilities	<u>76,987</u>	<u>77,288</u>	<u>223,138</u>	<u>377,413</u>
Total Liabilities	<u>100,444</u>	<u>107,047</u>	<u>446,221</u>	<u>653,712</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension Related Deferred Inflows	<u>417</u>	<u>300</u>	<u>293</u>	<u>1,010</u>
<b>Net Position</b>				
Net Investment in Capital Assets	2,997,364	457,931	1,420,439	4,875,734
Restricted for:				
Restricted for Perpetual Care				
Debt Service	-	-	23,565	23,565
SDRS Pension Purposes	71,412	51,456	50,145	173,013
Unrestricted	31,332	925,729	134,257	1,091,318
Total Net Position	<u>\$ 3,100,108</u>	<u>\$ 1,435,116</u>	<u>\$ 1,628,406</u>	<u>\$ 6,163,630</u>

**CITY OF YANKTON, SOUTH DAKOTA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**Nonmajor Enterprise Funds**  
**For the Year Ended December 31, 2016**

	<u>Golf Course</u>	<u>Solid Waste</u>	<u>Joint Powers Landfill</u>	<u>Totals</u>
Operating Revenues - Charges for Service	\$ 699,176	\$ 996,734	\$ 1,195,403	\$ 2,891,313
Operating Expenses:				
Personal Services	420,622	395,760	311,640	1,128,022
Insurance	5,293	6,839	13,744	25,876
Professional Services	37,041	11,945	10,162	59,148
Tipping Fees	-	155,098	4,770	159,868
Repairs and Maintenance	50,184	46,381	173,240	269,805
Cost of Sales and Service	185,681	-	563,206	748,887
Supplies and Materials	60,930	6,911	4,539	72,380
Travel and conference	2,850	-	291	3,141
Utilities	32,782	532	24,732	58,046
Billing and Administration	67,340	254,908	-	322,248
Depreciation	59,308	58,956	183,996	302,260
Total Operating Expenses	<u>922,031</u>	<u>937,330</u>	<u>1,290,320</u>	<u>3,149,681</u>
Operating Income (Loss)	<u>(222,855)</u>	<u>59,404</u>	<u>(94,917)</u>	<u>(258,368)</u>
Nonoperating Revenues:				
Interest Income	16	5,495	1,836	7,347
Intergovernmental	-	-	273,571	273,571
Miscellaneous, net	2,865	-	25,358	28,223
Gain (loss) on disposition of assets	-	-	(10,514)	(10,514)
Total Nonoperating Revenues	<u>2,881</u>	<u>5,495</u>	<u>290,251</u>	<u>298,627</u>
Income before Transfers	<u>(219,974)</u>	<u>64,899</u>	<u>195,334</u>	<u>40,259</u>
Other Financing Sources (Uses):				
Transfers In	<u>525,804</u>	<u>-</u>	<u>-</u>	<u>525,804</u>
Total Other Financing Sources (Uses):	<u>525,804</u>	<u>-</u>	<u>-</u>	<u>525,804</u>
Change in Net Position	305,830	64,899	195,334	566,063
Total Net Position - Beginning	<u>2,794,278</u>	<u>1,370,217</u>	<u>1,433,072</u>	<u>5,597,567</u>
Total Net Position - Ending	<u>\$ 3,100,108</u>	<u>\$ 1,435,116</u>	<u>\$ 1,628,406</u>	<u>\$ 6,163,630</u>



CITY OF YANKTON, SOUTH DAKOTA  
COMBINING STATEMENT OF CASH FLOWS  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2016

	Business-Type			Totals
	Golf Course	Solid Waste	Joint Powers Landfill	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	\$ 694,158	\$ 966,739	\$ 1,193,494	\$ 2,854,391
Cash Received for Interfund Services	-	6,670	-	6,670
Cash Paid to Suppliers for Goods and Services	(436,927)	(438,028)	(517,852)	(1,392,807)
Cash Paid to Employees for Services	(407,100)	(376,477)	(300,315)	(1,083,892)
Cash Paid for Interfund Services	(10,571)	(45,506)	(135,091)	(191,168)
Other Nonoperating Revenues	2,865	-	25,358	28,223
Net Cash Provided (Used) from Operating Activities	<u>(157,575)</u>	<u>113,398</u>	<u>265,594</u>	<u>221,417</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition and Construction of Capital Assets	(41,066)	(144,993)	(689,766)	(875,825)
Interest Paid on Bonds	-	-	(46)	(46)
Principal Paid on Notes, Bonds and Leases	-	-	(18,135)	(18,135)
Net Cash (Used) by Capital and Related Financing Activities	<u>(41,066)</u>	<u>(144,993)</u>	<u>(707,947)</u>	<u>(894,006)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>				
Change in Due to Other Funds	(373,695)	-	-	(373,695)
Transfers In	525,804	-	-	525,804
Net Cash Provided from Non-Capital Financing Activities	<u>152,109</u>	<u>-</u>	<u>-</u>	<u>152,109</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest and Dividends on Investments	16	5,495	1,836	7,347
Net Cash Provided from Investing Activities	<u>16</u>	<u>5,495</u>	<u>1,836</u>	<u>7,347</u>
Net (decrease) in Cash and Cash Equivalents	(46,516)	(26,100)	(440,517)	(513,133)
Cash and Cash Equivalents at Beginning of Year	47,916	836,370	465,038	1,349,324
Cash and Cash Equivalents at End of Year	<u>\$ 1,400</u>	<u>\$ 810,270</u>	<u>\$ 24,521</u>	<u>\$ 836,191</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating Income (Loss)	\$ (222,855)	\$ 59,404	\$ (94,917)	\$ (258,368)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	59,308	58,956	183,996	302,260
Other Non-Operating Income	2,865	-	25,358	28,223
(Increase) Decrease in Assets:				
Accounts Receivable	(5,018)	(23,325)	(1,909)	(30,252)
Inventory	(983)	-	-	(983)
Net Pension Asset / Liability	119,374	97,862	86,377	303,613
Pension Related Deferred Outflow	(21,411)	5,308	(10,565)	(26,668)
Prepaid Expenses	(298)	(1,510)	(386)	(2,194)
Increase (Decrease) in Liabilities:				
Accounts Payable	(4,116)	590	142,127	138,601
Accrued Wages Payable	2,355	1,776	1,045	5,176
Estimated Postemployment Benefit Obligation	-	(4,157)	-	(4,157)
Pension Related Deferred Inflow	(91,001)	(83,114)	(67,681)	(241,796)
Accrued Compensated Absences	4,205	1,608	2,149	7,962
Total Adjustments	<u>65,280</u>	<u>53,994</u>	<u>360,511</u>	<u>479,785</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (157,575)</u>	<u>\$ 113,398</u>	<u>\$ 265,594</u>	<u>\$ 221,417</u>
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Net Position:</b>				
Cash and Cash Equivalents	\$ 1,400	\$ 810,270	\$ 500	\$ 812,170
Restricted Cash and Cash Equivalents	-	-	24,021	24,021
	<u>\$ 1,400</u>	<u>\$ 810,270</u>	<u>\$ 24,521</u>	<u>\$ 836,191</u>

CITY OF YANKTON, SOUTH DAKOTA  
 COMBINING STATEMENT OF NET POSITION  
 INTERNAL SERVICE FUNDS  
 DECEMBER 31, 2016

	<u>Copier- Fax- Postage</u>	<u>Central Garage</u>	<u>Totals</u>
<b>ASSETS:</b>			
<b>Current Assets:</b>			
Cash	\$ -	\$ 55,980	\$ 55,980
Accounts Receivable	322	-	322
Inventory	-	172,167	172,167
Due from Other Governments	-	7,296	7,296
Prepaid Expenses	-	2,169	2,169
Total Current Assets	<u>322</u>	<u>237,612</u>	<u>237,934</u>
<b>Noncurrent Assets:</b>			
<b>Capital Assets:</b>			
Land	-	7,000	7,000
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	-	165,729	165,729
Total Noncurrent Assets	<u>-</u>	<u>172,729</u>	<u>172,729</u>
Total Assets	<u>322</u>	<u>410,341</u>	<u>410,663</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related Deferred Outflows	-	35,141	35,141
	<u>-</u>	<u>35,141</u>	<u>35,141</u>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts Payable	322	40,554	40,876
Accrued Wages	-	2,742	2,742
Accrued Compensated Absences	-	1,180	1,180
Total Current Liabilities	<u>322</u>	<u>44,476</u>	<u>44,798</u>
<b>Noncurrent Liabilities:</b>			
Estimated Postemployment Benefit Obligation	-	19,410	19,410
Accrued Compensated Absences	-	6,689	6,689
Net Pension Liability	-	15,644	15,644
Total Noncurrent Liabilities	<u>-</u>	<u>41,743</u>	<u>41,743</u>
Total Liabilities	<u>322</u>	<u>86,219</u>	<u>86,541</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable - Other	-	17	17
Pension Related Deferred Inflows	-	113	113
	<u>-</u>	<u>130</u>	<u>130</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	-	172,729	172,729
Restricted for SDRS Pension Purposes	-	19,384	19,384
Unrestricted	-	167,020	167,020
Total Net Position	<u>\$ -</u>	<u>\$ 359,133</u>	<u>\$ 359,133</u>

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, 2016

	<u>Copier- Fax- Postage</u>	<u>Central Garage</u>	<u>Totals</u>
Operating Revenues:			
Charges for Goods and Services	\$ 22,916	\$ 708,969	\$ 731,885
Total Operating Revenue	<u>22,916</u>	<u>708,969</u>	<u>731,885</u>
Operating Expenses:			
Personnel Services	-	125,197	125,197
Professional Services	-	929	929
Repairs and Maintenance	-	13,279	13,279
Supplies and Materials	-	499,963	499,963
Utilities	-	18,315	18,315
Other Current Expenses	22,916	-	22,916
Depreciation	-	20,063	20,063
Total Operating Expenses	<u>22,916</u>	<u>677,746</u>	<u>700,662</u>
Operating Income	<u>-</u>	<u>31,223</u>	<u>31,223</u>
Nonoperating Revenue (Expense):			
Intergovernmental Revenue	-	44,325	44,325
Total Nonoperating Revenue (Expense)	<u>-</u>	<u>44,325</u>	<u>44,325</u>
Income Before Contributions and Transfers	-	75,548	75,548
Change in Net Position	-	75,548	75,548
Total Net Position - Beginning	<u>-</u>	<u>283,585</u>	<u>283,585</u>
Total Net Position - Ending	<u>\$ -</u>	<u>\$ 359,133</u>	<u>\$ 359,133</u>

CITY OF YANKTON, SOUTH DAKOTA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Copier- Fax- Postage	Central Garage	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from Customer Services Provided	\$ 22,594	\$ 86,054	\$ 108,648
Cash Received from Interfund Services Provided	-	622,613	622,613
Cash Paid for Personal Services	-	(121,598)	(121,598)
Cash Paid to Suppliers	(24,172)	(566,629)	(590,801)
Cash Paid for Interfund Services	-	(1,252)	(1,252)
Net Cash Provided (used) by Operating Activities	(1,578)	19,188	17,610
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition and Construction of Capital Assets	-	(69,360)	(69,360)
Net Cash (Used for) Capital and Related Financing Activities	-	(69,360)	(69,360)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Receipts from Other Governments	-	44,325	44,325
Net Cash (used) by Non-Capital Financing Activities	-	44,325	44,325
Net Increase in Cash and Cash Equivalents	(1,578)	(5,847)	(7,425)
Cash and Cash Equivalents Beginning of Year	1,578	61,827	63,405
Cash and Cash Equivalents End of Year	\$ -	\$ 55,980	\$ 55,980
<b>RENCONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ -	\$ 31,223	\$ 31,223
Adjustments to Renconcile Net Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:			
Depreciation	-	20,063	20,063
(Increase) Decrease in Assets and Increase (Decrease) in Liabilities:			
Accounts Receivable	(322)	(302)	(624)
Prepaid Expenses	-	(187)	(187)
Inventory	-	(26,405)	(26,405)
Net Pension Asset / Liability	-	35,444	35,444
Pension Related Deferred Outflow	-	(491)	(491)
Accounts Payable	(1,256)	(8,803)	(10,059)
Accrued Wages Payable	-	727	727
Estimated Postemployment Benefit Obligation	-	(4,369)	(4,369)
Pension Related Deferred Inflows	-	(29,187)	(29,187)
Accrued Compensated Absences	-	1,475	1,475
Net Cash Provided (used) by Operating Activities	\$ (1,578)	\$ 19,188	\$ 17,610

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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.

**CITY OF YANKTON, SOUTH DAKOTA**  
**COMBINING STATEMENT OF NET POSITION**  
**Agency Funds**  
**December 31, 2016**

	<u>Employee Benefits</u>	<u>Sales Tax</u>	<u>Totals</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 106,710	\$ 626	\$ 107,336
Total assets	<u>106,710</u>	<u>626</u>	<u>107,336</u>
<b>Liabilities</b>			
Other accrued expenses	106,710	-	106,710
Accounts Payable	<u>-</u>	<u>626</u>	<u>626</u>
Total liabilities	<u>106,710</u>	<u>626</u>	<u>107,336</u>
<b>Net Position</b>			
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF YANKTON, SOUTH DAKOTA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Agency Funds**  
**For the Year Ended December 31, 2016**

	<u>Balance January 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2016</u>
<b><u>Employee Benefits</u></b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 26,196	\$ 4,450,814	\$ 4,370,300	\$ 106,710
Total Assets	<u>26,196</u>	<u>4,450,814</u>	<u>4,370,300</u>	<u>106,710</u>
<b>LIABILITIES</b>				
Accrued Taxes Payable	-	1,925,978	1,925,978	-
Accrued Fringe Benefit Payable	26,196	2,542,555	2,462,041	106,710
Total Liabilities	<u>26,196</u>	<u>4,468,533</u>	<u>4,388,019</u>	<u>106,710</u>
 <b><u>Sales Tax</u></b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	<u>757</u>	<u>3,465</u>	<u>3,596</u>	<u>626</u>
<b>LIABILITIES</b>				
Accounts Payable	757	626	757	626
Due to State Government	-	3,465	3,465	-
Total Liabilities	<u>757</u>	<u>4,091</u>	<u>4,222</u>	<u>626</u>
 <b><u>Totals - All Agency Funds</u></b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	<u>26,953</u>	<u>4,454,279</u>	<u>4,373,896</u>	<u>107,336</u>
Total Assets	<u>26,953</u>	<u>4,454,279</u>	<u>4,373,896</u>	<u>107,336</u>
<b>LIABILITIES</b>				
Accounts Payable	757	626	757	626
Accrued Taxes Payable	-	1,925,978	1,925,978	-
Accrued Fringe Benefit Payable	26,196	2,542,555	2,462,041	106,710
Due to State Government	-	3,465	3,465	-
Total Liabilities	<u>\$ 26,953</u>	<u>\$ 4,472,624</u>	<u>\$ 4,392,241</u>	<u>\$ 107,336</u>



CITY OF YANKTON, SOUTH DAKOTA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

	Dispatch			Business Improvement District		
	Final Budgeted	Actual	Variance Positive (Negative)	Final Budgeted	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes:						
General Sales & Use	\$ -	\$ -	\$ -	\$ 120,000	\$ 148,086	\$ 28,086
Property Tax	-	-	-	-	-	-
Intergovernmental	138,133	119,836	(18,297)	-	-	-
Interest earned	120	1,742	1,622	350	2,526	2,176
Total revenue	<u>138,253</u>	<u>121,578</u>	<u>(16,675)</u>	<u>120,350</u>	<u>150,612</u>	<u>30,262</u>
<b>EXPENDITURES</b>						
Current:						
Public works	-	-	-	-	-	-
Public Safety	771,266	563,360	207,906	-	-	-
Community Development	-	-	-	117,900	14,297	103,603
Total Expenditures	<u>771,266</u>	<u>563,360</u>	<u>207,906</u>	<u>117,900</u>	<u>14,297</u>	<u>103,603</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(633,013)</u>	<u>(441,782)</u>	<u>191,231</u>	<u>2,450</u>	<u>136,315</u>	<u>133,865</u>
<b>OTHER FINANCING SOURCES(USES)</b>						
Transfers in	633,013	440,061	(192,952)	-	-	-
Transfer (out)	-	-	-	(2,400)	(3,001)	(601)
Total other financing sources(uses)	<u>633,013</u>	<u>440,061</u>	<u>(192,952)</u>	<u>(2,400)</u>	<u>(3,001)</u>	<u>(601)</u>
Net change in fund balances	<u>-</u>	<u>(1,721)</u>	<u>(1,721)</u>	<u>50</u>	<u>133,314</u>	<u>133,264</u>
Fund balances - beginning		<u>19,356</u>			<u>327,306</u>	
Fund balances - ending		<u>\$ 17,635</u>			<u>\$ 460,620</u>	

TID #2 Morgan Square			Bridge & Street			Lodging Sales Tax		
Final Budgeted	Actual	Variance Positive (Negative)	Final Budgeted	Actual	Variance Positive (Negative)	Final Budgeted	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 21,397	\$ 21,397	\$ -	\$ 616,820	\$ 625,642	\$ 8,822
57,000	54,694	(2,306)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	225	484	259	1,500	4,505	3,005
<u>57,000</u>	<u>54,694</u>	<u>(2,306)</u>	<u>21,622</u>	<u>21,881</u>	<u>259</u>	<u>618,320</u>	<u>630,147</u>	<u>11,827</u>
57,000	54,694	2,306	433,585	118,355	315,230	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	0	648,330	506,813	141,517
<u>57,000</u>	<u>54,694</u>	<u>2,306</u>	<u>433,585</u>	<u>118,355</u>	<u>315,230</u>	<u>648,330</u>	<u>506,813</u>	<u>141,517</u>
-	-	-	(411,963)	(96,474)	315,489	(30,010)	123,334	153,344
-	-	-	339,556	-	(339,556)	-	-	-
-	-	-	-	-	-	(80,345)	(124,837)	44,492
-	-	-	339,556	-	(339,556)	(80,345)	(124,837)	44,492
-	-	-	(72,407)	(96,474)	(24,067)	(30,010)	(1,503)	197,836
-	-	-	-	131,448	-	-	585,922	-
\$ -	-	-	-	\$ 34,974	-	\$ -	\$ 584,419	-

(Continued)

CITY OF YANKTON, SOUTH DAKOTA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 CAPITAL PROJECT FUNDS AND PERMANENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Special Capital Improvement Fund			Airport Capital Improvement		
	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)
REVENUES						
Taxes	\$ 3,766,247	\$ 3,872,372	\$ 106,125	\$ -	\$ -	\$ -
Special Assessments	-	-	-	-	-	-
Intergovernmental	1,972,000	578,875	(1,393,125)	436,000	37,635	(398,365)
Charges for Services	-	2,054	2,054	-	-	-
Interest	6,000	81,216	75,216	-	-	-
Contributions	-	500	500	-	-	-
Miscellaneous	-	300	300	-	-	-
Total revenue	<u>5,744,247</u>	<u>4,535,317</u>	<u>(1,208,930)</u>	<u>436,000</u>	<u>37,635</u>	<u>(398,365)</u>
EXPENDITURES						
Current						
Culture and Recreation	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Public Works	3,618,350	1,665,899	1,952,451	465,000	39,615	425,385
Total expenditures	<u>3,618,350</u>	<u>1,665,899</u>	<u>1,952,451</u>	<u>465,000</u>	<u>39,615</u>	<u>425,385</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,125,897</u>	<u>2,869,418</u>	<u>743,521</u>	<u>(29,000)</u>	<u>(1,980)</u>	<u>27,020</u>
OTHER FINANCING SOURCES(USES)						
Proceeds From Sale of Assets	-	-	-	-	-	-
Transfers (out)	(3,025,733)	(1,483,713)	1,542,020	-	-	-
Transfer in	-	-	-	-	-	-
Total other financing sources(uses)	<u>(3,025,733)</u>	<u>(1,483,713)</u>	<u>1,542,020</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(899,836)</u>	<u>1,385,705</u>	<u>2,285,541</u>	<u>(29,000)</u>	<u>(1,980)</u>	<u>27,020</u>
Fund balances - beginning		<u>9,583,322</u>			<u>84,465</u>	
Fund balances - ending		<u>\$ 10,969,027</u>		<u>\$ 82,485</u>		

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
562,500	537,030	(25,470)	-	-	-	-	-	-
-	10,000	10,000	-	-	-	-	-	-
-	28	28	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>562,500</u>	<u>547,058</u>	<u>(15,442)</u>	-	-	-	-	-	-
-	-	-	-	-	-	132,400	56,526	75,874
18,000	-	18,000	-	-	-	-	-	-
549,500	541,916	7,584	2,560,000	2,076,682	483,318	-	-	-
<u>567,500</u>	<u>541,916</u>	<u>25,584</u>	<u>2,560,000</u>	<u>2,076,682</u>	<u>483,318</u>	<u>132,400</u>	<u>56,526</u>	<u>75,874</u>
<u>(5,000)</u>	<u>5,142</u>	<u>10,142</u>	<u>(2,560,000)</u>	<u>(2,076,682)</u>	<u>483,318</u>	<u>(132,400)</u>	<u>(56,526)</u>	<u>75,874</u>
-	83,077	83,077	-	-	-	-	-	-
-	-	-	(3,025,733)	-	3,025,733	-	-	-
100,000	200,000	100,000	1,623,920	1,509,087	(114,833)	132,400	41,500	(90,900)
100,000	283,077	183,077	(1,401,813)	1,509,087	2,910,900	132,400	41,500	(90,900)
<u>95,000</u>	<u>288,219</u>	<u>193,219</u>	<u>(3,961,813)</u>	<u>(567,595)</u>	<u>3,394,218</u>	<u>-</u>	<u>(15,026)</u>	<u>(15,026)</u>
	<u>425,096</u>			<u>129,915</u>			<u>1,062</u>	
\$	<u>713,315</u>		\$	<u>(437,680)</u>		\$	<u>(13,964)</u>	

(continued)

CITY OF YANKTON, SOUTH DAKOTA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 CAPITAL PROJECT FUNDS AND PERMANENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Infrastructure Improvement Revolving			Permanent Fund Perpetual Care Cemetery		
	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	44,600	352,127	307,527	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	24,300	26,718	2,418
Interest	120	-	(120)	450	1,221	771
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1,350	1,350
Total revenue	<u>44,720</u>	<u>352,127</u>	<u>307,407</u>	<u>24,750</u>	<u>29,289</u>	<u>4,539</u>
<b>EXPENDITURES</b>						
Current						
Culture and Recreation	-	-	-	156,038	146,514	9,524
Economic Development	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>156,038</u>	<u>146,514</u>	<u>9,524</u>
Excess (deficiency) of revenues over (under) expenditures	<u>44,720</u>	<u>352,127</u>	<u>307,407</u>	<u>(131,288)</u>	<u>(117,225)</u>	<u>14,063</u>
<b>OTHER FINANCING SOURCES(USES)</b>						
Proceeds From Sale of Real Estate	-	-	-	-	-	-
Transfers (out)	(44,720)	(44,720)	-	-	-	-
Transfer in	-	-	-	131,288	112,788	(18,500)
Total other financing sources(uses)	<u>(44,720)</u>	<u>(44,720)</u>	<u>-</u>	<u>131,288</u>	<u>112,788</u>	<u>(18,500)</u>
Net change in fund balances	<u>-</u>	<u>307,407</u>	<u>307,407</u>	<u>-</u>	<u>(4,437)</u>	<u>(4,437)</u>
Fund balances - beginning		<u>38,278</u>			<u>159,174</u>	
Fund balances - ending		<u>\$ 345,685</u>			<u>\$ 154,737</u>	

**SINGLE AUDIT SECTION**

CITY OF YANKTON, SOUTH DAKOTA  
Schedule of Expenditures of Federal Awards (Cash Basis)  
For The Year Ended December 31, 2016

	Federal CFDA Number	Agency or Pass-through Number	Amount	Expenditures to Subrecipients
Department of Commerce:				
Direct Federal Funding:				
Economic Adjustment Assistance	11.307		\$ 395,325	-
Economic Adjustment Assistance	11.307	05-79-05291	624,664	-
Program subtotal			<u>1,019,989</u>	
Department of Housing and Urban Development:				
Indirect Federal Funding:				
SD Governor's Office of Economic Development, Community Development Block Grants/ State's Program	14.228	CDBG-1414-111	372,030	372,030
State's Program	14.228	CDBG 1515-301	150,000	150,000
Program subtotal			<u>522,030</u>	
Department of Justice:				
Indirect Federal Funding:				
SD Sheriff's Association, SD Police Chiefs Association, Public Safety Partnership and Community Policing Grants	16.710	FWB3000F	1,699	-
Department of Transportation:				
Direct Federal Funding:				
Airport Improvement Program	20.106	3-46-4600-20-2014	46,479	-
Airport Improvement Program	20.106	3-46-0062-026-2015	43,404	-
Program subtotal			<u>89,883</u>	
Indirect Federal Funding:				
SD Department of Transportation State and Community Highway Safety	20.600	2016-00-82	5,819	-
SD Department of Transportation Alcohol Open Container Requirements	20.607		3,701	-
Environmental Protection Agency:				
Indirect Federal Funding:				
SD Department of Environment and Natural Resources, Capitalization Grants for Drinking Water State Revolving Funds	66.468		1,000,000	-
Department of Homeland Security				
Indirect Federal Funding:				
SD Department of Public Safety Hazard Mitigation Grant	97.039	DR-4115-09-F	44,325	-
Homeland Security Grant Program	97.067	2035-14314000	1,230	-
Total Expenditures of Federal Awards			<u>\$ 2,688,676</u>	

**CITY OF YANKTON, SOUTH DAKOTA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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

**NOTE 2 -** The City of Yankton had the following loan balances outstanding from the SD Clean Water State Revolving Fund, CFDA #66.458 and the SD Drinking Water State Revolving Fund, CFDA #66.468 at December 31, 2016.

	<b>Total Amount Of Loan Outstanding</b>	<b>Federal Portion Of Loan Outstanding</b>
Wastewater System #3, Series 2011 (83.33%)	\$ 2,634,505	\$ 2,195,333
Total Wastewater System	\$ 2,634,505	\$ 2,195,333
Water System Services 2001 (76.97%)	\$ 1,517,697	\$ 1,168,171
Water System, Services Series #2 (50.06%)	636,791	396,406
Water System, Services Series #3 (62.25%)	1,988,593	1,237,899
Water System, Services Series #4 (56.05%)	1,547,552	867,403
Water System, Services Series #5 (31.83%)	10,559,413	3,361,019
Total Water System	\$ 16,250,046	\$ 7,030,898

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

**NOTE 4 -** The City expended \$522,030 of CDBG Funds, through CFDA number 14.228 as a pass-through, to sub recipients, the Boys and Girls Club of Yankton received \$372,030 from grant identification number 1414-111 and Regional Technical Education Center received \$150,000 from grant identification number 1515-301.

See accompanying independent auditors' report.



**CITY OF YANKTON, SOUTH DAKOTA**  
**Schedule of Findings & Questioned Costs**  
**For the Year Ended December 31, 2016**

---

**Part I: Summary of the Independent Auditors' Results**

- (a) An unmodified opinion was issued on the financial statements.
- (b) A material weakness in internal control over financial reporting was disclosed by the audit of the financial statements.
- (c) The audit did not disclose any noncompliance which is material to the financial statements.
- (d) No significant deficiencies in internal control over major programs were reported in the audit of the financial statements.
- (e) An unmodified opinion was issued on compliance with requirements applicable to each major program.
- (f) The audit disclosed no audit findings which were required to be reported in accordance with the Uniform Guidance, Section 200.515.
- (g) The major programs were as follows:
  - CFDA #66.468 – Capitalization Grants for Drinking Water State Revolving Funds
  - CFDA #11.307 – Economic Adjustment Assistance
- (h) Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.
- (i) The Auditee did not qualify as a low-risk auditee.

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

**Instances of Non-Compliance:**

No matters were noted. There were no prior year audit findings.

**Material Weakness:**

**2016-001      Financial Reporting**

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

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

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

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

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

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

Conclusion – Response accepted.

CITY OF YANKTON, SOUTH DAKOTA  
Schedule of Findings & Questioned Costs  
For the Year Ended December 31, 2016

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**Part III: Findings and Questioned Costs Relating to Federal Awards**

**Instances of Non-Compliance:**

No Matters were noted.

**Significant Deficiency:**

No Matters were noted.

**Part IV: Summary Schedule of Prior Audit Findings**

**2015-001 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/Revenues may not be reported in the appropriate fiscal period and/or balance sheet amounts may be misstated.

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

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

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



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the CITY OF YANKTON, SOUTH DAKOTA as of and for the year ended December 31, 2016 and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated September 7, 2017. 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control described in the accompanying schedule of findings and questioned costs, as item 2016-001 that we consider 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  
September 7, 2017



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

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

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of the City of Yankton, South Dakota (the City) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The City's basic financial statements include the operations of the Yankton Housing and Redevelopment Commission, which received \$555,288 in federal awards which is not included in the City's schedule of expenditures of federal awards during the year ended December 31, 2016. Our audit, described below, did not include the operations of the Yankton Housing and Redevelopment Commission because the Commission engaged other auditors to perform an audit of compliance.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the City complied, in a material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

### **Report on Internal Control Over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

*Williams & Company, P.C.*  
Certified Public Accountants

Yankton, South Dakota  
September 7, 2017

Schedule of Findings and Questioned Costs  
Corrective Action Plan  
December 31, 2016

The City of Yankton, South Dakota, respectfully submits the following corrective action plan for the year ended December 31, 2016.

The audit was performed by Williams & Company, P.C., P.O. Box 36, Yankton, South Dakota, for the fiscal year ended December 31, 2016.

The findings from the December 31, 2016 Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the number assigned in the schedule.

MATERIAL WEAKNESS:

2016-001 Condition – During the audit, we identified material adjustments required to be made to the City’s financial statements. Adjustments were made by the City to properly include these changes to the financial statements. A similar condition was noted in the prior audit.

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

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

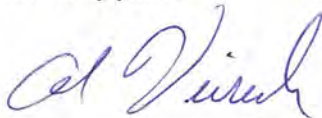
Cause – Due to the limited number of employees, the City does not have sufficient controls in place to ensure that all entries are properly recorded and that all other applicable adjustments are made.

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

Responses – We will double check the financial statements in the future and all supporting schedules to verify that all adjustments are made properly and a review process to ensure statements are fairly presented. The City will attempt to implement these processes for the 2017 calendar year report.

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

Sincerely yours,



Al Viereck, Finance Officer


416 Walnut St  
PO Box 176  
Yankton, SD 57078-0176  
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## Memorandum No. 17-217

**TO:** Mayor and City Commissioners  
**FROM:** Amy Nelson, City Manager   
**RE:** Chamber of Commerce Collaboration Discussion  
**DATE:** October 2, 2017

---

The Chamber of Commerce has requested a discussion between Chamber of Commerce Board Members and the Yankton City Commission relating to recent comments made at a previous City Commission Meeting. The Chamber of Commerce would like to continue the discussion and answer any questions you or the public may have regarding recent events. This opportunity will allow for the full governing body to discuss their views and opinions as well as allow for the public to make comments relating to items discussed.

The Chamber Board would also like to reinforce to the public that we are united in our effort to move Yankton forward. In addition, the Chamber Board would like to reiterate our shared goal to maintain a good working relationship.

**Memorandum No. 17-218**

**TO: Mayor and City Commissioners**  
**FROM: Amy Nelson, City Manager**  
**RE: Group Health / Dental / Vision Insurance for 2018**  
**DATE: October 2, 2017**

---

Attached, please find the Employee Health Insurance Committee's recommendation for the City of Yankton's 2018 Health Insurance Renewal.

A Health Insurance Committee is established to review health insurance proposals and renewal options for our group coverage. The members serving on this committee are: Mary Robb, Office Specialist in the Street Department; Ann Clough, Deputy Finance Officer; Jeff Johnson, Patrol Officer, Taylor Peters, Information Services, Jim Arens, Engineering Department, Mike VanWinkle, Parks Department; and Sue Berke-Hanson, HR Coordinator.

The recommendation is to approve:

- Avera Health plan at a 12.10% **rate decrease**
- EAP rates from Avera Health Plans
- A 5% increase from Delta Dental,
- A \$0.30 monthly increase for single coverage from Assurant (vision provider). (Increases for Employee +1 and family also apply)

All rates and plans would be effective January 1, 2018. Information associated with these recommendations are attached.

The employee union's negotiating team tentatively accepted the recommendation. The recommendation was brought to a voluntary vote by the membership of AFSCME Local 3968 on October 2, 2017. The union's membership voted to accept the change.

**Recommendation: Staff recommends the City Commission vote in favor of modifying the health insurance carrier in accordance with the Health Insurance Committee's recommendation, changing the provider to Avera Health and renewing the Delta Dental and Assurant insurance plans in accordance with the attached recommendation.**

Memorandum

To: City Manager Nelson  
From: Health Insurance Committee  
Subject: Vision Insurance  
Date: September 29, 2017

The Health Insurance Committee has received the 2018 vision insurance renewal notice from Sun Life (previously known as Assurant) and met on September 26 for discussion. The monthly renewal rates for the core vision plan are:

Core Plan

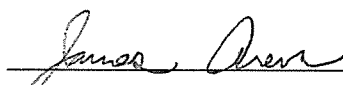
	Current	New
Employee	\$1.38	\$1.68
Employee + 1	\$3.23	\$3.93
Employee + 2 or more	\$4.12	\$5.01

In addition to the core plan, Sun Life offers a buy up plan for employees to increase their vision benefit at their own cost.

The committee also received a quote from Avesis for a 2018 core and buy up plan. A copy of that quote is attached.

After much discussion, the committee is recommending that the City renews the vision insurance coverage with Sun Life at the quoted 2018 renewal rates.

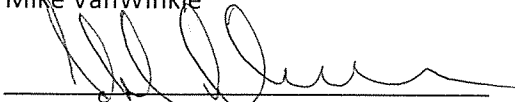
Respectfully submitted,

  
\_\_\_\_\_


James Arens

  
\_\_\_\_\_

Mike VanWinkle

  
\_\_\_\_\_

Jeff Johnson

  
\_\_\_\_\_

Mary Robb

  
\_\_\_\_\_

Taylor Peters

  
\_\_\_\_\_

Ann Clough

Attachments

**Vision Coverage for City of Yankton**

Policy: 5465646/0

Anniversary Date: January 1, 2018

Rate Effective Date: January 1, 2018

Your new Sun Life Vision plan will match your current plan’s benefits. We are pleased to offer you the same fully insured vision plan with Sun Life, with continued access to the Vision Service Plan® (VSP) network. Access to the VSP network means your employees can choose from the nation’s largest network of private-practice eye care doctors.

Covered employees do not need to re-enroll—we will simply move them, along with their covered dependents, to the new plan. They will receive continuous coverage for treatments in progress (subject to plan provisions).

**Easy access to plan and network information.** Your vision plan through Sun Life will also continue to offer these great benefits and tools:

- **Online Advantage** for members – Covered employees can access their vision information cards and other important plan information anywhere, anytime through Online Advantage
- Easy-to-use mobile app, **Benefit Tools**, takes Online Advantage mobile and provides members with on-the-go access to find a vision provider near them

**The cost of your vision plan.** A thorough review of your vision plan(s) has been completed. Our assessment reflects projected costs for the coming year, which include vision industry cost inflation, changes in the use of benefits, and any applicable fees created by the Patient Protection and Affordable Care Act being assessed on health insurance providers. The table(s) below shows the new monthly rate effective on January 1, 2018.

If you wish to discuss plan options, please contact us.

**Plan rates effective on January 1, 2018:**

**Core Vision**

	<b>Current</b>	<b>New</b>
Employee	\$1.38	\$1.68
Employee + 1	\$3.23	\$3.93
Employee + 2 or more	\$4.12	\$5.01

We are pleased to guarantee your Sun Life vision rates for your new plan for a period of 12 months, until January 1, 2019.

**Buy-up Vision**

	<b>Current</b>	<b>New</b>
Employee	\$14.05	\$17.08
Employee + 1	\$32.89	\$39.99
Employee + 2 or more	\$41.87	\$50.91

We are pleased to guarantee your Sun Life vision rates for your new plan for a period of 12 months, until January 1, 2019.

**Important information about your Assurant Employee Benefits Vision plan.** Benefits through your existing Assurant Employee Benefits vision plan, Policy # 5465646/0, will end at 11:59 p.m. ET on December 31, 2017. Your new Sun Life Vision plan will replace your existing vision plan.

This communication will serve as the notice of termination for the Assurant Employee Benefits plan.

**AVESIS  
2018 Plan Costs**

<i>Core Plan</i>	<i>Buy up Plan</i>
<i>In-Network:</i> \$10 copay	<i>In-Network:</i> \$10 copay
<i>Out-of-Network:</i> 20% off every 12 months	<i>Out-of-Network:</i> \$35 copay every 12 months
<i>In-Network:</i> 20% off	<i>In-Network:</i> \$25 copay-lenses & frames
<i>Out-of-Network:</i> 20% off	<i>Out-of-Network:</i> up to \$25 up to \$40 up to \$50 up to \$80 every 12 months
<i>In-Network:</i> 20% off	<i>In-Network:</i> \$130 allowance - then 20% off balance
<i>Out-of-Network:</i> n/a	<i>Out-of-Network:</i> up to \$45 every 24 months
<i>In-Network:</i> 15% off	<i>In-Network:</i> \$25 copay covered in full \$130 allowance
<i>Out-of-Network:</i> n/a	<i>Out-of-Network:</i> up to \$250 up to \$110 <i>(in lieu of complete set of glasses)</i> every 12 months
<i>In-Network:</i> \$150	
<i>Out-of-Network:</i> \$150	
2 years	2 years
\$2.67	\$9.79
\$4.68	\$17.13
\$6.95	\$25.45
<u>\$0.00</u>	<u>\$0.00</u>

**Memorandum #17-216**

**TO: Mayor and City Commissioners**  
**FROM: Amy Nelson, City Manager**  
**RE: Base Salary Adjustment & Step Plan**  
**DATE: October 9, 2017**

---

In coordination with approval of the updated classification plan, it is time to implement the base adjustment and step increase for the employees of the City of Yankton.

It has been the practice to implement the same adjustments for union represented and non-represented members of the organization at a similar rate. As such, this recommendation provides for a 2.5% increase in the base adjustment of the classification plan, and a one-step increase on the step plan for those that have not yet reached the top of their respective pay range. Both the base and the step adjustment would be reserved for those that are not currently above their maximum of their respective pay range.

**Recommendation: It is recommended that the City Commission approve Resolution #17-48 authorizing the City Manager to implement a base adjustment of 2.5% and a one-step increase on the pay plan on January 1, 2018 for all regular full-time and regular part-time employees that are below the maximum of their respective pay range.**

## **Resolution #17-48**

A Resolution Establishing Base Salary Adjustments at 2.5%, and a 1 step increase on the pay plan for Union and Non-Union Represented Eligible City Employees of the City of Yankton, South Dakota

**WHEREAS**, adequate monies have been provided for in the adopted 2018 budget, for the remuneration of services rendered by City of Yankton employees; and

**WHEREAS**, the City Commission wishes to provide a base adjustment for all union and non-union represented eligible City employees of 2.5% and a 1 step increase on the pay plan;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of City Commissioners that starting with hours worked on January 1, 2018, the City Manager shall implement a base adjustment of 2.5 % for all union and non-union represented regular full-time and regular part-time employees that are at or below the maximum of their respective pay range, and a 1 step increase on the pay plan for all union and non-union represented regular full-time and regular part-time employees that are below the maximum of their respective pay range.

Adopted:

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Jake Hoffner  
Mayor

ATTEST:

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Al Viereck  
Finance Officer

Memorandum No. 17-215

**TO:** Mayor and City Commissioners  
**FROM:** Amy Nelson, City Manager   
**RE:** YAPG Resolution of Support  
**DATE:** October 2, 2017

---

YAPG is requesting that the City Commission consider the attached resolution of supporting efforts associated with production agriculture in Yankton County.

YAPG passed a similar resolution, supporting production agriculture at its September 12<sup>th</sup>, regular board meeting.

YAPG Representatives will be at the meeting to explain their position and the economic benefits of production agriculture operations.

**Recommendation: Having listened to both perspectives on the matter, it is recommended that the City Commission discuss and vote to approve, not approve, or table the aforementioned resolution of support.**



## **RESOLUTION #17-47**

### **A Resolution In Support of the Yankton County Supporters for Production Agriculture**

**WHEREAS**, the Yankton County Supporters for Production Agriculture is made up of Yankton area farmers, businesses and citizens of both Yankton County and the City of Yankton; and

**WHEREAS**, the mission of Yankton County Supporters for Production Agriculture is providing support to Yankton County (and surrounding) producers that add value to our economic system through safe farming practices; and

**WHEREAS**, confinement barns create economic opportunities, with recently proposed barns in Yankton County are estimated to add significant additional real estate tax revenues for Yankton County, in addition to a need for significant levels of favorable economic activity including feed sales, veterinarian services, trucking, labor, utilities, propane, supplies, equipment, and repairs.

**WHEREAS**, new confinement barns also create increased startup business opportunities like feed mills, power washing and other businesses, and create good business diversity for family farms, offering valuable part time job opportunities and supplemental income to assist young beginning farmers trying to get started in farming or any family farmer needing extra income to stay on the farm.

**WHEREAS**, Yankton County Supporters for Production Agriculture's position is that recently proposed confinements are not only the safest and most efficient way to raise hogs but also create another economic resource for Yankton County through value added ag; and

**WHEREAS**, YAPG's mission is to advance and develop the City of Yankton and immediate vicinity by offering assistance to industries and businesses that contribute to Yankton's prosperity through primary job development, private investment and wealth generation.

**NOW, THEREFORE BE IT RESOLVED by the Board of City Commissioners of the City of Yankton, South Dakota**, support the Yankton County Supporters for Production Agriculture for further expansion of our agriculture system in Yankton County.

Adopted:

---

Jake Hoffner, Mayor

ATTEST:

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Al Viereck, Finance Officer

**Memorandum #17-219**

**To:** Amy Nelson, City Manager  
**From:** Kyle Goodmanson, Environmental Services Director  
**Subject:** Final Payment and Acceptance of Fill Station  
**Date:** October 4, 2017

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The Fill Station Project is complete. The project included a small building for the water fill station and boiler. Site work including a concrete approach, heated pad, water main, and storm sewer at the location west of the Yankton Transit building.

The attached Change Order No. 1 increases the project cost by \$1,971.00 from \$250,483.90 to \$252,454.90. The change order consists of changes from a 48 inch manhole to a 60 inch manhole.

The attached change order No. 2 decreases the project cost by \$19,248.10 from \$252,454.90 to \$233,206.80. The change order consists of change in final quantities and reflects liquidated damages.

City staff has reviewed the project, change orders, and the final pay request. We recommend approval of Change Order 1 and 2 and that the project be accepted and that the City Finance Officer be authorized to issue a manual check in the amount of \$6,220.68 to Welfl Construction, Corp.

Respectfully submitted,



Kyle Goodmanson  
Environmental Services Director

**Recommendation: City staff recommends approval of Change Orders 1 and 2 and that the project be accepted and that the City Finance Officer be authorized to issue a manual check in the amount of \$6,220.68 to Welfl Construction, Corp.**

\_\_\_\_\_ I concur with this recommendation.

\_\_\_\_\_ I do not concur with this recommendation.

---

Amy Nelson – City Manager

\_\_\_\_\_ Roll call



**Contractor's Application for Payment No. Five (5) - FINAL**

Application Period: Through 7/28/17	Application Date: 7/28/2017
To (Owner): CITY OF YANKTON	From (Contractor): Welf Construction Corporation
Project: YANKTON WATER FILL STATION	Via (Engineer): BANNER ASSOCIATES
Contract: UNIT PRICE	
Owner's Contract No.: PROJECT # ES-10-2016	Contractor's Project No.: 22333.00.01
	Engineer's Project No.: 22333.00.01

**Application For Payment  
Change Order Summary**

Number	Additions	Deductions	
1	\$1,971.00		1. ORIGINAL CONTRACT PRICE..... \$ <u>\$250,483.90</u>
2		\$19,248.10	2. Net change by Change Orders..... \$ <u>-\$17,277.10</u>
			3. Current Contract Price (Line 1 ± 2)..... \$ <u>\$233,206.80</u>
			4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates)..... \$ <u>\$233,206.80</u>
			5. RETAINAGE:
			a. X <u>\$233,206.80</u> Work Completed..... \$ _____
			b. X <u>\$233,206.80</u> Stored Material..... \$ _____
			c. Total Retainage (Line 5.a + Line 5.b)..... \$ _____
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c)..... \$ <u>\$233,206.80</u>
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)..... \$ <u>\$226,986.12</u>
			8. AMOUNT DUE THIS APPLICATION..... \$ <u>\$6,220.68</u>
			9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above)..... \$ _____
TOTALS	\$1,971.00	\$19,248.10	
NET CHANGE BY CHANGE ORDERS	-\$17,277.10		

**Contractor's Certification**

The undersigned Contractor certifies, to the best of its knowledge, the following:

(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;

(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and

(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature: [Signature] 9-11-17

By: [Signature] Date: 9-11-17

Payment of: \$ \$6,220.68  
(Line 8 or other - attach explanation of the other amount)

is recommended by: [Signature] 7/28/17  
(Engineer) (Date)

Payment of: \$ \$6,220.68  
(Line 8 or other - attach explanation of the other amount)

is approved by: [Signature] 10/2/17  
(Owner) (Date)

Approved by: \_\_\_\_\_  
Funding or Financing Entity (if applicable) (Date)

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract): YANKTON WATER FILL STATION						Application Number: Five (5) - FINAL					
Application Period: Through 7/28/17						Application Date: 7/28/2017					
A				B	C	D	E	F		G	
Bid Item No.	Item Description	Contract Information				Estimated Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date (D + E)	% (F / B)	Balance to Finish (B - F)
		Item Quantity	Units	Unit Price	Total Value of Item (\$)						
1	Mobilization	1	LS	\$5,898.00	\$5,898.00	1.00	\$5,898.00		\$5,898.00	100.0%	
2	Removal of Concrete Pavement	231	SY	\$16.55	\$3,823.05	231	\$3,823.05		\$3,823.05	100.0%	
3	Removal of Curb and Gutter	157	LF	\$8.29	\$1,301.53	157	\$1,301.53		\$1,301.53	100.0%	
4	Unclassified Excavation	1	LS	\$8,406.00	\$8,406.00	1	\$8,406.00		\$8,406.00	100.0%	
5	Topsoil	1	LS	\$6,619.00	\$6,619.00	1	\$6,619.00		\$6,619.00	100.0%	
6	Water for Granular Material	2	Mgal	\$33.00	\$66.00	2	\$66.00		\$66.00	100.0%	
7	7" Portland Cement Concrete Pavement	862	SY	\$59.58	\$51,357.96	862	\$51,357.96		\$51,357.96	100.0%	
8	Insert Dowel Bars into Existing Pavement	92	Each	\$11.05	\$1,016.60	92	\$1,016.60		\$1,016.60	100.0%	
9	7" Concrete Fillet Section	528	SF	\$11.04	\$5,829.12	528	\$5,829.12		\$5,829.12	100.0%	
10	6' Concrete Valley Gutter	312	SF	\$9.93	\$3,098.16	312	\$3,098.16		\$3,098.16	100.0%	
11	4" Concrete Sidewalk	1,059	SF	\$6.62	\$7,010.58	1059	\$7,010.58		\$7,010.58	100.0%	
12	Concrete Curb and Gutter	605	LF	\$22.07	\$13,352.35	605	\$13,352.35		\$13,352.35	100.0%	
13	Saw Existing Concrete	148	LF	\$11.04	\$1,633.92	148	\$1,633.92		\$1,633.92	100.0%	
14	Aggregate Base Course	377	SY	\$3.70	\$1,394.90	1130	\$4,181.00		\$4,181.00	299.7%	-\$2,786.10
15	Traffic Control	118	SqFt	\$7.22	\$851.96	118	\$851.96		\$851.96	100.0%	
16	Type 3 Barricade, 8' Single Sided	6	Each	\$171.84	\$1,031.04	6	\$1,031.04		\$1,031.04	100.0%	
17	Type 3 Barricade, 6' Double Sided	2	Each	\$276.00	\$552.00	2	\$552.00		\$552.00	100.0%	
18	Traffic Control, Miscellaneous	1	LS	\$3,114.00	\$3,114.00	1	\$3,114.00		\$3,114.00	100.0%	
19	Seeding, Mulching, and Fertilizer	1	LS	\$3,034.00	\$3,034.00	1	\$3,034.00		\$3,034.00	100.0%	
20	4" PVC Water Main C-900	92	LF	\$24.28	\$2,233.76	92	\$2,233.76		\$2,233.76	100.0%	
21	4" Gate Valve & Box	1	Each	\$1,042.00	\$1,042.00	1	\$1,042.00		\$1,042.00	100.0%	
22	10" x 4" M.J.D.I. Tee	1	Each	\$496.00	\$496.00	1	\$496.00		\$496.00	100.0%	
23	10" M.J.D.I Long Body Sleeve	1	Each	\$331.00	\$331.00	1	\$331.00		\$331.00	100.0%	
24	4" M.J.D.I Long Body Sleeve	1	Each	\$204.00	\$204.00	1	\$204.00		\$204.00	100.0%	
25	10" Retainer Gland	4	Each	\$132.50	\$530.00	4	\$530.00		\$530.00	100.0%	
26	4" Retainer Gland	4	Each	\$44.25	\$177.00	4	\$177.00		\$177.00	100.0%	
27	Cut and Tie to Existing Watermain	1	Each	\$717.00	\$717.00	1	\$717.00		\$717.00	100.0%	
28	Granular Material for Watermain	92	LF	\$4.42	\$406.64	92	\$406.64		\$406.64	100.0%	
29	Trench Stabilization	40	CY	\$44.13	\$1,765.20						\$1,765.20
30	8" Dia. PVC Sanitary Sewer Pipe	69	LF	\$30.89	\$2,131.41	69	\$2,131.41		\$2,131.41	100.0%	
31	4" Dia. PVC Sanitary Sewer Pipe	6	LF	\$28.67	\$172.02	6	\$172.02		\$172.02	100.0%	
32	Sewer Pipe Bedding Material	75	LF	\$6.62	\$496.50	75	\$496.50		\$496.50	100.0%	
33	8" x 8" SDR 26 Sanitary Sewer Wye Riser Service	1	Each	\$1,324.00	\$1,324.00	1	\$1,324.00		\$1,324.00	100.0%	
34	8" x 4" PVC Sanitary Sewer Wye	1	Each	\$88.00	\$88.00	1	\$88.00		\$88.00	100.0%	
35	8" Dia. SDR 26 45 Degree Bends	2	Each	\$94.00	\$188.00	2	\$188.00		\$188.00	100.0%	
36	48" Dia. Storm Water Manhole	1	Each	\$2,758.00	\$2,758.00	1	\$2,758.00		\$2,758.00	100.0%	
37	Replace and Adjust Drop Inlet Casting	1	Each	\$662.00	\$662.00	1	\$662.00		\$662.00	100.0%	
38	Silt Fencing	396	LF	\$3.87	\$1,532.52	396	\$1,532.52		\$1,532.52	100.0%	
39	Temporary Vehicle Tracking Control	1	Each	\$276.00	\$276.00						\$276.00
40	Inlet Sediment Control Device	4	Each	\$138.00	\$552.00	4	\$552.00		\$552.00	100.0%	

**Progress Estimate - Unit Price Work**

**Contractor's Application**

For (Contract): YANKTON WATER FILL STATION						Application Number: Five (5) - FINAL					
Application Period: Through 7/28/17						Application Date: 7/28/2017					
A				B	C	D	E	F		G	
Item				Contract Information		Estimated Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date (D + E)	% (F / B)	Balance to Finish (B - F)
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item (\$)						
41	Geotextile Fabric	300	SY	\$3.31	\$993.00						\$993.00
42	6" Diameter Steel Bollard	2	Each	\$216.00	\$432.00	2	\$432.00		\$432.00	100.0%	
43	Furnish and Install Bulk Water Dispensing Equipment & Appurtenances	1	LS	\$1,103.00	\$1,103.00	1	\$1,103.00		\$1,103.00	100.0%	
44	Salvage and Install Fill Line Support Structure	1	LS	\$721.00	\$721.00	1	\$721.00		\$721.00	100.0%	
45	Fill Station Building	1	LS	\$70,580.00	\$70,580.00	1	\$70,580.00		\$70,580.00	100.0%	
46	Fill Station Mechanical Work	1	LS	\$14,518.00	\$14,518.00	1	\$14,518.00		\$14,518.00	100.0%	
47	Fill Station/Site Electrical Work	1	LS	\$18,637.00	\$18,637.00	1	\$18,637.00		\$18,637.00	100.0%	
<u>Bid Alternate No. 1 - Reinforced Concrete Stormwater Inlets and Pipe</u>											
1	Type B Reinforced Concrete Stormwater Drop Inlet	2	Each	\$1,809.50	\$3,619.00	2	\$3,619.00		\$3,619.00	100.0%	
2	18" Dia. Reinforced Concrete Stormwater Pipe	48	LF	\$34.59	\$1,660.32	48	\$1,660.32		\$1,660.32	100.0%	
3	Storm Sewer Pipe Bedding Material	48	LF	\$4.32	\$207.36	48	\$207.36		\$207.36	100.0%	
<u>Bid Alternate No. 3 Add Alternate - Standing Seam Metal Roof</u>											
1	Replace Exposed Fastener Metal Roof with Standing Seam Concealed Fastening System	1	Each	\$540.00	\$540.00	1	\$540.00		\$540.00	100.0%	
<b>Totals</b>					<b>\$250,483.90</b>		<b>\$250,235.80</b>		<b>\$250,235.80</b>	<b>99.9%</b>	<b>\$248.10</b>
<u>Change Order No. 1</u>											
1	Storm Manhole Size Increase	1	Each	\$540.00	\$1,971.00	1	\$1,971.00		\$1,971.00	100.0%	
<b>Totals</b>					<b>\$252,454.90</b>		<b>\$252,206.80</b>		<b>\$252,206.80</b>	<b>99.9%</b>	<b>\$248.10</b>
<u>Change Order No. 2</u>											
1	Liquidated Damages	1	LS	-\$19,000.00	-\$19,000.00	1	-\$19,000.00		-\$19,000.00	100.0%	
2	Adjustment of Quantities	1	LS	-\$248.10	-\$248.10						
<b>Totals</b>					<b>\$233,206.80</b>		<b>\$233,206.80</b>		<b>\$233,206.80</b>	<b>100.0%</b>	

Project No. ES-10-2016

**CHANGE ORDER**

PROJECT TITLE: Yankton Water Fill Station CHANGE ORDER NO.: 2

PROEJCT NO: ES-10-2016 DATE: 7/28/17

DESCRIPTION: Adjustment of Quantities/Liquidated Damages

The following changes are hereby made to the Contract Documents:

<u>Quantity</u>	<u>Each</u>	<u>Total</u>
1	(\$19,248.10)	(\$19,248.10)
Total Amount of this Change Order \$( <u>19,248.10</u> )		

**JUSTIFICATION:**

See attached sheet. Adjustment of final quantities and tabulation of liquidated damages for not meeting adjusted completion date of November 11,2016. Original completion date was October 14, 2016.

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Original Contract Amount:	\$ <u>250,483.90</u>
Current Contract Amt. Adjusted by Previous Change Orders:	\$ <u>252,454.90</u>
Contract Amt. due to this Change Order will be (increased)( <u>decreased</u> ) by:	\$ <u>19,248.10</u>
Contract Amount including this Change Order will be:	\$ <u>233,206.80</u>

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Contract Time will be (increased)(decreased) by 28 days  
Completion Date for all work will be November 11, 2016

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**APPROVAL:**

ORDERED BY: \_\_\_\_\_  
City of Yankton

  
Banner Associates, Inc.

ACCEPTED BY:   
Contractor

**CHANGE ORDER NO. 2**

To (Owner): City of Yankton, South Dakota					
Project: Yankton Water Fill Station					
Item	Description	Quantity	Unit	Unit Price	Value
1	Liquidated Damages (38 days @ \$500/day)	1	LS	-\$19,000.00	-\$19,000.00
2	Adjustment of Final Quantities	1	LS	-\$248.10	-\$248.10
<b>TOTAL</b>					<b>-\$19,248.10</b>

Project No. ES-10-2016

**CHANGE ORDER**

PROJECT TITLE: Yankton Water Fill Station CHANGE ORDER NO.: 1

PROEJCT NO: ES-10-2016 DATE: 1/12/17

DESCRIPTION: Storm Manhole Size Increase

The following changes are hereby made to the Contract Documents:

<u>Quantity</u>	<u>Each</u>	<u>Total</u>
1	\$1,971	\$1,971.00

Total Amount of this Change Order \$ 1,971.00

**JUSTIFICATION:**

To accommodate the existing 24" diameter storm sewer pipe, the storm manhole diameter needed to be increased from 48" to 60".

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Original Contract Amount:	\$250,483.90
Current Contract Amt. Adjusted by Previous Change Orders:	\$ 0.00
Contract Amt. due to this Change Order will be (increased)(decreased) by:	\$ 1,971.00
Contract Amount including this Change Order will be:	\$252,454.90


---

Contract Time will be (increased)(decreased) by \_\_\_\_\_

Completion Date for all work will be \_\_\_\_\_

**APPROVAL:**

ORDERED BY: \_\_\_\_\_  
City of Yankton

  
Banner Associates, Inc.

ACCEPTED BY: \_\_\_\_\_  
Contractor



**REQUEST FOR PROPOSAL (RFP)**

RFP# 001

DATE: January 9, 2017

TO: Welfl Construction Corporation  
800 West 23<sup>rd</sup> Street  
Yankton, SD 57078

RE: Banner Associates Inc.  
14 W. Main Street, Ste. A  
Vermillion, SD 57069

Please submit an itemized cost breakdown for changes in contract sum and contract time, resulting from the following proposed modification(s) to the Contract Documents.

Refer to RFI No. 01

SUBJECT: Please change Storm Manhole #1 from a 48" storm manhole to a 60" storm manhole to accommodate existing pipe.

If no change in contract time, state "none" here: None

If no change in contract amount, state "none" here: \_\_\_\_\_

If either or both above items are noted "none", please return this form within five (5) days.

ARCHITECT/ENGINEER

  
\_\_\_\_\_  
REPRESENTATIVE

cc: