

**BERESFORD CITY COUNCIL
REGULAR MEETING AGENDA
Tuesday, February 20, 2024, 7:00 P.M.
Beresford City Council Chambers – 103 N. 3rd St.**

[1] – Pledge of Allegiance

[2] – Call to Order & Roll Call

[3] – Adopt Agenda

[4] – Approve Minutes – February 5, 2024

[5] – Public Hearings

- Retail (on-off sale) Malt Beverage and SD Farm Wine License for Bertz Sports Bar & Grill

[6] – Visitors to be heard.

[7] – Committee/Mayor Report

[8] – Department Head and City Administrator Reports

- Elaine Johnson – Finance Officer
 - January Financial Report
 - gWorks software program updates
 - 2023 Annual Audit Engagement Letter with ELO CPA's and Advisors

[9] – Old Business

[10] – New Business

- Subsidy Draw Down Request for \$10,000 from Beresford Baseball Softball Association
- Subsidy Draw Down Request for \$27,500 from Beresford Parks, Recreation, Community Education
- Surplus Property received with First Dakota Bank purchase
- Authorization to advertise for seasonal positions
- Department Head Wages - 2024

[11] – Discussion & Information Items

- 2023 Building Permits Issued Report
- Article for Republic on Sanitary Sewer Surcharge

[12] – Approval of Travel Requests

- SDML District 3 Meeting – Harrisburg, April 2, City Council/Mayor, Johnson, Zeimetz
- Police Chiefs and Sheriffs Conference – Deadwood, April 15-18, Schurch
- SD Golf Course Superintendents Conference, Sioux Falls, March 5-6, Strand, Haisch

[13] – Payment of Bills

[14] – Executive Session – Personnel

[15] – Adjournment

Welcome to your City Council Meeting

If you wish to participate in the discussion, the meeting provides several opportunities:

1. After the minutes are approved and public hearings are held, the mayor will ask if any visitors wish to be heard. Any item **NOT** on the agenda may be discussed. Items requiring action will then be placed on the next city council agenda for formal action.

2. During the discussion of agenda topics, anyone may comment if the Council is accepting public testimony. The mayor may recognize you if you raise your hand. Please state your name and address for the city minutes. Discussion occurs before motions are made and seconded. Discussion also occurs after the motion is seconded and before the vote.

If you would like to join the meeting via Zoom, please follow the instructions below.

Topic: Beresford City Council Meeting

Time: February 20, 2024, 7:00 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/5460780834?pwd=bittbHg1QjJ5SSDYxaUFOb0VGZ3crQT09>

Meeting ID: 8410157004

Passcode: Beresford

Dial by your location

+1-253-205-0468 US

BERESFORD CITY COUNCIL
Monday, February 5, 2024

The Beresford City Council met in regular session in City Council Chambers at 5:00 p.m. The pledge of allegiance was recited.

Members Present: Mayor Nathan Anderson, Will Roelke, Larry Rohrer (via teleconference), Art Schott, Eli Seeley, Mike Tiedeman

Members Absent: Troy Boone

Also Present: Elaine Johnson, Finance Officer; Jerry Zeimetz, City Administrator; Tom Frieberg, City Attorney; Mike Antonson, Elec. Dept. Supt., Ben Reiter, Bridges Golf Course Mgr.

Adopt Agenda: A motion was made by Seeley, second by Roelke, to adopt the agenda as presented. All present Council members voted aye; motion carried.

Approve Minutes: A motion was made by Tiedeman, second by Schott, to approve the January 16, 2024 regular meeting minutes. All present Council members voted aye; motion carried.

Executive Session: At 5:04 p.m., a motion was made by Tiedeman, second by Schott, to enter into Executive Session to discuss personnel matters. All present Council members voted aye; motion carried. Mayor Anderson declared Council out of Executive Session at 7:15 p.m. No action was taken.

Visitors to be Heard:

- Bob, Sharon, and Alyssa Hustrulid approached Council with additional information regarding the petition to vacate a right of way that includes a portion of East Grant Street lying east of North 3rd Street. This petition was previously discussed and denied at the October 2, 2023 meeting and discussed again at the January 27, 2024 meeting. Following the presentation and discussion, the Hustrulids were assured their request/concerns would be addressed and taken into consideration as planning for the housing development progresses.
- Beresford resident Shane Bryant was present to share concerns regarding Council representation on PRCE.

New Business

- **Resolution 2024-04 Bridges Golf Course Fees:** Following brief explanation by Committee member Tiedeman, a motion was made by Schott, second by Roelke, to approve Resolution 2024-04 regarding fees for the Bridges Golf Course. All present Council members voted aye; motion carried.

RESOLUTION 2024-04

SUBJECT: BRIDGES GOLF COURSE FEES

BE IT RESOLVED, by the City Council of the City of Beresford: That all past fee structures for green fees, car rental fees, trail fees, driving range fees, cart storage and annual fees are hereby amended.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BERESFORD, AS FOLLOWS:

The fees for the Bridges at Beresford Golf Course be as follows:

Green Fees

<u>Weekday:</u>		<u>Weekend:</u>	
9 Holes	\$17	9 Holes	\$22
18 Holes	\$27	18 Holes	\$32

Twilight golf on Fridays, Saturdays, and Sundays after 4 PM: \$35

10-Play Punch Care: \$150.00

Gas Cart Rental (Anytime)

9 Holes \$15/person
18 Holes \$23/person

Annual Pass

Family \$590
Member & Guest \$175
Single \$475
Senior (65 of older)
Couple \$430
Single \$345
Student (under 22) \$175

Annual Gas Golf Cart Lease: Single - \$375 Couple - \$550
Annual Cart Storage: Electric - \$235 Gas - \$195
Annual Trail Fee: \$125

ALL PRICES ARE SUBJECT TO SALES TAX

Adopted this 5th day of February, 2024

Nathan Anderson, Mayor

ATTEST:

Elaine Johnson, Finance Officer

- **Part-Time Hire:** Seeley made a motion, second by Schott, to hire Macy Quartier as a server/bartender at the Bridges Golf Course for \$11.20/hour. All present Council members voted aye; motion carried.
- **Authorize Advertising for Public Hearing:** Seeley made a motion, second by Roelke, to authorize advertising for a public hearing on February 20, 2024 at 7:00 PM for a Retail (On-Off Sale) Malt Beverage and SD Farm Wine License for Bertz Sports Bar & Grill. All present Council members voted aye; motion carried.
- **Subsidy Drawdown Requests:**
 - A motion was made by Schott to approve the 2024 budgeted subsidy drawdown request from Beresford Community Cupboard in the amount of \$3000. The motion was seconded by Tiedeman, and all present Council members voted aye; motion carried.
 - Seeley made a motion, Roelke seconded, to approve the 2024 budgeted subsidy drawdown request of \$3500 for the Beresford Chamber of Commerce. All present Council members voted aye; motion carried.
 - A motion was made by Schott, second by Seeley, to approve the 2024 budgeted subsidy drawdown request of \$3000 for the Beresford Senior Citizens. All present Council members voted aye; motion carried.

Discussion & Information Items

- **Next Council Meeting:** Due to the Presidents' Day holiday, the next Council meeting will be held on Tuesday, February 20.

Approval of Travel Requests: A motion to approve the following travel requests was made by Schott, second by Seeley. All present Council members voted aye; motion carried.

- SDML Work Comp Board of Trustees Meeting, Pierre, Feb. 15-16, Johnson
- Jump Start Training for Summer Reading, Lennox, Feb. 29, Crist & Clever
- SDMEA Legislative Meeting, Pierre, March 6-7, Antonson

Payment of Bills: A motion to approve payment of the following bills was made by Seeley and seconded by Roelke. All present Council members voted aye; motion carried.

3-D Digging & Trucking, snow removal, \$4591.85; Aaron's Pro Window Cleaning, service, \$70.00; Adtran, speed testing, \$23,083.15; AFLAC, insurance, \$2082.52; Axon Enter, taser payment, \$1725.00; Baker & Taylor, books, \$419.01; Beal Dist, beer, \$124.20; Beresford Cablevision, CATV, \$385.70; Beresford Chamber of Commerce, subsidy, \$3500.00; BMTC, billing, \$1885.81; Beresford Util, billing, \$14,606.55; Beresford Schools, medals, \$306.06; Beresford Sr Citizens, subsidy, \$3000.00; Matt Birgen, refund, \$63.20; Border States Elec, resale, \$72.00; Beresford Com Food Cupboard, subsidy, \$3000.00;

BW Ramkota, lodging, \$209.98; Center Point Large Print, books, \$199.29; CenturyLink, E911 circuit, \$62.87; Chesterman, resale, \$182.00; CHS, fuel, \$5106.59; Colonial Life, insurance, \$31.04; Consortia, consulting, \$3900.00; Core & Main, meter repair, \$1340.00; Cummins Sales, inspection, \$834.99; D&D Door, repair, \$288.60; Dakota Beverage, beer, \$24.40; Dakota Data Shred, service, \$82.91; Dexter Pump Ser, pump repair, \$13,855.05; DGR Engineering, fees, \$1074.53; ECHO Group, supplies, \$1422.70; EFTPS, Fed Excise Tax, \$468.71; Elec Recycling Serv, recycling, \$310.00; Erickson H&C, parts, \$420.97;

Fiber Ring Revenue, pooling fees, \$4890.50; Fiesta Foods, supplies, \$168.56; Flowers by Bob, memorial, \$45.00; Keith Fox, refund, \$52.91; Grossenburg, parts, \$7.12; Groves Emergency Lighting, installation, \$9306.25; Gumdrop Books, books, \$1137.85; Innovative, checks, \$1275.29; Intense Graphics, t-shirts, \$1368.96; Jack's Uniforms, clothing, \$412.60; Johnsen H&C, service, \$127.55; Johnson Bros Famous Brands, liquor, \$553.60; Justice Fire & Safety, service, \$453.00; Lands' End, clothing, \$4.95; L&C Rural Water, water, \$28,481.16; Lumen, toll settlement, \$97.16; Menards, repair, \$155.65;

MH Equip Co, service, \$198.11; Mid-States Org Crime Info, membership, \$100.00; Midwest Tape, DVDs, \$231.12; Missouri River Energy Services, hydro/supplemental power, \$211,704.25; Muller Auto Parts, repair, \$476.50; Nat'l Cable Tele, affiliate fees, \$23,855.86; New Century Press, publishing, \$328.40; Nexstar Broadcasting, affiliate fees, \$2761.66; Northern Plains Lumber, boards, \$42.27; ODP Bus Solutions, supplies, \$135.82; Olson's Ace, supplies, \$761.10; Olson's Pest Tech, service, \$170.00; Omni-Pro Software, support, \$3449.60; Performance Foodservice, food, \$1090.69;

Playaway Products, audiobooks, \$191.21; Precision Irr & Lawn, equipment, \$16,184.00; Printing Plus, supplies, \$1933.00; Ben Reiter, mileage, \$27.47; SD Dept of Rev, sales tax, \$19,727.86; SD Epath, E911 surcharge, \$440.00; SD Public Health Lab, labs, \$507.00; SDN Comm, internet, \$4048.80; SD One Call, locates, \$92.40; SD Telecom, dues, \$2864.25; SDN Comm, maintenance, \$5837.11; Sew Storm Quilt Shop, clothing, \$976.38; Southeastern Electric, electricity, \$385.09; Stuart C Irby, safety equipment, \$424.00; Sturdevant's Auto Parts, parts, \$24.99; Teresa Sveeggen, prof services, \$97.50;

The Fillin' Station, repair, \$443.98; Total Stop Conv Store, fuel, \$2126.58; UPS, shipping, \$164.50; US Bank St Paul, administration fee, \$2500.00; Utilismart Corp, serv contract, \$1532.00; Vantage Point, CALEA, \$160.00; Wellmark BC/BS, health insurance, \$44,888.98.

January 2024 Payroll Totals:

Finance \$6046.40; Gov't Bldg. \$179.98; Police \$31,521.41; Street \$19,209.93; Parks \$4230.76; Water \$12,344.83; Electric \$27,383.22; Sewer \$11,640.31; Telephone \$34,279.80; Rubble/Recycling \$871.68; City Council \$8411.99; Library \$9109.39; City Admin \$8926.40; Golf Course \$3864.40; Clubhouse \$6432.87; Event Center \$322.82.

Executive Session: At 8:10 p.m., Mayor Anderson declared the Council back in Executive Session to discuss personnel matters. Mayor Anderson declared Council out of Executive Session at 12:23 a.m. No action was taken.

Adjournment: As there was no further business, Mayor Anderson adjourned the meeting at 12:23 a.m.

Elaine Johnson, Finance Officer
Recorded by Kathy Stuessi

**NOTICE OF HEARING UPON APPLICATION FOR SALE OF ALCOHOLIC BEVERAGES
APPLICATION FOR RETAIL (ON-OFF SALE) MALT BEVERAGE & SD FARM WINE**

CITY OF BERESFORD

Notice is hereby given that the following license application for Retail (on-off sale) Malt Beverages & SD Farm Wine for Bertz Sports Bar & Grill Inc. has been filed in the City Finance Office, Beresford, South Dakota.

Malt Beverage (on-off sale) & SD Farm Wine:

Bertz Sports Bar & Grill, Inc.
1406 W Cedar St.
Beresford, SD 57004

A Public Hearing will be held on February 20, 2024, at the Beresford Council Chambers, 103 N 3rd St. Beresford, SD in conjunction with the regular City Council meeting, which convenes at 7:00 p.m.

Any person or their representative may appear and be heard for or against approval of said license.

Elaine Johnson, Finance Officer

Published: February 8, 2024

Legal, One Time

Published at an approximate cost of \$_____

City of Beresford

Budget to Actual - Income Statement Comparison (without Transfers)

JANUARY 2024

Department/Fund	2024 - Actual		2024 - Budget		2024 - Budget		Over(Under) Budget		Profit/Loss
	YTD Revenue	YTD Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
General Fund	\$ 100,218.61	\$ 197,003.09	\$ 3,095,775.00	\$ 3,280,821.00	\$ (2,995,556.39)	\$ (3,083,817.91)	\$ (2,995,556.39)	\$ (3,083,817.91)	\$ 88,261.52
Council		14,032.95		72,911.00		(58,878.05)		(58,878.05)	
Mayor		1,551.14		12,306.00		(10,754.86)		(10,754.86)	
City Administrator		12,142.70		168,356.00		(156,213.30)		(156,213.30)	
Finance Office		8,928.37		169,009.00		(160,080.63)		(160,080.63)	
City Attny		-		26,800.00		(26,800.00)		(26,800.00)	
Gov't Bldg	1,244.20	-	29,271.00	-	(28,026.80)	(606,699.31)	(606,699.31)	(606,699.31)	
Police	55,451.69	3,311.93	662,151.00	91,176.00	(87,864.07)	(956,703.52)	(87,864.07)	(87,864.07)	
Fire	3,311.93	29,039.48	985,743.00	3,000.00	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	
Street		-		481,546.00		(442,007.74)		(442,007.74)	
Mosquito	39,538.26	-		174,703.00	(136,703.00)	(165,836.05)	(136,703.00)	(165,836.05)	128,961.05
Park	8,866.95	4,000.00	38,000.00	69,500.00	(36,875.00)	(65,500.00)	(36,875.00)	(65,500.00)	
Pool	1,125.00			323,404.00		(304,946.44)		(304,946.44)	
Subsidies		18,457.56		10,945.00		(10,507.14)		(10,507.14)	
Library		437.86							
Planning & Zoning									
Debt Serv/201&301	\$ 79,122.16	\$ 1,104.75	\$ 630,000.00	\$ 618,354.00	\$ (550,877.84)	\$ (617,249.25)	\$ (550,877.84)	\$ (617,249.25)	\$ 66,371.41
Liquor - 601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water - 602	\$ 55,433.38	\$ 95,029.48	\$ 829,900.00	\$ 905,298.00	\$ (774,466.62)	\$ (810,268.52)	\$ (774,466.62)	\$ (810,268.52)	\$ 35,801.90
Electric - 603	\$ 425,196.72	\$ 368,300.14	\$ 4,265,730.00	\$ 4,247,477.00	\$ (3,840,533.28)	\$ (3,879,176.86)	\$ (3,840,533.28)	\$ (3,879,176.86)	\$ 38,643.58
Sewer - 604	\$ 28,939.21	\$ 90,177.44	\$ 364,020.00	\$ 315,203.00	\$ (335,080.79)	\$ (225,025.56)	\$ (335,080.79)	\$ (225,025.56)	\$ (110,055.23)
Telephone - 611	\$ 175,514.60	\$ 103,150.54	\$ 1,820,025.00	\$ 1,757,672.00	\$ (1,644,510.40)	\$ (1,654,521.46)	\$ (1,644,510.40)	\$ (1,654,521.46)	\$ 10,011.06
Solid Waste - 612	\$ 17,532.53	\$ 18,081.91	\$ 217,000.00	\$ 216,975.00	\$ (199,467.47)	\$ (198,893.09)	\$ (199,467.47)	\$ (198,893.09)	\$ (574.38)
Cablevision - 615	\$ 31,252.02	\$ 28,779.42	\$ 406,275.00	\$ 403,200.00	\$ (375,022.98)	\$ (374,420.58)	\$ (375,022.98)	\$ (374,420.58)	\$ (602.40)
Bridges at Beresford									
Golf Course 640-4510	\$ 5,521.64	\$ 36,240.18	\$ 626,895.00	\$ 453,518.00	\$ (621,373.36)	\$ (417,277.82)	\$ (621,373.36)	\$ (417,277.82)	
Club House 640-4511/384		\$ 17,521.77	\$ 80,000.00	\$ 673,985.00	\$ (76,355.69)	\$ (656,463.23)	\$ (76,355.69)	\$ (656,463.23)	
Event Center 640-4512/385	\$ 3,644.31	\$ 3,639.86	\$ -	\$ 79,642.00	\$ (697,729.05)	\$ (1,149,743.19)	\$ (697,729.05)	\$ (1,149,743.19)	\$ 452,014.14
	\$ 9,165.95	\$ 57,401.81	\$ 706,895.00	\$ 1,207,145.00	\$ (500,250.00)	\$ (500,250.00)	\$ (500,250.00)	\$ (500,250.00)	
Enterprise Totals	\$ 743,034.41	\$ 760,920.74	\$ 8,609,845.00	\$ 9,052,970.00	\$ (7,866,810.59)	\$ (8,292,049.26)	\$ (7,866,810.59)	\$ (8,292,049.26)	\$ 425,238.67
General Fund Total	\$ 179,340.77	\$ 198,107.84	\$ 3,725,775.00	\$ 3,899,175.00	\$ (3,546,434.23)	\$ (3,701,067.16)	\$ (3,546,434.23)	\$ (3,701,067.16)	\$ 154,632.93
Overall Totals	\$ 922,375.18	\$ 959,028.58	\$ 12,335,620.00	\$ 12,952,145.00	\$ (11,413,244.82)	\$ (11,993,116.42)	\$ (11,413,244.82)	\$ (11,993,116.42)	\$ 579,871.60
		7.48%		7.40%					

CITY OF BERESFORD
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR PERIOD ENDING JANUARY 2024

Enterprise Funds

	General/ Fund	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund	Golf Course	Cablevision	Total
Revenues										
310 Taxes	\$ 93,728.41									\$ 93,728.41
320 Licenses and Permits	24,217.50									\$ 24,217.50
330 Intergovernmental Revenue	12,412.39									\$ 12,412.39
340/370/380 Charges for Good and Services	2,113.00	-	55,236.56	411,791.18	28,649.27	165,854.97	17,322.39	8,983.91	29,963.73	\$ 719,915.01
350 Fines and Forfeits	-									\$ -
360 Miscellaneous Revenue	40,828.64									\$ 42,043.79
Total Revenues	173,299.94	-	55,236.56	411,791.18	28,649.27	165,854.97	17,322.39	8,983.91	1,215.15	\$ 892,317.10
Expenditures										
410 Mayor/ Council/ Atty/ City Admin/ FO	37,899.36									\$ 37,899.36
420 Police and Fire	58,763.62									\$ 58,763.62
430 Street	29,039.48									\$ 29,039.48
440 Mosquito	-									\$ -
452/453 Parks/Pool	48,405.21									\$ 48,405.21
454 Subsidies	4,000.00									\$ 4,000.00
455 Library	18,457.56									\$ 18,457.56
460 Planning & Zoning	437.86									\$ 437.86
470 Debt Service	-									\$ -
410 Employee Expense	1,104.75	-	17,620.57	43,074.35	16,617.70	54,456.84	1,947.63	16,727.27	27,144.37	\$ 177,588.73
420 Other Current Expenses		-	77,355.55	36,121.88	73,559.74	45,841.83	16,113.29	34,838.84	-	\$ 284,935.88
4262 Materials (COS)		-	53.36	289,103.91	-	2,851.87	20.99	5,835.70	1,635.05	\$ 299,500.88
Total Expenditures	198,107.84	-	95,029.48	368,300.14	90,177.44	103,150.54	18,081.91	57,401.81	28,779.42	\$ 959,028.58
Excess of Revenue Over Expenditures	(24,807.90)	-	(39,792.92)	43,491.04	(61,528.17)	62,704.43	(759.52)	(48,417.90)	2,399.46	\$ (66,711.48)
Other Financing Sources (Uses):										
Investment Earnings	6,040.83	-	196.82	13,405.54	289.94	9,659.63	210.14	182.04	73.14	\$ 30,058.08
Interest Expense	-									\$ -
Debt Paydown	-									\$ -
Transfers In (Out)	-									\$ -
Long-term Debt Issued	-									\$ -
Sale of Fixed Assets	-									\$ -
Total Other Financing Sources (Uses)	6,040.83	-	196.82	13,405.54	289.94	9,659.63	210.14	182.04	73.14	\$ 30,058.08
Net Position/Change in Fund Balance	(18,767.07)	-	(39,596.10)	56,896.58	(61,238.23)	72,364.06	(549.38)	(48,235.86)	2,472.60	\$ (36,653.40)
Net Cash Inflow(Outflow) BEFORE Transfers	(18,767.07)	-	(39,596.10)	56,896.58	(61,238.23)	72,364.06	(549.38)	(48,235.86)	2,472.60	\$ (36,653.40)

CITY OF BERESFORD
STATEMENT OF NET POSITION
AS OF JANUARY 2024

Enterprise Funds

	General/ Gov't Fund	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund	Golf Course	Cablevision	Total
ASSETS:										
Current Assets:										
100 Cash and Cash Equivalents	\$ 1,576,028.31	\$ -	\$ 106,830.79	\$ 96,346.75	\$ 114,443.79	\$ 635,245.64	\$ 215,853.59	\$ (35,382.67)	\$ 170,433.93	\$ 2,879,800.13
110 Taxes Receivable - Delinquent	10,602.23	-	-	-	-	-	-	-	(2,291.10)	10,602.23
115 Accounts Receivable, Net	7,175.00	-	46,872.46	410,127.45	32,878.72	221,491.44	22,810.40	-	-	739,064.37
128 Notes Receivable	183,070.19	-	-	-	-	-	-	-	-	183,070.19
131 Due from Golf Course/Community Center	-	-	-	-	-	-	-	-	-	-
132 Due from Other Governments	26,845.69	-	-	-	-	-	-	-	-	26,845.69
141 Inventory of Supplies	88,408.55	-	58,103.34	1,180,890.15	20,044.58	43,279.92	14,142.66	55,838.25	-	1,460,707.45
142 Inventory of Resale Items	-	-	35,301.78	3,126,606.92	56,323.92	2,196,769.94	27,463.63	42,591.51	-	6,740,863.82
151 Investments-SDFIT	1,255,806.12	-	-	-	-	-	-	-	-	1,255,806.12
151 Investments-CDs	35,122.68	-	6,325.72	19,716.38	2,959.72	11,517.81	713.75	6,503.28	-	82,859.34
155 Prepaid Expenses	3,183,058.77	-	253,434.09	4,833,687.65	226,650.73	3,108,304.75	266,841.37	27,854.78	223,981.08	12,123,813.22
Total Current Assets										
Noncurrent Assets:										
107.1 Restricted Cash and Cash Equivalents	397,982.24	-	-	512,964.08	89,490.00	-	-	-	-	1,000,436.32
154 Deposits	-	-	13,224.50	9,501.94	-	-	-	-	-	22,726.44
157 Unamortized Discounts on Bonds Sold	-	-	-	-	-	-	-	-	-	-
Capital Assets: (not including gov't funds)										
160 Land	577,044.92	-	30,738.42	22,249.94	19,000.00	15,300.00	62,930.82	301,267.92	-	1,028,532.02
162 Buildings	3,344,126.50	-	1,069,484.25	218,654.18	322,853.54	322,853.54	65,344.70	1,522,624.34	-	6,543,087.51
164 Improvements Other Than Buildings	7,321,476.45	-	4,778,609.86	13,627,815.15	4,871,411.38	51,194.78	1,757,972.50	585,265.85	-	32,993,745.97
166 Machinery and Equipment	2,631,141.93	-	81,069.33	1,453,396.34	171,674.75	10,350,740.85	46,623.15	303,228.97	-	15,366,361.66
168 Construction in Progress	104,875.00	-	-	0.45	(0.11)	-	-	-	-	104,875.34
Less: Accumulated Depreciation	(6,675,888.33)	-	(2,616,765.28)	(5,807,689.87)	(1,805,560.40)	(5,148,265.99)	(117,420.74)	(1,364,635.85)	(900,397.85)	(24,436,624.31)
190 Intangible Assets	-	-	1,803,174.00	-	-	-	-	35,864.53	-	1,839,038.53
Less: Accumulated Amortization	-	-	(468,824.76)	-	-	-	-	(35,865.27)	-	(504,690.03)
Total Noncurrent Assets	7,700,758.71	-	4,677,485.82	10,040,614.77	3,256,525.73	5,639,620.23	108,672.71	2,520,457.14	13,354.34	33,957,489.45
TOTAL ASSETS	10,883,817.48	-	4,930,919.91	14,874,302.42	3,483,176.46	8,747,924.98	375,514.08	2,548,311.92	237,335.42	46,081,302.67

Enterprise Funds

	General/ Gov't Fund	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund	Golf Course	Cablevision	Total
LIABILITIES AND FUND BALANCES:										
Current Liabilities:										
206 Accounts Payable	7,175.00	-	-	24,520.19	-	(954.46)	7,847.69	828.28	30,436.38	\$ 69,853.08
208 Due to General Fund	-	-	-	-	-	-	-	-	-	\$ -
217 Payroll Related Liabilities	(3,140.39)	-	(2.18)	(191.33)	1,926.98	1,616.07	-	2,775.38	-	\$ 2,984.53
220 Customer Deposits	-	-	-	12,610.00	10,260.00	-	-	-	-	\$ 22,870.00
224 Deferred Revenue	10,602.23	-	-	-	-	-	-	-	-	\$ 10,602.23
226 Current Portion of LT Debt	-	145,105.80	-	275,000.00	33,369.98	-	-	(0.42)	-	\$ 453,475.36
Total Current Liabilities	14,636.84	145,103.62	311,938.86	10,921.61	7,847.69	3,603.24	30,436.38			\$ 559,785.20
Noncurrent Liabilities: (not including gov't funds)										
231/237 Bonds Payable & Other LT Debt	-	1,010,863.34	6,140,000.00	1,059,435.35	-	-	-	-	-	\$ 8,210,298.69
233 Accrued Leave Payable	-	16,846.85	34,735.01	42,030.82	10,837.41	-	-	-	-	\$ 127,802.71
Total Noncurrent Liabilities	-	1,027,710.19	6,174,735.01	1,082,787.97	10,837.41	-	-	-	-	\$ 8,338,101.40
Fund Balances:										
253.10 Net Investment in Capital Assets	7,302,776.47	-	3,488,638.30	1,367,715.46	2,299,962.45	3,935,663.86	116,011.44	2,654,167.69	39,972.75	\$ 21,204,908.42
263 Nonspendable-General Fund Only	726,691.40	-	-	-	-	-	-	-	-	\$ 726,691.40
264 Restricted	1,348,309.56	-	-	511,653.08	-	-	-	-	-	\$ 1,859,962.64
267 Unassigned/Unrestricted	1,510,170.28	-	309,063.90	6,451,363.43	126,367.31	4,686,944.63	252,204.33	(72,060.56)	164,453.69	\$ 13,428,507.01
Current Year Net Income (Loss)	(18,767.07)	-	(39,596.10)	56,896.58	(61,238.23)	72,364.06	(549.38)	(48,235.86)	2,472.60	\$ (36,653.40)
Total Fund Balances/Net Position	10,869,180.64	3,758,106.10	8,387,628.55	8,694,972.55	2,365,091.53	8,694,972.55	367,666.39	2,533,871.27	206,899.04	\$ 37,183,416.07
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 10,883,817.48	\$ 4,930,919.91	\$ 14,874,302.42	\$ 8,747,924.98	\$ 3,483,176.46	\$ 8,747,924.98	\$ 375,514.08	\$ 2,548,311.92	\$ 237,335.42	\$ 46,081,302.67

BANK CASH REPORT
2024

BANK NAME FUND GL NAME	DECEMBER CASH BALANCE	JANUARY RECEIPTS	JANUARY DISBURSMENTS	JANUARY CASH BALANCE	OUTSTANDING TRANSACTIONS	JAN BANK BALANCE
FIRST DAKOTA BANK						
BANK FIRST DAKOTA BANK						818,129.48
SWEEP FIRST DAKOTA -SWEEP BANK						1,695,187.53
101 General Checking Account	625,900.57	117,631.48	222,936.21	520,595.84		
101 Bad Check Account	554.34	0.00	0.00	554.34	9,197.44	
201 Second Penny	252,631.17	460,073.94	0.00	712,705.11		
211 Gross Receipts Tax	338,589.66	4,288.11	0.00	342,877.77		
301 Debt Svc-Clubhouse/Event Cntr	0.00	0.00	0.00	0.00		
302 Debt Svc - TIF District	0.00	0.00	0.00	0.00		
303 Debt Service - Public Safety	0.00	0.00	0.00	0.00		
304 Drinking WA 1 SRF	0.00	0.00	0.00	0.00		
305 Clean WA 2 SRF	0.00	0.00	0.00	0.00		
306 Drinking WA 2 DOT	0.00	0.00	0.00	0.00		
307 Clean WA 1 DOT	0.00	0.00	0.00	0.00		
308 HYBRID TURKEY TIF - CASH	0.00	0.00	0.00	0.00		
509 GRACE V NELSON EXPANSION 2022	0.00	0.00	1,104.75	1,104.75-		
601 Municipal Liquor Store	0.00	0.00	0.00	0.00	385.72	
602 Water	146,814.98	58,087.87	98,072.06	106,830.79	379.75	
603 Electric	54,764.65	505,816.91	464,234.81	96,346.75	3,193.75	
604 Sewer	175,611.01	30,310.39	91,477.61	114,443.79	234.66	
611 Telephone	575,880.73	203,171.43	143,806.52	635,245.64	2,846.12	
612 Solid Waste	216,906.45	19,280.41	20,333.27	215,853.59	74.63	
615 Cablevision	167,856.50	33,199.68	30,622.25	170,433.93	998.05	
640 Bridges Golf Course	11,695.62	10,426.49	58,904.78	36,782.67-	1,034.62	
750 Trust & Agency	0.00	0.00	0.00	0.00		
900 General Fixed Assets	0.00	0.00	0.00	0.00		
999 General Long Term Debt	0.00	0.00	0.00	0.00		
DEPOSITS					2,362.85	
WITHDRAWALS					50.00	
SWEEP TRANSFER-OUT					1,844.99-	
FIRST DAKOTA BANK TOTALS	2,567,205.68	1,442,286.71	1,131,492.26	2,878,000.13	17,876.88	2,895,877.01

WARNING - BANK TOTALS DO NOT EQUAL THE GENERAL LEDGER ACCOUNT TOTALS DIFFERENCE --> 382,560.00

2/2024 Transaction cleared on statement was entered in a future period. 117.95-
2/02/2024 Calculated Statement Balance 818,011.53

FSB- CABLEVISION CHECKING

BANK FSB- CABLEVISION CHECKING						
615 CATV CHECKING ACCOUNT	0.00	0.00	0.00	0.00		
640 CATV CHECKING ACCOUNT	0.00	0.00	0.00	0.00		
FSB- CABLEVISION CHECKING TOTA	0.00	0.00	0.00	0.00	0.00	0.00

BANK CASH REPORT
2024

BANK FUND GL	BANK NAME	DECEMBER CASH BALANCE	JANUARY RECEIPTS	JANUARY DISBURSMENTS	JANUARY CASH BALANCE	OUTSTANDING TRANSACTIONS	JAN BANK BALANCE
FSB- CSDP CHECKING							
BANK 603	FSB- CSDP CHECKING						23,176.44
603	ELECTRIC-CUSTOMER DEPOSITS	14,223.89	375.61	1,375.00	13,224.50	150.00	
611	TELEPHONE-CUSTOMER DEPOSITS	10,201.49	0.45	700.00	9,501.94	300.00	
FSB- CSDP CHECKING TOTALS		24,425.38	376.06	2,075.00	22,726.44	450.00	23,176.44
1ST DAKOTA NATL BANK-CHECKING							
BANK 601	1ST DAKOTA NATL BANK-CHECKING						
601	VIDEO LOTTERY CHECKING	0.00	0.00	0.00	0.00		
1ST DAKOTA NATL BANK-CHECKING		0.00	0.00	0.00	0.00	0.00	0.00
1ST DAKOTA NATL BANK- SAVINGS							
BANK 601	1ST DAKOTA NATL BANK- SAVINGS						
601	VIDEO LOTTERY SAVINGS	0.00	0.00	0.00	0.00		
1ST DAKOTA NATL BANK- SAVINGS		0.00	0.00	0.00	0.00	0.00	0.00
SD PUBLIC FUNDS IN TRUST							
BANK 101	SD PUBLIC FUNDS IN TRUST						6,740,863.82
101	GENERAL FUND SD FIT	247,175.71	1,071.36	0.00	248,247.07		
201	SECOND PENNY FUND SD FIT	757,222.18	1,608.22	382,560.00	376,270.40		
211	GROSS RECEIPTS TAX SD FIT	626,194.82	2,687.92	0.00	628,882.74		
302	DEBT SERVICE - TIF DIST.	2,405.91	0.00	0.00	2,405.91		
506	SWIMMING POOL - CAP PROJECT	0.00	0.00	0.00	0.00		
602	WATER SD FIT	35,150.90	150.88	0.00	35,301.78		
603	ELECTRIC SD FIT	3,113,243.42	13,363.50	0.00	3,126,606.92		
604	SEWER SD FIT	56,083.19	240.73	0.00	56,323.92		
611	TELEPHONE SD FIT	2,187,380.68	9,389.26	0.00	2,196,769.94		
612	SOLID WASTE SD FIT	27,346.25	117.38	0.00	27,463.63		
615	CABLEVISION SD FIT	0.00	0.00	0.00	0.00		
640	BRIDGES GOLF COURSE SD FIT	42,409.47	182.04	0.00	42,591.51		
SD PUBLIC FUNDS IN TRUST TOTAL		7,094,612.53	28,811.29	382,560.00	6,740,863.82	0.00	6,740,863.82
=====							
TOTAL OF ALL BANKS		9,686,243.59	1,471,474.06	1,516,127.26	9,641,590.39	18,326.88	9,659,917.27
=====							

BANK CASH REPORT
SWEEP BANK 99 TRANSFERS

DATE	TRANS #	TRANSFER	BANK #	BANK NAME	TRANSFER AMOUNT
01/31/2024	93	TO	1	FIRST DAKOTA BANK	1,844.99-
				TOTAL	----- 1,844.99-

Jerry Zeimetz

From: Elaine Johnson
Sent: Wednesday, February 14, 2024 5:26 PM
To: eliseeley@gmail.com; Rohrer, Larry; michael.tiedeman@yahoo.com
Cc: Jerry Zeimetz
Subject: City of Beresford / Finance & Utilities Committee / gWorks Council Presentation
Attachments: Beresford, SD - gWorks Council Presentation .pdf

Hello Finance & Utilities Committee,

I am writing to you today to visit about gWorks software program updates and moving to the Cloud. This will be on the 2/20/24 Council Agenda for discussion. The Accounts Payable, Bank Reconciliation, General Ledger, Payroll and Utility Billing programs will be updated and be Cloud based.

gWorks has streamlined the process for Payroll and Utility Billing. For example, we have the gWorks Time & Attendance program for employees to punch in/out, request time off, etc. Employees will now be able to go into the portal and review past pay stubs and their W-2.

The Utility Billing update will be a great improvement, utility bills can be emailed, saving postage, billing paper and envelopes. Beresford resident's will be able to create an account on the beresfordsd.com website, sign up for auto pay, pay their bill with a credit card or through a checking account, and view usage history, and receive an email or text message reminder to pay their bill.

There are other items that can be added to the website portal such as purchasing a swimming pool pass, reserve park shelters, or buy a dog license.

The implementation and training are a one-time fee of \$2,000. The annual fee for the programs is \$14,000. We currently pay \$6,425 annually. The earliest implementation is April, the 2024 annual fee would be reduced for January – March and the \$6,425 that we already paid for 2024 would be deducted. I'm estimating it would cost \$6,000 to make the move. I feel that my budget can handle it, however I would appreciate your support.

The telephone/Internet/Cable tv billing software is through Mid-American Computer Corporation (MACC). They have already made the move to the Cloud. Our current computer server was installed September 2017 at a cost of \$13,130. In 2021 we took out an extended 3-year warranty for \$2335. This warranty is coming to an end in September. If we move the gWorks software to the Cloud, the server and its expense can be eliminated.

Attached is a brief explanation from gWorks of the software updates.

I will be in Pierre on Thursday and Friday, however if you have any questions, email me.

Have a nice evening,

Elaine Johnson

City of Beresford / Finance Officer
101 N 3rd St. Beresford, SD 57004 605.763.2008

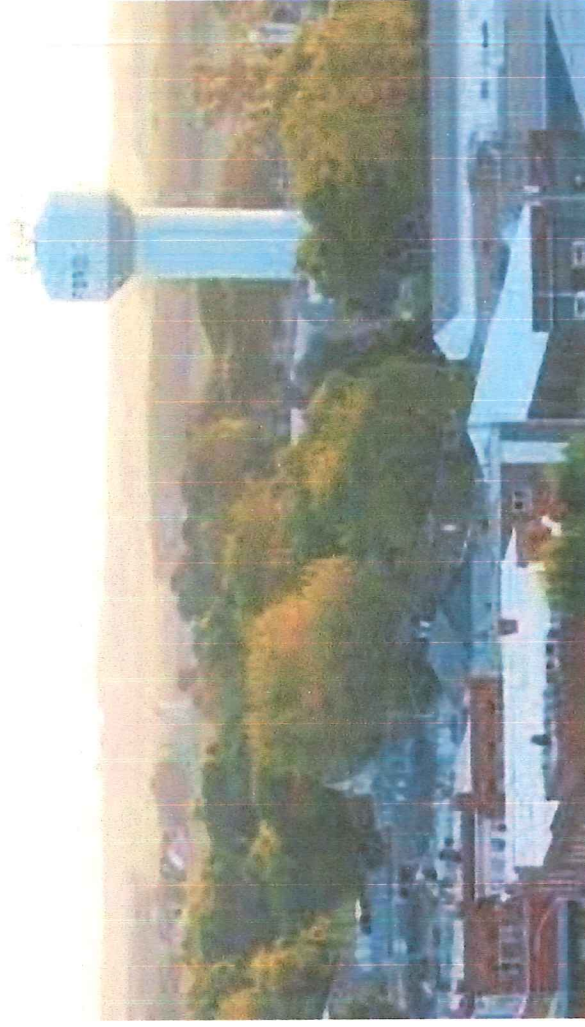
My email address has changed to: elaine@beresfordsd.com



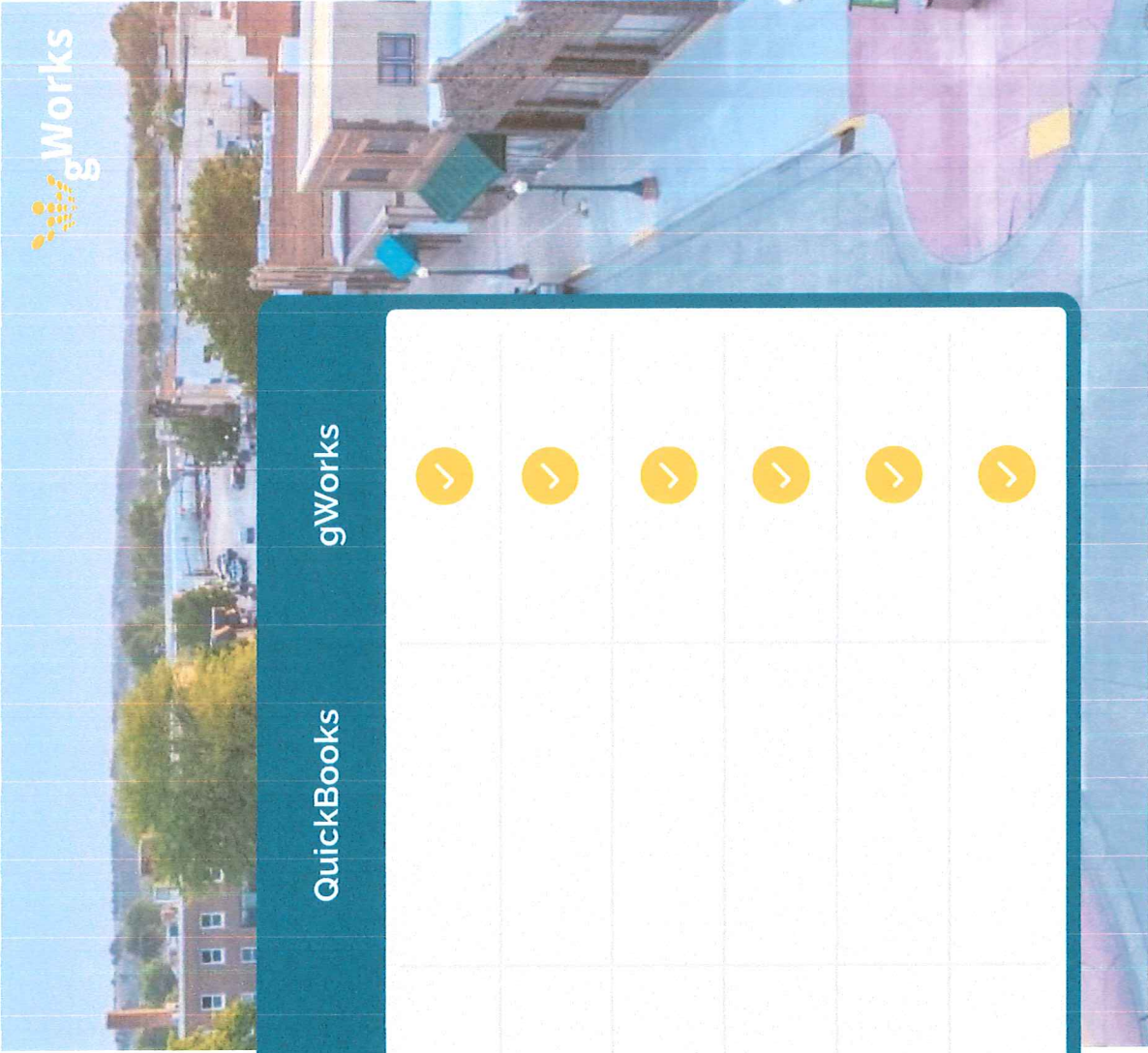
**Smarter Governments,
Stronger Communities,
Simpler Solutions**

Thank you for considering gWorks for your community. Our product streamlines government operations and makes community management more efficient. Let's explore how gWorks can help you achieve your goals

Beresford, South Dakota



gWorks + Beresford, SD



Benefits of a Solution Made for Government

QuickBooks

gWorks

Fund Accounting Focus

Government-Specific Functionality

Integration to Core Municipal Functions

Compliance with Government Regulations

Customizable to Meet Your Government's Needs

Support Staff with Government Expertise



Solutions

The Unified Solution For Small Governments

Empowering Small Local Governments
Through **Simple Software Solutions**



Finance

& Budgeting



HR

& Payroll



Citizen

Engagement



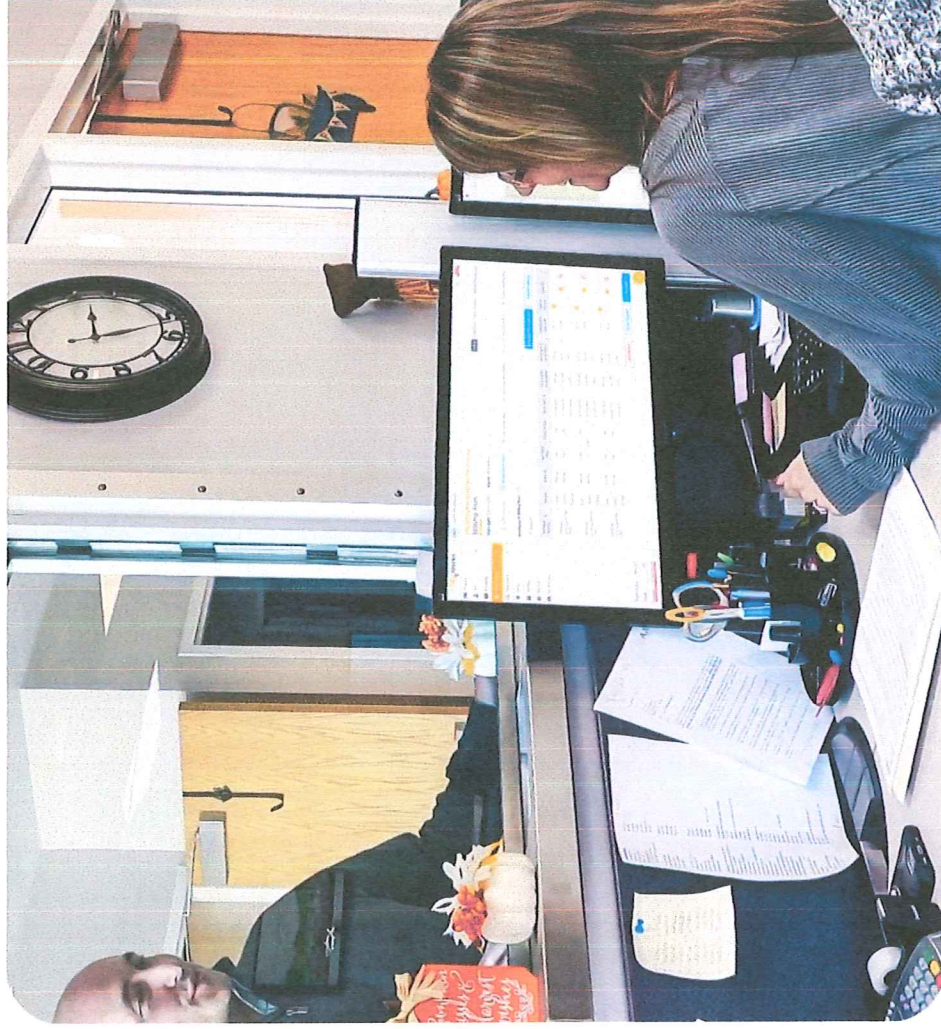
Utility Services

Management



GIS

Mapping





Who we are

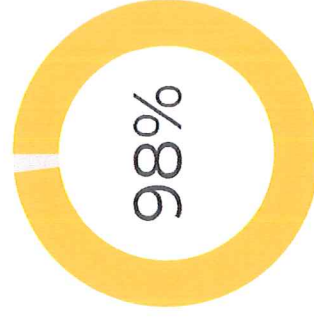
Committed to Client Success



With nearly **2,500 Clients** in **48 States & Growing**



Client Satisfaction



Client Retention



gWorks to the Rescue

Our Core package simplifies your front and back office functions into one easy-to-use platform, helping you streamline your operations and improve efficiency.



Finance & Budgeting



HR & Payroll



Online Payments



Utility Billing

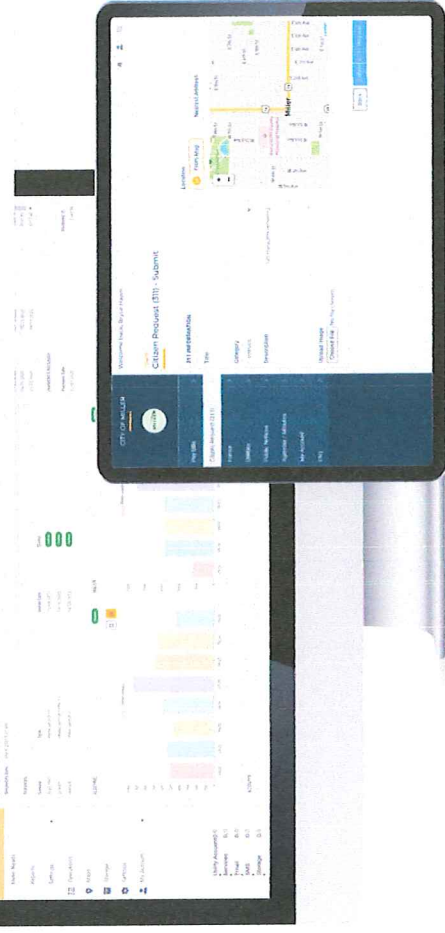


Citizen Engagement



"gWorks is very easy to use. All the information we need is at our fingertips!"

Sheila Coss, City of Miller

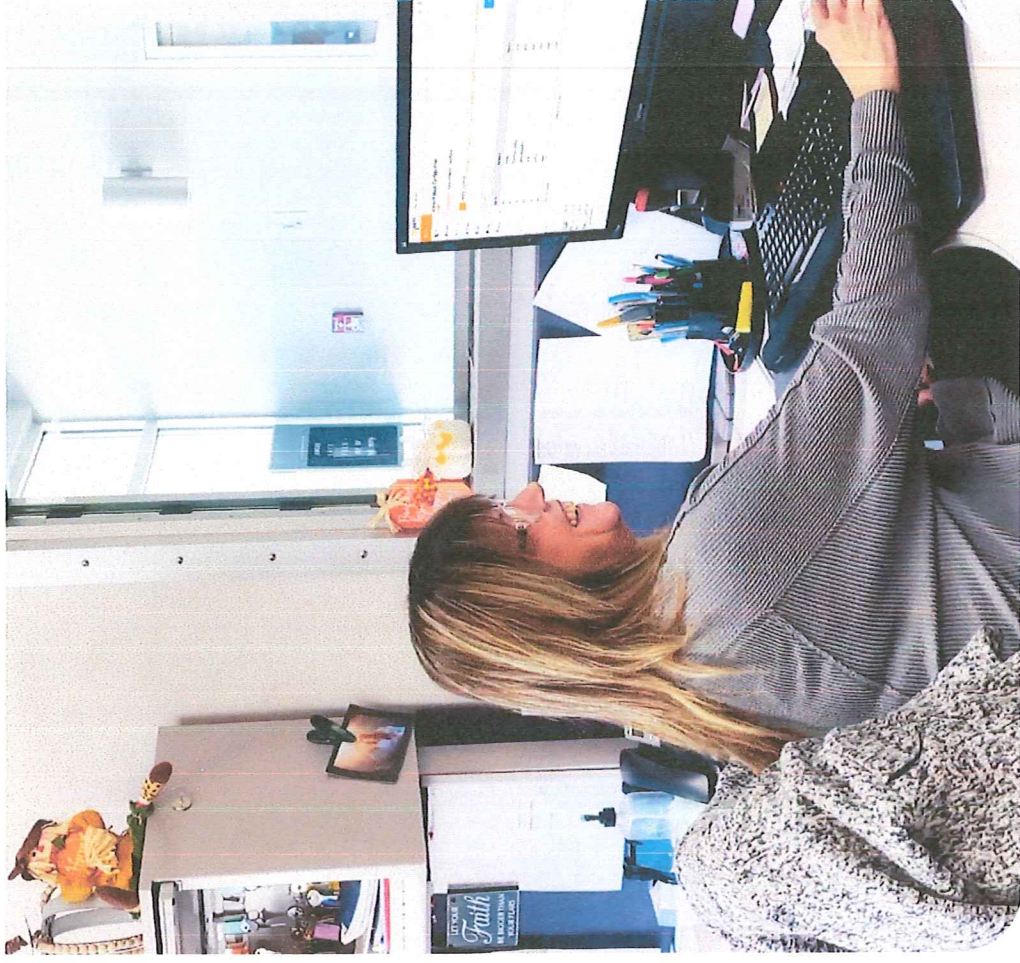


[Learn More about gWorks Core](#)

Finance & Budgeting

Maximize the efficiency of your accounting processes while ensuring accurate reporting and budgeting

- ✓ General Ledger ✓ Accounts Payable
- ✓ Bank Reconciliation ✓ Accounts Receivable
- ✓ Budgeting ✓ Reporting





HR & Payroll

Simplify your payroll and timekeeping process while ensuring employees are paid accurately and on time

- ✓ Payroll
- ✓ Time Sheets
- ✓ Leave Management
- ✓ Online Time Clock
- ✓ Secure ACH Deposit
- ✓ Reporting



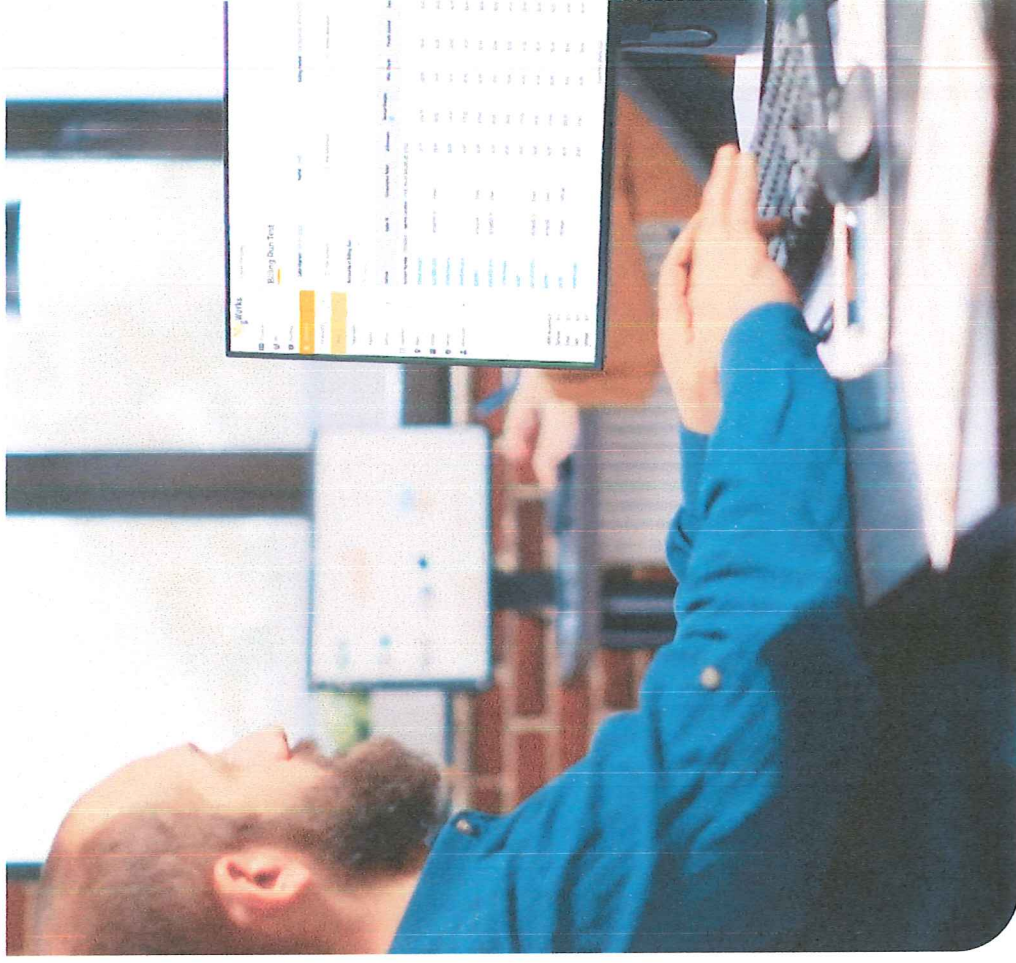


UB Hub

Utilities Management

Automate the process of billing and collecting payments for all your essential utility services

- ✓ Billing ✓ Service Requests
- ✓ Account Management ✓ Landlord Management
- ✓ Meter Management ✓ Reporting

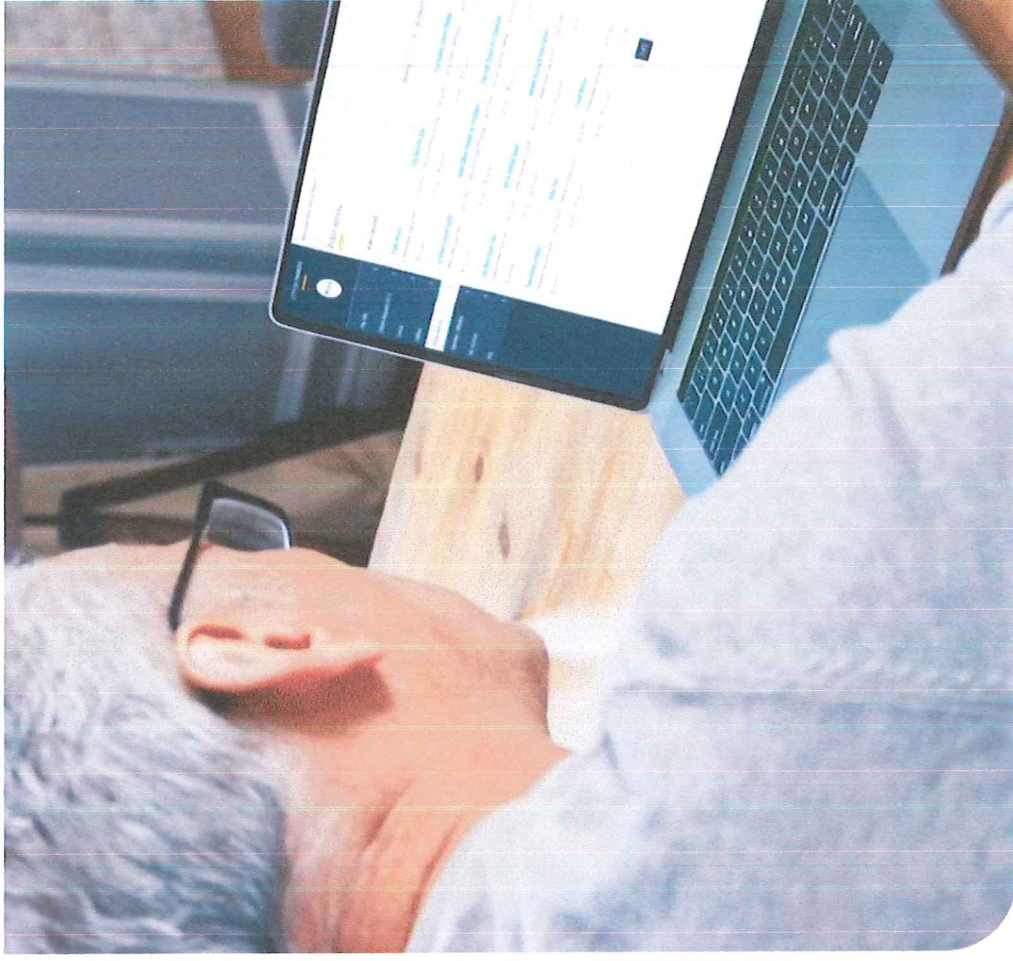




Citizen Engagement

Provide accessibility and transparency for residents while providing the convenience to pay online

- ✓ Online Payments ✓ User Management
- ✓ Notifications ✓ Utilities
- ✓ Dashboards ✓ Reporting



Beresford, South Dakota

Investment

gWorks Core - Implementation	\$2,000
gWorks Core - Annual Sub	\$14,000
gWorks Payments with ACH PASS	\$0

Annual subtotal: **\$14,000**
One-time subtotal: **\$2,000**

Total: \$16,000

Benefits of the Cloud

- gWorks Cloud is an integrated and cutting-edge city management software system tailored for small- to mid-sized cities and municipalities primarily located in the Midwestern United States.
- This comprehensive platform includes multiple specialized Hubs, including HR (Human Resources), UB (Utility Billing), Ops (Operations), Finance, Maps, Storage, and FrontDesk, offering a complete solution for cities to more efficiently manage their resources, enhance public services, and drive sustainable growth.
- gWorks Cloud is built on a robust and scalable cloud-based architecture, ensuring seamless performance and easy adaptability to the unique needs of each city.
- The cloud infrastructure facilitates secure data storage and easy accessibility, even with limited IT resources.

Security of the Cloud

- 94% of businesses saw an improvement in security after switching to the cloud.
- The cloud utilizes additional security measures and encryption.
- All sensitive data stored in databases and being sent over networks is encrypted, so information is less accessible to anyone not authorized to view it.
- On top of that, a cloud host's full time job is to carefully monitor security, which is a lot more efficient than an in-house system that also has to take into account a variety of other IT needs.

Next Steps

1. Your consideration
2. Contract Approval & Signature
3. Onboarding
4. Go Live



February 6, 2024

To the Governing Board and Finance Officer
City of Beresford

We are pleased to confirm our understanding of the services we are to provide City of Beresford for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of City of Beresford as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), to supplement City of Beresford's 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. As part of our engagement, we will apply certain limited procedures to City of Beresford's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Budgetary Comparison Schedules – Budgetary Basis – General Fund and Additional Sales Tax Fund
- 2) Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
- 3) Schedule of the City's Contributions (SDRS)

We have also been engaged to report on supplementary information other than RSI that accompanies City of Beresford's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Combining Balance Sheet – Nonmajor Governmental Funds
- 2) Combining Statement of Revenues, Expenditures, and Changes in Fund Balances of Nonmajor Governmental Funds

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our

opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of City of Beresford and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Audit engagement planning has not concluded and modifications may be made.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Beresford's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of City of Beresford in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also maintain the depreciation schedule based on your internal capitalization policy. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met;

following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the city; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of ELO Prof. LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to SD Department of Legislative Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of ELO Prof. LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the agencies listed above. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Terri Post, CPA/CGMA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in February 2024.

Our fee for services will be \$30,500 plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) Our invoices for these fees will be rendered as follows: 50% upon completion of fieldwork and 50% upon final approval of the financial statements and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

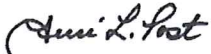
We will issue a written report upon completion of our audit of City of Beresford's financial statements. Our report will be addressed to the Governing Board of City of Beresford. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing*

Standards in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that City of Beresford is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to City of Beresford and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us. Please also submit one copy to: sheri.doolittle@state.sd.us.

Very truly yours,
ELO Prof. LLC



Terri Post, CPA/CGMA

RESPONSE:

This letter correctly sets forth the understanding of City of Beresford.

Management signature: _____

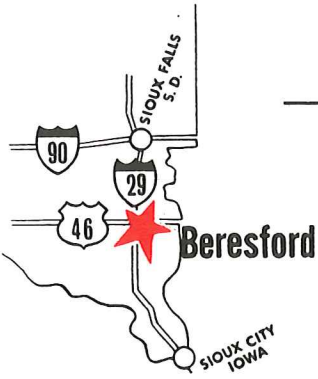
Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



101 N. Third
Beresford, S.D. 57004-1796
PHONE: (605) 763-2008
FAX: (605) 763-2329

MUNICIPAL SUBSIDY DRAWDOWN REQUEST

CITY OF BERESFORD

Beresford Baseball Softball Association hereby requests the drawdown of the monetary subsidy appropriated for the agency on the FY2024 Municipal Budget in the amount of \$10,000.

Attached is the required financial statement to be filed in lieu of a formal audit, as per statute.

Authorized Signature: _____

Date: _____

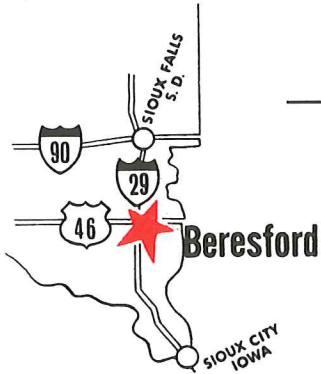
Beresford Parks, Recreation & Community Education

Profit and Loss

January - December 2023

		Total
Income		
Advertising Income		4,150.00
Baseball Association		30.25
BBSA Registration Fees		27,550.00
Concession Income		18,078.05
State Tourney		3,504.00
Total Concession Income	\$	21,582.05
Rent Income		300.00
one time income - State Tourney Income		11,008.06 0.07
Total Income	\$	64,620.36
Gross Profit	\$	64,620.36
Expenses		
Advertising and Promotion		675.00
BBSA Field Renovations		819.79
BBSA Registrations		400.00
Class and Program Expenses		2,726.26
Concessions		14,502.09
Concessions State Tourney		3,058.09
Total Concessions	\$	17,560.18
Contract Labor		
BBSA Coaches Labor		7,500.00
Concession Labor		3,862.43
Umpire Labor		9,065.00
Total Contract Labor	\$	20,427.43
Equipment		13,381.47
Insurance Expense		842.96
Interest Expense		1,752.06
League Dues		1,818.56
Office Supplies		132.48
Payroll Expenses		
Taxes		275.40
AC coaches who give back \$ - Wages		3,600.00
Total Payroll Expenses	\$	3,875.40
Professional Fees		140.00
Repairs and Maintenance		164.88
Software Expense		593.98
Tourney Expense		600.00
State Tourney Expense		2,388.60
State Tourney Umpires		2,530.00
Total Tourney Expense	\$	5,518.60
Total Expenses	\$	70,829.05

Net Operating Income	-\$	6,208.69
Other Income		
Donations		500.00
Donations - BBSA Field Renovation		6,000.00
Grant Income		250.00
In Kind		3,000.00
Total Grant Income	\$	3,250.00
Interest Income		124.16
Subsidy Income		10,000.00
Total Other Income	\$	19,874.16
Net Other Income	\$	19,874.16
Net Income	\$	13,665.47



MUNICIPAL SUBSIDY DRAWDOWN REQUEST
CITY OF BERESFORD

Beresford Parks Recreation Community Education hereby requests the drawdown of the monetary subsidy appropriated for the agency on the FY2024 Municipal Budget in the amount of \$27,500.

Attached is the required financial statement to be filed in lieu of a formal audit, as per statute.

Authorized Signature: _____

Date: 2/14/24 _____

Beresford Parks, Recreation & Community Education
Profit and Loss
 January - December 2023

	Total
Income	
Beresford School	6,000.00
Registration - After School Kids Konnection	575.00
Registration - Summer Kids Konnection	1,225.00
Registration - Watchpuppy	1,150.00
Rent Income	5,750.00
Services	780.00
Tuition - Kids Konnection	55,893.65
Tuition - Watchpuppy	33,855.00
Tuition / Class Fees	980.00
Unapplied Cash Payment Income	130.00
Total Income	\$ 106,338.65
Gross Profit	\$ 106,338.65
Expenses	
Advertising and Promotion	22.00
Bank Service Charges	132.00
Class and Program Expenses	3,681.97
Contract Labor	
PRCE Class & Program Labor	400.00
WP Labor	1,630.09
Total Contract Labor	\$ 2,030.09
Equipment	1,241.57
Groceries	3,941.14
Insurance Expense	1,458.00
Office Supplies	659.40
Ofstad Grant Funds Used	13,001.25
Beresford Area Foundation-Ofstad	6,070.00
Total Ofstad Grant Funds Used	\$ 19,071.25
Payroll Expenses	-988.23
Company Contributions	
Retirement	1,083.36
Total Company Contributions	\$ 1,083.36
Taxes	12,361.11
Wages	161,582.89
Total Payroll Expenses	\$ 174,039.13
Professional Fees	6,091.25
QuickBooks Payments Fees	687.07
Repairs and Maintenance	207.02
Software Expense	3,298.61
Supplies	390.69
Telephone Expense	1,035.31

Utilities		4,591.40
Total Expenses	\$	222,577.90
Net Operating Income	-\$	116,239.25
Other Income		
Donations		250.00
Grant Fund-Open Gym		170.00
Grant Fund-Recess Shed		0.00
Grant Income		40,000.00
Payroll Ashley G. BSD		7,370.00
SD Community Found		9,714.00
Total Grant Income	\$	57,084.00
Interest Income		1,002.34
Miscellaneous Income		45.27
Subsidy Income		27,500.00
Utility Reimbursement		5,682.24
Total Other Income	\$	91,733.85
Net Other Income	\$	91,733.85
Net Income	-\$	24,505.40

2023 Building Permits

PERMIT #	DATE	NAME	ADDRESS	PURPOSE	AMOUNT	COUNTY	PERMIT TYPE	Fee Paid
202301	1/9/2023	Syane Rose Construction for Patrice and Eric Gadd	111 N. 10th St.	adding bathroom in basement	\$15,000	Union	R	\$95.00
202302	1/9/2023	David Shearer	111 N. 6th St.	foundation repairs, add egress window	\$25,000	Union	R	\$145.00
202303	3/13/2023	Brian Burge	506 SW 13th St.	new house - renewal of permit #202205	\$337,500	Union	R	\$2,063.50
202304	3/13/2023	Dan Klein for ProForm Fabrication, Burwell Ent.	100 Quality Park Dr.	addition to building	\$450,000	Union	C	\$1,864.50
202305	4/10/2023	AAB Engineering, LLC for Dollar General	806 W. Cedar St.	12,687 sq. ft. retail building	\$1,596,716	Lincoln	C	\$4,732.93
202306	4/10/2023	SCSpecialties for Lori & Jim Stancer	111 S. 6th St.	6 ft. tall wood fence	\$7,000	Union	R	\$55.00
202307	4/10/2023	Morgan & Michael Deaver	207 N. 6th St.	6 ft. tall wood fence	\$5,000	Union	R	\$50.00
202308	4/10/2023	DukeontheLoose Properties for Mike Sveeegen	204 E. N. Maple	connect 2 quonset buildings	\$25,000	Lincoln	C	\$221.00
202309	4/10/2023	Michelle Perry	503 S. 3rd St.	wheel chair ramp/deck	\$1,500	Union	R	\$25.00
202310	4/10/2023	Nick Van Hofwegen	302 S. 17th St.	85' x 60' by 18' tall steel building	\$255,000	Union	C	\$1,182.00
202311	5/8/2023	Premier Systems for Zion United Methodist Church	47106 298th St.	new asphalt shingles	\$62,000	Union	C	\$468.50
202312	5/8/2023	Jason Kruse for Ruth Scott	207 E. Willow St.	deck	\$8,350	Union	R	\$61.75
202313	5/8/2023	Timothy Barnes	509 N. 2nd St.	replace asphalt shingles	\$14,000	Union	R	\$90.00
202314	5/8/2023	Roger Swenby	400 E. Maple St.	place 2002 double wide manufactured home	\$0	Union	C	\$25.00
202315	5/8/2023	Premier Systems for Tim Halvorsen	47136 298th St.	remove and replace asphalt shingles	\$20,000	Union	R	\$120.00
202316	5/8/2023	EBM Properties for Sioux Corp.	1 Sioux Plaza	10,400 sq. ft. addition to west side of bldg	\$500,000	Union	C	\$2,039.50
202317	5/8/2023	Verna Lee Vello	608 N. 4th St.	10' x 12' trex deck	\$5,000	Lincoln	R	\$50.00
202318	5/8/2023	Nathan Ivarsen	114 1/2 E. Main	add 3rd apartment with egress window to basement	\$15,000	Union	C	\$95.00
202319	5/8/2023	Curtis Johnson	701 N. 4th St.	36' x 36' detached garage	\$20,000	Lincoln	R	\$120.00
202320	5/8/2023	Troy & Katie Grassel	1145 Sunset Dr.	chain link fence	\$3,500	Union	R	\$50.00
202321	5/8/2023	Tucker & Danielle Sorensen	407 S. 6th St.	20' x 20' & 12' x 20' addition to driveway	\$3,000	Union	R	\$50.00
202322	6/12/2023	Mike Conklin	400 S. 2nd St.	shingle house	\$10,000	Union	R	\$70.00
202323	6/12/2023	Matt & Rachel Johnson	210 W. Cedar St	replace chainlink fence with wood fence	\$2,500	Lincoln	R	\$50.00
202324	6/12/2023	Callie & Jonah Larson	210 E. Maple St.	4 ft. tall fence	\$800	Union	R	\$25.00

202325	6/12/2023	Greg & Wendy Pigman	405 N. 3rd St.	12' x 12' deck & 12' x 10' deck	\$3,000	Lincoln	R	\$50.00
202326	6/12/2023	Premier Systems for Emmanuel Lutheran Church	101 S. 5th St.	remove and replace asphalt shingles	\$60,000	Union	C	\$459.50
202327	6/12/2023	Woods Roofing Inc. and Jim Woods	705 W. Spruce St.	remove and replace asphalt shingles	\$5,000	Union	R	\$100.00
202328	6/12/2023	Woods Roofing Inc. and Jim Woods	705 W. Spruce St.	remove old driveway and sidewalk and replace with new concrete	\$4,000	Union	R	for both
202329	6/12/2023	Tom Frieberg	906 Pebble Beach Dr.	remove deck and replace with covered deck, remove and replace shingles	\$80,000	Union	R	\$373.00
202330	6/12/2023	Rian Beeson for Distinctive Homes	608 W. Main	remodel exterior and interior of house, add master bedroom and wraparound porch	\$100,000	Union	R	\$433.00
202331	6/12/2023	Crystal Barnes	211 S. 3rd St.	remove existing garage and build new, replace concrete sidewalks	\$47,000	Union	R	\$269.50
202332	6/12/2023	Zach & Taylor Swanson	500 W. Spruce St.	fence	\$3,000	Union	R	\$50.00
202333	7/10/2023	Adam Schwaderer for Pat Weaver	405 S. 5th St.	shingle house	\$10,000	Union	R	\$70.00
202334	7/10/2023	Adnerson Brothers Const. for David Schurch	809 Wedgewood West	wood fence	\$3,500	Union	R	\$50.00
202335	7/10/2023	Anderson Brothers Const. for Jackson Anderson	110 E. Maple St.	wood fence	\$1,000	Union	R	\$25.00
202336	7/10/2023	Ironclad Construction for Levi Hillmer	121 N. 3rd ST.	TPO roof	\$38,000	Union	C	\$229.00
202337	7/10/2023	Ironclad Construction for Pete Finger	103 W. Main St.	TPO roof	\$74,000	Union	C	\$518.00
202338	7/10/2023	SC Specialties for Lori Stancer	111 S. 6th St.	deck and reside garage	\$10,000	Union	R	\$70.00
202339	7/10/2023	Brad Cotton for Linda Cotton	205 N. 10th St.	6' tall vinyl fence	\$2,000	Union	R	\$25.00
202340	7/10/2023	Thomas Larson	701 W. Hemlock	6' x 9' wood deck and stairs	\$1,500	Union	R	\$25.00
202341	7/10/2023	David Steeneck	407 N. 4th St.	concrete driveway	\$1,600	Lincoln	R	\$25.00
202342	7/10/2023	Premier Systems Roofing for Dennis Fitzgerald	110 S. 4th St.	tear off and replace asphalt shingles	\$14,000	Union	R	\$90.00
202343	8/14/2023	Samuel Ames for Aaron Bickett	1190 Dignity Dr.	cut new opening to accommodate double hung window	\$786	Union	R	\$25.00
202344	8/14/2023	Chad Savey for Gerald Dahlin	1105 Sunset Dr.	remove and replace asphalt shingles	\$19,000	Union	R	\$115.00

202345	8/14/2023	Helen Sorensen	706 W. Spruce St.	12' x 30' cement pad	\$2,000	Union	R	\$25.00
202346	8/14/2023	Calvin Zweifel	704 N. 4th St.	9' x 20' cement pad, replace window	\$1,800	Lincoln	R	\$25.00
202347	8/14/2023	Ballman Roofing for Duane Furth	113 W. Hemlock	EPDM rubber membrane roof	\$91,000	Union	C	\$599.00
202348	8/14/2023	Katy Kirkebak	1170 Dignity Dr.	fence	\$3,800	Union	R	\$50.00
202349	8/14/2023	Jessica & Tyler Paopao	1175 Dignity Dr.	wood fence	\$2,000	Union	R	\$25.00
202350	8/14/2023	Ironclad Construction for for Laura Hoelsing	1217 Grandview Dr.	remove and replace asphalt shingles	\$9,900	Union	R	\$65.00
202351	9/11/2023	Gene Hunter	208 E. Short St.	2 egress windows	\$2,000	Lincoln	R	\$25.00
202352	9/11/2023	Skyler Counterman	908 Pebble Beach Dr.	remove deck and replace with new	\$30,000	Union	R	\$193.00
202353	9/11/2023	SCSpecialties for Neal Deraad	806 W. Cedar St.	6 ft. tall wood fence	\$7,800	Lincoln	C	\$68.00
202354	10/9/2023	Dollar General	1610 W. Main St.	241' x 230' pre-engineered metal building	\$10,000,000	Union	C	\$21,539.50
202355	10/9/2023	Jet Convenience Inc.	1610 W. Main St.	80' x 80' metal building	\$284,442	Union	C	\$1,283.50
202356	10/9/2023	Grossenburg Implement	605 W. Spruce St.	remove and replace asphalt shingles	\$12,000	Union	R	\$80.00
202357	10/9/2023	Premier Systems for Dan Theel		replace broken concrete	\$25,000	Union	C	
202358	10/9/2023	Erik Nyhaug	1501 W. Cedar	30' x 30' garage	\$64,000	Union	R	\$233.50
202359	10/9/2023	Matt & Rachel Johnson	210 W. Cedar St.	8' x 16' shed	\$1,000	Lincoln	R	\$25.00
202360	10/9/2023	SC Specialties for Chad Davis	404 W. Cedar St.	remove and replace asphalt shingles	\$16,000	Lincoln	R	\$100.00
202361	10/9/2023	Patti Bryan	201 E. Willow St.	wood fence	\$550	Union	R	\$25.00
202362	10/9/2023	William Mulroy	505 W. Cedar St.	windows, doors, deck	\$5,000	Union	R	\$50.00
202363	10/9/2023	Sioux Corporation	1 Sioux Plaza	monument sign	\$12,000	Union	C	\$104.00
202364	10/9/2023	SC Specialties for Oliva Johnson	500 N. 2nd St.	shingle house & garage	\$9,000	Lincoln	R	\$65.00
202365	10/9/2023	Lonnie Merriman	806 N. 3rd St.	deck around pool	\$5,000	Lincoln	R	
202366	10/9/2023	Courtney Doescher	207 W. Main St.	wood deck	\$800	Union	R	\$25.00
202367	10/9/2023	Premier Roofing for Nick Halverson	913 S. 3rd St.	remove & replace asphalt shingles	\$13,000	Union	R	\$85.00
202368	12/11/2023	Michell & Brian Maas	240 Sunset Dr.	12 x 24 shed	\$8,716	Union	R	\$65.00
202369	12/11/2023	Cindy Nordquist	310 W. Maple	chain link fence	\$2,500	Union	R	\$25.00
202370	12/11/2023	Woody Houser	105 NE 13th St. #13	metal roof	\$6,000	Union	C	\$50.00
202371	12/11/2023	Butch Reit	700 W. Main St.	tear out old steps and put in new	\$4,000	Union	R	\$50.00
202372	12/11/2023	Mike Sveeggen	110 E. Lincoln St.	remove old garage and Move in double stall	\$10,000	Lincoln	R	\$50.00
202373	12/11/2023	Premier Systems for Kelly Meier	508 W. Spruce St.	tear off and replace asphalt shingles	\$13,200	Union	R	\$85.00
202374	12/11/2023	Ace Neon Signs for K & M Tire	1505 Dakota St.	3 walls signs	\$20,000	Lincoln	C	\$176.00
202375	12/11/2023	SC Specialties for Kathy Andre	211 S. 6th St.	reside garage	\$10,000	Union	R	\$70.00

202376	12/11/2023	Terry Jensen & Shania Rozeboom	216 N. 3rd St.	2 overhead doors & 2 walkin doors	\$8,000	Union	C	\$68.00
202377	12/11/2023	David Twite	508 W. Elm St.	egress window and front steps	\$5,500	Union	R	\$50.00
					\$14,545,260			\$42,120.18

BUILDING PERMITS
ISSUED BY YEAR

YEAR	TOTAL PERMITS	TOTAL VALUE	UNION CO. PERMITS	LINCOLN CO PERMITS	NEW HOUSES	NEW TWINHOMES Homes/units	NEW MULTI-FAMILY UNITS	HOUSES REMOVED
2023	77	\$14,545,260.00	61	16	0	0	0	0
2022	87	\$3,812,308.00	67	20	7		0	0
2021	89	\$3,358,420.00	67	22	2	2 (4)	0	0
2020	101	\$6,733,973.00	83	18	4	1 (2)	0	0
2019	92	\$2,546,418.00	76	16	4		8	1
2018	86	\$10,076,065.00	65	21	7	2 (4)	0	1
2017	76	\$11,825,750.00	56	20	5	0	0	1
2016	68	\$6,500,576.00	55	13	3	1 (2)	0	1
2015	102	\$7,824,517.00	85	17	4	2 (4)	0	3
2014	86	\$1,774,661.00	65	21	5		0	6
2013	64	\$2,158,988.00	61	3	5		0	4
2012	76	\$2,894,648.00	52	24	3		4	5
2011	89	\$ 1,965,411.00	76	13	3		0	2
2010	82	\$4,771,701.00	71	11	3		0	2
2009	62	\$1,286,683.00	52	10	2		4	1
2008	74	\$3,006,241.00	62	12	4		0	1
2007	60	\$1,891,469.00	49	11	2		6	2
2006	82	\$4,656,956.00	69	13	6		8	3
2005	93	\$5,722,746.00	78	15	15		0	1
2004	103	\$3,498,642.00	88	15	11		10	1
2003	54	\$1,572,180.00	45	9	8		0	3
2002	65	\$1,133,480.00	57	8	3		0	1
2001	46	\$1,266,765.00	38	8	4		4	3
2000	43	\$7,761,613.00	33	10	1		0	0
1999	49	\$2,162,744.00	38	11	2		8	0
	1829	\$114,748,215.00	1549	357	113	8 (16)	52	42

CITY OF BERESFORD TO ADD SANITARY SEWER SURCHARGE

The City of Beresford had a Wastewater System Facility Plan completed several years ago to evaluate the City's wastewater collection and treatment system. The Facility Plan is in response to high inflow and infiltration entering the collection system, and the need to plan for future effluent ammonia and bacteria limits in the City's wastewater discharge permit (federal regulations). In addition, the City of Beresford has been issued a compliance order by the South Dakota Department of Agriculture and Natural Resources (SD DANR) to address frequent discharges and the treatment system's ability to meet future effluent ammonia and bacteria limits. The Facility Plan recommended the following to address these issues:

Sanitary Sewer Collection System

The city has extremely high per capita flows in their wastewater system indicating inflow and infiltration is a significant problem. Collection system televising reports were reviewed and the following recommendations were made to repair deteriorating sanitary sewer collection mains to reduce inflow and infiltration.

- Complete sump pump inspections to determine if customers are properly discharging.
- Complete sanitary sewer pipe lining/replacement and manhole rehabilitation for the pipe segments identified as a Phase 1 priority need.

Many of the sewer lines that will be relined and replaced have been in the ground since the 1920's and 1930's.

Wastewater Treatment Facility

Additional treatment is required to meet anticipated ammonia limits. Additional treatment is also expected to polish the water for other effluent limits in the permit such as BOD and TSS. Several systems were considered, and the city moved forward with plans to pursue a Submerged Attached Growth Reactor (SAGR) by Nexom. This system will allow for the continual flow of sewage that is entering the sewer mains throughout the community. The estimated costs for pond and collection system improvements were estimated at \$14,570,653.

On April 13, 2022, the city was awarded an ARPA grant of \$5,177,347 along with \$134,653 in principal forgiveness from the SD Dept. of Ag. and Natural Resources to help pay for the improvements. The City will borrow \$9,258,653 from the State of SD Clean Water Revolving Fund for 30 years at 2.125% to pay for the rest of the improvements. On June 15, 2023, the city amended the City's sewer rate structure to provide for a surcharge of \$37 per month to all sanitary sewer users to pay for the state and federally mandated improvements. The first surcharge will appear on the March 1, 2024, utility billing.

Elaine Johnson

From: South Dakota Municipal League <info@sdmunicipalleague.org>
Sent: Thursday, February 8, 2024 1:14 PM
To: Elaine Johnson
Subject: [*EXT*]District Meeting Registration Now Open

You don't often get email from info@sdmunicipalleague.org. [Learn why this is important](#)

CAUTION: This email originated from outside of the City of Beresford. Do not click links or open attachments unless you recognize the sender and know the content is safe.



————— SOUTH DAKOTA —————
MUNICIPAL LEAGUE

2024 District Meeting registration is now open

Renew old acquaintances, make new ones, learn about new legislation, and visit with representatives from state agencies and other elected officials.

The annual SDML district meetings are open to any SDML members. Mayors, town presidents, council members and any city officials are encouraged to attend. Area legislators, state agency representatives, and congressional delegates will also be invited. Attendees are also able to register and bring guests.

2024 District Meetings:

- District 1 - Thursday, April 4 - Sisseton
- District 2 - Wednesday, April 3 - Madison
- District 3 - Tuesday, April 2 - Harrisburg
- District 4 - Thursday, March 21 - Gregory
- District 5 - Wednesday, March 20 - Wessington Springs
- District 6 - Wednesday, April 10 - Groton
- District 7 - Tuesday, March 19 - Mobridge
- District 8 - Thursday, March 28 - Kadoka
- District 9 - Wednesday, March 27 - Hill City
- District 10 - Tuesday, March 26 - Belle Fourche

Details for each meeting are included on the event registration page.

Please contact the South Dakota Municipal League by calling 605-224-8654 or email info@sdmunicipalleague.org with any questions you may have.

Register

South Dakota Municipal League
208 Island Drive, Fort Pierre, SD 57532 | 605.224.8654
sdmunicipalleague.org

Click [here](#) to Unsubscribe

#32.00/each

Meadow Barn
1690 Willow St. West
Harrisburg SD

Registration closes 3/18/24

City of Beresford Travel Voucher

Name: Michael Schunch

1. Destination & Location of Event: Deadwood

2. Reason for travel: Police chief's / Sheriff's conference.
(Meeting Agenda, Training Schedule or other supporting documentation must be attached.)

3. Departure time & date: 4/15/24

4. Arrival time & date: 4/15/24

5. Cost of Lodging: \$237.

6. Registration fee: \$115

Departure from destination:

7. Departure time & date: 4/18/24

8. Arrival time & date: 4/18/24

Transportation:

Personal Vehicle:


Mileage claimed: _____
(Mileage reimbursement will be paid at the IRS Federal rate.)

City Owned Vehicle:

Commercial Transportation:

Cost of commercial transportation: _____

Meals claimed: _____
(Meals will be reimbursed at the state rate if not provided by the event host.)

Signature:  Date: 2/7/24

My signature certifies that expenses incurred for travel and the above statements are true and accurate to the best of my knowledge.

Approving Signature for Travel: _____

Finance Officer Signature: Alaine Johnson

City of Beresford – Travel Voucher

Name: Jason Strand & Kelly Haisch

1. Destination: 40th Annual Conference : Show Sioux Falls
2. Reason for travel: SDECSAA

(Meeting Agenda, Training Schedule or other supporting documentation must be attached.)

3. Departure time and date: March 5 + 6, 2024
4. Arrival time and date: _____
5. Cost of lodging: 0
6. Registration fee: \$270/ea. \$540 total

Departure from destination:

7. Departure time and date: _____
8. Arrival time and date: _____

Transportation:

Personal vehicle: _____

Mileage claimed: _____ (Mileage reimbursement per: IRS Federal rate)

City owned vehicle: License # _____

Commercial transportation: _____ Cost: _____

Meals claimed: 0 (Meal reimbursement at the State rate if not provided.)

Signature: [Signature] Date: 02/14/24

(My signature certifies that expenses incurred for travel and the above statements are true and accurate to the best of my knowledge.)

Approving Signature for Travel: _____

Finance Officer Signature: Claine Johnson

40th Annual

TURFGRASS SEMINAR & TRADE SHOW

Sponsored By:

The Golf Course Superintendents
Association of South Dakota

March 3rd - 6th, 2024

Location: Best Western Plus
Ramkota Hotel & Conference Center
3200 West Maple Street, Sioux Falls



Grant support for program
speakers provided by the South
Dakota Golf Association (SDGA)

Pre-Registration (prior to Feb. 23rd, 2024):

Please fill out a separate form for
each person attending.

Register On-Line: www.sdgcса.org

	<u>Pre-Register</u>	<u>On-site</u>
Sunday - Wednesday	<input type="checkbox"/> \$350	\$425
Tuesday - Wednesday	<input type="checkbox"/> \$270	\$400
Monday only	<input type="checkbox"/> \$225	\$315
Tuesday only	<input type="checkbox"/> \$250	\$300
Wednesday only	<input type="checkbox"/> \$100	\$200

Above pricing INCLUDES ANNUAL DUES!!

Turf Student: Free conference registration no meals

Turf Student with Meals, ___ \$65 ___ \$90

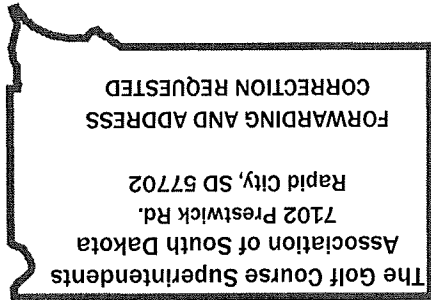
TOTAL REMITTED: \$ _____

Name _____
 Company _____
 Address _____
 City/St/Zip _____
 Phone _____
 Email _____

Mail check to: SDGCSA
7102 Prestwick Rd., Rapid City, SD 57702

Lodging @ BestWestern Ramkota Inn Sioux Falls.
Ask for GCSA of SD Rate Phone: (605) 336-0650

ROOM BLOCK ENDS: FEB 8, 2024



Visit our website at www.sdgcса.org
Pay dues & conference registration on-line!