

**BERESFORD CITY COUNCIL
REGULAR MEETING AGENDA
Tuesday, February 18, 2025, 7:00 P.M.
Beresford City Hall – 101 S. 3rd St.**

[1] – Pledge of Allegiance

[2] – Call to Order & Roll Call

[3] – Adopt Agenda

[4] – Approve Minutes – February 3, 2025

[5] – Visitors to be heard.

[6] – Committee and Mayor Report

[7] – Department Head and City Administrator Reports

- Elaine Johnson – Finance Officer
 - January 2025 Financial Report
 - 2024 Annual Audit Engagement Letter with ELO CPA's and Advisors

[8] – Old Business

[9] – New Business

- Abatement Request for Lincoln County Parcel 260.50.32.010
- Authorize Advertising for Ballfield Parking lot paving, striping and signage
- Pay request for new Parks and Golf Maintenance Building from Twite Construction
- Authorize advertising for seasonal employees
- Chamber of Commerce request to use Bridges Event Center
- Sponsorship Agreement ballfield complex

[10] – Discussion and Information Items

[11] – Approval of Travel Requests

- Police Chiefs/Sheriff's Annual Conference – Deadwood, April 14-17, Schurch, Bullis

[12] – Payment of Bills

[13] – 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 18, 2025, 7:00 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/8410157004?pwd=K0xERjZtbmw4Z3A2anVoT3JjbjFpdz09&omn=87980679574>

Meeting ID: 84 101 57004

Passcode: Beresford

Dial by your location

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BERESFORD CITY COUNCIL
Monday, February 3, 2025

The Beresford City Council met in regular session in City Council Chambers at 7:00 p.m. The pledge of allegiance was recited.

Members Present: Mayor Eli Seeley, Sarah Antonson, Pat Bickett, Will Roelke, Larry Rohrer, Art Schott, Mike Tiedeman

Also Present: Finance Officer Elaine Johnson, City Administrator Jerry Zeimetz, City Attorney Tom Frieberg, Police Chief Michael Schurch, Banner Assoc Engineer Pat Carey, Jared and Reese Olson, Dean and Staci Jacobson

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

Approve Minutes: A motion to approve the meeting minutes from January 21, 2025, was made by Tiedeman, second by Rohrer. All present Council members voted aye; motion carried.

Community Recognition: Mayor Seeley recognized Beresford HS wrestler Reese Olson in honor of her 100th wrestling victory. He commended Reese for her commitment, hard work, and dedication in both school and sports.

Visitors to be Heard

Dean Jacobson and Staci Jacobson were present to request Council to waive rubble site fees for debris from a future house demolition. Following discussion, Mayor Seeley and City Administrator Zeimetz will meet with Jacobsons at a later date to discuss other options.

Committee and Mayor Reports:

Michael Schurch – Police Chief

- **2024 Annual Report:** Chief Schurch gave a brief overview of the 2024 Beresford Police Dept report and answered questions.
- **Federal Funding for DUI Overtime Enforcement:** Chief Schurch explained the purpose and benefits of applying for a grant that would fund Federal DUI overtime enforcement. Rohrer made a motion to approve the application for Federal funding for DUI Overtime Enforcement. The motion was seconded by Tiedeman, and all present Council members voted aye; motion passed.

Mayor Seeley

- **Town Hall Gatherings:** Mayor Seeley will hold town hall gatherings to receive feedback from community members and answer any questions about City plans. The first meeting is scheduled for 7-8 AM on Monday, Feb 10 at Cream & Sugar.

Old Business:

- **Surplus Property:** Following discussion of options for City-owned property at 101 N 3rd St and 103 N 3rd St, a motion was made by Schott, second by Roelke, to declare 101 N 3rd St and 103 N 3rd St as surplus property. All present Council members voted aye; motion carried. Zeimetz will contact local realtors to discuss selling options.
- **Parkway Construction Payment:** Banner Assoc Engineer Pat Carey updated Council on the construction issues remaining at the new ballfield complex. Parkway Construction has requested final payment for the project but the consensus of the Council is to withhold that payment until they are certain these issues have been resolved.
- **Ordinance 2025-02 - Supplemental Appropriations:** A motion was made by Schott, second by Rohrer, to approve the second reading and adoption of Ordinance 2025-02, Supplemental Appropriations. All present Council members voted aye; motion carried.

**Ordinance 2025-02
Supplemental Appropriations**

SUBJECT: An Ordinance to Supplement FY 2024 Appropriations and Declare an Emergency.
BE IT ORDAINED, by the City of Beresford, SD that the following sums be supplementally appropriated to meet the obligations of the municipality for year-end 2024.

Appropriations:

City Council	Other Professional Serv	101-4110-42209	\$ 36,550
General Gov't Bldgs	Buildings & Improvements	101-4190-43200	\$283,700
Community Subsidies	Fireworks Display	101-4540-42967	\$ 530
<u>Total Appropriations</u>			\$320,780

Source of Funding:

Unassigned Fund Balance	<u>\$320,780</u>	
<u>Total Means of Finance</u>		\$320,780

Emergency Clause: The effective date to this Ordinance shall be the date of passage.

Eli Seeley, Council President

Attest:

Elaine Johnson, Finance Officer

New Business:

- **Bak Housing Development:** Pat Carey of Banner Associates updated Council on the status of and tentative timeline for the Bak Housing Development Project. Schott made a motion, second by Roelke, to authorize advertising for bids on the Bak Housing Development Project once final approval from DENR has been received. All present Council members voted aye; motion passed.
- **Change Order #1 for Sewer Lining Project:** Pat Carey explained that because bids for the Beresford Sanitary Sewer Improvements came in lower than anticipated, there is funding available to do additional work. Following discussion, a motion was made by Schott, second by Tiedeman, to approve Change Order #1 from Musson Brothers, Inc in the amount of \$1,076,185.00. All present Council members voted aye; motion carried.
- **Pay Requests:**
 - A motion was made by Tiedeman, second by Roelke, to approve Pay Request #11 from Siteworks for the Wastewater Treatment Facility SAGR Units in the amount of \$60,000. All present Council members voted aye; motion carried.
 - Tiedeman made a motion, second by Rohrer, to approve Pay Request #2 from Gil Haugen Construction for the Bridges Patio Addition in the amount of \$49,331.83. All present Council members voted aye; motion passed.
- **Part-Time Hire for Police Dept:** Upon recommendation from Police Chief Schurch, a motion was made by Schott, second by Tiedeman, to hire Daniel Brady at \$25.30/hour, effective immediately, as a part-time police officer. All present Council members voted aye; motion carried.
- **Subsidy Drawn-Down Request:** Rohrer made a motion to approve the budgeted subsidy draw-down request from Bright Beginnings Childcare in the amount of \$5000. The motion was seconded by Tiedeman and all present Council members voted aye; motion carried.

Discussion & Information Items:

Council was reminded that the next regular City Council meeting will be Tuesday, February 18 due to the Presidents' Day holiday.

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

- Library Advocacy Legislative Session – Pierre, Feb. 3-4, Norling
- Basic Wastewater Treatment Class – Mitchell, Feb. 25-27, Kropuenske

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

Aaron's Pro Window Cleaning, service, \$65.00; Adtran, Inc, Internet support, \$27,348.00; AFLAC, Insurance, \$2036.34; Baker & Taylor, books, \$132.22; BEDCO, Hybrid Turkey TIF #3, \$55,185.08; Beresford CATV, billing, \$347.50; BMTC, billing, \$2477.31; Beresford Mun Util, billing, \$16,971.17; J Besta, refund, \$150.65; Border States Elec, clothing, \$409.55; Bright Beginnings Daycare, subsidy, \$5000.00; Center Point Large Print, book, \$29.37; Cengage Learning, book, \$63.18; Colonial Life, Insurance, \$510.08; Marcus Cooper, refund, \$185.36; Core & Main, meter boxes, \$73,470.00; Dakota Supply Group, equipment, \$2242.72; Lynne Day, refund, \$14.89; EFTPS, Federal excise tax, \$454.39;

Fiber Ring Rev, pooling fees, \$4353.80; Fiesta Foods, food, \$53.43; Geotek Eng, testing, \$1760.00; Gil Haugen Const, clubhouse patio, \$36,350.10; Heartland Pymt Systems, CC fees, \$366.72; Innovative Office Sol, floor covering, \$28,960.78; Jack's Uniforms, clothing, \$70.90; John Deere Fin, backhoe, \$20.72; LaFleur Auto, '24 Chevy Silverado 2500 truck, \$42,995.00; L&C RWS, water, \$25,134.57; Lumen, toll settlement, \$112.53; M&T Fire, repair, \$2985.72; Midwest Tape, DVD, \$53.98; MN Mun Util Assoc, safety program, \$4678.25; Missouri River Energy Serv, hydro/supplemental power, \$232,719.24; Muller Auto, repair/supplies, \$1135.67; New Century Pr, publishing, \$151.20;

NY Life, insurance, \$42.75; Olson's Ace Hardware, supplies, \$1084.26; Overdrive, books, \$755.55; Performance Foodservice, food, \$751.22; Pro-Vision Sol, battery, \$208.82; RESCO, transformers, \$49,985.00; Kayla Schurch, refund, \$39.74; SD Dept of Rev, sales tax, \$19,492.35; SD Epath, E911 surcharge, \$647.00; SD Public Health Lab, labs, \$128.00; SD Telecom Assoc, membership fee, \$5786.69; Shawn Sheffield, refund, \$31.49; SF Two-Way Radio, programming, \$378.60; Siteworks, WWTF SAGR System, \$60,000.00; Sturdevant's, parts, \$17.99; Alex Thompson, meals, \$48.00; Total Stop Conv, fuel, \$1852.03; Trittech Software, annual fee, \$6324.89; Utilismart, contract, \$1537.50.

January 2025 Payroll Totals:

Finance \$6492.80; Gov't Bldg, \$211.34; Police \$33,460.78; Street \$12,538.29; Parks \$4708.80; Water \$8758.55; Electric \$28,863.45; Sewer \$8837.90; Telephone \$36,298.40; Rubble/Recycling \$1001.65; City Council, \$9075.00; Library \$10,429.96; City Admin \$9502.40; Golf Course \$4516.80; Clubhouse \$6630.46; Event Center \$257.92

Adjournment: Having no further business, Mayor Seeley adjourned the meeting at 8:09 p.m.

Elaine Johnson, Finance Officer
Recorded by Kathy Stuessi

CITY OF BERESFORD
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR PERIOD ENDING JANUARY 2025

	General/ Gov't Fund	Enterprise Funds							Total			
		Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund	Golf Course		Cablevision		
Revenues												
310 Taxes	\$ 203,746.68											\$ 203,746.68
320 Licenses and Permits	250.00											\$ 250.00
330 Intergovernmental Revenue	12,052.66											\$ 12,052.66
340/370/380 Charges for Good and Services	1,064.00		56,144.40	414,393.90	186,524.03	195,944.33	23,928.46	8,033.67	28,367.58			\$ 914,400.37
350 Fines and Forfeits	-											\$ -
360 Miscellaneous Revenue	147,653.74											\$ 148,480.90
Total Revenues	<u>364,767.08</u>		<u>56,144.40</u>	<u>414,393.90</u>	<u>186,524.03</u>	<u>195,944.33</u>	<u>23,928.46</u>	<u>8,033.67</u>	<u>29,194.74</u>			<u>\$ 1,278,930.61</u>
Expenditures												
410 Mayor/ Council/ Atty/ City Admin/ FO	56,962.35											\$ 56,962.35
420 Police and Fire	60,133.75											\$ 60,133.75
430 Street	30,596.22											\$ 30,596.22
440 Mosquito	-											\$ -
452/453 Parks/Pool	18,589.21											\$ 18,589.21
454 Subsidies	-											\$ -
455 Library	18,532.77											\$ 18,532.77
460 Planning & Zoning	1,881.60											\$ 1,881.60
470 Debt Service	-											\$ -
410 Employee Expense	125,468.69		13,668.08	44,649.08	13,565.51	57,241.30	2,062.66	19,136.22	6,208.43			\$ 156,531.28
420 Other Current Expenses	-		120,840.24	53,479.58	89,952.32	26,213.19	14,968.41	54,964.46	350.00			\$ 486,236.89
4262 Materials (COS)	-		2,512.05	266,187.06	265.77	3,607.17	-	7,447.25	1,551.93			\$ 281,571.23
Total Expenditures	<u>312,164.59</u>		<u>137,020.37</u>	<u>364,315.72</u>	<u>103,783.60</u>	<u>87,061.66</u>	<u>17,031.07</u>	<u>81,547.93</u>	<u>8,110.36</u>			<u>\$ 1,111,035.30</u>
Excess of Revenue Over Expenditures	52,602.49		(80,875.97)	50,078.18	82,740.43	108,882.67	6,897.39	(73,514.26)	21,084.38			\$ 167,895.31
Other Financing Sources (Uses):												
Investment Earnings	4,496.38											\$ 4,496.38
Interest Expense	-		134.43	11,591.91	520.48	8,361.38	234.56	162.19	78.64			\$ -
Debt Paydown	-		-	-	-	-	-	-	-			\$ -
Transfers In (Out)	-		-	-	-	-	-	-	-			\$ -
Long-term Debt Issued	-		-	-	-	-	-	-	-			\$ -
Sale of Fixed Assets	-		-	-	-	-	-	-	-			\$ -
Total Other Financing Sources (Uses)	<u>4,496.38</u>		<u>134.43</u>	<u>11,591.91</u>	<u>520.48</u>	<u>8,361.38</u>	<u>234.56</u>	<u>162.19</u>	<u>78.64</u>			<u>\$ 25,579.97</u>
Net Position/Change in Fund Balance	57,098.87		(80,741.54)	61,670.09	83,260.91	117,244.05	7,131.95	(73,352.07)	21,163.02			\$ 193,475.28
Net Cash Inflow(Outflow) BEFORE Transfers	57,098.87		(80,741.54)	61,670.09	83,260.91	117,244.05	7,131.95	(73,352.07)	21,163.02			193,475.28

CITY OF BERESFORD
STATEMENT OF NET POSITION
AS OF JANUARY 2025

	Enterprise Funds							Total
	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund	Golf Course	
ASSETS:								
Current Assets:								
100 Cash and Cash Equivalents	\$ -	\$ (107,661.77)	\$ 64,861.55	\$ 725,815.66	\$ 818,527.45	\$ 265,317.40	\$ (318,816.76)	\$ 186,725.82
110 Taxes Receivable - Delinquent								
115 Accounts Receivable, Net		46,299.17	423,500.77	38,752.21	207,813.72	24,014.87	-	(5,454.16)
128 Notes Receivable								
131 Due from Golf Course/Community Center								
132 Due from Other Governments								
141 Inventory of Supplies		54,668.34	1,493,719.15	59,298.58	111,402.92			
142 Inventory of Resale Items								
151 Investments-SDFIT		37,024.93	3,178,319.80	59,073.26	2,203,093.51	33,822.40	44,670.53	47,094.25
151 Investments-CDs								
155 Prepaid Expenses		6,325.72	19,716.38	2,959.72	11,517.81	713.75	6,503.28	-
Total Current Assets		36,656.39	5,177,117.65	885,899.43	3,352,355.41	323,868.42	(255,363.29)	228,305.91
Noncurrent Assets:								
107.1 Restricted Cash and Cash Equivalents			477,077.08	89,490.00				
154 Deposits			15,229.14	10,183.70				
157 Unamortized Discounts on Bonds Sold								
Total Noncurrent Assets			492,306.22	99,673.70				
Capital Assets: (not including govt'l funds)								
160 Land								
162 Buildings		577,044.92	22,249.94	19,000.00	15,300.00	62,930.82	301,267.92	1,028,532.02
164 Improvements Other Than Buildings		3,344,126.50	218,654.18	322,853.54	65,344.70	1,522,624.34	1,757,972.50	6,543,087.51
166 Machinery and Equipment		7,321,476.45	13,794,037.15	4,884,596.38	51,194.78	1,757,972.50	585,265.85	33,173,152.97
168 Construction in Progress		2,631,141.93	1,457,609.34	171,674.75	10,465,153.85	46,623.15	321,235.97	15,515,775.66
Less: Accumulated Depreciation		104,875.00	0.45	273,834.00	(0.11)			378,709.34
190 Intangible Assets		(6,675,888.33)	(2,721,970.28)	(1,906,377.40)	(5,397,624.99)	(118,728.74)	(1,445,574.85)	(25,360,874.31)
Less: Accumulated Amortization			1,803,174.00				35,864.53	1,839,038.53
Total Noncurrent Assets		7,700,758.71	(504,887.76)	3,442,727.73	5,505,355.99	107,364.71	2,457,525.14	33,566,630.85
TOTAL ASSETS		10,885,150.73	14,978,993.06	4,328,627.16	8,857,711.40	431,233.13	2,202,161.85	230,330.25

	Enterprise Funds							Total		
	General/ Gov't Fund	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund		Golf Course	Cablevision
LIABILITIES AND FUND BALANCES:										
Current Liabilities:										
205 Accounts Payable	-	-	-	25,815.26	-	521.11	13,647.32	828.28	54,011.12	\$ 94,823.09
208 Due to General Fund	-	-	-	(994.21)	2,709.98	438.12	-	2,661.21	-	\$ 1,170.22
217 Payroll Related Liabilities	(4,128.99)	-	(115.89)	14,385.00	-	10,785.00	-	-	-	\$ 25,170.00
220 Customer Deposits	-	-	-	-	-	-	-	-	-	\$ 10,602.23
224 Deferred Revenue	10,602.23	-	-	-	-	-	-	-	-	\$ 10,602.23
226 Current Portion of LT Debt	-	158,063.80	330,000.00	330,000.00	35,601.98	-	-	(0.42)	-	\$ 523,665.36
Total Current Liabilities	6,473.24	157,947.91	369,806.05	369,806.05	38,311.96	11,744.23	13,647.32	3,489.07	54,011.12	\$ 655,430.90
Noncurrent Liabilities: (not including gov't funds)										
231/237 Bonds Payable & Other LT Debt	-	-	858,281.05	5,810,000.00	1,459,378.63	-	-	-	-	\$ 8,127,659.68
233 Accrued Leave Payable	-	16,917.85	37,879.01	22,113.62	51,224.82	-	-	13,793.41	-	\$ 141,928.71
Total Noncurrent Liabilities	-	875,198.90	5,847,879.01	1,481,492.25	51,224.82	-	-	13,793.41	-	\$ 8,269,588.39
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	1,706,120.51	-	-	477,077.08	-	-	-	-	-	\$ 2,183,197.59
267 Unassigned/Unrestricted	1,085,990.24	-	144,611.64	6,854,845.37	425,599.59	4,741,834.44	294,442.42	(395,936.25)	115,183.36	\$ 13,266,570.81
Current Year Net Income (Loss)	57,098.87	-	(80,741.54)	61,670.09	83,260.91	117,244.05	7,131.95	(73,352.07)	21,163.02	\$ 193,475.28
Total Fund Balances/Net Position	10,878,677.49	-	3,552,508.40	8,761,308.00	2,808,822.95	8,794,742.35	417,585.81	2,184,879.37	176,319.13	\$ 37,574,843.50
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 10,885,150.73	\$ -	\$ 4,585,655.21	\$ 14,978,993.06	\$ 4,328,627.16	\$ 8,857,711.40	\$ 431,233.13	\$ 2,202,161.85	\$ 230,330.25	\$ 46,499,862.79

**BANK CASH REPORT
2025**

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						695,348.06
SWEEP FIRST DAKOTA -SWEEP BANK						2,250,726.32
101 General Checking Account	543,701.38	123,969.76	241,324.84	426,346.30		
101 Bad Check Account	554.34	0.00	0.00	554.34	7,248.74	
201 Second Penny	591,598.51	65,314.87	0.00	656,913.38		
211 Gross Receipts Tax	416,244.42	9,693.04	0.00	425,937.46		
301 Debt Svc-Clubhouse/Event Cntr	73,369.15-	0.00	0.00	73,369.15-		
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	55,185.08	0.00	55,185.08		
509 GRACE V NELSON EXPANSION 2022	0.00	125,468.69	125,468.69	0.00		
601 Municipal Liquor Store	0.00	0.00	0.00	0.00	385.72	
602 Water	27,893.57-	58,610.01	138,378.21	107,661.77-	612.87	
603 Electric	10,587.45	464,424.87	413,150.77	61,861.55	2,085.00	
604 Sewer	641,566.32	189,167.40	104,918.06	725,815.66	307.66	
611 Telephone	709,338.10	207,889.53	98,700.18	818,527.45	13,011.35	
612 Solid Waste	263,226.78	26,306.50	24,215.88	265,317.40	10,041.30	
615 Cablevision	165,684.48	31,268.92	10,227.58	186,725.82	250.00	
640 Bridges Golf Course	246,636.20-	9,779.55	83,360.11	320,216.76-	1,537.16	
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					3,797.45	
WITHDRAWALS					50.00	
SWEEP TRANSFER-IN					207,594.73	
FIRST DAKOTA BANK TOTALS	2,994,602.86	1,367,078.22	1,239,744.32	3,121,936.76	175,862.38-	2,946,074.38
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
FSB- CSDP CHECKING						
BANK FSB- CSDP CHECKING						25,512.84
603 ELECTRIC-CUSTOMER DEPOSITS	15,603.32	425.82	800.00	15,229.14		
611 TELEPHONE-CUSTOMER DEPOSITS	10,366.42	117.28	300.00	10,183.70	100.00	
FSB- CSDP CHECKING TOTALS	25,969.74	543.10	1,100.00	25,412.84	100.00	25,512.84

BANK CASH REPORT
2025

BANK FUND GL	BANK NAME	DECEMBER CASH BALANCE	JANUARY RECEIPTS	JANUARY DISBURSMENTS	JANUARY CASH BALANCE	OUTSTANDING TRANSACTIONS	JAN BANK BALANCE
1ST DAKOTA NATL BANK-CHECKING							
BANK 601	1ST DAKOTA NATL BANK-CHECKING 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 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 GENERAL FUND SD FIT	70,613.27-	40,008.81	0.00	30,604.46-		6,582,024.70
201	SECOND PENNY FUND SD FIT	393,204.79	1,432.91	0.00	394,637.70		
211	GROSS RECEIPTS TAX SD FIT	657,186.22	2,394.90	0.00	659,581.12		
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	36,890.50	134.43	0.00	37,024.93		
603	ELECTRIC SD FIT	3,166,779.47	11,540.33	0.00	3,178,319.80		
604	SEWER SD FIT	58,858.77	214.49	0.00	59,073.26		
611	TELEPHONE SD FIT	2,195,094.19	7,999.32	0.00	2,203,093.51		
612	SOLID WASTE SD FIT	28,699.60	5,122.80	0.00	33,822.40		
615	CABLEVISION SD FIT	0.00	0.00	0.00	0.00		
640	BRIDGES GOLF COURSE SD FIT	44,508.34	162.19	0.00	44,670.53		
	SD PUBLIC FUNDS IN TRUST TOTAL	6,513,014.52	69,010.18	0.00	6,582,024.70	0.00	6,582,024.70
=====							
	TOTAL OF ALL BANKS	9,533,587.12	1,436,631.50	1,240,844.32	9,729,374.30	175,762.38-	9,553,611.92
=====							

BANK CASH REPORT
SWEEP BANK 99 TRANSFERS

DATE	TRANS #	TRANSFER	BANK #	BANK NAME	TRANSFER AMOUNT
01/31/2025	349	FROM	1	FIRST DAKOTA BANK	207,594.73
				TOTAL	----- 207,594.73



February 4, 2025

To the Governing Board and the Finance Officer
City of Beresford

We are pleased to confirm our understanding of the services we are to provide for City of Beresford for the year ended December 31, 2024.

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, 2024. 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) Management's Discussion and Analysis
- 3) Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
- 4) 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
- 3) Schedule of Expenditures of Federal Awards

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions 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*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, 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 or noncompliance 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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. We will include such matters in the reports required for a Single Audit. 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 individuals, funding sources, 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 risk(s) 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. 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. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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, *Government Auditing Standards*, and the Uniform Guidance.

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 provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Beresford's major programs. For federal programs that are

included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Beresford's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) 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, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) 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, schedule of expenditures of federal awards, 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 (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) 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 the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the

terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the date of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards 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 schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (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 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.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of City of Beresford in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. 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 statements, schedule of expenditures of federal awards, and related notes 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 for the financial statements, schedule of expenditures of federal awards, 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, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, 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.

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.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to 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 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, pass-through entity, 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 approximately February 2025.

Our fee for these services will be \$39,000 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(s). 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 engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to City Council 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.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) 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 or on compliance, and (2) 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 Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

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: _____



LINCOLN
COUNTY

AUDITOR'S OFFICE
104 N. MAIN STREET, SUITE 110
CANTON, SD 57013

City of Beresford
101 S 3rd St
Beresford, SD 57004

February 4, 2025

Re: Parcel for abatement

Attached is the Applications for Abatement of Property Taxes for the following parcels:

260.50.32.010-For tax payable year 2024 payable in 2025 City purchased property 02.01.2024

Please sign and return the original to Lincoln County Auditor 104 N Main St Suite 110 Canton, SD 57013.

Please let me know if you have any questions.

Respectfully

Sheri Lund
Lincoln County Auditor

Encl

EST
1867

P 605.764.2581 F 605.764.0134
AUDITOR@LINCOLNCOUNTYSO.ORG
LINCOLNCOUNTYSO.ORG

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Tax Year Payable 2024 RECEIVED

Board of County Commissioners of Lincoln County, South Dakota

JAN 30 2025

NAME City of Beresford

In the office of the Lincoln Co Auditor

MAILING ADDRESS 101 S. 3rd Street

CITY Beresford State SD Zip Code 57004

Legal Description of Property Block Tract 1 of Freeman's Tract 1 and Lot One (D) in SE 44 32-96-50, City of Beresford, Lincoln County, S.D.

Parcel Number 260.50.32.010

Application for an abatement / refund of taxes is being presented due to the following reason (check applicable provision)

- An error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in the extension of the tax, to the injury of the complainant;
- Improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment;
- The property is exempt from the tax;
- The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessments;
- Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid;
- The same property has been assessed against the complainant more than once in the same year, and the complainant produces satisfactory evidence that the tax for the year has been paid;
- A loss occurred because of flood, fire, storm, or other unavoidable casualty; Date of Loss; _____
- Structures have been removed after the assessment date (upon verification by the director of equalization) Date structures removed; _____
- Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline as prescribed in § 10-6A-4;
- Applicant, having otherwise qualified for classification of owner--occupied single-family dwelling, but missed the deadline as prescribed by law due to temporary duty assignment for the military in § 10-13-40.4;
- Applicant, having otherwise qualified for Disabled Veteran but missed the deadline as prescribed in SDCL 10-4-40.
- Other / Comments (please attach statement)

(No tax may be abated on any real property which has been sold for taxes, while a tax certificate is outstanding - - Any abatement on property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

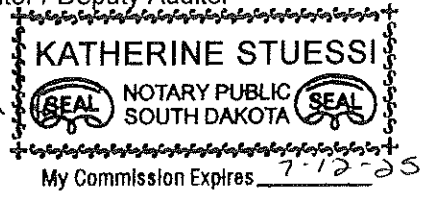
I hereby apply for an abatement / refund of property taxes for the above reasons.

Subscribed and sworn to, before me this 24th day of January, 2025

Alaine Johnson
Applicant's Signature

Katherine Stuessi
Notary / Auditor / Deputy Auditor

Property is being used by City for a housing development which is in planning stages



ABATEMENT AND/OR REFUND OF PROPERTY TAXES FOR OFFICIAL USE ONLY

Board of County Commissioners of Lincoln County, South Dakota
 NAME City of Beresford

Assessment year 2024 Tax Year Payable 2025
 Parcel Number 260.50.32.010

Office Use Only		Original Tax bill					
	AV	factor	Equalized	mill levy	days	tax	
Other (FULL YEAR)	\$ 178,259	0.941	\$ 167,742	17.548000	365	\$ 2,943.53	
Other (31 DAYS TAXABLE)	\$ 178,259	0.941	\$ 167,742	17.548000	31	\$ 250.00	
						\$ 2,693.53	Abatement

Heard by County Board

Sent to City

City Attorney's Signature _____

Date _____

City Chairman City Board _____

Date _____

FRIEBERG, NELSON & ASK, L.L.P.

RECEIVED

JAN 30 2025

In the office of the
Lincoln Co Auditor

ATTORNEYS AT LAW

ROBERT B. FRIEBERG
THOMAS H. FRIEBERG
LARRY A. NELSON
BRENDA M. ASK
SAMUEL J. NELSON

Sender's Address:
115 N. 3rd St.
P.O. Box 511
Beresford, SD 57004-0511

AUGUST FRIEBERG (1863-1932)
ROSCOE A. FRIEBERG (1903-1982)
BLAINE O. RUDOLPH (1925-2016)

PHONE: (605) 763-2107
FAX: (605) 763-2106
EMAIL: tfriberg@friberglaw.com

January 28, 2025

Lincoln County Auditor
104 N. Main St., #100
Canton, SD 57013


Re: City of Beresford Tax Abatement

Dear Auditor:

Our office acts as City Attorney for the City of Beresford. On February 1, 2024, the City of Beresford purchased property from Bak Brothers, LLC. The property continues to be owned by the City of Beresford and we are requesting an abatement of the taxes from February 1 through December 31, 2024 since the City of Beresford is a tax exempt entity.

An Application for Abatement along with a copy of the deed transferring the property to the City of Beresford which was recorded on February 1, 2024 is enclosed for your information. If you need further information, please do not hesitate to contact me.

Yours very truly,


THOMAS H. FRIEBERG
For the Firm

THF/jrw
Enc.
PC: City of Beresford

ADVERTISEMENT FOR BIDS

Notice is hereby given that the City of Beresford will receive sealed bids for construction of the Beresford Ballfield Parking Lot Project. Project scope will include the following:

- Asphalt Paving, Striping, and Signage at the Beresford Ballfield Parking Lot

The Bids must be prepared on bid forms supplied in the Bidding Documents and filed with the City of Beresford at 101 South Third Street, Beresford, SD 57004 not later than 2:00 p.m., Local Time, March 11, 2025. The bids will be publicly opened and read aloud at the Beresford City Hall, 101 South Third Street. No bids will be received after the specified hour and date, and Bids which are not prepared and filed in accordance with "Instructions to Bidders", may be rejected.

Obtaining the Bidding Documents

The Issuing Office for the Bidding Documents is:

Banner Associates, Inc.
409 22nd Avenue South
Brookings, SD 57006
(605) 692-6342

Prospective Bidders may obtain or examine the Bidding Documents at the Issuing Office. Upon a non-refundable payment of \$50.00, including applicable taxes and fees, a paper copy of Bidding Documents may be obtained. Partial sets of Bidding Documents will not be available from the Issuing Office. Neither Owner nor Engineer will be responsible for full or partial sets of Bidding Documents, including addenda, if any, obtained from sources other than the Issuing Office.

Bidding Documents can be downloaded from www.bannerassociates.com and/or www.questcdn.com (reference Quest number **9539281**). Register with QuestCDN.com and submit the \$22.00 fee to download the Bidding Documents. Downloading is recommended as plan holders receive automatic notice of addenda and bid updates. Interested parties may view the Bidding Documents at no cost after registration and prior to deciding to become a plan holder. Contact QuestCDN Customer Support at 952-233-1632 or Support@questcdn.com for assistance in membership registration and downloading digital Bidding Documents.

Upon request, in accordance with South Dakota Codified Law 5-18B-1, one paper copy of Bidding Documents shall be furnished, without charge, to each prime contractor resident in South Dakota who intends, in good faith, to submit a bid to the Owner. Additionally, if a paper copy is provided under the conditions of SDCL 5-18B-1, in consideration of the documents being provided at no charge, unsuccessful bidders agree to return the documents to the Issuing Office within thirty (30) days after the bid opening.

All official notifications, addenda, and other Bidding Documents will be offered only through the designated websites.

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

All bids must be accompanied by a Bid security. Bid security will take the form of a bid bond in an amount of ten percent (10%) of the Bidder's maximum Bid price or a cashier's or certified check made payable to Owner in an amount of five percent (5%) of the Bidder's maximum Bid price.

The Bid security will be retained by the Owner as liquidated damages if the successful bidder refuses or fails to enter into an Agreement within fifteen (15) days after Notice of Award or fails at time of executing the contract to furnish a construction performance bond and construction payment bond guaranteeing the faithful performance of the work.

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

BY ORDER of the City Council of Beresford, South Dakota.

Date: February 13, 2025

By: Jerry Zeimetz, City Administrator

Published twice at the approximate cost of \$_____.

Publish: February 20 and 27, 2025

Twite Construction Co., Inc.

808 W. Spruce Street
 Beresford, SD 57004

Invoice

Date	Invoice #
2/14/2025	1954

Bill To
City of Beresford 101 N. 3rd Beresford, SD 57004

P.O. No.	Terms

Description	Item	Amount
Parks and Recreation Building Labor and Materials. TWITE CONSTRUCTION IS INSURED.	Material and Labor Excise Tax	152,683.05 3,116.26

J2-OK

It's been a pleasure working with you!	Total	\$155,799.31
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Balance Due \$155,799.31

Phone #	Fax #	E-mail
605-763-5541	605-763-2302	twitedavid83@gmail.com

SPONSORSHIP AGREEMENT

This Sponsorship Agreement ("Agreement") is entered into as of [Date], by and between the City of Beresford ("City"), a municipality located at 101 S. 3rd Street, Beresford, South Dakota and _____ ("Sponsor") of _____;

WHEREAS, the City has constructed a baseball and softball complex ("Complex") and desires to secure a sponsor for the Complex, the individual fields and/or the concession building;

WHEREAS, Sponsor wishes to support the City by sponsoring the Complex, a field or the concession building and having its signage displayed in recognition of such sponsorship;

NOW, THEREFORE, in consideration of the mutual covenants and promises herein contained, the parties agree as follows:

1. Sponsorship Fee

1.1. **Payment:** Sponsor agrees to pay the City the sum of \$ _____ for a ____-year sponsorship term for the following sponsorship:

_____	COMPLEX
_____	FIELD #1
_____	FIELD #2
_____	FIELD #3
_____	CONCESSION BUILDING

1.2. **Payment Schedule:** The payment shall be made in full within 30 days of the effective date of this Agreement or upon such other terms as are agreeable by City and Sponsor.

2. Sponsorship Term

2.1. **Term:** The sponsorship term will commence on the date of the execution of this Agreement and continue for a period of _____ years.

3. Sponsorship Benefits

3.1. **Signage:** The City agrees to provide sponsorship signage as follows:

- A free-standing for sponsorship of the Complex or an outfield fence sign or concession building sign featuring the Sponsor's logo will be installed. The free-standing sign can be made from either steel or acrylic and will be paid for by City. Outfield fence signs shall be made of acrylic. Concession stand sponsorship signage shall be made of acrylic and prominently displayed on the concession building.

3.2. **Sign Material:** The Sponsor shall choose the material type for the free-standing sign, either steel or acrylic, within 30 days of the execution of this Agreement.

4. Maintenance of Signage

4.1. **Paint Maintenance:** If the paint on the sign fades within the ____ year sponsorship period, the City will be responsible for repainting it at no additional cost to the Sponsor.

4.2. **Sign Longevity:** The sign is expected to have a life which is not less than the original period of sponsorship. The City is not responsible for replacing the sign after the initial sponsorship period.

5. Rights and Obligations

5.1. **City's Obligations:** The City agrees to:

- Install and maintain the signage as specified in Section 3.
- Ensure the visibility and integrity of the logo on the at the Complex for a free-standing sign; on the outfield fence for a field sponsorship sign; or on the concession building for sponsorship of the concession building.
- Maintain the Complex in a manner to ensure proper safety of the patrons utilizing the Complex or attending events at the Complex.

5.2. **Sponsor's Obligations:** The Sponsor agrees to:

- Provide the City with the necessary logo and branding materials in a timely manner.
- Make the sponsorship payment as outlined in Section 1.

6. Indemnification: The parties hereto agree to indemnify, defend, and hold harmless the other party, its officers, agents, and employees from any and all claims, damages, liabilities, and costs (including reasonable attorney's fees) arising out of or in connection with the use of the Complex, except to the extent such claims, damages, liabilities, and costs arise from the Sponsor's negligence or willful misconduct.

7. Termination

7.1. **Termination for Cause:** Either party may terminate this Agreement for cause upon thirty (30) days written notice to the other party, specifying the cause. For purposes of this Section, "cause" shall mean a material breach of this Agreement.

7.2. **Effect of Termination:** In the event of termination, the City shall remove the signage, and the Sponsor shall be entitled to a pro-rata refund of the remaining portion of the sponsorship fee.

8. Entire Agreement: This Agreement constitutes the entire agreement between the parties regarding the subject matter hereof and supersedes all prior agreements and understandings, whether written or oral, relating to such subject matter.

9. Amendments: This Agreement may be amended only by a written instrument executed by both parties. If Sponsor changes its name or desires different signage, Sponsor shall bear the entire cost of any such changes it requests.

10. Governing Law: This Agreement shall be governed by and construed in accordance with the laws of the State of South Dakota.

Beresford Baseball/Softball Complex
Sponsorship Agreement

11. Notices: Any notice required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given when delivered personally or sent by certified mail, return receipt requested, to the addresses set forth above or to such other address as either party may designate by like notice.

IN WITNESS WHEREOF, the parties hereto have executed this Sponsorship Agreement as of the day and year first above written.

City of Beresford

SPONSOR

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

ATTEST:

Finance Officer

City of Beresford – Travel Voucher

Name: Michael Schurch/Tyson Bullis

- 1. Destination: Deadwood
- 2. Reason for travel: Chiefs/Sheriff's conference

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

- 3. Departure time and date: 04/14/25
- 4. Arrival time and date: 04/14/25
- 5. Cost of lodging: \$79/night
- 6. Registration fee: \$135

Departure from destination:

- 7. Departure time and date: 04/17/25
- 8. Arrival time and date: 04/17/25

Transportation:

Personal vehicle: _____

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

City owned vehicle: License # _____

Commercial transportation: _____ Cost: _____

Meals claimed: 5 (Meal reimbursement at the State rate if not provided.)

Signature:  Date: 2/12/25

(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: _____