

**BERESFORD CITY COUNCIL
REGULAR MEETING AGENDA
Monday, July 18, 2022 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 – July 5, 2022

[5] – Public Hearings

[6] – Visitors to be heard

- Joanne Paulsen, stove for Senior Center
-

[7] – Committee/Mayor Report

[8] – Department Head and City Administrator Reports

- Elaine Johnson – Finance Officer
 - Bids for On-Sale Liquor License
 - June Financial Report
 - Acceptance of 2021 audit report from State of SD

[9] – Old Business

[10] – New Business

- Resolution 2022-13 – Contingency Fund Transfer
- New member for Beresford Fire Dept. for workers compensation coverage

[11] – Discussion & Information Items

[12] – Approval of Travel Requests

[13] – Payment of Bills

[14] – Executive Session - Proprietary

[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: City Council Meeting Tuesday, July 18, 2022

Time: July 18, 2022 07:00 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/5460780834?pwd=bittbHg1QjJ5SDYxaUFOb0VGZ3crQT09>

Meeting ID: 546 078 0834

Passcode: Beresford

One tap mobile

+12532158782,,5460780834#,,,,,0#,,140120663# US (Tacoma)

+13462487799,,5460780834#,,,,,0#,,140120663# US (Houston)

Dial by your location

+1 312 626 6799 US (Chicago)

Meeting ID: 546 078 0834

BERESFORD CITY COUNCIL

Monday, July 5, 2022

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 Nathan Anderson, Troy Boone, Troy Doeden, Will Roelke, Art Schott, Teresa Sveeggen, Mike Tiedeman

Also Present: Elaine Johnson, Finance Officer; Jerry Zeimetz, City Administrator; Tom Frieberg, City Attorney; Mike Antonson, Electric Supt.

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

Approve Minutes: Doeden made a motion to approve the June 20, 2022 meeting minutes. The motion was seconded by Sveeggen and all present Council members voted aye; motion carried.

Public Hearings

Beresford Volunteer Fire Department: Mayor Anderson opened the public hearing for comments. Being none, a motion was made by Schott, second by Sveeggen, to approve a one-day temporary Malt Beverage License for the Beresford Volunteer Fire Department for the Beresford Tractor Pull to be held on July 31, 2022. All present Council members voted aye; motion carried.

Visitors to be Heard

Beresford Senior Center: Darla Jacobs and Joanne Paulsen, representing the Beresford Senior Center, explained their request for funding to replace the gas stove at the Beresford Senior Center. After discussion of options and other funding opportunities, Council requested they return for the July 20 meeting after their fundraising events to ascertain how much assistance they will need. Zeimetz will meet with Darla Jacobs at the Senior Center to view the range hood and give a recommendation on how to proceed.

Dept. Head & City Administrator Reports

Elaine Johnson – Finance Office:

- **2021 Audit Report:** Johnson reported the 2021 audit has been completed by Quam, Berglin and Post and has been forwarded to the State. A motion was made by Schott to accept the 2021 audit report. The motion was seconded by Sveeggen and all present Council members voted aye; motion carried.
- **On-Sale Liquor License:** Johnson reported that no bids have been received for the on-sale liquor license operating agreement (the deadline for bids is July 15, 2022). There was brief discussion on options for the license if no bids are received by the deadline.
- **2023 Budget Process:** Johnson informed Council of the budgeting workshop recently attended and the timeline for preparation of the 2023 budget.

Jerry Zeimetz – City Administrator

- **Baseball-Softball Complex:** Zeimetz updated Council that a buyer for the Certificates of Participation for the Baseball-Softball Complex project has been found and outlined the next steps in the process to move forward with this project.

Old Business

Beresford Ambulance Request: Sveeggen reported the Finance Committee met to discuss possible funding assistance for the Stryker Power Load System as requested by the Beresford Ambulance Service. As the Committee recommends the City provide financial assistance for the equipment, a motion was made by Sveeggen, second by Schott, to authorize a one-time donation of \$5000 from the Contingency Fund to the Beresford Ambulance Service for purchase of the Stryker Power Load System. All present Council members voted aye; motion carried.

New Business

Resolution 2022-12: City Attorney Frieberg explained changes needed to the discretionary formula due to changes made by the SD Legislature. After discussion, a motion was made by Schott, second by Doeden, to adopt Resolution 2022-12: A Resolution Regarding Discretionary Formula Designation for Reduced Taxation for Certain New Structures and Additions Within the City of Beresford. All present Council members voted aye; motion carried.

**RESOLUTION NO. 2022- 12
A RESOLUTION REGARDING DISCRETIONARY FORMULA DESIGNATION
FOR REDUCED TAXATION FOR CERTAIN NEW STRUCTURES AND
ADDITIONS WITHIN THE CITY OF BERESFORD**

WHEREAS, the City of Beresford, Union and Lincoln Counties, State of South Dakota has deemed it in the best interest of the City to adopt a Resolution implementing a Discretionary Formula for the reduced taxation of new structures and additions and partially constructed structures pursuant to SDCL 10-6-137.

NOW, THEREFORE, BE IT RESOLVED, that the following properties shall be, and hereby are, specifically classified for the purpose of taxation pursuant to SDCL § 10-6-137(5):

- Any new commercial residential structure, or addition to an existing structure, containing four or more units, if the new structure or addition has a full and true value of thirty thousand dollars or more (SDCL § 10-6-137(5));

FURTHER RESOLVED, that any structure classified pursuant to this Resolution shall, following construction, initially be valued for taxation purposes in the usual manner, and that value shall be referred to in this Resolution as the "Pre-Adjustment Value"; and be it

FURTHER RESOLVED, that the assessed value to be used for tax purposes of any structure classified pursuant to 10-6-137(5) be calculated at a no more than twenty-five percent in the first or second year, no more than fifty percent in the third or fourth year, no more than seventy-five percent in the fifth or sixth year, and one hundred percent in the seventh year; and be it

FURTHER RESOLVED, that the assessed value to be used for tax purposes of any structure classified pursuant to this Resolution shall, following construction, be calculated as follows:

- a. For the first tax year following construction, 25% of the Pre-Adjustment Value;
- b. For the second tax year the following construction, 25% of the Pre-Adjustment Value;
- c. For the third tax year following construction, 50% of the Pre-Adjustment Value;
- d. For the fourth tax year following construction, 50% of the Pre-Adjustment Value;
- e. For the fifth tax year following construction, 75% of the Pre-Adjustment Value;
- f. For the sixth tax year following construction, 75% of the Pre-Adjustment Value;
- g. For the seventh tax year following construction, 100% of the Pre-Adjustment Value;

and be it

FURTHER RESOLVED, that the Beresford City Council may, if requested by the owner of any of the above-described property, not apply the above formula, in which case the full assessment shall be made without application of the formula. In waiving this formula for the structure of one owner, the Beresford City Council is not prohibited from applying the formula for subsequent new structures by that owner; and be it

FURTHER RESOLVED, that for purpose of this Resolution, the assessed valuation during any of the seven years may not be less than the assessed valuation of the property year preceding the first year of the tax years following construction; and be it

FURTHER RESOLVED, that any structure that is partially constructed on the assessment date may be valued for tax purposes pursuant to this Resolution and the valuation may not be less than the assessed valuation of the property in the year preceding the beginning of construction; and be it

FURTHER RESOLVED, that following the seven-year period under this section, the property shall be assessed at the same percentage as is all other property for tax purposes.

FURTHER RESOLVED, that this resolution shall supersede the City of Beresford Resolution # 2021-07 only as to property classified pursuant to SDCL 10-6-137(5).

Approved this 5th day of July, 2022.

CITY OF BERESFORD

Nathan Anderson, Mayor

Attest:

Elaine Johnson, Finance Officer

Subsidy Request: Doeden made a motion, second by Schott, to approve the budgeted draw-down request from Beresford Community Bus in the amount of \$5000.00. All present Council members voted aye; motion carried.

Retirement: Doeden made a motion, second by Tiedeman, to accept the retirement letter from Beth Rasmussen as Assistant General Manager from Beresford Municipal Telephone Department, effective September 30, 2022. All present Council members voted aye; motion carried.

Authorize Advertising: A motion to authorize advertising for the full-time BMTC General Manager Assistant position was made by Doeden. The motion was seconded by Tiedeman and all present Council members voted aye; motion carried.

Lease Extension: A request was received from T-Mobile to extend the lease for space on top of the water tower at 308 N. 2nd St. After brief discussion, a motion was made by Doeden, second by Tiedeman, to amend the lease agreement with T-Mobile to add (2) additional (5) year terms. All present Council members voted aye; motion carried.

Surplus Property:

- Sveeggen made a motion to declare two Fujitsu FLM 150 Multiplexer shelves and cards from BMTC as surplus for disposal. The motion was seconded by Schott and all present Council members voted aye; motion carried.
- A motion was made by Sveeggen, second by Doeden, to declare (4) Siemens 250 kVa Voltage Regulators and (1) General Electric Grounding Transformer from the Electric Dept. as surplus for transfer to another municipality. All present Council members voted aye; motion carried.

Payment of Bills: A motion to pay the following bills was made by Doeden, second by Boone. All present Council members voted aye; motion carried.

A-1 Portable Toilets, rental, \$140.00; Adtran, wifi contract, \$375.00; AFLAC, insurance, \$1494.48; dental/vision, \$383.63; Appera, service, \$732.02; Badger Comm., supplies, \$4000.76; Baker & Taylor, books, \$98.40; Bally Sports North, affiliate fees, \$3050.15; Beal Dist., beer, \$1080.60; Beresford Cablevision, CATV bill, \$404.50; Beresford Com. Bus, subsidy, \$5000.00; BMTC, monthly billing, \$2257.60; Beresford Util., monthly billing, \$17,027.22; James Bern, clothing, \$231.00; Bierschbach Equip., equipment, \$36.76; Big 10 Network, affiliate fees, \$135.96; Sam Billiar, refund, \$108.59;

Border States Elec., UG hardware, \$3068.93; Bridges at Beresford, ads, \$20.00; Beresford Com. Food Cupboard, util. overpayment, \$107.04; C&R Supply, equipment, \$82.63; Capital One Trade Credit., equipment, \$1084.55; Cengage Learning, books, \$110.36; Center Point Large Print, books, \$83.91; Chesterman Co., resale, \$453.70; Ashley Collins, refund, \$67.82; Colonial Life, insurance, \$31.04; Core & Main, meters, \$7167.20; Annie Crist, fuel reimbursement, \$99.40; Dakota Beverage, beer, \$1828.15; Dakota Data Shred, container rent, \$16.00; DeRaad H&C, service, \$86.73;

DGR Eng., E. substation const., \$1400.00; Echo Group, resale, \$44.33; Electric Pump, lift station, \$8315.05; Tom Erickson, L&C mtg. mileage, \$37.44; Fiber Ring, pooling fees, \$3100.00; Fiesta Foods, food, \$216.89; Grainger, equipment, \$45.07; GT Golf Sup., supplies, \$22.52; Hawkins, chemicals, \$2275.83; Hog Slat, refund, \$74.84; Jensen Agency, auto ins., \$529.00;

Jerry's Chevrolet, service, \$5019.21; Johnson Bros. Famous Brands, liquor, \$1523.84; Josten Concrete Prod., sewer repair, \$78.00; Knife River Midwest, gravel, \$336.70; KVHT/KVTK, advertising, \$250.00; Lawson Products, drill bits, \$200.00;

Lewis & Clark RWS, water, \$25,551.05; Mike Limmer, refund, \$50.30; Lincoln Co. Reg. of Deeds, plat E. substation, \$62.00; Lumen, toll settlement, \$89.66; Maxwell Food Equip., filter system, \$2724.83; Midwest Tape, DVDs, \$61.47; Midwest Turf & Irr., repair, \$153.19; Missouri River Energy Serv., hydro\supplemental power, \$193,984.83; Mobile Mechanic, repair, \$1449.94; Mr. Golf Car, lease, \$3037.50; Muller Auto Parts, repair, \$668.06; Nat'l Cable Television, affiliate fees, \$26,098.33; NY Life, insurance, \$108.00; ODP Business Sol., supplies, \$223.44; Olson's Ace Hardware, supplies, \$1630.73;

Nathan Osterloh, refund, \$20.16; Performance Foodservice, food, \$2116.67; Premier Pyrotechnics, fireworks display, \$3500.00; Quality Park Prod., refund, \$258.38; Quam, Berglin & Post, audit report, \$28,500.00; Quill Corp., supplies, \$147.94; Radiant Life Min., affiliate fees, \$117.80; Melissa Rodriguez, refund, \$33.03; Rovi Guides, guides, \$669.67; SD Dept. of Revenue, sales tax, \$39,474.53; SD Epath, E911 surcharge, \$550.00; SD Public Health Lab, tests, \$672.00; SD Golf Assn., memberships, \$299.00; SD Public Util. Com., receipts tax, \$497.81; Tim Shanker, refund, \$11.34;

Showtime Networks, affiliate fees, \$59.76; Sioux Valley News, ads, \$150.00; Southeastern Elec. Coop, electricity, \$415.12; Southern Glazers, liquor, \$256.23; Srixon, golf merch., \$255.00; SS Graphics, window wrap, \$750.00; Sturdevant's Auto Parts, repair, \$176.44; Tifoci Optics, golf merch., \$119.12; Total Stop Conv., fuel, \$4640.39; Transource, equip., \$511.32; Uline, equip., \$601.40; UPS, shipping, \$180.03; Utilismart Corp., service contract, \$1529.75; Vantage Point, CALEA, \$160.00; Walt's Homestyle Foods, resale, \$50.00; WESCO Dist., UG wire, \$58,403.09; Wholesale Sup., supplies, \$753.95.

Executive Session: A motion to enter into Executive Session to discuss proprietary matters was made by Tiedeman at 7:52 p.m. The motion was seconded by Doeden and all present Council members voted aye; motion carried. Mayor Anderson declared Council out of Executive Session at 8:07 p.m. No action was taken.

Adjournment: There being no further business, Mayor Anderson adjourned the meeting at 8:07 p.m.

Elaine Johnson, Finance Officer
Recorded by Kathy Stuessi

REQUEST FOR SEALED BIDS

The City of Beresford is accepting sealed bids for the following:

One On-Sale Liquor License Operating Agreement

Bids will be accepted until July 15, 2022 at 9:00 p.m. at the Beresford City Hall, 101 N. 3rd Street, Beresford, South Dakota. Bid forms may be obtained from the City Finance Office at 101 N. 3rd Street, Beresford, South Dakota 57004, (605) 763-2008 or by emailing elaine@bmtc.net. Bids shall be in a sealed envelope and clearly marked BERESFORD ON-SALE LIQUOR LICENSE BID. A South Dakota alcoholic beverage application must accompany the bid along with a license fee of \$700. The license fee will be returned to unsuccessful bidders. THE CITY RESERVES THE RIGHT TO REJECT ANY AND ALL BIDS AND TO ISSUE THE LICENSE AS DEEMED TO BE IN THE BEST INTERESTS OF THE CITY BY THE CITY COUNCIL.

City of Beresford
Request for Proposals
On-Sale Retail Liquor License

The City of Beresford, SD (City) currently has one (1) On-Sale Retail Liquor License available and is seeking proposals from interested parties for this license. The city has determined that it is in the best interest of taxpayers to accept proposals for this license. The city will take proposals until 5:00 p.m. July 15, 2022 with issuance of a license from January 1, 2022 to December 31, 2022.

PROPOSAL REQUIREMENTS

All proposals must include the following:

- **Cover Letter** - Summarizing the applicant's interest and intended use for the available liquor license.
- **Business Information** -The proposal shall include the type of business and if the business is new or existing, date of opening if new business, the location of the business, and the hours of service. A site plan of the business location shall also be included, showing the property location, building placement, and square footage of any buildings.
- **Applicant Information** - The proposal shall include name of business, contact person and title, contact address, phone number and email.
- **Purchase Price**-Please include a bid price to purchase the available license from the city.
- **SD Alcoholic Beverage Application** - The applicant must complete the SD alcoholic beverage application form and submit with the proposal, along with applicable fees. Must comply with all state liquor licensing laws.

PROPOSAL SUBMISSION

Deadline for proposals is July 15, 2022, at 5:00 p.m. CDT. All proposals will be reviewed by the City Council at their meeting on July 18, 2022.

All interested parties need to provide a copy of their proposal, plus a completed state Alcoholic Beverage Application (attached) to the city by the deadline outlined above. All proposals can be submitted by mail or emailed to the following addresses:

By Mail: City of Beresford
 Attn: Elaine Johnson, Finance Officer
 101 N 3rd St.
 Beresford, SD 57004

By Email: elaine@bmtc.net

EVALUATION

Proposals will be evaluated by the City Council at the regular city council meeting on July 18, 2022.

RIGHT TO REJECT PROPOSALS

The City of Beresford reserves the right to reject any and all proposals if deemed in the best interest of the City.

QUESTIONS

Please direct questions or inquiries to:

Elaine Johnson, Finance Officer
101 N 3rd St.
Beresford, SD57004
605-763-2008
elaine@bmtc.net

City of Beresford

Budget to Actual - Income Statement Comparison (without Transfers)

JUNE 2022

Department/Fund	2022 - Actual		2022 - Budget		2022 - Budget		Over/(Under) Budget	
	YTD Revenue	YTD Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense
General Fund	\$ 984,141.69	\$ 938,702.22	\$ 2,384,107.00	\$ 2,384,107.00	\$ (1,399,965.31)	\$ (1,445,404.78)	\$ 45,439.47	\$ 45,439.47
Council		24,431.15		70,990.00		(46,558.85)		
Mayor		2,724.31		10,875.00		(8,150.69)		
City Administrator		68,886.84		146,240.00		(77,353.16)		
Finance Office		57,000.67		145,616.00		(88,615.33)		
City Attny		8,753.66		26,800.00		(18,046.34)		
Gov't Bldg		9,639.39		20,765.00		(11,125.61)		
Police		297,008.64		498,075.00		(201,066.36)		
Fire		18,651.06		129,100.00		(110,448.94)		
Street		177,290.28		626,845.00		(449,554.72)		
Mosquito				4,000.00		(4,000.00)		
Park		83,083.43		259,436.00		(176,352.57)		
Pool	30,966.05	26,576.40	36,500.00	109,030.00	(5,533.95)	(82,453.60)	76,919.65	
Subsidies		49,000.00		72,200.00		(23,200.00)		
Library		111,470.39		252,110.00		(140,639.61)		
Planning & Zoning		4,186.00		12,025.00		(7,839.00)		
Debt Serv/201&301	\$ 304,035.96	\$ 84,356.60	\$ 653,656.00	\$ 313,553.00	\$ (349,620.04)	\$ (229,196.40)	\$ (120,423.64)	
Liquor - 601	\$ 68,628.53	\$ 20,856.25	\$ 312,731.00	\$ 306,220.00	\$ (244,102.47)	\$ (285,363.75)	\$ 41,261.28	
Water - 602	\$ 380,849.36	\$ 285,670.11	\$ 744,660.00	\$ 764,002.00	\$ (363,810.64)	\$ (478,331.89)	\$ 114,521.25	
Electric - 603	\$ 2,618,329.77	\$ 1,789,356.37	\$ 3,982,515.00	\$ 3,841,340.00	\$ (1,364,185.23)	\$ (2,051,983.63)	\$ 687,798.40	
Sewer - 604	\$ 174,958.44	\$ 161,933.20	\$ 376,525.00	\$ 369,637.00	\$ (201,566.56)	\$ (207,703.80)	\$ 6,137.24	
Telephone - 611	\$ 1,127,186.38	\$ 474,925.76	\$ 1,662,000.00	\$ 1,497,227.00	\$ (534,813.62)	\$ (1,022,301.24)	\$ 487,487.62	
Solid Waste - 612	\$ 109,378.25	\$ 79,082.37	\$ 200,350.00	\$ 199,245.00	\$ (90,971.75)	\$ (120,162.63)	\$ 29,190.88	
Cablevision - 615	\$ 242,699.05	\$ 239,381.21	\$ 463,000.00	\$ 462,850.00	\$ (220,300.95)	\$ (223,468.79)	\$ 3,167.84	
Bridges at Beresford								
Golf Course 640-4510	\$ 240,262.94	\$ 77,507.08	\$ 472,600.00	\$ 160,423.00	\$ (232,337.06)	\$ (82,915.92)	\$ 149,421.14	
Club House 640-4511	\$ 18,848.62	\$ 154,031.63	\$ 54,700.00	\$ 330,845.00	\$ (35,851.38)	\$ (176,813.37)	\$ 140,962.03	
Event Center 640-4512	\$ 259,111.56	\$ 17,147.39	\$ 527,300.00	\$ 60,255.00	\$ (268,188.44)	\$ (43,107.61)	\$ 224,080.83	
Enterprise Totals	\$ 4,981,141.34	\$ 3,299,891.37	\$ 8,269,081.00	\$ 7,992,044.00	\$ (3,287,939.66)	\$ (4,692,152.63)	\$ 1,404,212.97	
General Fund Total	\$ 1,288,177.65	\$ 1,023,058.82	\$ 3,037,763.00	\$ 2,697,660.00	\$ (1,749,585.35)	\$ (1,674,601.18)	\$ (74,984.17)	
Overall Totals	\$ 6,269,318.99	\$ 4,322,950.19	\$ 11,306,844.00	\$ 10,689,704.00	\$ (5,037,525.01)	\$ (6,366,753.81)	\$ 1,329,228.80	
		55.45%		40.44%				

CITY OF BERESFORD
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR PERIOD ENDING JUNE 2022

	Enterprise Funds								Total	
	General/ Fund	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund	Golf Course		Cablevision
Revenues										
310 Taxes	\$ 1,085,821.73									\$ 1,085,821.73
320 Licenses and Permits	15,185.25									\$ 15,185.25
330 Intergovernmental Revenue	69,226.68									\$ 69,226.68
340/370/380 Charges for Good and Services	33,843.81	4,476.57	380,753.30	2,616,533.94	174,920.70	1,125,660.56	109,150.36	259,111.56	232,640.33	\$ 4,937,091.13
350 Fines and Forfeits	237.15									\$ 237.15
360 Miscellaneous Revenue	81,769.06								9,937.43	\$ 91,706.49
Total Revenues	1,286,083.68	4,476.57	380,753.30	2,616,533.94	174,920.70	1,125,660.56	109,150.36	259,111.56	242,577.76	\$ 6,199,268.43
Expenditures										
410 Mayor/ Council/ Atty/ City Admin/ FO	171,436.02									\$ 171,436.02
420 Police and Fire	315,659.70									\$ 315,659.70
430 Street	177,290.28									\$ 177,290.28
440 Mosquito	-									\$ -
452/453 Parks/Pool	109,659.83									\$ 109,659.83
454 Subsidies	49,000.00									\$ 49,000.00
455 Library	111,470.39									\$ 111,470.39
460 Planning & Zoning	4,186.00									\$ 4,186.00
470 Debt Service	11,410.73									\$ 11,410.73
410 Employee Expense		10,758.15	61,676.03	223,502.19	63,254.51	262,374.02	9,158.13	85,475.98	209,343.63	\$ 925,542.64
420 Other Current Expenses	24,177.26	7,113.22	186,579.40	135,923.38	73,139.54	186,269.49	67,752.88	75,732.77	2,618.69	\$ 759,306.63
4262 Materials (COs)		2,984.88	24,828.84	1,353,847.37	6,745.65	26,282.25	2,171.36	87,727.35	27,418.89	\$ 1,532,008.59
Total Expenditures	974,290.21	20,856.25	273,084.27	1,713,272.94	143,139.70	474,925.76	79,082.37	248,936.10	239,381.21	\$ 4,166,968.81
Excess of Revenue Over Expenditures	311,793.47	(16,379.68)	107,669.03	903,261.00	31,781.00	650,734.80	30,067.99	10,175.46	3,196.55	\$ 2,032,299.62
Other Financing Sources (Uses):										
Investment Earnings	2,093.97	50.19	96.06	1,795.83	37.74	1,525.82	227.89	31.18	121.29	\$ 5,979.97
Interest Expense	(48,768.61)		(12,585.84)	(76,083.43)	(18,793.50)					\$ (156,231.38)
Debt Paydown	-									\$ -
Transfers In (Out)	-									\$ -
Long-term Debt Issued	-									\$ -
Sale of Fixed Assets	-	64,101.77								\$ 64,101.77
Total Other Financing Sources (Uses)	(46,674.64)	64,151.96	(12,489.78)	(74,287.60)	(18,755.76)	1,525.82	227.89	31.18	121.29	\$ (86,149.64)
Net Position/Change in Fund Balance	265,118.83	47,772.28	95,179.25	828,973.40	13,025.24	652,260.62	30,295.88	10,206.64	3,317.84	\$ 1,946,149.98
Net Cash Inflow(Outflow) BEFORE Transfers	265,118.83	(16,329.49)	95,179.25	828,973.40	13,025.24	652,260.62	30,295.88	10,206.64	3,317.84	1,882,048.21

CITY OF BERESFORD
STATEMENT OF NET POSITION
AS OF JUNE 2022

	Enterprise Funds										Total	
	General/ Gov't Fund	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund	Golf Course	Cablevision			
ASSETS:												
Current Assets:												
100 Cash and Cash Equivalents	\$ 2,038,654.42	\$ 50,991.94	\$ 169,908.79	\$ 1,974,885.81	\$ 25,709.98	\$ 1,715,429.91	\$ 232,872.06	\$ (2,073.48)	\$ 127,474.40		\$ 6,333,853.83	
110 Taxes Receivable - Delinquent	20,264.64										\$ 20,264.64	
115 Accounts Receivable, Net		602.75	43,378.55	430,583.95	29,819.46	195,194.04	21,813.04	-	1,481.79		\$ 722,873.58	
128 Notes Receivable	33,070.19										\$ 33,070.19	
131 Due from Golf Course/Community Center	-										\$ -	
132 Due from Other Governments	34,026.55										\$ 34,026.55	
141 Inventory of Supplies	37,040.71		48,087.75	798,811.42	13,734.62	92,968.42		15,781.66	11,897.15		\$ 1,018,321.73	
142 Inventory of Resale Items											\$ -	
151 Investments-SDFIT	427,690.43			446,573.70	38,115.20	200,586.38	25,813.44	40,032.31			\$ 1,178,811.46	
151 Investments-CDs											\$ -	
155 Prepaid Expenses	55,167.65		11,045.84	24,159.73	5,525.34	30,221.23	2,425.50	13,389.63			\$ 141,934.92	
Total Current Assets	2,645,914.59	51,594.69	272,420.93	3,675,014.61	112,904.60	2,234,399.98	282,924.04	67,130.12	140,853.34		9,483,156.90	
Noncurrent Assets:												
107.1 Restricted Cash and Cash Equivalents	397,729.22			1,857,485.15		89,490.00					\$ 2,344,704.37	
154 Deposits				16,951.34		10,083.20					\$ 27,034.54	
157 Unamortized Discounts on Bonds Sold											\$ -	
Capital Assets: (not including gov't funds)												
160 Land	570,544.92		4,886.00	22,249.94	19,000.00	15,300.00	62,930.82	301,267.92			\$ 996,179.60	
162 Buildings	3,063,109.31		1,069,484.25	218,654.18	322,853.54	65,344.70	1,522,624.34				\$ 6,262,070.32	
164 Improvements Other Than Buildings	7,349,869.40		4,778,609.86	6,375,592.05	4,871,411.38	51,194.78	1,757,972.50				\$ 25,769,915.82	
166 Machinery and Equipment	2,582,921.69		81,069.33	1,390,139.34	171,674.75	5,114,195.85	46,623.15	296,749.97	585,265.85		\$ 10,011,860.42	
168 Construction in Progress	349,946.35		(2,405,096.12)	5,548,822.08	3,291,296.32	(4,807,981.85)	(107,250.16)	(1,197,390.56)	(873,779.44)		\$ 9,190,064.75	
Less: Accumulated Depreciation	(4,902,116.39)		1,406,475.72	(5,227,742.13)	(1,601,480.58)						\$ (21,122,837.23)	
190 Intangible Assets											\$ -	
Total Noncurrent Assets	9,412,004.50		4,935,429.04	10,202,151.95	3,460,605.55	4,035,237.06	118,843.29	2,681,224.17	39,972.75		34,885,468.31	
TOTAL ASSETS	12,057,919.09	51,594.69	5,207,849.97	13,877,166.56	3,573,510.15	6,269,637.04	401,767.33	2,748,354.29	180,826.09		44,368,625.21	

	Enterprise Funds							Total	
	General/ Gov't Fund	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund		Golf Course
LIABILITIES AND FUND BALANCES:									
Current Liabilities:									
206 Accounts Payable	-	-	29,374.75	-	1,871.39	4,022.76	424.16	2,904.03	\$ 38,597.09
208 Due to General Fund	-	-	(9,302.03)	(79.05)	(7,909.59)	-	(47.65)	-	\$ (19,442.29)
217 Payroll Related Liabilities	(1,256.69)	(847.28)	16,610.00	-	10,510.00	-	-	-	\$ 27,120.00
220 Customer Deposits	20,264.64	-	-	-	-	-	-	-	\$ 20,264.64
224 Deferred Revenue	-	144,513.77	270,000.00	32,307.12	-	-	27,056.48	-	\$ 473,877.37
226 Current Portion of LT Debt	19,007.95	143,666.49	306,682.72	32,228.07	4,471.80	4,022.76	27,432.99	2,904.03	\$ 540,416.81
Total Current Liabilities									
Noncurrent Liabilities: (not including gov't funds)									
231/237 Bonds Payable & Other LT Debt	-	1,292,299.18	6,690,000.00	1,111,786.00	-	-	-	-	\$ 9,094,085.18
233 Accrued Leave Payable	-	13,430.92	28,177.97	20,073.31	68,890.44	-	8,186.14	-	\$ 136,758.78
Total Noncurrent Liabilities	-	1,305,730.10	6,718,177.97	1,131,859.31	68,890.44	-	8,186.14	-	\$ 9,232,843.96
Fund Balances:									
253.10 Net Investment in Capital Assets	9,014,275.28	261.69	2,841,269.64	2,308,515.21	2,300,583.58	935,554.35	2,856,833.85	85,130.70	\$ 20,464,017.48
263 Nonspendable-General Fund Only	726,691.40	-	-	185,500.00	-	-	-	-	\$ 726,691.40
264 Restricted	940,834.66	3,560.72	822,004.49	3,529,317.26	95,813.95	4,608,459.83	(154,305.33)	89,473.52	\$ 1,126,334.66
267 Unassigned/Unrestricted	1,091,990.97	47,772.28	95,179.25	828,973.40	13,025.24	30,295.88	10,206.64	3,317.84	\$ 10,332,170.92
Current Year Net Income (Loss)	265,118.83	51,594.69	3,758,453.38	6,852,305.87	2,409,422.77	6,196,274.80	2,712,735.16	177,922.06	\$ 1,946,149.98
Total Fund Balances/Net Position	12,038,911.14								\$ 34,595,364.44
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 12,057,919.09	\$ 51,594.69	\$ 5,207,849.97	\$ 13,877,166.56	\$ 3,573,510.15	\$ 6,269,637.04	\$ 2,748,354.29	\$ 180,826.09	\$ 44,368,625.21

BANK CASH REPORT
2022

BANK NAME	MAY	JUNE	JUNE	JUNE	OUTSTANDING	JUN BANK
FUND GL NAME	CASH BALANCE	RECEIPTS	DISBURSMENTS	CASH BALANCE	TRANSACTIONS	BALANCE
FIRST SAVINGS BANK						
BANK FIRST SAVINGS BANK						6,240,378.48
101 General Checking Account	761,261.05	139,089.18	183,067.25	717,282.98		
101 Bad Check Account	554.34	0.00	0.00	554.34	7,509.32	
201 Second Penny	483,871.11	50,721.43	2,147.92	532,444.62		
211 Gross Receipts Tax	811,033.33	8,379.22	0.00	819,412.55		
301 Debt Svc-Clubhouse/Event Cntr	7,262.81-	0.00	0.00	7,262.81-		
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	24,177.26	24,177.26-		
500 CDBG-Senior Citizens Bldg	0.00	0.00	0.00	0.00		
501 GF&P Grant - Rec Trail	0.00	0.00	0.00	0.00		
502 Bridges Clubhouse/Event Center	0.00	0.00	0.00	0.00		
503 North Industrial Park Improve	0.00	0.00	0.00	0.00		
504 East Street Water Improve	0.00	0.00	0.00	0.00		
505 Bridges Golf Course Project	0.00	0.00	0.00	0.00		
506 Swimming Pool - Cap Project	0.00	0.00	0.00	0.00		
507 Bridges Housing Project	0.00	0.00	0.00	0.00		
508 Watermain/San Sewer Improve	0.00	0.00	0.00	0.00		
510 FEMA Safe Room/Bathhouse	0.00	0.00	0.00	0.00		
511 Hybrid Turkey WA/SW Ext Proj	0.00	0.00	0.00	0.00		
512 East Substation	0.00	0.00	0.00	0.00		
601 Municipal Liquor Store	120,249.21-	64,101.77	310.25	56,457.69-	385.72	
602 Water	103,460.56	112,567.81	46,119.58	169,908.79	2,818.75	
603 Electric	1,719,479.31	545,190.98	289,784.48	1,974,885.81	3,720.16	
604 Sewer	10,484.35	31,451.28	16,225.65	25,709.98	294.66	
611 Telephone	1,642,986.34	169,685.74	97,242.17	1,715,429.91	4,243.50	
612 Solid Waste	226,410.33	20,910.95	14,449.22	232,872.06	74.63	
615 Cablevision	126,637.91	40,713.48	39,876.99	127,474.40		
640 Bridges Golf Course	11,128.08-	74,205.35	66,550.75	3,473.48-	1,604.01	
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					4,926.47	
WITHDRAWALS					50.00	
FIRST SAVINGS BANK TOTALS	5,747,538.53	1,257,017.19	779,951.52	6,224,604.20	15,774.28	6,240,378.48
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
2022

FUND GL	BANK NAME	MAY CASH BALANCE	JUNE RECEIPTS	JUNE DISBURSMENTS	JUNE CASH BALANCE	OUTSTANDING TRANSACTIONS	JUN BANK BALANCE
FSB- CSDP CHECKING							
BANK 603	FSB- CSDP CHECKING						27,134.54
603	ELECTRIC-CUSTOMER DEPOSITS	16,050.73	2,000.61	1,100.00	16,951.34		
611	TELEPHONE-CUSTOMER DEPOSITS	10,382.79	900.41	1,200.00	10,083.20	100.00	
	FSB- CSDP CHECKING TOTALS	26,433.52	2,901.02	2,300.00	27,034.54	100.00	27,134.54
1ST DAKOTA NATL BANK-CHECKING							
BANK 601	1ST DAKOTA NATL BANK-CHECKING						101,374.19
601	VIDEO LOTTERY CHECKING	100,994.09	8.33	0.00	101,002.42	371.77	
	1ST DAKOTA NATL BANK-CHECKING	100,994.09	8.33	0.00	101,002.42	371.77	101,374.19
1ST DAKOTA NATL BANK- SAVINGS							
BANK 601	1ST DAKOTA NATL BANK- SAVINGS						247.21
601	VIDEO LOTTERY SAVINGS	247.21	0.00	0.00	247.21		
	1ST DAKOTA NATL BANK- SAVINGS	247.21	0.00	0.00	247.21	0.00	247.21
SD PUBLIC FUNDS IN TRUST							
BANK 101	SD PUBLIC FUNDS IN TRUST						1,178,811.46
101	GENERAL FUND SD FIT	104,516.78	53.94	0.00	104,570.72		
201	SECOND PENNY FUND SD FIT	320,552.12	161.68	0.00	320,713.80		
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	0.00	0.00	0.00	0.00		
603	ELECTRIC SD FIT	446,348.57	225.13	0.00	446,573.70		
604	SEWER SD FIT	38,095.99	19.21	0.00	38,115.20		
611	TELEPHONE SD FIT	200,485.26	101.12	0.00	200,586.38		
612	SOLID WASTE SD FIT	25,800.43	13.01	0.00	25,813.44		
615	CABLEVISION SD FIT	0.00	0.00	0.00	0.00		
640	BRIDGES GOLF COURSE SD FIT	40,012.13	20.18	0.00	40,032.31		
	SD PUBLIC FUNDS IN TRUST TOTAL	1,178,217.19	594.27	0.00	1,178,811.46	0.00	1,178,811.46
=====							
	TOTAL OF ALL BANKS	7,053,430.54	1,260,520.81	782,251.52	7,531,699.83	16,246.05	7,547,945.88
=====							



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE, SD 57501-5070
(605) 773-3595

RUSSELL A. OLSON
AUDITOR GENERAL

July 7, 2022

Elaine Johnson, Finance Officer
City of Beresford
101 North Third Street
Beresford, SD 57004

We have reviewed and accepted your audit report on the:

City of Beresford
(For the Year Ended December 31, 2021)

Our review was limited to the report and did not include a review of the working papers.

It is our understanding that the Beresford Republic is the official newspaper for the City of Beresford. If this is not the case, please inform me of the name of the current official newspaper.

Please present a copy of this letter to the governing board to indicate our acceptance of the audit report.

Yours very truly,

Russell A. Olson
Auditor General

RAO:sld

cc: Quam, Berglin & Post, P.C.
Certified Public Accountants
PO Box 426
Elk Point, SD 57025

07/13/22 Audit posted on website

RESOLUTION #2022-13
CONTINGENCY FUND TRANSFER

WHEREAS, insufficient appropriation was made in the 2022 adopted budget for the following departments to discharge just obligations of said appropriations, and

WHEREAS SDCL 9-21-6.1 provides that transfers be made by resolution of the board from the contingency appropriations established pursuant to SDCL 9-21-6.1 to other appropriations;

THEREFORE, BE IT RESOLVED that the appropriation be transferred from the contingency budget to the following department budget:

101-4540-42960	Beresford Ambulance Service (Stryker Power Load System)	\$5,000.00
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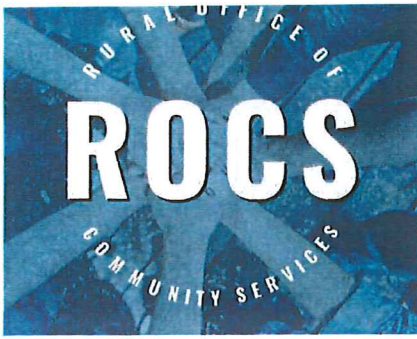
Adopted this 18th day of July, 2022

Nathan Anderson, Mayor

ATTEST:

Elaine Johnson, Finance Officer

Adopted: July 18, 2022
Published: July 28, 2022
Effective Date: August 17, 2022



605.384.3883

www.rocsinc.org

rocs@rocsinc.org

[@RuralOfficeOfCommunityServices](https://www.facebook.com/RuralOfficeOfCommunityServices)

Greetings,

The Rural Office of Community Services is a private non-profit agency that offers various programs to assist community members throughout south-eastern and south-central South Dakota. Here at ROCS we are passionate about enabling low-income individuals and families of all ages and backgrounds, to attain the skills and encouragement to build a better future.

Our ROCS Transit program currently provides affordable public transportation in 18 counties.

ROCS Beresford-Alcester Transit provides transit services throughout Beresford, Alcester and the surrounding areas.

All transit vehicles:

- Complete daily safety inspections
- Are wheelchair accessible
- Provide free rides to seniors (60+)
- Accept Medicaid

Our partnerships also allow us to accommodate various nursing home and veteran needs. From medical, educational and professional to social, shopping and personal - we have you covered!

Please feel free to use our inserted poster to inform your patrons of our available services. We look forward to partnering with you and the surrounding community, as we endeavor to assist families and individuals to improve the quality of their lives, by minimizing the effects of poverty and promoting positive change.

Best regards,

PETER SMITH
Chief Executive Officer

**HELPING PEOPLE.
CHANGING LIVES.**

ROCS BERESFORD-ALCESTER TRANSIT

Providing **affordable & accessible** public transportation services to **Beresford, Alcester and surrounding areas.**

Call 24hrs ahead to schedule a ride!
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Regular operating hrs:

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TODAY!**

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One-way in
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Rural Office of Community Services

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