

**BERESFORD CITY COUNCIL  
REGULAR MEETING AGENDA  
Tuesday, January 20, 2026, 5:30 P.M.  
Beresford City Hall – 101 S. 3<sup>rd</sup> St.**

[1] – Pledge of Allegiance

[2] – Call to Order & Roll Call

[3] – Adopt Agenda

[4] – Approve Minutes – January 5, 2026

[5] – Executive Session – Personnel SDCL 1-25-2(4)

[6] – Visitors to be heard

- Shania Rozeboom- Chamber President

[7] – Committee and Mayor Report

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[8] – Department Head, City Administrator and Engineering Reports

- Elaine Johnson, Finance Officer
  - December Financial Report
  - ELO Engagement Letter
  - ELO Annual Audit Letter
- Jason Anderson, City Administrator
  - Electrical Sub-Station SCADA System Update
  - Bak Housing Development Lot Pricing

[9] – Old Business

- 2<sup>nd</sup> Reading and adoption of Ordinance 2026-01, Supplemental Appropriations

[10] – New Business

- Beresford Fire and Emergency Management Report
- Code Enforcement Specialist, LLC - Independent Contractor Agreement
- Gary Roan Construction, Inc.-Independent Contractor Agreement
- Petition to vacate a portion of Sunnie Drive right of way
- Real Property Transfer Agreement with BEDCO
- Resolution 2026-03 Set Bridges Golf Course Fees
- Subsidy Drawdown Request- Bright Beginnings Childcare Center
- Step Pay Increase for Marcus Cooper to \$27.02/hr. effective 1/24/2026
- Lewis and Clark Expansion payment for 2026
- Transfer from Second Penny Sales Tax to Clubhouse/Event Center
- Donation of Family Pool Pass for Frostbite 4 Race Committee

[11] – Discussion and Information Items

- Adult Kickball League

[12] – Payment of Bills

[13] – Executive Session- Personnel SDCL 1-25-2(4)

[14] – 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: January 20, 2026, 5:30 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

+1-253-205-0468 US

**BERESFORD CITY COUNCIL**  
**Monday, January 5, 2026**

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 presiding, Sarah Antonson, Pat Bickett, Kayla Bullis, Larry Rohrer, Mike Tiedeman

**Members Absent:** Will Roelke, BHS Representative Isabelle Beeson

**Also Present:** Finance Officer Elaine Johnson, City Administrator Jason Anderson, City Attorney Tom Frieberg

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

**Approve Minutes:** A motion to approve the meeting minutes from December 15, 2025, was made by Tiedeman and seconded by Rohrer. All present Council members voted aye; motion carried. Tiedeman made a motion, seconded by Rohrer to approve the minutes from the special meeting on December 30, 2025. All present Council members voted aye; motion carried.

**Public Hearings:**

- **Temporary Malt Beverage License:** As no one was present for public comment, a motion was made by Antonson to approve a one-day malt beverage license for the Beresford Volunteer Fire Department on January 31, 2026, at the Beresford Fire Station (301 N. 10<sup>th</sup> St.). The motion was seconded by Bullis, and all present Council members voted aye; motion carried.
- **Property Sale:** No one was present for the public hearing to discuss the sale of City-owned property at 101 N. 3<sup>rd</sup> Street (former City Hall building). Action will be taken later in the meeting.

**Committee and Mayor Report:** Mayor Seeley shared information about the 27<sup>th</sup> annual Frostbite Four Winter Road Race and Mayor’s Mile scheduled for February 7, 2026. He encouraged Council to endorse and help promote this event.

**Department Head, City Administrator and Engineering Reports**

**Elaine Johnson – Finance Officer:**

- **2025 Year-End Transfer-General Fund:** Following explanation by Finance Officer Johnson, a motion was made by Rohrer, seconded by Bullis, to approve the 2025 year-end transfers to the General Fund as presented. All present Council members voted aye; motion carried.

**2025 Year-End Transfers to General Fund**  
**January 5, 2026**

**Transfer From:**

Electric	Transfers Out	603-4340-51100	\$391,000
Telephone	Transfers Out	611-4380-51100	\$325,000
Solid Waste	Transfers Out	612-4320-51100	<u>\$ 30,000</u>

Total: **\$746,000**

**Transfer To:**

General Fund	Transfers In	101-390-3911	<u>\$746,000</u>
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Total: **\$746,000**

- **2025 Year-End Transfer-SD Fit Fund:** Following explanation by Finance Officer Johnson, a motion was made by Rohrer, seconded by Bullis, to approve the 2025 year-end transfers to the South Dakota FIT Fund as presented. All present Council members voted aye; motion carried.

**2025 Year-End Transfer of Reserves to South Dakota FIT**

Fire Dept. Fund	\$ 40,000	10% Liquor & 2% Malt Bev Tax/Fire Truck Payment
Electric Dept. Fund	\$100,000	Deposit #2 of 3 Toward New Bucket Truck
Telephone Fund	<u>\$300,000</u>	Future Development/New Equipment

Total: \$440,000

**Jason Anderson – City Administrator:**

- **Project Boundary Fence:** Anderson shared information about Dakota State University's Project Boundary Fence. This free resource for SD city governments is a way to help secure networks from cyber attacks through testing of technology infrastructures. Following a review of the City's network and infrastructure, DSU will present results and recommendations at a future meeting.
- **Local Board of Equalization Training:** Anderson reported that Union County is offering a Local Board of Equalization training on February 2. The training will explain how County officials assess property values and outline the property assessment appeal process.

**New Business:**

- **Purchase Offer:** An offer to purchase the former City Hall building has been received. Following review and discussion of the purchase agreement, a motion was made by Tiedeman, seconded by Bickett, to accept the purchase offer of \$90,000 for the City-owned property at 101 North 3<sup>rd</sup> Street. All present Council members voted aye; motion carried. Closing will be held on February 2.
- **Legal Newspaper:** A motion was made by Tiedeman, seconded by Bullis, to designate The Alcester-Beresford-Hudson Republic as the legal newspaper for the City of Beresford. All present Council members voted aye; motion carried.
- **Official Depositories:** Tiedeman made a motion, seconded by Antonson, to declare First Savings Bank, First Dakota National Bank, First Bank & Trust, SD Public Funds Investment Trust, and US Bank as official depositories for the City of Beresford. All present Council members voted aye; motion carried.
- **Accept 2026 Beresford Volunteer Fire Dept Roster:** Bickett made a motion, seconded by Antonson, to accept the following 2026 Beresford Volunteer Fire Department roster for workers' compensation coverage. All present Council members voted aye; motion carried. Volunteers: Tarzan Mullinix, Curt Johnson, Jamie Henderson, Mike Sveeggen, Aaron Mullinix, Jerry Zeimet, Doug Jensen, Chris Hofer, Al Mullinix, Mike Borah, Andrew Boden, Erik Traxler, Derrick Livingston, Benjamin Fahlberg, Michael Lind, Larry Boden, Eric Andal, Brian Fahlberg, A.J. Schable, Mark Bidne, Bruce Olson, Kole Nordquist, Keegan Nordquist, Cody Duerksen, Logan Mullinix, Eli Seeley, Kyle Kleinschmit, Angela Carlson, Riley Johnson, Dylan Andal, Jordan Osmundson, Justin Gravely, Lathen Norling, Jonathan Ferguson, Mike McCubbin, Bryan Williams, Cole Olson, Colton Laubach, and Nathan Sorum. Council thanked the Volunteer Fire Department for their service and commitment to the organization and the community of Beresford.
- **Adopt IRS Mileage Rate:** Due to the increase in the IRS mileage reimbursement rates for work-related travel, a motion was made by Rohrer, seconded by Bullis, to adopt the IRS mileage rate of \$0.725 per mile. All present Council members voted aye; motion carried.
- **Resolution 2026-01 – Set 2026 Employee Wages:** A motion to approve Resolution 2026-01 – Employee Wages, was made by Tiedeman and seconded by Antonson. Department heads, City Administrator, and Finance Officer are listed at 2025 wage levels and will be updated upon completion of negotiations. All present Council members voted aye; motion carried.

**RESOLUTION 2026-01**

**A Resolution Establishing the Salaries for 2026**

WHEREAS, SDCL 9-14-28 requires that the governing body of every municipality shall fix and determine by ordinance or resolution, the amount of salaries and compensation of all municipal officers and the time at which the same shall be paid; and

WHEREAS, the City Council shall publish the salaries for compliance with the provision of SDCL.

NOW, THEREFORE, BE IT RESOLVED by the City Council that the following resolution be passed, approved and effective beginning January 1, 2026. The Mayor, City Council, and Planning & Zoning Board shall be paid quarterly, and all other officers and employees shall be paid bi-weekly at the following yearly salary or hourly wage.

FULL-TIME EMPLOYEES			
Mayor – Eli Seeley	\$4,700/annual	Telephone – Anthony Laurvick	\$39.76/hour
Council Member Ward 1 – Patrick Bickett	\$4,000/annual	Telephone – Marcus Cooper	\$26.29/hour
Council Member Ward 1 – Kayla Bullis	\$4,000/annual	Telephone – Conner Buum	\$26.29/hour
Council Member Ward 2 – William Roelke	\$4,000/annual	Electric Supt. – Michael Antonson	\$121,810.62/annual
Council Member Ward 2 – Michael Tiedeman	\$4,000/annual	Electric Lead Lineman – Joe Knutson	\$50.80/hour
Council Member Ward 3 – Larry Rohrer	\$4,000/annual	Electric Lineman – Alex Thompson	\$46.08/hour
Council Member Ward 3 – Sarah Antonson	\$4,000/annual	Parks Supt. – Kelly Haisch	\$61,200.00/annual
Planning & Zoning – Stanford Peterson	\$900/annual	GC Supt. – Jason Strand	\$58,700.00/annual
Planning & Zoning – Larry Bork	\$900/annual	Event Ctr./Clubhouse Mgr. – Benjamin Reiter	\$77,077.31/annual
Planning & Zoning – Len Hofer	\$900/annual	Street/Water/Sewer Supt. – Jeff Heidebrecht	\$42.98/hour
Planning & Zoning – Bradley Muller	\$900/annual	Street/Water/Sewer – Keith Kropuenske	\$33.42/hour
Planning & Zoning – Michael Borah	\$900/annual	Street/Water/Sewer – Cameron Voegeli	\$30.35/hour
City Administrator – Jason Anderson	\$125,507.20/annual	Street/Water/Sewer – Tanner Knutson	\$30.07/hour
Finance Officer – Elaine Johnson	\$84,406.40/annual	Head Librarian – Jane Norling	\$63,633.23/annual
Finance Assistant – Renee Goltz	\$25.84/hour	Asst. Librarian (80% Status) – Barb Bailey	\$22.21/hour
Finance Assistant – Kathy Stuessi	\$25.78/hour	Police Chief – Michael Schurch	\$40.77/hour
Finance Assistant – Rachel Johnson	\$24.40/hour	Police Sergeant – Tyson Bullis	\$36.28/hour
Telephone Superintendent – Austin Hansen	\$106,412.80/annual	Police Officer – Alex Defries	\$32.99/hour
Telephone – Tony Harris	\$31.13/hour	Police Officer – Colton Laubach	\$32.07/hour
Telephone – Rob Van Ballegooyen	\$43.49/hour	Police Officer – Kyle Kleinschmit	\$29.60/hour
PART-TIME EMPLOYEES			
Clubhouse/Event Ctr. – Kelsey Rodriguez	\$11.85/hour	City Hall Custodian – Nancy Sveeggen	\$16.30/hour
Clubhouse/Event Ctr. – Jeffrey Cordell	\$11.85/hour	Library Custodian – Maria Garcia	\$16.30/hour
Clubhouse/Event Ctr. – Jan Antonson	\$16.30/hour	Library – Annie Crist	\$21.00/hour
Clubhouse/Event Ctr. – Jeanine Lohre (admin)	\$17.15/hour	Library – Kristina Hansen	\$14.75/hour
Clubhouse/Event Ctr. – Jeanine Lohre	\$11.85/hour	Library – Alisia Hawkins	\$18.23/hour
Clubhouse/Event Ctr. – Roxy Johnson	\$11.85/hour	Library – LeAnn Barnes	\$18.23/hour
Clubhouse/Event Ctr. – Megan Buum	\$11.85/hour	Electric – Cole Johnson	\$16.00/hour
Clubhouse/Event Ctr. – Amber Sorensen	\$11.85/hour	Police – Adrian Hoesli	\$25.65/hour
Clubhouse/Event Ctr. – Isaac Ward	\$11.85/hour	Police – Chet Moser	\$25.65/hour
Clubhouse/Event Ctr. – Tracy St. Pierre	\$11.85/hour	Rubble/Recycling – Gregg Rasmussen	\$17.81/hour
Clubhouse/Event Ctr. – Abigail Wiebers	\$11.85/hour	Rubble/Recycling – Wayne Akland	\$17.32/hour
Clubhouse/Event Ctr. – Elizabeth Parks	\$11.85/hour	Rubble/Recycling – Christian Christopherson	\$17.81/hour
Clubhouse/Event Ctr. – Tyleen Nygaard	\$11.85/hour	Rubble/Recycling – Douglas Jensen	\$17.32/hour
Clubhouse/Event Ctr. – Lauren Pierce	\$11.85/hour		

BE IT FURTHER RESOLVED the Mayor and Council shall determine all foregoing salaries and wages.

Dated this 5<sup>th</sup> day of January, 2026

\_\_\_\_\_  
Eli Seeley, Mayor

ATTEST:

\_\_\_\_\_  
Elaine Johnson, Finance Officer

- **Resolution 2026-02 – Contingency Fund Transfers:** Following explanation by Finance Officer Johnson, a motion was made by Tiedeman, seconded by Rohrer, to adopt Resolution 2026-02 – Contingency Fund Transfers. All present Council members voted aye; motion passed.

**RESOLUTION 2026-02**  
**Subject: Contingency Fund Transfers**

Be it resolved, that the following transfers are made from the contingency fund for fiscal year 2025.

**Transfers to Account:**

COUNCIL

Elected Official Salaries	101-4110-41109	\$ 2,050
FICA	101-4110-41200	\$ 152
Misc. Insurance	101-4110-42100	\$ 1,000
Other Professional Services	101-4110-42209	\$ 4,500
Other Current Expenses	101-4110-42900	\$ 3,400
Dues & Membership Fees	101-4110-42925	\$ 2,275

COMMUNITY SUBSIDIES

Fireworks Display	101-4540-42967	\$ 667
		Total: <u>\$14,044</u>

**Transfer from Account:**

Contingency Funds	101-4110-45900	\$14,044
		Total: <u>\$14,044</u>

Adopted this 5<sup>th</sup> day of January 2026.

\_\_\_\_\_  
Eli Seeley, Mayor

Attest:

\_\_\_\_\_  
Elaine Johnson, Finance Officer

- **Consider 1<sup>st</sup> Reading of Ordinance 2026-01:** Finance Officer Johnson explained the rationale for Ordinance 2026-01 – Supplemental Appropriations. The first reading of Ordinance 2026-01 – Supplemental Appropriations, was read and placed on file at City Hall.

**Discussion and Information Items**

- **Community Event Calendar:** Mayor Seeley briefly reviewed the Beresford Community Event Calendar. Some changes were suggested and will be implemented.
- **America 250 Committee:** Mayor Seeley proposed appointing a committee to plan activities in celebration of the United States’ 250<sup>th</sup> anniversary, to be held over the 4<sup>th</sup> of July holiday.
- **Next Regular Meeting:** Due to the Martin Luther King Jr. holiday, the next regular meeting will be held on Tuesday, January 20, 2026.

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

A&B Business, copier, \$45.68; Aaron’s Pro Window Cleaning, service, \$75.00; AFLAC, insurance, \$2,230.86 & \$801.18; Alex Air Apparatus, equipment, \$450.69; Appeara, service, \$246.88; Beresford Cablevision, billing, \$230.00; BMTC, billing, \$1,117.15; Beresford Mun Util, billing, \$17,600.40; Chesterman, resale, \$196.85; Cole Papers, parts, \$69.22; Colonial Life, insurance, \$510.08; Consortia, consulting, \$3,900.00; Core & Main, meter, \$695.00; DAD’s Auto, service, \$912.43; Dakota Data Shred, container rent, \$23.18; ECHO Group, fiber terminals, \$5,012.30; Governor’s Office of Econ Dev, conference, \$250.00; Hillyard, maintenance, \$415.04;

HM Cragg, inspection, \$1,617.60; Maxwell Hughes, refund, \$20.11; Preston Hustrulid, tire repair, \$30.00; Ingram Lib Serv, books, \$73.14; John Deere Fin, service, \$335.34; L&C RWS, water, \$27,983.24; Lumen, toll settlement, \$167.00; MN Mun Util Assoc, safety program, \$5,268.75; Muller Auto Parts, repair/supplies, \$2,212.10; National Cable Television, affiliate fees, \$15,371.18; Olson’s Ace Hardware, supplies, \$845.91; Overdrive, books, \$473.92; Pfeifer Implement, equipment, \$16,809.10; Quadiant, postage, \$3,000.00; Quadiant, lease, \$609.06; SD Gov FO Assoc, registration, \$50.00; SD Gov HR Assoc, membership, \$25.00; SD Mun Elec Assoc, dues, \$3,199.00;

SD Mun League, membership, \$2,349.00; SD Public Health Lab, labs, \$578.00; SD State Treasurer, telecom relay serv, \$18.65; SDML Work Comp Fund, work comp renewal, \$47,750.00; SECOG, dues, \$4,022.00; SEAF0G, dues, \$100.00; SD One Call, locates, \$97.65; Sturdevant’s, repair, \$324.63; Sunshine Foods, supplies, \$162.38; Doris Swanson, refund, \$92.82; Total Stop Convenience St, fuel, \$1,476.86.

**December 2025 Payroll Totals:**

Finance \$6,492.80; Govt Bldg \$167.48; Police \$37,531.01; Street \$17,908.03; Parks \$4,708.80; Water \$11,292.38; Electric \$30,716.27; Sewer \$10,744.62; Telephone \$39,835.01; Rubble/Recycling \$1,338.75; Planning & Zoning \$1,125.00; Library \$11,169.67; City Admin \$9,653.86; Golf Course \$4,532.80; Clubhouse \$7,041.15; Event Center \$1,003.18.

**Adjournment:** Having no further business, Mayor Seeley adjourned the meeting at 7:34 p.m.

\_\_\_\_\_  
Elaine Johnson, Finance Officer  
Recorded by Kathy Stuessi

# City of Beresford

## Budget to Actual - Income Statement Comparison (without Transfers)

DECEMBER 2025

Department/Fund	2025 - Actual		2025 - Budget		2025 - Budget		Over(Under) Budget		Profit/Loss
	YTD Revenue	YTD Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
General Fund	\$ 2,728,218.58	\$ 3,055,248.84	\$ 3,141,165.00	\$ 3,396,528.22	\$ (412,946.42)	\$ (341,279.38)	\$ (412,946.42)	\$ (341,279.38)	\$ (71,667.04)
Council		59,386.89		77,133.00		(17,746.11)		(17,746.11)	
Mayor		19,873.31		22,860.00		(2,986.69)		(2,986.69)	
City Administrator		208,546.17		208,556.00		(9.83)		(9.83)	
Finance Office		171,868.97		177,996.00		(6,127.03)		(6,127.03)	
City Attny		26,749.17		26,800.00		(50.83)		(50.83)	
Gov't Bldg		66,574.58		66,616.74		(42.16)		(42.16)	
Police		705,480.33		711,843.00		(6,362.67)		(6,362.67)	
Fire		99,098.94		104,783.48		(5,684.54)		(5,684.54)	
Street		739,385.70		856,058.00		(116,672.30)		(116,672.30)	
Mosquito				3,500.00		(3,500.00)		(3,500.00)	
Park		456,445.38		572,325.00		(115,878.62)		(115,878.62)	
Pool	32,108.00	139,907.62	38,000.00	194,135.00		(54,227.38)	(5,892.00)	(54,227.38)	48,335.38
Subsidies		75,166.50		75,167.00		(0.50)		(0.50)	
Library		273,106.81		273,785.00		(678.19)		(678.19)	
Planning & Zoning		13,657.47		24,970.00		(11,312.53)		(11,312.53)	
Debt Serv/201&301	\$ 833,850.69	\$ 888,696.24	\$ 725,000.00	\$ 618,377.00	\$ 106,623.00	\$ 106,623.00	\$ 108,850.69	\$ 270,319.24	\$ (161,468.55)
Liquor - 601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water - 602	\$ 1,117,828.67	\$ 1,206,136.03	\$ 1,268,607.00	\$ 1,342,897.00	\$ (74,290.00)	\$ (74,290.00)	\$ (150,778.33)	\$ (136,760.97)	\$ (14,017.36)
Electric - 603	\$ 4,201,426.69	\$ 3,669,449.46	\$ 4,407,000.00	\$ 4,172,587.00	\$ 234,413.00	\$ 234,413.00	\$ (205,573.31)	\$ (503,137.54)	\$ 297,564.23
Sewer - 604	\$ 6,160,986.05	\$ 5,526,154.35	\$ 5,750,105.00	\$ 5,649,790.00	\$ 100,315.00	\$ 100,315.00	\$ 410,881.05	\$ (123,635.65)	\$ 534,516.70
Telephone - 611	\$ 1,991,885.20	\$ 1,211,363.33	\$ 1,797,625.00	\$ 1,634,440.00	\$ 163,185.00	\$ 163,185.00	\$ 194,260.20	\$ (423,076.67)	\$ 617,336.87
Solid Waste - 612	\$ 295,671.90	\$ 226,923.31	\$ 282,260.00	\$ 269,479.00	\$ 12,781.00	\$ 12,781.00	\$ 13,411.90	\$ (42,555.69)	\$ 55,967.59
Cablevision - 615	\$ 318,783.84	\$ 271,814.27	\$ 365,500.00	\$ 362,400.00	\$ 3,100.00	\$ 3,100.00	\$ (46,716.16)	\$ (90,585.73)	\$ 43,869.57
Bridges at Beresford									
Golf Course 640-4510	\$ 709,189.73	\$ 449,347.69	\$ 635,425.00	\$ 428,084.00	\$ 207,104.73	\$ 207,104.73	\$ 73,764.73	\$ 21,263.69	\$ 52,441.04
Club House 640-4511/384	\$ -	\$ 1,020,611.24	\$ -	\$ 671,827.00	\$ -	\$ -	\$ -	\$ 348,784.24	\$ -
Event Center 640-4512/385	\$ 61,922.93	\$ 57,998.89	\$ 76,000.00	\$ 68,551.00	\$ 7,449.00	\$ 7,449.00	\$ (14,077.07)	\$ (10,552.11)	\$ 3,526.89
	\$ 771,112.66	\$ 1,527,957.82	\$ 711,425.00	\$ 1,168,462.00	\$ 542,653.66	\$ 542,653.66	\$ 59,687.66	\$ 359,495.82	\$ (299,808.16)
Enterprise Totals	\$ 14,857,695.01	\$ 13,639,798.57	\$ 14,582,522.00	\$ 14,600,055.00	\$ (17,533.00)	\$ (17,533.00)	\$ 275,173.01	\$ (960,256.43)	\$ 1,235,429.44
General Fund Total	\$ 3,562,069.27	\$ 3,943,945.08	\$ 3,866,165.00	\$ 4,014,905.22	\$ (148,740.22)	\$ (148,740.22)	\$ (304,095.73)	\$ (70,960.14)	\$ (233,135.59)
Overall Totals	\$ 18,419,764.28	\$ 17,583,743.65	\$ 18,448,687.00	\$ 18,614,960.22	\$ (166,273.22)	\$ (166,273.22)	\$ (28,972.72)	\$ (1,031,216.57)	\$ 1,002,293.85
	99.84%	94.46%							

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

	General/ Gov't Fund	Enterprise Funds							Total		
		Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund	Golf Course		Cablevision	
<b>Revenues</b>											
310 Taxes	\$ 2,734,133.39	-	1,116,376.26	4,073,931.76	6,153,625.26	1,899,520.44	292,913.09	769,360.31	312,903.43	\$ 2,734,133.39	
320 Licenses and Permits	47,614.77	-	-	-	-	-	-	-	-	\$ 47,614.77	
330 Intergovernmental Revenue	118,891.30	-	-	-	-	-	-	-	-	\$ 118,891.30	
340/370/380 Charges for Good and Services	56,760.88	-	-	-	-	-	-	-	-	\$ 56,760.88	
350 Fines and Forfeits	-	-	-	-	-	-	-	-	-	\$ -	
360 Miscellaneous Revenue	556,609.23	-	-	-	-	-	-	-	-	\$ 556,609.23	
<b>Total Revenues</b>	<b>3,514,009.57</b>	<b>-</b>	<b>1,116,376.26</b>	<b>4,073,931.76</b>	<b>6,153,625.26</b>	<b>1,899,520.44</b>	<b>292,913.09</b>	<b>769,360.31</b>	<b>317,795.83</b>	<b>\$ 18,137,552.52</b>	
<b>Expenditures</b>											
410 Mayor/ Council/ Atty/ City Admin/ FO	552,999.09	-	167,908.57	499,470.84	166,764.21	650,069.72	27,939.10	295,434.93	248,978.06	\$ 552,999.09	
420 Police and Fire	804,579.27	-	779,911.84	268,877.60	5,253,850.13	481,873.76	196,321.60	988,432.67	4,616.25	\$ 804,579.27	
430 Street	739,385.70	-	110,314.32	2,449,113.60	9,943.80	79,419.85	2,662.61	244,090.22	18,219.96	\$ 739,385.70	
440 Mosquito	-	-	1,058,134.73	3,217,462.04	5,430,538.14	1,211,363.33	226,923.31	1,527,957.82	271,814.27	\$ -	
452/453 Parks/Pool	596,354.00	-	-	-	-	-	-	-	-	\$ 596,354.00	
454 Subsidies	75,166.50	-	-	-	-	-	-	-	-	\$ 75,166.50	
455 Library	273,106.81	-	-	-	-	-	-	-	-	\$ 273,106.81	
460 Planning & Zoning	13,657.47	-	-	-	-	-	-	-	-	\$ 13,657.47	
470 Debt Service	193,719.73	-	-	-	-	-	-	-	-	\$ 193,719.73	
410 Employee Expense	-	-	58,241.53	856,469.72	723,067.12	688,157.11	65,989.78	(758,597.51)	45,981.56	\$ -	
420 Other Current Expenses	373,803.47	-	-	-	-	-	-	-	-	\$ 373,803.47	
4262 Materials (COS)	-	-	-	-	-	-	-	-	-	\$ -	
<b>Total Expenditures</b>	<b>3,622,772.04</b>	<b>-</b>	<b>1,058,134.73</b>	<b>3,217,462.04</b>	<b>5,430,538.14</b>	<b>1,211,363.33</b>	<b>226,923.31</b>	<b>1,527,957.82</b>	<b>271,814.27</b>	<b>\$ 16,566,985.68</b>	
<b>Excess of Revenue Over Expenditures</b>	<b>(108,762.47)</b>	<b>-</b>	<b>58,241.53</b>	<b>856,469.72</b>	<b>723,067.12</b>	<b>688,157.11</b>	<b>65,989.78</b>	<b>(758,597.51)</b>	<b>45,981.56</b>	<b>\$ 1,570,546.84</b>	
<b>Other Financing Sources (Uses):</b>											
Investment Earnings	48,059.70	-	1,452.41	127,494.93	7,360.79	92,364.76	2,758.81	1,752.35	988.01	\$ 282,231.76	
Interest Expense	(96,173.04)	-	(23,001.30)	(116,987.42)	(95,596.21)	-	-	-	-	\$ (331,757.97)	
Debt Paydown	(225,000.00)	-	(125,000.00)	(335,000.00)	-	(325,000.00)	(30,000.00)	-	-	\$ (685,000.00)	
Transfers In (Out)	746,000.00	-	-	(391,000.00)	-	(325,000.00)	(30,000.00)	-	-	\$ -	
Long-term Debt Issued	-	-	-	-	-	-	-	-	-	\$ -	
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	\$ -	
<b>Total Other Financing Sources (Uses)</b>	<b>472,886.66</b>	<b>-</b>	<b>(146,548.89)</b>	<b>(715,492.49)</b>	<b>(88,235.42)</b>	<b>(232,635.24)</b>	<b>(27,241.19)</b>	<b>1,752.35</b>	<b>988.01</b>	<b>\$ (734,526.21)</b>	
<b>Net Position/Change in Fund Balance</b>	<b>364,124.19</b>	<b>-</b>	<b>(88,307.36)</b>	<b>140,977.23</b>	<b>634,831.70</b>	<b>455,521.87</b>	<b>38,748.59</b>	<b>(756,845.16)</b>	<b>46,969.57</b>	<b>\$ 836,020.63</b>	

\*\*\*Net Cash Inflow(Outflow) BEFORE Transfers\*\*\* (381,875.81) 68,748.59 (756,845.16) 46,969.57 836,020.63

CITY OF BERESFORD  
STATEMENT OF NET POSITION  
AS OF DECEMBER 2025

	Enterprise Funds								Total	
	General/ Gov't Fund	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund	Golf Course		Cablevision
<b>ASSETS:</b>										
Current Assets:										
100 Cash and Cash Equivalents	\$ 1,557,247.85	\$ -	\$ (140,275.19)	\$ (101,729.68)	\$ 1,235,851.38	\$ 732,897.36	\$ 294,668.60	\$ (757,197.27)	\$ 216,069.08	\$ 3,037,532.13
110 Taxes Receivable - Delinquent	10,602.23	-	-	-	-	-	-	-	-	\$ 10,602.23
115 Accounts Receivable, Net	183,070.19	-	57,537.58	519,991.81	84,497.40	214,081.14	31,977.88	-	(3,729.35)	\$ 904,351.46
128 Notes Receivable	(61,540.00)	-	-	-	-	-	-	-	-	\$ 183,070.19
131 Due from Golf Course/Community Center	406,929.69	-	54,668.34	1,493,719.15	59,298.58	111,402.92	-	12,279.66	47,034.25	\$ 406,929.69
132 Due from Other Governments	90,643.55	-	38,342.91	3,412,113.63	61,176.16	2,602,170.27	35,026.40	46,260.69	-	\$ 1,869,046.45
141 Inventory of Supplies	1,023,634.30	-	6,363.72	19,716.38	2,959.72	22,508.81	713.75	6,503.28	-	\$ 97,593.34
142 Inventory of Resale Items	38,827.68	-	16,637.36	5,343,811.29	1,443,783.24	3,683,060.50	362,381.63	(692,153.64)	259,373.98	\$ 13,666,309.85
151 Investments-SDFIT	3,249,415.49	-	-	-	-	-	-	-	-	-
151 Investments-CDs										
155 Prepaid Expenses										
Total Current Assets	367,449.24									
Noncurrent Assets:										
107.1 Restricted Cash and Cash Equivalents	577,044.92									\$ 934,016.32
154 Deposits	3,344,126.50									\$ 23,241.50
157 Unamortized Discounts on Bonds Sold	7,321,476.45									\$ -
Capital Assets: (not including gov'tl funds)										
160 Land	577,044.92		30,738.42	22,249.94	19,000.00	15,300.00	62,930.82	301,267.92		\$ 1,028,532.02
162 Buildings	3,344,126.50		1,069,484.25	218,654.18	389,970.54	389,970.54	65,344.70	1,522,624.34		\$ 6,610,204.51
164 Improvements Other Than Buildings	7,321,476.45		4,778,609.86	14,123,037.15	4,884,596.38	10,493,378.85	51,194.78	1,757,972.50	585,265.85	\$ 33,502,152.97
166 Machinery and Equipment	2,631,141.93		93,850.33	1,490,878.34	1,71,674.75	10,493,378.85	46,623.15	371,444.97	328,486.34	\$ 15,627,478.66
168 Construction in Progress	104,875.00		140,834.00	23,172.45	6,691,446.00	(0.11)		86,366.00		\$ 7,046,693.34
Less: Accumulated Depreciation	(6,675,888.33)		(2,827,175.28)	(6,585,940.87)	(2,005,413.40)	(5,653,650.99)	(120,035.74)	(1,525,180.85)	(912,037.85)	\$ (26,305,323.31)
190 Intangible Assets			1,803,174.00					35,864.53		\$ 1,839,038.53
Less: Accumulated Amortization			(540,950.76)					(35,865.27)		\$ (576,816.03)
Total Noncurrent Assets	7,670,225.71		4,548,564.82	9,783,308.59	9,761,303.73	5,343,549.47	106,057.71	2,514,494.14	1,714.34	\$ 39,729,218.51
TOTAL ASSETS	10,919,641.20		4,565,202.18	15,127,119.88	11,205,086.97	9,026,609.97	468,439.34	1,822,340.50	261,088.32	\$ 53,395,528.36

Enterprise Funds

	Enterprise Funds								Total	
	General/ Gov't Fund	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Telephone Fund	Garbage Fund	Golf Course		Cablevision
<b>LIABILITIES AND FUND BALANCES:</b>										
Current Liabilities:										
205 Accounts Payable	-	-	-	17,349.89	426,993.00	(7,331.77)	13,659.89	57,322.28	59,272.64	\$ 567,265.93
208 Due to General Fund	-	-	-	(336.16)	3,427.95	670.75	-	2,727.75	-	\$ -
217 Payroll Related Liabilities	2,081.36	-	73.87	13,310.00	-	9,710.00	-	-	-	\$ 8,645.52
220 Customer Deposits	-	-	-	-	-	-	-	-	-	\$ 23,020.00
224 Deferred Revenue	10,602.23	-	-	-	-	-	-	-	-	\$ 10,602.23
225 Current Portion of LT Debt	-	-	146,991.80	335,000.00	36,772.98	-	-	(0.42)	-	\$ 518,764.36
Total Current Liabilities	12,683.59	-	147,065.67	365,323.73	467,193.93	3,048.98	13,659.89	60,049.61	59,272.64	\$ 1,128,298.04
Noncurrent Liabilities: (not including gov't funds)										
231/237 Bonds Payable & Other LT Debt	-	-	839,489.18	5,475,000.00	2,417,072.68	-	-	-	-	\$ 8,731,561.86
233 Accrued Leave Payable	-	-	17,999.85	43,509.01	22,668.62	56,268.82	-	18,257.41	-	\$ 158,703.71
Total Noncurrent Liabilities	-	-	857,489.03	5,518,509.01	2,439,741.30	56,268.82	-	18,257.41	-	\$ 8,890,265.57
<b>Fund Balances:</b>										
253.10 Net Investment in Capital Assets	7,302,776.47	-	3,488,638.30	1,367,715.46	2,299,962.45	3,935,863.86	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	1,356,259.16	-	-	477,077.08	-	-	-	-	-	\$ 1,833,336.24
267 Unassigned/Unrestricted	1,157,106.39	-	160,316.54	7,257,517.37	5,363,957.59	4,576,106.44	300,019.42	(153,289.05)	114,873.36	\$ 18,776,008.06
Current Year Net Income (Loss)	364,124.19	-	(88,307.36)	140,977.23	634,831.70	455,521.87	38,748.59	(756,845.16)	46,969.57	\$ 836,020.63
Total Fund Balances/Net Position	10,906,957.61	-	3,560,647.48	9,243,287.14	8,298,151.74	8,967,292.17	454,779.45	1,744,033.48	201,815.68	\$ 43,376,964.75
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	\$ 10,919,641.20	\$ -	\$ 4,565,202.18	\$ 15,127,119.88	\$ 11,205,086.97	\$ 9,026,609.97	\$ 468,439.34	\$ 1,822,340.50	\$ 261,088.32	\$ 53,395,528.36

# BANK CASH REPORT 2025

BANK NAME FUND GL NAME	NOVEMBER CASH BALANCE	DECEMBER RECEIPTS	DECEMBER DISBURSMENTS	DECEMBER CASH BALANCE	OUTSTANDING TRANSACTIONS	DEC BANK BALANCE
<b>FIRST DAKOTA BANK</b>						
-----						
BANK FIRST DAKOTA BANK						661,479.05
SWEEP FIRST DAKOTA -SWEEP BANK						3,740,241.23
101 General Checking Account	6,393.18-	888,604.88	400,796.09	481,415.61		
101 Bad Check Account	554.34	0.00	0.00	554.34	76,867.91	
201 Second Penny	742,960.52	65,263.41	0.00	808,223.93		
211 Gross Receipts Tax	493,367.67	6,440.71	0.00	499,808.38		
301 Debt Svc-Clubhouse/Event Cntr	233,154.41-	0.00	0.00	233,154.41-		
302 Debt Svc - TIF District	0.00	0.00	0.00	0.00		
303 Debt Service - Public Safety	0.00	0.00	0.00	0.00		
304 Drinking WA 1 SRF	0.00	0.00	0.00	0.00		
305 Clean WA 2 SRF	0.00	0.00	0.00	0.00		
306 Drinking WA 2 DOT	0.00	0.00	0.00	0.00		
307 Clean WA 1 DOT	0.00	0.00	0.00	0.00		
308 HYBRID TURKEY TIF - CASH	0.00	0.00	0.00	0.00		
509 GRACE V NELSON EXPANSION 2022	0.00	0.00	0.00	0.00		
513 BAK HOUSING DEV 2024	66,983.96	555,616.80	555,616.80	66,983.96		
601 Municipal Liquor Store	0.00	0.00	0.00	0.00	385.72	
602 Water	163,292.68-	83,285.92	60,268.43	140,275.19-	2,019.64	
603 Electric	447,610.86	328,122.97	877,463.51	101,729.68-	17,033.03	
604 Sewer	1,225,450.54	1,119,596.49	1,109,195.65	1,235,851.38	2,685.45	
611 Telephone	1,292,722.67	193,768.37	753,593.68	732,897.36	10,400.62	
612 Solid Waste	321,402.60	24,627.51	51,361.51	294,668.60	1,793.73	
615 Cablevision	214,347.38	24,150.78	22,429.08	216,069.08	803.00	
640 Bridges Golf Course	732,264.90-	12,416.16	38,748.53	758,597.27-	7,751.61	
750 Trust & Agency	0.00	0.00	0.00	0.00		
900 General Fixed Assets	0.00	0.00	0.00	0.00		
999 General Long Term Debt	0.00	0.00	0.00	0.00		
DEPOSITS					2,230.13	
WITHDRAWALS					50.00	
TRANSFER-OUT					400,000.00-	
SWEEP TRANSFER-OUT					781,443.61-	
-----						
<b>FIRST DAKOTA BANK TOTALS</b>	<b>3,670,295.37</b>	<b>3,301,894.00</b>	<b>3,869,473.28</b>	<b>3,102,716.09</b>	<b>1,299,004.19</b>	<b>4,401,720.28</b>
<b>FSB- CABLEVISION CHECKING</b>						
-----						
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		
-----						
<b>FSB- CABLEVISION CHECKING TOTA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FSB- CSDP CHECKING</b>						
-----						
BANK FSB- CSDP CHECKING						23,741.50
603 ELECTRIC-CUSTOMER DEPOSITS	13,255.52	999.80	75.00	14,180.32	200.00	
611 TELEPHONE-CUSTOMER DEPOSITS	8,945.33	415.85	300.00	9,061.18	300.00	
-----						
<b>FSB- CSDP CHECKING TOTALS</b>	<b>22,200.85</b>	<b>1,415.65</b>	<b>375.00</b>	<b>23,241.50</b>	<b>500.00</b>	<b>23,741.50</b>

**BANK CASH REPORT**  
2025

BANK NAME FUND GL NAME	NOVEMBER CASH BALANCE	DECEMBER RECEIPTS	DECEMBER DISBURSMENTS	DECEMBER CASH BALANCE	OUTSTANDING TRANSACTIONS	DEC BANK BALANCE
1ST DAKOTA NATL BANK-CHECKING						
BANK 1ST DAKOTA NATL BANK-CHECKING 601 VIDEO LOTTERY CHECKING	0.00	0.00	0.00	0.00		
1ST DAKOTA NATL BANK-CHECKING	0.00	0.00	0.00	0.00	0.00	0.00
1ST DAKOTA NATL BANK- SAVINGS						
BANK 1ST DAKOTA NATL BANK- SAVINGS 601 VIDEO LOTTERY SAVINGS	0.00	0.00	0.00	0.00		
1ST DAKOTA NATL BANK- SAVINGS	0.00	0.00	0.00	0.00	0.00	0.00
SD PUBLIC FUNDS IN TRUST						
BANK SD PUBLIC FUNDS IN TRUST 101 GENERAL FUND SD FIT	70,526.80-	7.36	0.00	70,519.44-		6,818,724.36
201 SECOND PENNY FUND SD FIT	407,492.19	1,194.16	0.00	408,686.35		
211 GROSS RECEIPTS TAX SD FIT	681,065.60	1,995.88	0.00	683,061.48		
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	38,230.88	112.03	0.00	38,342.91		
603 ELECTRIC SD FIT	3,302,435.76	109,677.87	0.00	3,412,113.63		
604 SEWER SD FIT	60,997.41	178.75	0.00	61,176.16		
611 TELEPHONE SD FIT	2,295,443.42	306,726.85	0.00	2,602,170.27		
612 SOLID WASTE SD FIT	34,924.06	102.34	0.00	35,026.40		
615 CABLEVISION SD FIT	0.00	0.00	0.00	0.00		
640 BRIDGES GOLF COURSE SD FIT	46,125.52	135.17	0.00	46,260.69		
TRANSFER-IN					400,000.00	
SD PUBLIC FUNDS IN TRUST TOTAL	6,798,593.95	420,130.41	0.00	7,218,724.36	400,000.00-	6,818,724.36
=====						
TOTAL OF ALL BANKS	10,491,090.17	3,723,440.06	3,869,848.28	10,344,681.95	899,504.19	11,244,186.14
=====						

**BANK CASH REPORT**  
**SWEEP BANK 99 TRANSFERS**

DATE	TRANS #	TRANSFER	BANK #	BANK NAME	TRANSFER AMOUNT
12/31/2025	582	TO	1	FIRST DAKOTA BANK	781,443.61-
				TOTAL	----- 781,443.61-



January 8, 2026

Elaine Johnson  
City of Beresford  
101 N Third  
Beresford, SD 57004

We are pleased to confirm our acceptance and understanding of the services we are to provide for the City of Beresford for the year ended December 31, 2025.

You have requested that we prepare the financial statements of the City of Beresford, which comprise the governmental funds balance sheet and the proprietary funds statement of net position as of December 31, 2025, and the related statement of revenues, expenditures, and changes in fund balance – governmental funds and statement of revenues, expenses, and changes in fund net position – proprietary funds for the year then ended. These financial statements will not include statements of cash flows and related notes to the financial statements as required by accounting principles generally accepted in the United States of America.

### **Our Responsibilities**

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

### **Management Responsibilities**

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARs:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.

2. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
3. The prevention and detection of fraud
4. To ensure that the entity complies with the laws and regulations applicable to its activities
5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
6. To provide us with:
  - i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements.
  - ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
  - iii. Unrestricted access to persons within the City of Beresford of whom we determine necessary to communicate.

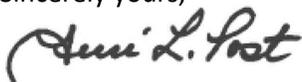
The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

**Other Relevant Information**

We estimate that our fees for these services will be \$4,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial statements described herein, and our respective responsibilities.

Sincerely yours,



Acknowledged and agreed on behalf of the City of Beresford by:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



January 8, 2026

To the Governing Board and Elaine Johnson, 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, 2025.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of City of Beresford as of and for the year ended December 31, 2025. 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
- 2) Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
- 3) Schedule of the City's Contributions (SDRS)

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

- 1) Schedule of expenditures of federal awards.
- 2) Combining Balance Sheet – Nonmajor Governmental Funds
- 3) Combining Statement of Revenues, Expenditures, and Changes in Fund Balances of Nonmajor Governmental Funds

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 improper revenue recognition due to fraud.
- With the lease standard (GASB 87) and the subscription-based-information-technology arrangements (SBITA) standard (GASB 96), there are additional risks related to identifying the leases and SBITAs and properly calculating the effects. There are also significant disclosures relating to these standards.

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. We will also maintain the depreciation schedule based on your internal capitalization policy. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial 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 the city; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of ELO Prof. LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to SD Department of Legislative Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for 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.

Lucas Hauert, CPA 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 on approximately February 3, 2026.

Our fee for these services will be \$42,000 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 commencement of fieldwork and 50% upon final approval of the financial statements and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the 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 the 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, at SD Department of Legislative Audit: [sheri.doolittle@state.sd.us](mailto:sheri.doolittle@state.sd.us).

Very truly yours,

ELO Prof. LLC



Lucas Hauert, CPA

RESPONSE:

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

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Bak Housing Development

Lot Pricing

Block 1		Final
Lot	Sq. Ft	
1	9162	\$ 37,500.00
2	5994	\$ 37,500.00
3	5997	\$ 37,500.00
4	5999	\$ 37,500.00
5	6002	\$ 37,500.00
6	6004	\$ 37,500.00
7	6007	\$ 37,500.00
8	6007	\$ 37,500.00
9	6009	\$ 37,500.00
10	6012	\$ 37,500.00
11	6014	\$ 37,500.00
12	6019	\$ 37,500.00
13	6022	\$ 37,500.00
14	9037	\$ 37,500.00
<b>Subtotal</b>		<b>\$ 450,000.00</b>

Block 2		
Lot	Sq. Ft	
1	10660	\$ 50,000.00
2	10660	\$ 50,000.00
3	8450	\$ 42,500.00
4	8450	\$ 42,500.00
5	8450	\$ 42,500.00
6	8450	\$ 42,500.00
7	8450	\$ 42,500.00
8	8450	\$ 42,500.00
9	8450	\$ 42,500.00
10	8450	\$ 42,500.00
11	10660	\$ 50,000.00
12	10660	\$ 50,000.00
<b>Subtotal</b>		<b>\$ 540,000.00</b>

Block 3		
Lot	Sq. Ft	
1	N/A	
2	10685	\$ 52,500.00
3	10790	\$ 47,500.00
4	10790	\$ 47,500.00
5	10790	\$ 47,500.00
6	10790	\$ 47,500.00
7	13612	\$ 52,500.00
<b>Subtotal</b>		<b>\$ 295,000.00</b>

Block 4		
Lot	Sq. Ft	
1	12259	\$ 52,500.00
2	9809	\$ 42,500.00
3	9813	\$ 42,500.00
4	12275	\$ 52,500.00
<b>Subtotal</b>		<b>\$ 190,000.00</b>

Block 5		
Lot	Sq. Ft	
1	10567	\$ 50,000.00
2	10567	\$ 50,000.00
3	8450	\$ 42,500.00
4	8450	\$ 42,500.00
5	8450	\$ 42,500.00
6	8450	\$ 42,500.00
7	10567	\$ 50,000.00
8	10567	\$ 50,000.00
<b>Subtotal</b>		<b>\$ 370,000.00</b>

Block 6		
Lot	Sq. Ft	
1	13493	\$ 52,500.00
2	10790	\$ 47,500.00
3	10790	\$ 47,500.00
4	13493	\$ 52,500.00
<b>Subtotal</b>		<b>\$ 200,000.00</b>

Block 7		
Lot	Sq. Ft	
1	11480	\$ 50,000.00
2	10875	\$ 47,500.00
3	7472	\$ 37,500.00
4	7469	\$ 37,500.00
5	9416	\$ 42,500.00
6	9414	\$ 42,500.00
7	10562	\$ 50,000.00
<b>Subtotal</b>		<b>\$ 307,500.00</b>

**Total \$ 2,352,500.00**

**ORDINANCE #2026-01  
Supplemental Appropriations**

**SUBJECT: An Ordinance to Supplement FY 2025 Appropriations and Declare an Emergency.**

**BE IT ORDAINED**, by the City of Beresford, SD that the following sums be appropriated to supplement the FY2025 Budget.

**Section I: Appropriations:**

Acct. No. 101-4130-41101	City Administrator - Full-Time Salaries	\$ 25,800
Acct. No. 101-4130-41500	City Administrator - Group Insurance	\$ 5,350
Acct. No. 101-4130-43500	City Administrator - Furniture & Office Equip.	\$ 6,050
Acct. No. 101-4130-42900	City Administrator – Other Current Expense	\$ 600
Acct. No. 101-4190-43200	General Gov't Bldgs.- Bldgs. & Improvements	\$ 27,000
Acct. No. 101-4190-42802	General Gov't Bldgs. – Electric	\$ 500
2025 Summer Reading Training Grant from the State Library/State of South Dakota.		
Acct. No. 101-4550-43401	Library - Electronic Materials	\$ 1,000
Highway Safety Grant CFDA 20.600		
Acct. No. 101-4210-41101	Police – Full-Time Salaries	<u>\$ 8,763</u>
	<b><u>Total Appropriations</u></b>	<b>\$ 75,063</b>

**Section II: Means of Finance:**

Unassigned Fund Balance		\$ 65,300
Acct. No. 101-360-3691	Library Revenue	\$ 1,000
Acct. No. 101-340-3421	Police Fees	<u>\$ 8,763</u>
	<b><u>Total Means of Finance</u></b>	<b>\$ 75,063</b>

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

\_\_\_\_\_  
Eli Seeley, Mayor

Attest:

\_\_\_\_\_  
Elaine Johnson, Finance Officer

First Reading: January 5, 2026

Second Reading: January 5, 2026

Published: January 15, 2026

# BERESFORD FIRE AND RESCUE

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Volunteer Efforts / Professional Results

## 2025 Activity Report

The past year was an active and productive one for the department, highlighted by a steady call volume and continued commitment from our volunteer members. The department did have one large incident in March of 2025. This field fire burned approximately 750 acres and threatened 3 homes. With the help of Alcester, Elk Point and Vermillion fire departments and multiple farmers and their equipment there were no major injuries and no significant loss of property. There were two bystanders who were rescued by VFD before their car burned up. This incident brought to light some serious issues with our communication system, we have remedied a few areas, but the age of our radios is limiting us to make any further improvements. Members remained ready to respond at all times and handled a wide variety of calls throughout the year.

A total of **88 calls for service** were answered. Fire-related incidents made up the largest portion of the call volume, reflecting the department's core mission of fire suppression and hazard mitigation. In addition, the department continued to provide assistance with rescue and EMS-related incidents, as well as a number of public service calls that support the safety and well-being of the community.

### Call Breakdown

- **Fire-related incidents:** 40
- **Rescue or EMS incidents:** 24
- **Public service calls:** 7
- **Canceled / No incident found:** 17

In addition to emergency responses, department members dedicated significant time to training, equipment maintenance, administrative duties, and community outreach. Ongoing training ensured members remained prepared to respond safely and effectively to a wide range of incidents.

The department's ability to serve the community continues to rely heavily on the dedication of its volunteer firefighters and the support of residents and partners. Their time, commitment, and willingness to serve remain the foundation of the department's success. The firefighters donated over 4500 hours of their personal time responding to calls, training, drills, and meetings.

As the department looks ahead to the coming year, the focus will remain on maintaining readiness, improving training opportunities, and continuing to provide reliable and professional service to the community.

Beresford Fire & Rescue

PO Box 1, Beresford, SD 57004

Fax 605-763-2401

[fire@beresfordsd.com](mailto:fire@beresfordsd.com)

# BERESFORD FIRE AND RESCUE

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## Volunteer Efforts / Professional Results

### State of the Department

The department was satisfactorily staffed with trained members and officers to maintain an ISO rating of 5X. The rating is superior to the average ISO rating for a community of our size.

All fire vehicles are all in good working order. Truck 2 was replaced at the end of 2024 with a 2006 75 ft aerial and Truck 2A is still in service but will need to be replaced with a reserve engine in the future. A new wildland chassis was ordered this year with an expected delivery date of May 2026, once received it will be upfitted with necessary equipment from the old chassis. We will be utilizing the existing skid unit as it is still in good working order. There is enough personnel and equipment for most operations within our response area. Mutual aid agreements with other departments for equipment and personnel are in place if additional resources are required.

Funding from budgeted tax support meets the operational expenses but grants and donations are needed to meet our replacement and new equipment requirements. Loans have been acquired in the past when funds are not readily available. There are no loans outstanding at this date. Community support along with the dedication of the department's membership continues to be essential and is well supported.

Respectfully submitted on January 5, 2026.



Andrew Boden  
Beresford Fire Rescue  
Fire Chief  
605-957-5213  
[fire@beresfordsd.com](mailto:fire@beresfordsd.com)

# 2025 Beresford Emergency Management Annual Report

In 2025, the City of Beresford experienced one notable emergency-related event. A windstorm moved through the city, causing significant tree damage, damage to several structures, and impacts to city power infrastructure. While the storm affected the city for an extended period, response and recovery efforts were handled effectively, and major infrastructure was restored in a timely manner.

Activation of the Emergency Management response plan was not required. Department heads performed exceptionally in managing their respective areas of responsibility. I remained in communication with the mayor throughout the incident and in the days that followed; however, no additional Emergency Management involvement was necessary.

During 2025, work was completed on the development of a formal Local Emergency Operations Plan (LEOP), which will be implemented beginning in 2026. The plan will be reviewed and updated annually. A master copy will be maintained at City Hall, and electronic copies will be distributed to each city department in 2026 and thereafter as updates occur.

Mutual Aid Agreements for the Fire Department are referenced in the LEOP but have not yet been formally incorporated. Development of these agreements will require coordination with surrounding departments and will take place overtime. Once completed, these agreements will be maintained by the Fire Department and included in the master copy of the LEOP kept at City Hall.

Looking ahead to 2026, the Emergency Management program will begin planning for an exercise involving all city departments, fire, and ambulance services, with the option to include surrounding communities if appropriate. Union County and Lincoln County Emergency Management have indicated their willingness to assist with scenario development and exercise facilitation. A tabletop exercise is being considered for 2026, followed by a full-scale exercise in 2027. I will be meeting with city management to discuss these plans further.

Respectfully submitted,  
**Andrew Boden**

## Independent Contractor Agreement

This Independent Contractor Agreement (“Agreement”) is made and entered into on the date on the signature page below, by and between Joel Johnson, President of Code Enforcement Specialists, LLC (“CONTRACTOR”) (“Contractor”) and the City of \_\_\_\_\_ (the “City”), a municipality located in \_\_\_\_\_ County, South Dakota. Collectively, Contractor and the City are referred to as the “parties.”

**1. PURPOSE.** The purpose of this Agreement is to outline the duties of both parties relating to inspection and enforcement of the City’s Ordinances.

1.1 Independent Contractor. The parties to this Agreement agree that Contractor is an independent contractor. Contractor works exclusively for himself. While performing services hereunder, Contractor is an independent contractor and not an officer, agent, or employee of the City. Contractor will: (1) realize a profit or loss based on the success of his work performance; (2) work when he chooses and for whom he chooses, in addition to the City; (3) provide his own supplies and equipment; (4) significantly invest in his facilities or equipment used for work and; (5) keep his services available to other municipalities and the public at large. The City will not insulate the loss incurred nor restrict the amount of gain Contractor receives, hire the Contractor for an ongoing or indefinite period, instruct the Contractor on how to perform his work other than through enforcement of this Agreement, require Contractor to work on a regular basis, provide equipment and supplies to Contractor, and limit Contractor from having an ongoing business of his own. This Agreement shall be in no way construed to create an employer-employee relationship between Contractor and the City.

**2. SCOPE OF WORK.** Contractor agrees to provide to the City, in a competent, professional, and workmanlike manner, the following services:

2.1 Ordinance Review. Contractor will review the City’s ordinances and any amendments thereto occurring during the term of this contract which affect the City’s nuisance codes related to property maintenance. Contractor may review the City’s other ordinances if he is requested to do so. After reviewing the City’s ordinances, Contractor may recommend that the City alter or adopt ordinances to reflect the most recent Edition of the International Property Maintenance Code.

2.2 Inspection. Contractor will inspect properties located within the City’s corporate limits and boundary areas to identify code violations that relate to property maintenance issues, property value enhancement, residential and commercial construction issues, and ensuring residents of the City adhere to the most recent Edition of the International Property Maintenance Code, other requirements as codified in the City’s nuisance ordinances, and other ordinances related to property maintenance. Property maintenance issues include, but are not necessarily limited to: proper maintenance of building exteriors for commercial and residential properties, ensuring properties meet the City’s ordinances related to property maintenance, ensuring any residential improvements comply with the City’s ordinances, and any other Ordinances which the City requests that Contractor enforce. Contractor shall prevent and help remedy violations of the City’s nuisance ordinances or parts of the most recent Edition of the International Property Maintenance Code in accordance with the section below.

2.3 Assistance With Violations. Contractor shall document the violation through photographs and written reports and keep a file on properties which have property

maintenance issues or otherwise violate the City's ordinances or parts of the most recent Edition of the International Property Maintenance Code. After documenting the violation, the Contractor shall report the violation to the City or appropriate state authorities and assist as needed on an on-going basis.

3. **COMPLETION OF WORK.** Contractor shall commence work on a date and time agreed upon by the City and will complete work in a timely and efficient manner that is to the satisfaction of the City.
4. **COMPENSATION PROCEDURES.** City shall place a retainer in the sum of \$1,500.00 with CONTRACTOR annually. The hourly rates for work performed by Contractor shall not exceed \$ 85.00 per hour, which is in addition to mileage (at \$ .67/mile) and reimbursement for actual expenses (rooms, meals, postage, etc.). If the work performed is in excess of \$1,500.00 annually, then and in that event, City agrees to pay invoices submitted by Contractor in a timely manner after the receipt of the invoice. In the event Contractor does not meet the \$ 1,500.00 retainer, any excess will be carried over to the next year or will be refunded at the request of the City.
5. **NON-ASSIGNABILITY.** Both parties recognize that this contract is one for personal services and cannot be transferred, assigned, or sublet by either party without prior written consent of the other.
6. **TERM OF AGREEMENT.** This agreement shall be for a period of one year from the date of the execution of the Agreement. The parties may mutually agree to renew this Agreement by letter agreement to continue under the same terms. All notices shall be given in writing addressed to the other party. No fees shall be earned after the effective date of the termination. Upon any termination, all finished or unfinished document, data, studies, surveys, drawings, maps, models, photographs, reports, or other material prepared by Contractor pursuant to this Agreement shall become the property of the City.
7. **TERMINATION.** The City and Contractor agree this Agreement can be terminated as follows:
  - 7.1 Generally. This Agreement may be terminated by either party hereto upon sixty (60) days written notice.
  - 7.2 Expiration of Term of Contract. This Agreement is terminated upon expiration of the one-year contract term and the failure of the parties to renew this Agreement by the provision in Paragraph 6.
8. **INDEMNIFICATION.** Contractor agrees to indemnify and hold harmless the City, its officers, employees, insurers, and self-insurance pool from and against all liability, claims, and demands on account of injury, loss or damage which arise out of or are in any manner, connected with this contract or the scope of work.
9. **INSURANCE.** The Contractor, at all times during the term of this Agreement, shall obtain and maintain in force insurance coverage, shown by a Certificate of Insurance, the types and with limits as follows:
  - 9.1 Commercial General Liability Insurance. The Contractor shall maintain occurrence based commercial general liability insurance or equivalent form with a limit of not less than \$ 1,000,000.00 for each occurrence. If such insurance contains a general aggregate

limit, it shall apply separately to this Agreement or be no less than two times the occurrence limit.

9.2 Professional Liability Insurance or Miscellaneous Professional Liability Insurance. The Contractor agrees to procure and maintain professional liability insurance or miscellaneous professional liability insurance with a limit not less than \$1,000,000.00.

9.3 Business Automobile Liability Insurance. The Contractor shall maintain business automobile liability insurance or equivalent form with a limit of not less than \$1,000,000.00 for each accident. Such insurance shall include coverage for owned, hired, and non-owned vehicles.

9.4 Worker's Compensation Insurance. The Contractor shall procure and maintain workers' compensation and employers' liability insurance as required by South Dakota law.

9.5 Proof of Insurance. Before beginning work under this Agreement, Contractor shall furnish the City with properly executed Certificates of Insurance which shall clearly evidence maintenance of the foregoing types of insurance required by this Agreement, if requested by City. In the event of a substantial change in insurance, issuance of a new policy, cancellation or nonrenewal of the policy, the Contractor agrees to provide notice to the City and provide a new Certificate of Insurance showing continuous coverage in the amounts required. Contractor shall furnish copies of insurance policies if requested by the City.

10. **OWNERSHIP OF WORK PRODUCT GENERATED.** Contractor hereby acknowledges and agrees that all reports, plans, specifications, technical data, miscellaneous drawings, software system programs and documentation, procedures, or files, operating instructions and procedures, source code(s) and documentation, including those necessary to upgrade and maintain the software program, and all information contained therein provided to the City by the Contractor in connection with its performance of services under this Agreement shall belong to and is the property of the City and will not be used in any way by the Contractor without the express written consent of the City.

11. **WAIVER.** No term, covenant, or condition of this Agreement can be waived except by the written consent of the Client, and forbearance or indulgence by the Client in any regard whatsoever shall not constitute a waiver of any term, covenant, or condition to be performed by Contractor until complete performance by Contractor of this Agreement, the City shall be entitled to invoke any remedy available to it under this Agreement by law despite any such forbearance or indulgence.

12. **CHOICE OF LAW AND VENUE.** The terms of this Agreement shall be interpreted according to the laws of the State of South Dakota. The parties agree any legal dispute arising between the parties regarding this Agreement shall be venued in Gregory County, Sixth Judicial Circuit, South Dakota.

13. **NOTICE.** Any notice or other communication required under this Agreement shall be in writing and sent to the address set forth on the signature page below. Notice shall be given by and to City Council or, \_\_\_\_\_, on behalf of the City, and by and to Contractor on his own behalf, or such authorized designees as either party may from time to time designate in writing. Notices or communications to or between the parties shall be deemed to have been delivered when mailed by first class mail, provided that notice of default or termination shall be sent by registered or certified mail.

14. **COMPLIANCE.** Contractor will comply with all federal, state, and local laws, regulations, ordinances, guidelines, permits and requirements applicable to providing services pursuant to this Agreement, and will solely be responsible for obtaining current information on such requirements.
15. **REPORT OF INJURY.** Contractor agrees to report to the City any event encountered in the course of performance of this Agreement which results in injury to any person or property, or which may otherwise subject Contractor, or the City or its officers, agents or employees to liability. Consultant shall report any such event to the City immediately upon discovery.
16. **COMPLETENESS OF AGREEMENT.** It is expressly agreed that this Agreement contains the entire undertaking of the parties relevant to the subject matter thereof and there are no verbal or written representations, agreements, warranties or promises pertaining to the project matter thereof not expressly incorporated in this writing. Any additions, changes, or modifications to this Agreement upon execution must be in writing and signed by both parties.
17. **ENFORCEMENT AND ATTORNEY'S FEES.** If either party breaches this Agreement, the non-breaching party may seek all available equitable and legal remedies including but not limited to: specific performance and damages. The breaching party shall pay all reasonable attorney's fees incurred by the non-breaching party seeking enforcement of the terms of this Agreement or damages arising from this Agreement.

IN WITNESS WHEREOF the parties hereto have executed or caused to be executed by their duly authorized officials, this Agreement.

Code Enforcement Specialists, LLC ("Contractor")

Dated: \_\_\_\_\_

\_\_\_\_\_  
 BY: Joel Johnson, President  
 PO Box 125  
 Burke, SD 57523

City of \_\_\_\_\_, a Municipal Corporation

Dated: \_\_\_\_\_

\_\_\_\_\_  
 BY: Authorized Client Signature / Title

\_\_\_\_\_  
 Print Name

\_\_\_\_\_  
 Mailing Address:

\_\_\_\_\_  
 City/State/Zip Code:

# CODE ENFORCEMENT SPECIALISTS

**Joel Johnson – owner**  
PO Box 125 Burke SD, 57523  
[johnsimp@gwtc.net](mailto:johnsimp@gwtc.net) Ph. (605)208-0786

January 3, 2026

City of Beresford  
Elaine Johnson  
Finance Officer  
Beresford, SD 57004

RE: Code Enforcement

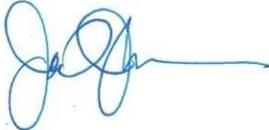
Dear Ms. Johnson,

The following is the retainer fee to be submitted for 2026 per agreement.

2026 Retainer Fee

\$ 1,500.00

Respectfully Submitted,



Joel Johnson  
Code Enforcement Specialist

## BUILDING INSPECTOR CONTRACT

Comes now City of Beresford, hereinafter referred to as "City", of 101 N. 3<sup>rd</sup> Street, Beresford, South Dakota and Gary Roan, hereinafter referred to as "Roan", of 4256 West Street, Sioux City, IA 51108, witnesseth:

WHEREAS, City is desirous of contracting the services of Roan to perform the duties of building inspector on an as needed basis; and

WHEREAS, Roan is agreeable to performing said services on behalf of City;

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

1. Duties and Responsibilities. Roan shall work with the city administrator to coordinate inspections of which are required by ordinance or state law for construction projects being completed within City. Further, Roan shall work at the direction of city administrator to provide assistance, as needed, for code enforcement issues which involve the potential to condemn properties as safety hazards or due to the unsoundness of the structure(s). Any other duties shall be at the direction of the city administrator.
2. Compensation. Roan shall be compensated at the rate of Fifty Dollars (\$50.00) per inspection for all inspections performed provided such inspections are at the direction of and approved by the city administrator prior to being performed by Roan. In addition, Roan shall be compensated at the rate of Sixty Dollars (\$60.00 per plan for plan reviews. Further, Roan shall be compensated at the rate of Sixty Dollars (\$60.00) per hour for other specified and approved requests for services by City. Roan shall also be reimbursed at the applicable federal rate for actual mileage traveled to Beresford, SD for performing services. If multiple inspections are completed on the same date, only one travel reimbursement shall be provided.
3. Independent Contractor. Roan shall operate as an independent contractor and be responsible for all taxes associated with the duties to be performed

including, but not limited to payroll taxes, self-employment taxes and federal income taxes. As an independent contractor, Roan acknowledges and understands that City does not carry worker's compensation coverage for injuries that Roan may sustain while performing inspections for City.

4. Term. This contract shall be on an as needed basis and may be terminated by either party with thirty (30) days prior notice to the other party.
  
5. Insurance. Roan agrees to carry professional liability insurance for services performed by Roan for City of and other governmental entities for which Roan acts as inspector. City agrees to reimburse Roan for its pro-rata share of said insurance with each entity for whom Roan performs services responsible for an equal amount of the costs of insurance. Roan agrees that City shall be named as an additional insured on said insurance which shall provide coverage of not less than \$1,000,000.00 per occurrence with proof of insurance coverage provided to City annually. Roan agrees to provide authorization to his insurance carrier to provide City with notice of any cancellation or changes of coverage which may affect City's coverage.
  
6. Indemnification. Roan agrees to defend, indemnify and hold City harmless from any and all claims that may arise out of his duties of performing inspections for City.
  
7. Choice of Law. The parties hereto agree that this Agreement shall be interpreted and construed under the laws of the State of South Dakota.
  
8. Binding Effect. The parties hereto agree that this agreement shall, to the extent permitted by law, be binding upon the parties, their heirs, personal representatives, assigns and successors in interest.

Dated this 6<sup>th</sup> day of January, 2026.

CITY OF BERESFORD

\_\_\_\_\_

Gary Roan

Nathan Anderson  
Mayor

Gary Roan



**PETITION TO VACATE PORTION STREET RIGHT OF WAY**

Come now, the undersigned, being the owner of the real property identified in the attached Exhibit A and requests a vacation of that portion of the platted right of way identified in said Exhibit A.

The reasons for vacation of said street as described hereinabove and as requested herein are that the street as constructed did not include the radii identified and the right of way will be squared off to be consistent with the rest of the right of way.

The undersigned is the owner of all land adjoining and abutting said street and makes this request of the Beresford City Council to adopt a resolution vacating that portion of the right of way identified on Exhibit A.

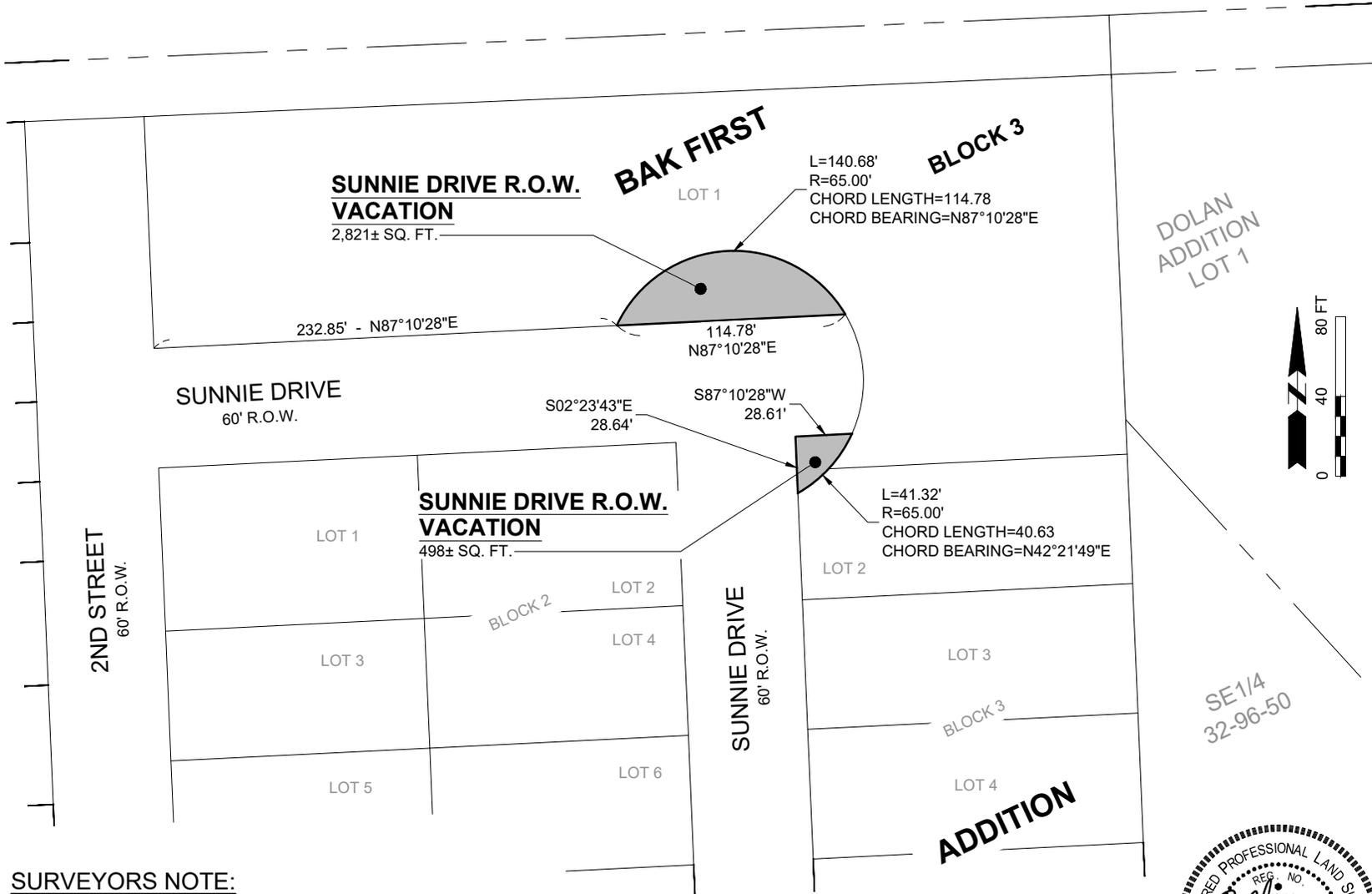
CITY OF BERESFORD, OWNER

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Finance Officer

**EXHIBIT A**  
**R.O.W. VACATION OF SUNNIE DRIVE**  
 WHICH WAS DEDICATED BY PLAT TO THE CITY OF BERESFORD,  
 LINCOLN COUNTY, SOUTH DAKOTA



**SURVEYORS NOTE:**  
 THE VACATED PORTION OF SUNNIE DRIVE R.O.W. WAS DEDICATED TO THE CITY OF BERESFORD BY THE PLAT OF "LOTS 1-14 IN BLOCK 1; LOTS 1-12 IN BLOCK 2; LOTS 1-7 IN BLOCK 3; LOTS 1-4 IN BLOCK 4; LOTS 1-8 IN BLOCK 5; LOTS 1-4 IN BLOCK 6; AND LOTS 1-7 IN BLOCK 7; ALL OF BAK FIRST ADDITION, AN ADDITION TO THE CITY OF BERESFORD, LINCOLN COUNTY, SOUTH DAKOTA" FILED IN **PLAT BOOK 18 ON PAGE 178** THEREOF.

**LEGEND**

VACATED R.O.W.



**EXHIBIT A**  
**R.O.W. VACATION OF SUNNIE DRIVE**  
 CITY OF BERESFORD, LINCOLN COUNTY, SOUTH DAKOTA

PROJECT / SHEET TITLE:  
 JOB No.: 24192-00  
 DATE: NOVEMBER 2025  
 SURVEYOR: CDM  
 DESIGNER: -  
 TECHNICIAN: MRH

SHEET No.:  
**1 OF 1**

**REAL PROPERTY TRANSFER AGREEMENT**

Comes now the City of Beresford, South Dakota, a home rule city hereinafter referred to as "Beresford; and Beresford Economic Development Corporation, hereinafter referred to as "BEDCO"; and hereby make and enter into the following agreement.

1. **PARTIES and ADDRESSES:** The parties to this agreement and their respective addresses are as follows:

City of Beresford  
C/O City Administrator  
101 S. 3<sup>rd</sup> Street  
Beresford, SD 57004

BEDCO  
C/O Doug Allerdings, President  
101 S. 3<sup>rd</sup> Street  
Beresford, SD 57004

2. **IDENTIFICATION OF REAL ESTATE TO BE TRANSFERRED:** The parties agree and acknowledge that Beresford owns real property to be utilized for housing purposes which has been platted and is legally described as follows, to wit:

Lots 1 - 14 in Block 1; Lots 1 - 12 in Block 2; Lots 1 - 7 in Block 3; Lots 1 - 4 in Block 4; Lots 1-8 in Block 5; Lots 1-4 in Block 6; Lots 1-7 in Block 7; all of Bak First Addition an Addition to the City of Beresford, Lincoln County, South Dakota, according to the recorded plat thereof;

The parties hereto agree that upon BEDCO entering into a purchase agreement for any parcel, Beresford shall transfer to BEDCO that portion of the property identified above to be sold with the parties acknowledging that the transfer to BEDCO will be subject to the terms of this agreement.

The parties further agree that the property transferred to BEDCO shall be sold and transferred to the purchasing party free and clear of any liens or encumbrances.

3. **IDENTIFICATION OF PRIORITIES:** The parties agree that although the property will be transferred to BEDCO for purposes of completing the sale, Beresford will have an interest in and to the real property and the sale proceeds to be derived from the sale of the housing lots which is necessary to ensure that Beresford fulfills its obligations to First Dakota National Bank

and the Tax Increment loan it has received from First Dakota National Bank. In order to accomplish the orderly and proper sale and transfer of the housing lots, the parties agree that the priorities of their respective interests in the housing lots shall be as follows:

- a. BEDCO agrees that any sale proceeds shall be paid to Beresford on such terms and conditions, and in such manner as Beresford may direct.

4. **HOUSING FUND**: BEDCO agrees to utilize its escrow fund known as the BEDCO Housing Escrow Fund for the benefit of the parties hereto (hereinafter referred to as the Fund). The Fund shall be kept separate and apart from all other funds of BEDCO. All monies received for sales of housing lots in the Bak Housing Addition shall be deposited into and disbursed from the Fund. The parties to this agreement shall be entitled to a full annual accounting of the Fund. BEDCO shall have no claim to the Fund for any other purposes, and it may not be taken by its creditors. BEDCO expressly waives any ownership interest therein.

5. **TRANSFER TO BEDCO**: By authorization for the execution of this agreement, Beresford authorizes the transfer to BEDCO of property herein identified upon BEDCO providing Beresford with a fully executed purchase agreement and closing date for the sale of housing lots. All sales by BEDCO shall be for the price established and published by Beresford, unless another price is specifically authorized by Beresford. The transfer to BEDCO is made on the express condition that the property be sold for housing purposes consistent with and pursuant to the plans heretofore developed for Bak Housing Addition project by Beresford. Specifically, the property shall be sold only for affordable single and twin-home family residential purposes. BEDCO is authorized to dispose of said property for the permitted purposes identified in this Agreement. Further, as a condition of the transfer of the property to BEDCO, BEDCO agrees that the proceeds from the sale of housing lots, after payment of all expenses and closing costs, shall be delivered and paid over to Beresford, unless otherwise directed by Beresford. BEDCO is not entitled to compensation for its services under this agreement.

6. **BINDING EFFECT**: The parties hereto agree that this agreement is binding upon themselves, their personal representatives and successors in interest. The parties further

agree that they may not transfer or assign their rights in and to this agreement without the written consent of all other parties, which said consent shall not unreasonably be withheld.

7. **CONTINUING AUTHORITY:** The parties agree that approval of this Agreement by the Beresford City Council shall be deemed continuing authority for the person holding the office of Mayor to be permitted to transfer property in accordance with the terms of this Agreement.

8. **MUTUAL COOPERATION:** The parties agree to make and execute such additional documents as may from time to time be reasonably necessary to carry out the terms of this agreement, and to cooperate with and assist one another to assure the successful completion of the Bak Housing Development project to their joint and mutual benefit.

9. **AMENDMENT AND ENFORCEMENT:** This Agreement may be amended only if such amendment is in writing and signed by the party or parties bound by such amendment. In the event of any dispute concerning the terms and conditions of this agreement or any default by any party hereto, the parties are agreed that any legal action instituted by any party shall be venued in Union County, South Dakota, and that this agreement shall be interpreted and enforced in accordance with the laws of the State of South Dakota, the state in which it is made.

In Witness Whereof, the parties have executed this agreement, effective this \_\_\_\_ day of January, 2026.

CITY OF BERESFORD

BERESFORD ECONOMIC  
DEVELOPMENT CORPORATION

\_\_\_\_\_  
Its: Mayor

By: \_\_\_\_\_  
Its: President

ATTEST:

\_\_\_\_\_  
Finance Officer

RESOLUTION 2026-03

SUBJECT: BRIDGES GOLF COURSE FEES

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

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

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

**Green Fees**

Weekday:

9 holes	\$22
18 holes	\$32

Weekend:

9 holes	\$27
18 holes	\$37

Twilight Golf on Friday's Saturday's & Sunday's  
After 4pm - \$44

10 Play punch card                      \$180 + tax (\$192.96)

**Gas Cart Rental**

	Anytime
9 hole	\$16/per person
18 hole	\$25/per person

**Annual Pass**

Family and younger)	\$630 + tax (\$675.36)	(Includes family members 20yrs and younger)
Member Guest Add-on	\$250 + tax (\$268)	
Single Senior – 65 or older	\$505 + tax (541.36)	
Couple	\$460 + tax (\$493.12)	
Single	\$365 + tax (391.28)	
Student ( Under 20yrs old)	\$200 + tax (\$214.40)	

	Single	Couple
Annual Gas Golf Cart Lease	\$400	\$600

	Electric	Gas
Annual Cart Storage	\$255	\$215

Non - Member Cart Storage

Electric  
\$475

Gas  
\$425

Annual Trail Fee

\$15 per day trail fee or \$140 + tax (\$150.08) for season

(ALL MEMBERSHIP PRICES ARE SUBJECT TO SALES TAX)

Adopted this day, 2024

\_\_\_\_\_  
Eli Seely, Mayor

ATTEST:

\_\_\_\_\_



## City Of Beresford

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

### MUNICIPAL SUBSIDY DRAWDOWN REQUEST

#### CITY OF BERESFORD

Bright Beginnings Childcare Center hereby requests the drawdown of the monetary subsidy appropriated for the agency on the FY2026 Municipal Budget in the amount of \$6,000.

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

Authorized Signature: Meg Anderson

Date: 1/13/2026

**Statement of Activity**  
**Beresford Childcare, Inc.**  
 January-December, 2025

DISTRIBUTION ACCOUNT	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	TOTAL
<b>Income</b>													
Donations		5,000.00											5,000.00
Food Reimbursement	1,197.60	1,320.90	1,244.80	1,394.20	1,400.10	1,308.40	1,181.70	1,310.30	1,370.12	1,351.55	1,495.68		14,515.35
Grants		5,000.00											5,000.00
Parent Fees	21,288.00	24,885.75	15,702.00	19,783.40	18,465.85	25,323.35	20,182.70	24,572.89	13,177.70	24,648.79	17,252.65	14,759.88	240,042.76
<b>Total for Income</b>	<b>22,485.60</b>	<b>36,206.65</b>	<b>16,946.80</b>	<b>21,117.60</b>	<b>19,865.95</b>	<b>26,631.75</b>	<b>21,364.40</b>	<b>14,547.82</b>	<b>14,547.82</b>	<b>26,000.34</b>	<b>18,748.33</b>	<b>14,759.88</b>	<b>\$264,558.11</b>
<b>Gross Profit</b>	<b>22,485.60</b>	<b>36,206.65</b>	<b>16,946.80</b>	<b>21,117.60</b>	<b>19,865.95</b>	<b>26,631.75</b>	<b>21,364.40</b>	<b>25,883.19</b>	<b>14,547.82</b>	<b>26,000.34</b>	<b>18,748.33</b>	<b>14,759.88</b>	<b>\$264,558.11</b>
<b>Expenses</b>													
Accountant fees	310.28	1,337.05		211.34	211.34	217.71	221.96	228.33	221.96	234.70	294.70		3,429.37
Activity Supplies	72.17		46.73										118.90
Building Supplies	70.68				65.47		44.05						202.47
Educational Supplies							13.56						197.24
Employer Expenses			22.27	173.08								20.00	20.00
Emp Taxes 941			10.60										20.00
Emp Training						3,175.07	143.20						3,318.27
General Supplies	166.49	212.37	122.31	172.55	20.44	203.83	196.02	235.42	242.89		204.28		180.00
Groceries	1,488.95	424.94	1,685.03	627.37	2,551.63	1,176.07	991.42	1,256.53	1,943.52	2,010.57	598.31	1,125.51	15,879.85
Insurance				256.76									256.76
Insurance Premium	1,292.76		856.94	721.94	721.94	1,017.94	746.94	721.94	721.94	1,276.94	1,140.20	324.84	9,544.32
Laundry						90.00	120.00	90.00	30.00	30.00			360.00
Natural Gas	57.81		120.00	60.00		74.00	41.00		149.12	74.00	58.00		691.93
Office Supplies	64.70	33.97	6.02	39.50	1.77	14.88	30.56	160.02			60.40		411.82
Payroll Expenses													
Taxes	1,181.36	1,531.20	1,321.55	1,596.22	1,356.00	1,491.46	1,371.17	1,481.49	1,608.88	1,350.66	1,807.79	1,320.35	17,418.13
Wages	14,459.83	18,741.96	16,174.95	19,538.05	16,795.84	18,635.14	17,330.02	18,865.51	20,542.28	17,108.89	22,856.01	16,751.92	217,800.40
<b>Total for Payroll Expenses</b>	<b>15,641.19</b>	<b>20,273.16</b>	<b>17,496.50</b>	<b>21,134.27</b>	<b>18,151.84</b>	<b>20,126.60</b>	<b>18,701.19</b>	<b>20,347.00</b>	<b>22,151.16</b>	<b>18,459.55</b>	<b>24,663.80</b>	<b>18,072.27</b>	<b>\$235,218.53</b>
Repairs & Maintenance			298.43			1,013.51	133.27			602.36	212.78		2,260.35
Supplies			58.01			13.43							71.44
Training				200.00									200.00
Utilities	962.75	605.68	841.75	918.21	663.68	749.77	836.33	798.96	854.66	702.58	681.18		8,615.55
<b>Total for Expenses</b>	<b>20,127.78</b>	<b>22,887.17</b>	<b>21,517.86</b>	<b>24,561.75</b>	<b>22,388.11</b>	<b>27,902.81</b>	<b>22,219.50</b>	<b>23,838.20</b>	<b>26,315.05</b>	<b>23,540.70</b>	<b>27,853.65</b>	<b>19,600.62</b>	<b>\$282,753.20</b>
<b>Net Operating Income</b>	<b>2,357.82</b>	<b>13,319.48</b>	<b>-4,571.06</b>	<b>-3,444.15</b>	<b>-2,522.16</b>	<b>-1,271.06</b>	<b>-855.10</b>	<b>2,044.99</b>	<b>-11,767.23</b>	<b>2,459.64</b>	<b>-9,105.32</b>	<b>-4,840.94</b>	<b>-\$18,195.09</b>
<b>Net Other Income</b>													
<b>Net Income</b>	<b>2,357.82</b>	<b>13,319.48</b>	<b>-4,571.06</b>	<b>-3,444.15</b>	<b>-2,522.16</b>	<b>-1,271.06</b>	<b>-855.10</b>	<b>2,044.99</b>	<b>-11,767.23</b>	<b>2,459.64</b>	<b>-9,105.32</b>	<b>-4,840.94</b>	<b>-\$18,195.09</b>

## Jason Anderson

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**From:** Austin Hansen  
**Sent:** Wednesday, January 14, 2026 2:40 PM  
**To:** Rachel Johnson  
**Cc:** Elaine Johnson; Jason Anderson  
**Subject:** Re: Step Pay - M. Cooper

Rachel,

I approve the step pay increase for Marcus Cooper, effective 1/24/2026, from \$26.29/hr to \$27.02/hr at 92.5% of the scale.

Thank you!



### Austin Hansen

General Manager  
Beresford Municipal Telephone Co.  
Beresford Cablevision

O: (605)763-2500 C: (605)214-5813 Email: [austinh@beresfordtel.com](mailto:austinh@beresfordtel.com)

Web: [www.beresfordtel.com](http://www.beresfordtel.com) Address: 101 S 3<sup>rd</sup> St, Beresford, SD 57004

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**From:** Rachel Johnson <[rachel@beresfordsd.com](mailto:rachel@beresfordsd.com)>  
**Sent:** Wednesday, January 14, 2026 11:38 AM  
**To:** Austin Hansen <[austinh@beresfordtel.com](mailto:austinh@beresfordtel.com)>  
**Cc:** Elaine Johnson <[elaine@beresfordsd.com](mailto:elaine@beresfordsd.com)>; Jason Anderson <[janderson@beresfordsd.com](mailto:janderson@beresfordsd.com)>  
**Subject:** Step Pay - M. Cooper

Good Afternoon!

Marcus is up for a step pay increase on 1/24/2026 from \$26.29/hr. to \$27.02/hr. This would be at 92.5% of the scale. Please advise your recommendation. This would get put on the 01/20/26 Council agenda and would become effective on the 02/06/26 payroll. Please let me know if you have any questions!

Thank you!

*Rachel Johnson*

City of Beresford/Finance Assistant

Email: [rachel@beresfordsd.com](mailto:rachel@beresfordsd.com)

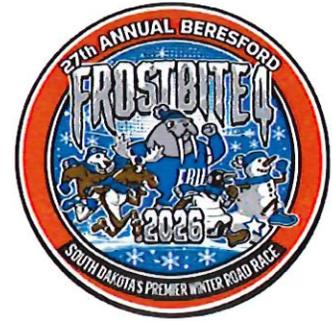
Phone: (605)763-2008

101 S 3<sup>rd</sup> St Beresford, SD 57004

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City of Beresford  
101 S. 3<sup>rd</sup> Street  
Beresford, SD 57004



To Whom it May Concern.

In accordance with the City of Beresford Donation Policy, this email serves as a formal written request for consideration of a donated family pool pass to support the Frostbite Four, Beresford's annual winter road race.

The Frostbite Four is a long-standing, volunteer-led community event that promotes health, outdoor activity, and civic engagement during the winter months. Proceeds from the event benefit multiple local organizations, including the Beresford School Booster Club. In addition, the Frostbite Four race day includes the Mayor's Mile, which encourages elementary-age students to participate in a one-mile fun run focused on physical activity and community involvement.

If approved, the family pool pass would be used as a drawing prize associated with the Frostbite Four event, scheduled for Saturday, February 7, 2026, at Beresford High School. The pass would be awarded through a random drawing and not provided directly to event organizers or committee members.

This request is intended to support a community-wide event that aligns with the City's goals related to wellness, youth engagement, and volunteerism, while remaining consistent with the parameters outlined in the Donation Policy.

Please let me know if additional documentation or information is needed to move this request forward for review.

Thank you for your consideration.

**Sincerely, the 2026 Frostbite 4 Race Committee**

**Troy Boone**  
[troyboone@icloud.com](mailto:troyboone@icloud.com)

**Dawn Seeley**  
[dawnseeley70@gmail.com](mailto:dawnseeley70@gmail.com)

**Dustin Degen**  
[Dustin.Degen@k12.sd.us](mailto:Dustin.Degen@k12.sd.us)

**Jared Olson**  
[Jared.Olson@k12.sd.us](mailto:Jared.Olson@k12.sd.us)

## City of Beresford Donation Request Policy

**Effective Date:** 5/5/2025

**Approved By:** City Council

**Review Cycle:** Biennial

### Purpose

The City of Beresford recognizes the value and positive impact of local nonprofit and charitable organizations that enhance the quality of life in our community. This policy establishes a consistent and fair framework for evaluating requests for City support while ensuring responsible stewardship of public resources.

### Policy Statement

The City of Beresford will consider non-cash donation requests from nonprofit and charitable organizations that serve a public good and align with the City's mission. Due to limited financial and staffing resources, not all requests may be approved.

### Scope

This policy applies to all donation and support requests received from nonprofit, charitable, or civic organizations seeking assistance from the City of Beresford.

### Permissible Forms of Support

The City may consider providing support in the following forms:

- **City Services or Facilities:** e.g., Pool Passes, Community Room rentals, waivers of specific facility-use fees.
- **Special Event Exceptions:** e.g., Permission to serve alcohol at a fundraising event on City property (subject to proper permitting and Council approval).
- **Social Media Promotion:** Sharing events or initiatives through official City communication channels (e.g., Facebook, Website Calendar).

### Restrictions

- The City **will not** provide direct **cash donations**, grants, or financial subsidies.
- Requests must be submitted in writing and include the purpose of the request, benefit to the community, and any required documentation (e.g., proof of nonprofit status).
- Events or organizations with partisan, political, or religious affiliations will be considered only if the support requested is for a **nonsectarian, community-serving** initiative.

**BERESFORD CITY COUNCIL  
REGULAR MEETING AGENDA  
Tuesday, January 20, 2026, 5:30 P.M.  
Beresford City Hall – 101 S. 3<sup>rd</sup> St.**

[1] – Pledge of Allegiance

[2] – Call to Order & Roll Call

[3] – Adopt Agenda

[4] – Approve Minutes – January 5, 2026

[5] – Executive Session – Personnel SDCL 1-25-2(4)

[6] – Visitors to be heard

- Shania Rozeboom- Chamber President

[7] – Committee and Mayor Report

- 

[8] – Department Head, City Administrator and Engineering Reports

- Elaine Johnson, Finance Officer
  - December Financial Report
  - ELO Engagement Letter
  - ELO Annual Audit Letter
- Jason Anderson, City Administrator
  - Electrical Sub-Station SCADA System Update
  - Bak Housing Development Lot Pricing

[9] – Old Business

- 2<sup>nd</sup> Reading and adoption of Ordinance 2026-01, Supplemental Appropriations

[10] – New Business

- Beresford Fire and Emergency Management Report
- Code Enforcement Specialist, LLC - Independent Contractor Agreement
- Gary Roan Construction, Inc.-Independent Contractor Agreement
- Petition to vacate a portion of Sunnie Drive right of way
- Real Property Transfer Agreement with BEDCO
- Resolution 2026-03 Set Bridges Golf Course Fees
- Subsidy Drawdown Request- Bright Beginnings Childcare Center
- Step Pay Increase for Marcus Cooper to \$27.02/hr. effective 1/24/2026
- Lewis and Clark Expansion payment for 2026
- Transfer from Second Penny Sales Tax to Clubhouse/Event Center
- Donation of Family Pool Pass for Frostbite 4 Race Committee

[11] – Discussion and Information Items

- Adult Kickball League

[12] – Payment of Bills

[13] – Executive Session- Personnel SDCL 1-25-2(4)

[14] – 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: January 20, 2026, 5:30 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

+1-253-205-0468 US