

**SUMMERSET CITY COMMISSION
REGULAR MEETING
SUMMERSET MUNICIPAL BUILDING
7055 LEISURE LANE
Thursday, January 16, 2024, 6:00 P.M.**

Mayor Kitzmiller called the regular meeting to order at 6:00 p.m. Commissioners Markham, Hirsch, and Reade were present. The City Finance Officer and City Administrator were also present. Commissioner Osten was absent.

Mayor Kitzmiller led in the Pledge of Allegiance.

Commissioner Markham gave the invocation.

CALL FOR CHANGES

There were no declarations of Conflict of Interest.

Motion by Markham, second by Reade to approve the agenda of the regular meeting of the Summerset City Commission for January 16, 2025, as presented or amended. Motion carried.

CITIZEN INPUT

Laurie Potthoff spoke regarding contractor licensing.

CONSENT CALENDAR

APPROVAL OF THE MINUTES

Motion by Reade, second by Hirsch to approve the minutes of the Special Meeting held on December 30, 2024, as presented or amended. Motion carried.

APPROVAL OF THE MINUTES

Motion by Hirsch, second by Markham to approve the minutes of the Regular Meeting held on January 2, 2025, as presented or amended. Motion carried.

APPROVAL OF THE CLAIMS

Motion by Reade, second by Markham to approve the claims in the amount of \$108,118.29 from January 1, 2025, to January 15, 2025. Motion carried.

American Legal	\$ 525.00
Axon Enterprise, Inc.	\$11,585.70
Black Hawk Fire Department	2,000.00
Black Hawk Water Users District	\$39.75
Black Hills COUNCIL OF LOCAL GOVERNMENT	\$1,605.00
CBH CO-OP	\$3,798.65
City of Rapid City	\$4,584.51
Demersseman Jensen Tellinghuisen & Huffman, LLP	\$1,177.50
Golden West Technologies	\$3,983.98
LEADS ON LINE	\$2,219.00
Meade County Register of Deeds	\$30.00
NTEC	\$7,331.98
SD One Call	\$15.75
Sturgis Economic Development Corp	\$50,000.00
Western Truck & Equipment, LLC	\$5,580.00
DOT Marketing	\$10,400.00

NOTED FOR THE RECORD - Department Head Reports are in the packet for viewing.

BLACK HAWK FIRE DEPARTMENT QUARTLY UPDATE

Kurt Klunder was not present at this time. The Board moved forward with the rest of the agenda.

SEDC UPDATE

Brenna Block gave updates on recent meetings, upcoming events, and business visits for Summerset. SEDC will be holding their business connections event at Summerset City Hall on January 23rd @ 5:00 p.m.

ASSET MANAGEMENT

Motion by Markham, second by Reade to take the matter off the table from the January 2nd meeting and open discussion. Motion carried. Public Works Director Anthony Kayl presented updated information to the Board regarding the Asset Management system.

Motion by Hirsch, second by Markham to close discussion. Motion carried.

Motion by Markham, second by Reade to approve GIS for 1 year, and revisit the same annually. Motion carried.

BULK SEWER RATE- STAGE BARN

Motion by Reade, second by Markham to open discussion. Motion carried. Commissioners discussed a suitable rate. No residents attended the meeting.

Motion by Hirsch, second by Reade to close discussion. Motion carried.

Motion by Hirsch, second by Markham to increase bulk rate by 8%. Mayor Kitzmiller called for a roll-call vote. Markham, aye. Reade, nay. Hirsch, aye. Kitzmiller, aye. Motion carried.

NUISANCES

Motion by Hirsch, second by Markham to open discussion. Motion carried. City Attorney Mike Wheeler gave updates on a few areas of concern.

Motion by Reade, second by Hirsch to close discussion. Motion carried.

Motion by Markham, second by Hirsch to mail notices to properties of concern. Motion carried.

BLACK HAWK FIRE DEPARTMENT QUARTLY UPDATE

Fire Chief Kurt Klunder arrived, and Mayor Kitzmiller gave him an opportunity to give the commission an update regarding current events. On February 20th at 7p.m. the Fire Department will be holding their Annual Fire District Meeting. They are encouraging everyone to attend.

BLACK HAWK WATER AGREEMENT/DIAMOND WATER AGREEMENT

Motion by Reade, second by Markham to open discussion. Motion carried. City Attorney Mike Wheeler and City Administrator Lisa Schieffer presented information on the agreements for Black Hawk Water and Diamond Water which are to be updated and reinstated.

Motion by Markham, second by Hirsch to close discussion. Motion carried.

No action taken

SAFETY BENEFITS REPORT

Motion by Reade, second by Hirsch to open discussion. Motion carried. Finance Officer Brielle Schrock spoke on the findings from the report and actions to move forward.

Motion by Reade, second by Markham to close discussion. Motion carried.

TRASH SERVICE FOR SUMMERSET MOBILE HOME PARK

Motion by Hirsch, second by Reade to open discussion. Motion carried. Public Works Director Anthony Kayl presented his findings on the possible route for garbage collections through the area. Commission discussed waiting and notifying the mobile home park's owner.

Motion by Markham, second by Reade to close discussion. Motion carried.

UPCOMING EVENTS

City Offices will be closed on Monday, January 20th in observance of Martin Luther King Day.

EXECUTIVE SESSION

Motion by Hirsch, second by Reade to enter an executive session at 7:12pm. Motion carried.

Motion by Hirsch, second by Markham to exit executive session at 7:56 pm. Motion carried.

ADJOURNMENT

Motion by Hirsch, second by Markham to adjourn at 7:57 p.m. Motion carried.

{SEAL}

Michael Kitzmiller, Mayor

ATTEST:

Brielle, Schrock, Finance Officer

Published once _____, 2024, at a cost of \$_____.



City of Summerset, SD

Payable Register

Payable Detail by Vendor Name

Packet: APPKT00126 - 02.06.2025

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Vendor: 1098 - A&B Business Solutions										Vendor Total: 451.81
<u>IN1226391</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	45.00	0.00	0.00	0.00	45.00
Water machine monthly usage	BANKW - BANK WEST				No					
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Monthly water contract	NA	0.00	0.00	45.00	0.00	0.00	0.00	45.00		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>101-4192-43400</u>	Equip Expense				45.00	100.00%				
<u>IN1226870</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	406.81	0.00	0.00	0.00	406.81
Monthly copier usage	BANKW - BANK WEST				No					
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Monthly copier usage	NA	0.00	0.00	406.81	0.00	0.00	0.00	406.81		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>101-4192-43400</u>	Equip Expense				406.81	100.00%				
Vendor: 1111 - Ambrose, Jonathan										Vendor Total: 50.00
<u>2025.02</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phone stipend	BANKEFT - BANK WEST EFT				No	Payment Date: 2/7/2025			Bank Draft: DFT0000236	
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Phone stipend	NA	0.00	0.00	50.00	0.00	0.00	0.00	50.00		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>604-4000-42810</u>	Phone				50.00	100.00%				
Vendor: 1808 - Anglin, Mitch										Vendor Total: 50.00
<u>2025.02</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phone stipend	BANKEFT - BANK WEST EFT				No	Payment Date: 2/7/2025			Bank Draft: DFT0000237	
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Phone stipend	NA	0.00	0.00	50.00	0.00	0.00	0.00	50.00		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>101-4310-42810</u>	Phone				50.00	100.00%				
Vendor: 1816 - AT&T Mobility										Vendor Total: 689.52
<u>287320061570X01242025</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	652.99	0.00	0.00	0.00	652.99
FirstNet SSPD	BANKW - BANK WEST				No					
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
FlrstNet SSPD	NA	0.00	0.00	652.99	0.00	0.00	0.00	652.99		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>101-4210-42810</u>	Phone				652.99	100.00%				
<u>287349887802X01232025</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	36.53	0.00	0.00	0.00	36.53
Code Enforcement VPN	BANKW - BANK WEST				No					

Payable Register

Packet: APPKT00126 - 02.06.2025

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
<u>101-4320-42730</u>	Code Enforcement VPN	NA	0.00	0.00	36.53	0.00	0.00	0.00	0.00	36.53
Distributions										
<u>101-4320-42730</u>	Account Name	Project Account Key	Amount	Percent						
	Training Expense		36.53	100.00%						

Vendor: 1363 - Axon Enterprise, Inc.

Vendor Total: 12,453.60

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
<u>INUS314545</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	12,453.60	0.00	0.00	0.00	12,453.60
Axon Fleet	BANKW - BANK WEST		No							
Items										
Axon Fleet	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
	NA	0.00	0.00	12,453.60	0.00	0.00	0.00	12,453.60		
Distributions										
<u>101-4210-42203</u>	Account Name	Project Account Key	Amount	Percent						
	Axon Fleet		12,453.60	100.00%						

Vendor: 1906 - Birgen, Nicholin

Vendor Total: 50.00

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
<u>2025.02</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phone stipend	BANKEFT - BANK WEST EFT		No							
						Payment Date: 2/7/2025		Bank Draft: DFT0000238		
Items										
Phone stipend	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
	NA	0.00	0.00	50.00	0.00	0.00	0.00	50.00		
Distributions										
<u>101-4140-42810</u>	Account Name	Project Account Key	Amount	Percent						
	Phone		50.00	100.00%						

Vendor: 0808 - Black Hills Energy

Vendor Total: 7,605.32

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
<u>2025.02</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	7,605.32	0.00	0.00	0.00	7,605.32
Monthly usage	BANKEFT - BANK WEST EFT		No							
						Payment Date: 2/5/2025		Bank Draft: DFT0000249		
Items										
Monthly usage	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
	NA	0.00	0.00	7,605.32	0.00	0.00	0.00	7,605.32		
Distributions										
<u>101-4192-42800</u>	Account Name	Project Account Key	Amount	Percent						
	Utility Expense		643.93	8.47%						
<u>101-4310-42800</u>	Utility Expense		1,634.04	21.49%						
<u>101-4520-42800</u>	Utility Expense		52.03	0.68%						
<u>604-4000-42800</u>	Utility Expense		5,275.32	69.36%						

Vendor: 1665 - Cardmember Services

Vendor Total: 14,234.93

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
<u>2025.02</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	14,234.93	0.00	0.00	0.00	14,234.93
Monthly charges	BANKEFT - BANK WEST EFT		No							
						Payment Date: 2/7/2025		Bank Draft: DFT0000251		
Items										
Membership	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
	NA	0.00	0.00	100.00	0.00	0.00	0.00	100.00		
Distributions										
<u>101-4210-42201</u>	Account Name	Project Account Key	Amount	Percent						
	Dues/Subscriptions		100.00	100.00%						
Items										
Publishings	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
	NA	0.00	0.00	1,173.25	0.00	0.00	0.00	1,173.25		
Distributions										
<u>101-4652-42300</u>	Account Name	Project Account Key	Amount	Percent						
	Publishing Exp		431.82	36.81%						
<u>101-4310-42300</u>	Publishing Exp		23.99	2.04%						
<u>101-4140-42300</u>	Publishing Exp		717.44	61.15%						

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Streets Angle Broom Distributions	NA		0.00	0.00	6,271.86	0.00	0.00	0.00	6,271.86	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4310-42510</u>	Street Snow Removal			6,271.86	100.00%					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
FO membership Distributions	NA		0.00	0.00	40.00	0.00	0.00	0.00	40.00	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4140-42201</u>	Dues/Subscriptions			40.00	100.00%					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Subscription Distributions	NA		0.00	0.00	24.00	0.00	0.00	0.00	24.00	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4140-42201</u>	Dues/Subscriptions			24.00	100.00%					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Publishings Distributions	NA		0.00	0.00	726.00	0.00	0.00	0.00	726.00	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4140-42300</u>	Publishing Exp			459.25	63.26%					
<u>101-4652-42300</u>	Publishing Exp			224.49	30.92%					
<u>101-4110-42300</u>	Publishing Exp			42.26	5.82%					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Phone, fax, internet Distributions	NA		0.00	0.00	1,240.87	0.00	0.00	0.00	1,240.87	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4192-42800</u>	Utility Expense			1,240.87	100.00%					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Supplies Distributions	NA		0.00	0.00	177.49	0.00	0.00	0.00	177.49	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>604-4000-42600</u>	Supply/Material Exp			177.49	100.00%					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
2025 Federal poster Distributions	NA		0.00	0.00	34.94	0.00	0.00	0.00	34.94	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4140-42600</u>	Supply/Material Exp			34.94	100.00%					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
City Admin dues Distributions	NA		0.00	0.00	150.00	0.00	0.00	0.00	150.00	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4140-42201</u>	Dues/Subscriptions			150.00	100.00%					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
FO Dues Distributions	NA		0.00	0.00	40.00	0.00	0.00	0.00	40.00	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4140-42201</u>	Dues/Subscriptions			40.00	100.00%					

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Items										
Day of Excellence Distributions	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
	NA		0.00	0.00	348.00	0.00	0.00	0.00	348.00	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4140-42700</u>	Travel/Conf Expense			141.00	40.52%					
<u>604-4000-42700</u>	Travel/Conf Expense			69.00	19.83%					
<u>101-4130-42700</u>	Travel/Conf Expense			69.00	19.83%					
<u>101-4120-42700</u>	Travel/Conf Expense			69.00	19.83%					
Items										
Day of Excellence Distributions	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
	NA		0.00	0.00	141.00	0.00	0.00	0.00	141.00	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4120-42700</u>	Travel/Conf Expense			141.00	100.00%					
Items										
Plow parts Distributions	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
	NA		0.00	0.00	26.99	0.00	0.00	0.00	26.99	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4310-42510</u>	Street Snow Removal			26.99	100.00%					
Items										
Shop supplies Distributions	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
	NA		0.00	0.00	64.96	0.00	0.00	0.00	64.96	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4310-42600</u>	Supply/Material Exp			64.96	100.00%					
Items										
Shop supplies and tools Distributions	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
	NA		0.00	0.00	72.12	0.00	0.00	0.00	72.12	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4310-42600</u>	Supply/Material Exp			72.12	100.00%					
Items										
Shop supplies Distributions	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
	NA		0.00	0.00	10.08	0.00	0.00	0.00	10.08	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4310-42600</u>	Supply/Material Exp			10.08	100.00%					
Items										
Shop supplies Distributions	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
	NA		0.00	0.00	53.98	0.00	0.00	0.00	53.98	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4310-42600</u>	Supply/Material Exp			53.98	100.00%					
Items										
Tools Distributions	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
	NA		0.00	0.00	15.99	0.00	0.00	0.00	15.99	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4310-42600</u>	Supply/Material Exp			15.99	100.00%					
Items										
Lighting supplies Distributions	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
	NA		0.00	0.00	135.86	0.00	0.00	0.00	135.86	
Account Number	Account Name	Project Account Key		Amount	Percent					
<u>101-4310-42550</u>	Street Light Repair			135.86	100.00%					

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Snow plow parts	NA		0.00	0.00	100.89	0.00	0.00	0.00	100.89	
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
<u>101-4310-42510</u>	Street Snow Removal				100.89	100.00%				
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Shop storage	NA		0.00	0.00	1,790.27	0.00	0.00	0.00	1,790.27	
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
<u>101-4310-42600</u>	Supply/Material Exp				1,790.27	100.00%				
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
PW Dues	NA		0.00	0.00	75.00	0.00	0.00	0.00	75.00	
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
<u>101-4310-42201</u>	Dues/Subscriptions				75.00	100.00%				
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
CE dues	NA		0.00	0.00	35.00	0.00	0.00	0.00	35.00	
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
<u>101-4320-42201</u>	Dues/Subscriptions				35.00	100.00%				
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Maintenance	NA		0.00	0.00	100.26	0.00	0.00	0.00	100.26	
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
<u>101-4210-42500</u>	Repair/Maint Expense				100.26	100.00%				
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Postage	NA		0.00	0.00	650.90	0.00	0.00	0.00	650.90	
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
<u>101-4140-42150</u>	Postage				146.00	22.43%				
<u>604-4000-42150</u>	Postage				504.90	77.57%				
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Lighting contest gift baskets	NA		0.00	0.00	48.25	0.00	0.00	0.00	48.25	
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
<u>101-4140-42900</u>	Other Expense				48.25	100.00%				
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Office supplies	NA		0.00	0.00	40.23	0.00	0.00	0.00	40.23	
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
<u>101-4140-42600</u>	Supply/Material Exp				40.23	100.00%				
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Subscription	NA		0.00	0.00	24.00	0.00	0.00	0.00	24.00	
Distributions										
Account Number	Account Name		Project Account Key		Amount	Percent				
<u>101-4140-42201</u>	Dues/Subscriptions				24.00	100.00%				

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total	
Payable Description											
Payable Description		Bank Code	On Hold								
Items											
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total		
Office supplies	NA		0.00	0.00	59.98	0.00	0.00	0.00	59.98		
Distributions											
Account Number	Account Name	Project Account Key			Amount	Percent					
101-4140-42600	Supply/Material Exp				59.98	100.00%					
Items											
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total		
Office supplies	NA		0.00	0.00	57.99	0.00	0.00	0.00	57.99		
Distributions											
Account Number	Account Name	Project Account Key			Amount	Percent					
101-4140-42600	Supply/Material Exp				57.99	100.00%					
Items											
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total		
Office supplies	NA		0.00	0.00	14.24	0.00	0.00	0.00	14.24		
Distributions											
Account Number	Account Name	Project Account Key			Amount	Percent					
101-4140-42600	Supply/Material Exp				14.24	100.00%					
Items											
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total		
Office supplies	NA		0.00	0.00	305.96	0.00	0.00	0.00	305.96		
Distributions											
Account Number	Account Name	Project Account Key			Amount	Percent					
101-4140-42600	Supply/Material Exp				305.96	100.00%					
Items											
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total		
Office supplies	NA		0.00	0.00	24.57	0.00	0.00	0.00	24.57		
Distributions											
Account Number	Account Name	Project Account Key			Amount	Percent					
101-4140-42600	Supply/Material Exp				24.57	100.00%					
Items											
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total		
Legislative rib dinner	NA		0.00	0.00	60.00	0.00	0.00	0.00	60.00		
Distributions											
Account Number	Account Name	Project Account Key			Amount	Percent					
101-4140-42700	Travel/Conf Expense				60.00	100.00%					

Vendor: 0120 - City of Sturgis Vendor Total: 300.00

16657	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	300.00	0.00	0.00	0.00	300.00
Shelter Fees Dec 2024		BANKW - BANK WEST			No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Shelter Fees Dec 2024	NA		0.00	0.00	300.00	0.00	0.00	0.00	300.00	
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
101-4410-43350	Humane Society				300.00	100.00%				

Vendor: 1957 - Complete HVAC Service & Installation LLC Vendor Total: 294.71

13066	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	294.71	0.00	0.00	0.00	294.71
WWTP Maintenance		BANKW - BANK WEST			No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
WWTP Maintenance	NA		0.00	0.00	294.71	0.00	0.00	0.00	294.71	
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
604-4000-42500	Repair/Maint Expense				294.71	100.00%				

Vendor: 0116 - Evergreen Office Products Vendor Total: 224.75

Payable Register

Packet: APPKT00126 - 02.06.2025

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
<u>31214</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	224.75	0.00	0.00	0.00	224.75
Professional services					No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Professional services	NA	0.00	0.00	224.75	0.00	0.00	0.00	224.75		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>101-4140-42200</u>	Prof Fees Expense				224.75	100.00%				

Vendor: 1125 - First National Trust & Investment Management Services

Vendor Total: 24,975.77

<u>2025.02E</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	24,975.77	0.00	0.00	0.00	24,975.77
Sewer SRF P&I					No					
										Payment Date: 2/15/2025
										Bank Draft: DFT0000248

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Sewer SRF P&I	NA	0.00	0.00	24,975.77	0.00	0.00	0.00	24,975.77		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>604-4700-47100</u>	Swr SRF Principal				20,676.25	82.79%				
<u>604-4700-47120</u>	Swr SRF Interest				4,299.52	17.21%				

Vendor: 1369 - Greenapsis

Vendor Total: 350.00

<u>89</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	350.00	0.00	0.00	0.00	350.00
Govt building janitorial					No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Govt building janitorial	NA	0.00	0.00	350.00	0.00	0.00	0.00	350.00		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>101-4192-42200</u>	Prof Fees Expense				350.00	100.00%				

Vendor: 1709 - HAMMS WELDING & SERVICES

Vendor Total: 800.00

<u>451</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	800.00	0.00	0.00	0.00	800.00
City pickup flat bed Installation					No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Flat bed installation	NA	0.00	0.00	800.00	0.00	0.00	0.00	800.00		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>101-4310-42610</u>	Auto Expense				800.00	100.00%				

Vendor: 0698 - HAWKINS INC.

Vendor Total: 587.00

<u>6974965</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	587.00	0.00	0.00	0.00	587.00
WWTP Supplies					No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Se	NA	0.00	0.00	587.00	0.00	0.00	0.00	587.00		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>604-4000-42500</u>	Repair/Maint Expense				587.00	100.00%				

Vendor: 1506 - Hermanson Egge Engineering, Inc.

Vendor Total: 360.00

<u>2024.381</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	360.00	0.00	0.00	0.00	360.00
Inspections					No					

Payable Register

Packet: APPKT00126 - 02.06.2025

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Inspections	NA		0.00	0.00	360.00	0.00	0.00	0.00	360.00	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
101-4232-42320	Building Inspection Expense				360.00	100.00%				

Vendor: 1513 - Hirsch, Clyde

Vendor Total: 50.00

2025.02	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phone stipend	BANKEFT - BANK WEST EFT				No	Payment Date: 2/7/2025				Bank Draft: DFT0000239
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Phone stipend	NA		0.00	0.00	50.00	0.00	0.00	0.00	50.00	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
101-4110-42810	Phone				50.00	100.00%				

Vendor: 1036 - Iron Outfitter Waste Services, Inc.

Vendor Total: 26.24

45590013025	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	26.24	0.00	0.00	0.00	26.24
Shredding services	BANKW - BANK WEST				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Shredding services	NA		0.00	0.00	26.24	0.00	0.00	0.00	26.24	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
101-4140-42200	Prof Fees Expense				26.24	100.00%				

Vendor: 0324 - Kayl, Anthony

Vendor Total: 50.00

2025.02	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phones Stipend	BANKEFT - BANK WEST EFT				No	Payment Date: 2/7/2025				Bank Draft: DFT0000240
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Phones Stipend	NA		0.00	0.00	50.00	0.00	0.00	0.00	50.00	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
101-4310-42810	Phone				50.00	100.00%				

Vendor: 1516 - KIESLER POLICE SUPPLY

Vendor Total: 5,788.60

IN252521	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	1,301.38	0.00	0.00	0.00	1,301.38
Duty weapon accessories	BANKW - BANK WEST				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Duty weapon accessories	NA		0.00	0.00	1,301.38	0.00	0.00	0.00	1,301.38	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
101-4210-42851	Duty Equipment				1,301.38	100.00%				

IN252996	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	4,487.22	0.00	0.00	0.00	4,487.22
Duty weapon accessories	BANKW - BANK WEST				No					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Duty weapon accessories	NA		0.00	0.00	4,487.22	0.00	0.00	0.00	4,487.22	
Distributions										
Account Number	Account Name		Project	Account Key	Amount	Percent				
101-4210-42851	Duty Equipment				4,487.22	100.00%				

Vendor: 1103 - Kitzmiller, Michael

Vendor Total: 50.00

Payable Register

Packet: APPKT00126 - 02.06.2025

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
<u>2025.02</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phone stipend		BANKEFT - BANK WEST EFT			No	Payment Date: 2/7/2025		Bank Draft:	DFT0000241	

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Phone stipend	NA	0.00	0.00	50.00	0.00	0.00	0.00	50.00

Distributions	Account Number	Account Name	Project Account Key	Amount	Percent
	<u>101-4110-42810</u>	Phone		50.00	100.00%

Vendor: 1970 - Markham, Gwenn

Vendor Total: 50.00

<u>2025.02</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phone stipend		BANKEFT - BANK WEST EFT			No	Payment Date: 2/7/2025		Bank Draft:	DFT0000242	

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Phone stipend	NA	0.00	0.00	50.00	0.00	0.00	0.00	50.00

Distributions	Account Number	Account Name	Project Account Key	Amount	Percent
	<u>101-4110-42810</u>	Phone		50.00	100.00%

Vendor: 1101 - Meade County Auditor

Vendor Total: 1,258.49

<u>2025.01</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	1,258.49	0.00	0.00	0.00	1,258.49
Dec 2024 dispatch expenses		BANKW - BANK WEST			No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Dec 2024 dispatch expenses	NA	0.00	0.00	1,258.49	0.00	0.00	0.00	1,258.49

Distributions	Account Number	Account Name	Project Account Key	Amount	Percent
	<u>101-4210-42820</u>	Dispatch Expense		1,258.49	100.00%

Vendor: 1433 - Midcontinent Communications

Vendor Total: 185.14

<u>16731730114480</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	185.14	0.00	0.00	0.00	185.14
WWTP Telephone		BANKW - BANK WEST			No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
WWTP Telephone	NA	0.00	0.00	185.14	0.00	0.00	0.00	185.14

Distributions	Account Number	Account Name	Project Account Key	Amount	Percent
	<u>604-4000-42800</u>	Utility Expense		185.14	100.00%

Vendor: 1157 - Midcontinent Testing Laboratories, Inc.

Vendor Total: 495.50

<u>130796</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	495.50	0.00	0.00	0.00	495.50
Monthly testing		BANKW - BANK WEST			No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Monthly testing	NA	0.00	0.00	495.50	0.00	0.00	0.00	495.50

Distributions	Account Number	Account Name	Project Account Key	Amount	Percent
	<u>604-4000-42620</u>	Testing Expense		495.50	100.00%

Vendor: 1971 - Osten, Michael

Vendor Total: 50.00

<u>2025.02</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phone stipend		BANKEFT - BANK WEST EFT			No	Payment Date: 2/7/2025		Bank Draft:	DFT0000243	

Payable Register

Packet: APPKT00126 - 02.06.2025

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description		Bank Code	On Hold							
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Phone stipend Distributions	NA	0.00	0.00	50.00	0.00	0.00	0.00	50.00		
Account Number	Account Name	Project Account Key			Amount	Percent				
101-4110-42810	Phone				50.00	100.00%				

Vendor: 1732 - Schieffer, Lisa Vendor Total: 50.00

2025.02	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phone stipend	BANKEFT - BANK WEST EFT			No	Payment Date: 2/7/2025		Bank Draft:		DFT0000244	
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Phone stipend Distributions	NA	0.00	0.00	50.00	0.00	0.00	0.00	50.00		
Account Number	Account Name	Project Account Key			Amount	Percent				
101-4140-42810	Phone				50.00	100.00%				

Vendor: 1976 - Schmagel, David Vendor Total: 50.00

2025.02	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phone stipend	BANKEFT - BANK WEST EFT			No	Payment Date: 2/7/2025		Bank Draft:		DFT0000244	
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Phone stipend Distributions	NA	0.00	0.00	50.00	0.00	0.00	0.00	50.00		
Account Number	Account Name	Project Account Key			Amount	Percent				
604-4000-42810	Phone				50.00	100.00%				

Vendor: 1746 - SCHROCK, BRIELLE Vendor Total: 50.00

2025.02	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phone stipend	BANKEFT - BANK WEST EFT			No	Payment Date: 2/7/2025		Bank Draft:		DFT0000246	
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Phone stipend Distributions	NA	0.00	0.00	50.00	0.00	0.00	0.00	50.00		
Account Number	Account Name	Project Account Key			Amount	Percent				
101-4140-42810	Phone				50.00	100.00%				

Vendor: 1328 - Servall Uniform & Linen Supply Vendor Total: 195.16

1016271	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	195.16	0.00	0.00	0.00	195.16
Monthly services	BANKW - BANK WEST			No			Bank Draft:			
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Monthly services Distributions	NA	0.00	0.00	195.16	0.00	0.00	0.00	195.16		
Account Number	Account Name	Project Account Key			Amount	Percent				
101-4192-42200	Prof Fees Expense				195.16	100.00%				

Vendor: 1820 - Smith, Jeff Vendor Total: 50.00

2025.02	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	50.00	0.00	0.00	0.00	50.00
Phone stipend	BANKEFT - BANK WEST EFT			No	Payment Date: 2/7/2025		Bank Draft:		DFT0000247	
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Phone stipend Distributions	NA	0.00	0.00	50.00	0.00	0.00	0.00	50.00		
Account Number	Account Name	Project Account Key			Amount	Percent				
101-4310-42810	Phone				50.00	100.00%				

Payable Register

Packet: APPKT00126 - 02.06.2025

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Vendor: 1162 - Tech Sales Company										Vendor Total: 933.00
<u>158321</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	933.00	0.00	0.00	0.00	933.00
WWTP Supplies	BANKW - BANK WEST				No					
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
WWTP Supplies	NA	0.00	0.00	933.00	0.00	0.00	0.00	933.00		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>604-4000-42630</u>	Chemicals and Lab Supplies				933.00	100.00%				

Vendor: 1023 - Tyler Technologies										Vendor Total: 385.00
<u>025-491895</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	385.00	0.00	0.00	0.00	385.00
Credit Card Transaction Fees	BANKW - BANK WEST				No					
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Credit Card Transaction Fees	NA	0.00	0.00	385.00	0.00	0.00	0.00	385.00		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>604-4000-42920</u>	Tyler Technologies Tranaction Fees				385.00	100.00%				

Vendor: 1988 - USBank										Vendor Total: 121,528.82
<u>2025.0215E</u>	Invoice	2/5/2025	2/5/2025	2/5/2025	2/5/2025	121,528.82	0.00	0.00	0.00	121,528.82
CW SRF Loan 3 Quarterly Repayment	BANKEFT - BANK WEST EFT				No	Payment Date: 2/6/2025			Bank Draft:	DFT0000250
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Angle broom	NA	0.00	0.00	121,528.82	0.00	0.00	0.00	121,528.82		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>305-4700-44200</u>	Debt Service Expense				121,528.82	100.00%				

Vendor: 1663 - Western Mailers										Vendor Total: 1,946.88
<u>84367</u>	Invoice	2/7/2025	2/7/2025	2/7/2025	2/7/2025	935.26	0.00	0.00	0.00	935.26
Snow citation letter	BANKW - BANK WEST				No					
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Snow citation letter	NA	0.00	0.00	935.26	0.00	0.00	0.00	935.26		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>101-4320-42150</u>	Postage				935.26	100.00%				

<u>84391</u>	Invoice	2/6/2025	2/6/2025	2/6/2025	2/6/2025	1,011.62	0.00	0.00	0.00	1,011.62
Magnets	BANKW - BANK WEST				No					
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Magnets	NA	0.00	0.00	1,011.62	0.00	0.00	0.00	1,011.62		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>101-4320-42150</u>	Postage				1,011.62	100.00%				

Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	39	196,670.24	0.00	0.00	0.00	196,670.24	168,944.84	27,725.40
Grand Total:		196,670.24	0.00	0.00	0.00	196,670.24	168,944.84	27,725.40

Account Summary

Account	Name	Amount
<u>101-4110-42300</u>	Publishing Exp	42.26
<u>101-4110-42810</u>	Phone	200.00
<u>101-4120-42700</u>	Travel/Conf Expense	210.00
<u>101-4130-42700</u>	Travel/Conf Expense	69.00
<u>101-4140-42150</u>	Postage	146.00
<u>101-4140-42200</u>	Prof Fees Expense	250.99
<u>101-4140-42201</u>	Dues/Subscriptions	278.00
<u>101-4140-42300</u>	Publishing Exp	1,176.69
<u>101-4140-42600</u>	Supply/Material Exp	537.91
<u>101-4140-42700</u>	Travel/Conf Expense	201.00
<u>101-4140-42810</u>	Phone	150.00
<u>101-4140-42900</u>	Other Expense	48.25
<u>101-4192-42200</u>	Prof Fees Expense	545.16
<u>101-4192-42800</u>	Utility Expense	1,884.80
<u>101-4192-43400</u>	Equip Expense	451.81
<u>101-4210-42201</u>	Dues/Subscriptions	100.00
<u>101-4210-42203</u>	Axon Fleet	12,453.60
<u>101-4210-42500</u>	Repair/Maint Expense	100.26
<u>101-4210-42810</u>	Phone	652.99
<u>101-4210-42820</u>	Dispatch Expense	1,258.49
<u>101-4210-42851</u>	Duty Equipment	5,788.60
<u>101-4232-42320</u>	Building Inspection Expense	360.00
<u>101-4310-42201</u>	Dues/Subscriptions	75.00
<u>101-4310-42300</u>	Publishing Exp	23.99
<u>101-4310-42510</u>	Street Snow Removal	6,399.74
<u>101-4310-42550</u>	Street Light Repair	135.86
<u>101-4310-42600</u>	Supply/Material Exp	2,007.40
<u>101-4310-42610</u>	Auto Expense	800.00
<u>101-4310-42800</u>	Utility Expense	1,634.04
<u>101-4310-42810</u>	Phone	150.00
<u>101-4320-42150</u>	Postage	1,946.88
<u>101-4320-42201</u>	Dues/Subscriptions	35.00
<u>101-4320-42730</u>	Training Expense	36.53
<u>101-4410-43350</u>	Humane Society	300.00
<u>101-4520-42800</u>	Utility Expense	52.03
<u>101-4652-42300</u>	Publishing Exp	656.31
	Total:	41,158.59

Account	Name	Amount
<u>305-4700-44200</u>	Debt Service Expense	121,528.82
	Total:	121,528.82

Account	Name	Amount
<u>604-4000-42150</u>	Postage	504.90
<u>604-4000-42500</u>	Repair/Maint Expense	881.71
<u>604-4000-42600</u>	Supply/Material Exp	177.49
<u>604-4000-42620</u>	Testing Expense	495.50
<u>604-4000-42630</u>	Chemicals and Lab Supplies	933.00
<u>604-4000-42700</u>	Travel/Conf Expense	69.00
<u>604-4000-42800</u>	Utility Expense	5,460.46
<u>604-4000-42810</u>	Phone	100.00
<u>604-4000-42920</u>	Tyler Technologies Tranaction Fees	385.00
<u>604-4700-47100</u>	Swr SRF Principal	20,676.25
<u>604-4700-47120</u>	Swr SRF Interest	4,299.52
	Total:	33,982.83



City of Summerset, SD

Payable Register

Payable Detail by Vendor Name

Packet: APPKT00125 - PYPKT00201 - Payroll Jan 2025

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Vendor: 0322 - AFLAC Remittance Processing										Vendor Total: 96.72
<u>INV0000199</u>	Invoice	1/27/2025	1/27/2025	1/27/2025	1/27/2025	96.72	0.00	0.00	0.00	96.72
AFLAC Disability	BANKEFT - BANK WEST EFT				No	Payment Date: 1/29/2025			Bank Draft:	DFT0000228
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
AFLAC Disability	NA	0.00	0.00	96.72	0.00	0.00	0.00	96.72		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>998-0000-21840</u>	Accident Insurance				96.72	100.00%				
Vendor: 1952 - Child Support Payment Center										Vendor Total: 442.00
<u>INV0000200</u>	Invoice	1/27/2025	1/27/2025	1/27/2025	1/27/2025	442.00	0.00	0.00	0.00	442.00
Child Support Garnishment	BANKW - BANK WEST				No					
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Child Support Garnishment	NA	0.00	0.00	442.00	0.00	0.00	0.00	442.00		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>998-0000-21810</u>	Garnishment Payable				442.00	0%				
Vendor: 0468 - Delta Dental										Vendor Total: 1,289.20
<u>1935805</u>	Invoice	1/29/2025	1/29/2025	1/29/2025	1/29/2025	1,289.20	0.00	0.00	0.00	1,289.20
Emp Dental	BANKW - BANK WEST				No					
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Jan 2025 Emp Dental	NA	0.00	0.00	1,289.20	0.00	0.00	0.00	1,289.20		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>998-0000-21800</u>	Dental & Vision Ins Payable				1,289.20	100.00%				
Vendor: 0041 - Health Pool of SD										Vendor Total: 18,575.05
<u>2025-0133</u>	Invoice	1/28/2025	1/28/2025	1/28/2025	1/28/2025	18,575.05	0.00	0.00	0.00	18,575.05
Jan 2025 Health Pool	BANKW - BANK WEST				No					
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Jan 2025 Health Pool	NA	0.00	0.00	18,575.05	0.00	0.00	0.00	18,575.05		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>998-0000-21830</u>	Medical Ins Payable				18,575.05	100.00%				
Vendor: 0011 - SDRS										Vendor Total: 14,208.00
<u>INV0000201</u>	Invoice	1/27/2025	1/27/2025	1/27/2025	1/27/2025	5,340.16	0.00	0.00	0.00	5,340.16
SDRS 6%	BANKEFT - BANK WEST EFT				No	Payment Date: 1/29/2025			Bank Draft:	DFT0000229
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
SDRS 6%	NA	0.00	0.00	5,340.16	0.00	0.00	0.00	5,340.16		
Distributions										
Account Number	Account Name	Project Account Key			Amount	Percent				
<u>211-0000-21910</u>	SDRS Payable				211.40	3.96%				
<u>101-0000-21910</u>	SDRS Payable				3,329.84	62.35%				
<u>604-0000-21910</u>	SDRS Payable				1,798.92	33.69%				

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
<u>INV0000202</u>	Invoice	1/27/2025	1/27/2025	1/27/2025	1/27/2025	8,867.84	0.00	0.00	0.00	8,867.84
SDRS 8%					No	Payment Date: 1/29/2025		Bank Draft:		DFT0000230

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
SDRS 8%	NA	0.00	0.00	8,867.84	0.00	0.00	0.00	8,867.84

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
<u>101-0000-21910</u>	SDRS Payable		8,867.84	100.00%

Vendor: 1022 - SDRS-SUPPLEMENTAL RETIREMENT PLAN (SDSRP)

Vendor Total: 800.00

<u>INV0000203</u>	Invoice	1/27/2025	1/27/2025	1/27/2025	1/27/2025	800.00	0.00	0.00	0.00	800.00
SDRS Supplemental					No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
SDRS Supplemental	NA	0.00	0.00	800.00	0.00	0.00	0.00	800.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
<u>101-0000-21910</u>	SDRS Payable		520.01	0%
<u>604-0000-21910</u>	SDRS Payable		279.99	0%

Vendor: 0128 - United States Treasury

Vendor Total: 24,030.97

<u>INV0000204</u>	Invoice	1/27/2025	1/27/2025	1/27/2025	1/27/2025	8,573.81	0.00	0.00	0.00	8,573.81
Federal W/H					No	Payment Date: 1/29/2025		Bank Draft:		DFT0000231

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Federal W/H	NA	0.00	0.00	8,573.81	0.00	0.00	0.00	8,573.81

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
<u>211-0000-21710</u>	Payroll Tax Payable		186.49	2.18%
<u>101-0000-21710</u>	Payroll Tax Payable		7,145.81	83.34%
<u>604-0000-21710</u>	Payroll Tax Payable		1,241.51	14.48%

INV0000205

Social Security	Invoice	1/27/2025	1/27/2025	1/27/2025	1/27/2025	12,490.18	0.00	0.00	0.00	12,490.18
					No	Payment Date: 1/29/2025		Bank Draft:		DFT0000232

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Social Security	NA	0.00	0.00	12,490.18	0.00	0.00	0.00	12,490.18

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
<u>211-0000-21710</u>	Payroll Tax Payable		216.08	1.73%
<u>604-0000-21710</u>	Payroll Tax Payable		1,775.80	14.22%
<u>101-0000-21710</u>	Payroll Tax Payable		10,498.30	84.05%

INV0000206

Medicare	Invoice	1/27/2025	1/27/2025	1/27/2025	1/27/2025	2,921.08	0.00	0.00	0.00	2,921.08
					No	Payment Date: 1/29/2025		Bank Draft:		DFT0000233

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Medicare	NA	0.00	0.00	2,921.08	0.00	0.00	0.00	2,921.08

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
<u>211-0000-21710</u>	Payroll Tax Payable		50.54	1.73%
<u>101-0000-21710</u>	Payroll Tax Payable		2,455.28	84.05%
<u>604-0000-21710</u>	Payroll Tax Payable		415.26	14.22%

INV0000207

Social Security	Invoice	1/28/2025	1/28/2025	1/28/2025	1/28/2025	37.20	0.00	0.00	0.00	37.20
					No	Payment Date: 1/29/2025		Bank Draft:		DFT0000234

Payable Register

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Social Security Distributions	NA		0.00	0.00	37.20	0.00	0.00	0.00	37.20	
Account Number	Account Name		Project Account Key		Amount	Percent				
<u>101-0000-21710</u>	Payroll Tax Payable				37.20	100.00%				
<u>INV0000208</u>	Invoice	1/28/2025	1/28/2025	1/28/2025	1/28/2025	8.70	0.00	0.00	0.00	8.70
Medicare	BANKEFT - BANK WEST EFT				No	Payment Date: 1/29/2025		Bank Draft:	DFT0000235	
Items										
Item Description	Commodity		Units	Price	Amount	Tax	Shipping	Discount	Total	
Medicare Distributions	NA		0.00	0.00	8.70	0.00	0.00	0.00	8.70	
Account Number	Account Name		Project Account Key		Amount	Percent				
<u>101-0000-21710</u>	Payroll Tax Payable				8.70	100.00%				

Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	12	59,441.94	0.00	0.00	0.00	59,441.94	38,335.69	21,106.25
Grand Total:		59,441.94	0.00	0.00	0.00	59,441.94	38,335.69	21,106.25

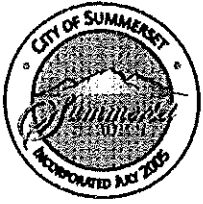
Account Summary

<u>Account</u>	<u>Name</u>	<u>Amount</u>
<u>101-0000-21710</u>	Payroll Tax Payable	20,145.29
<u>101-0000-21910</u>	SDRS Payable	12,717.69
Total:		32,862.98

<u>Account</u>	<u>Name</u>	<u>Amount</u>
<u>211-0000-21710</u>	Payroll Tax Payable	453.11
<u>211-0000-21910</u>	SDRS Payable	211.40
Total:		664.51

<u>Account</u>	<u>Name</u>	<u>Amount</u>
<u>604-0000-21710</u>	Payroll Tax Payable	3,432.57
<u>604-0000-21910</u>	SDRS Payable	2,078.91
Total:		5,511.48

<u>Account</u>	<u>Name</u>	<u>Amount</u>
<u>998-0000-21800</u>	Dental & Vision Ins Payable	1,289.20
<u>998-0000-21810</u>	Garnishment Payable	442.00
<u>998-0000-21830</u>	Medical Ins Payable	18,575.05
<u>998-0000-21840</u>	Accident Insurance	96.72
Total:		20,402.97



City of Summerset, SD

My Payable Register

Payable Detail by Vendor Name

Packet: APPKT00120 - Precision Lawn Care OOC

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Vendor: 1930 - Precision Lawn & Hydroseed LLC									Vendor Total:	11,500.00
<u>1586</u>	Invoice	1/15/2025	1/15/2025	1/15/2025	1/15/2025	11,500.00	0.00	0.00	0.00	11,500.00
Castlewood Park	BANKW - BANK WEST				No					
Items										
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total		
Castlewood Park Distributions	NA	0.00	0.00	11,500.00	0.00	0.00	0.00	11,500.00		
Account Number	Account Name	Project Account Key	Amount	Percent						
<u>101-4520-42530</u>	Landscape&Mowing Expense		11,500.00	100.00%						

Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	1	11,500.00	0.00	0.00	0.00	11,500.00	0.00	11,500.00
Grand Total:		11,500.00	0.00	0.00	0.00	11,500.00	0.00	11,500.00

Account Summary

Account	Name	Amount
<u>101-4520-42530</u>	Landscape&Mowing Expense	11,500.00
	Total:	11,500.00

**Sid Reade
Finance Commissioner**

Month of: January, 2025

Meetings:

- Attended two regular Commission meetings
- Attended one special meeting

Contacts:

- Several updates with City Finance Officer
- Several visits with City Administrator

Required Report

Jan 2024 Commissioner Clyde Hirsch

MEETINGS

- Attended 2 () Commission Meetings
- Attended _____ () Special Meetings.

POLICE DEPARTMENT

Attended 1 P+Z

Phone calls with John

JANUARY COMMISSION REPORT

COMMISSIONER MARKHAM

MEETINGS:

- 2 – COMMISSION MEETING
- 1 - SUMMERSET MIXER

POLICE DEPARTMENT:

- WEEKLY TOUCH BASE WITH CHIEF NASSER
 - DAY TO DAY OPERATIONS
- MEETING WITH MIKE KITZMILLER AND CHIEF NASSER

OTHER BUSINESS:

- WORKING WITH L. SCHIFFER ON CONTRACTS
- MEETING WITH SIDNEY REED, MIKE KITZMILLER AND LISA SCHIFFER
- VARIOUS EMAILS WITH:
 - CHIEF NASSER
 - LISA SCHIFFER
 - MAYOR KITZMILLER
 - ANGELA WOLTER – DOT MARKETING

AMENDMENT TO TASK ORDER

THIS AMENDMENT TO Task Order No. 2024-01 is made by and between The City of Summerset (“OWNER”) and HDR Engineering, Inc. (“ENGINEER”).

WHEREAS, OWNER and ENGINEER entered into Task Order No. 2024-01, dated January 2, 2024; and

WHEREAS, OWNER and ENGINEER wish to amend the Task Order as contained herein.

OWNER and ENGINEER hereby agree as follows:

- 1.1 Additional time was needed for the Norman Ranch Subdivision preliminary plat and plan review above what was originally estimated. This includes multiple document reviews and meetings. The additional fee is to cover general engineering services through the end of December 2024.
- 1.2 Task Order is hereby amended as follows:
 - Activity 4 – Preliminary/Final Plat and Plan Review (Additional 9.5 Hours)
 - Activity 6 – Expenses (4.62 Vehicles Miles)

Original Fee = \$54,892.75
Amendment = \$1,773.47
Total Fee = \$56,666.22

IN WITNESS WHEREOF, the parties hereto have executed this Amendment to Task Order No. 2024-01 and accept all of the modifications contained herein, this ____ day of _____, 20__.

“OWNER”

“ENGINEER”

BY: _____

BY: _____

NAME: _____

NAME: _____

TITLE: _____

TITLE: _____

ATTACHMENT 2

City of Summerset - General Engineering Services Task Order Amendment Manhours - 2024 Task Order #1 - General Engineering Services												
Personnel	Dustin Hamilton	Lindsay Shogla	Chris Robinson	Gary Anderson	Nolan Fraser	TJ Yerdon	Eric Jasper	Josh Hellman	Caria Schwabach	Christina Henze	Total Hours	
Rate Category/Description	Senior Project Manager	Project Manager/Engineer III	Engineer V	Senior Land Surveyor	Land Surveyor	Engineer V	Engineer I	CADD/GIS Tech III	Project Controller	Project Assistant	Total Cost	
Billing Rate	\$225.00	\$145.00	\$190.00	\$155.00	\$135.00	\$190.00	\$120.00	\$120.00	\$95.00	\$95.00	Total Hours	
Activity 1 - On-Call Engineering												
Activity 2 - On-Call CADD												
Activity 3 - Minor Plat Review												
Activity 4 - Prelim/Final Plat & Plan Review			9				0.5				9.5	
Activity 5 - Commercial Permit Review											\$1,770	
Activity 6 - Expenses			9				0.5				9.5	
Subtotals			9				0.5				9.5	
Task Order 2024-#1 Amendment Totals											9.50	\$1,770

Activity 6 - Expenses	
Travel/mileage	\$ 3.47
Printing	\$ -
Survey/GPS Equipment	\$ -
Total Direct Costs	\$ 3.47

Total Cost Summary	
Total Hours	9.5
Total Labor	\$1,770.00
Direct Costs	\$3.47
Total Cost	\$1,773.47

NOTICE FOR PUBLICATION

Ordinance 2025-01

**AN ORDINANCE AMENDING TITLE XV- LAND USAGE CHAPTER 153- LICENSING
AND CONSTRUCTION REGULATIONS – 153.051 BUILDING PERMIT REQUIRED**

NOTICE IS HEREBY GIVEN that the City of Summerset will set the first reading on amended Ordinance #2025-01 Amending Title XV - Chapter 153, Subsections 153.051.

Said first reading will be held at Summerset City Hall, 7055 Leisure Lane, Summerset SD on February 6, 2025 @ 6:00 p.m. The purpose of the public hearing is to accept public comment on the proposed amended ordinance.

Individuals needing assistance related to the American Disabilities Act should contact the Summerset City Finance Officer no less than 24 hours prior to this hearing to make necessary arrangements.

Dated this 2nd day of January 2025.

City of Summerset

Published once on 01/23/2025, at the total approximate cost of \$24.56.

ORDINANCE 2025-01

§ 153.051 BUILDING PERMIT REQUIRED.

Before any person may erect or cause to be erected or constructed a building or structure within the city or causes any alterations to any existing building or structure within the city, ~~which alteration costs more than \$300~~, he or she must first obtain a building permit from the Building Inspector. An alteration of a building or structure shall for the purpose of this chapter mean any alteration, addition, or removal of any one, part of one, or more than one partition, wall, ceiling, windows, structural member of roof system, or floor.

Dated this 20th day of February, 2025.

CITY OF SUMMERSET

BY: _____
Michael Kitzmiller, Mayor

ATTEST:

BY: _____
Brielle Schrock, Finance Officer

VOTE:

Kitzmiller:

Osten:

Markham:

Hirsch:

Reade:

First Reading: February 6, 2025

Second Reading: February 20, 2025

Adopted:

Published:

Effective:

Published once at the approximate cost of _____.



**DEPARTMENT OF EXECUTIVE MANAGEMENT
BUREAU OF FINANCE AND MANAGEMENT**

500 East Capitol Ave. • Pierre, South Dakota 57501-5007 • Voice: (605) 773-3411 • Fax: (605) 773-4711

M E M O R A N D U M

TO: Department Secretaries; Bureau Commissioners; Legislative, Judicial, and Constitutional Officers; Institution Superintendents; and University Presidents

FROM: Morgan Gruebele, Chief Budget Analyst
Bureau of Finance and Management

SUBJECT: Travel Reimbursement Rates for FY2025 – Effective October 1, 2024

DATE: September 20, 2024

As outlined in [HB 1060](#) during the 2024 Legislative Session, the mileage rate and the in-state lodging reimbursement rate will be updated to align with the rates set by the federal government.

A. MILEAGE REIMBURSEMENT

Effective October 1, 2024, the mileage reimbursement rate will increase to be consistent with the mileage reimbursement rate for business set by the Internal Revenue Service (IRS), or \$0.67 per mile. If a state employee elects to use a personal vehicle for state business but an Office of Fleet and Travel Management pool vehicle is available, the mileage reimbursement rate will be set at 45% of the rate set by the IRS, or \$0.302 per mile.

B. IN-STATE LODGING

Effective October 1, 2024, the maximum in-state lodging reimbursement rate will increase to be consistent with the actual cost of in-state lodging, not to exceed the rate set by the [General Service Administration \(GSA\)](#). The standard rate of \$110 per night will apply to travel in all counties in South Dakota, except for those specifically listed by the GSA. The lodging reimbursement rate for out-of-state and out-of-country travel will not change from the current rate of \$175 per night, with an additional \$100 available with excess lodging approval.

Primary Destination	County	Maximum Lodging Rate
Standard Rate	Applies for all locations without specified rates	\$110
Deadwood/Spearfish	Lawrence	October: \$140 November – April: \$110 May – September: \$140
Hot Springs	Fall River/Custer	October – May: \$110 June – September: \$161
Rapid City	Pennington	October – May: \$110 June – August: \$158 September: \$110

If you have any questions regarding how these changes will impact your agency, please contact your assigned budget analyst.

Morgan Gruebele, BFM Chief Budget Analyst
cc: University Business Managers, Fiscal Officers

Travel Reimbursement Rates

Effective October 1, 2024

Mileage Reimbursement

SDCL 3-9

Type	Rate	Comments
High Mileage	\$0.67/mile	Personal vehicle is used AND state motor pool vehicle is not available.
Low Mileage	\$0.302/mile	Personal vehicle is used AND state motor pool vehicle is available.
Special Needs Mileage	\$0.871/mile	Large personal vehicle is used (ex. Van, truck, SUV).
Special Needs Mileage	\$0.67/mile	Personal vehicle is used.

In-State Travel Reimbursement

In-State Lodging

SDCL 3-9-2

Primary Destination	County	Maximum Lodging Rate + Taxes and Mandatory Fees
Standard Rate	Applies for all locations without specified rate	\$110
Deadwood/Spearfish	Lawrence	October: \$140; November – April: \$110; May – September: \$140
Hot Springs	Fall River/Custer	October – May: \$110; June – September: \$161
Rapid City	Pennington	October – May: \$110; June – August: \$158; September: \$110

In-State Meals

ARSD 05:01:02:14

Meal	Amount	Leave Before	Arrive After
Breakfast	\$6	5:31 AM	7:59 AM
Lunch	\$14	11:31 AM	12:59 PM
Dinner	\$20	5:31 PM	7:59 PM
Daily Maximum	\$40		

Out-of-State Travel Reimbursement

ARSD 05:01:02:11

Lodging	\$175 + tax	Additional \$100 available with excess lodging approval.
----------------	-------------	--

Meal	Amount	Leave Before	Arrive After
Breakfast	\$10	5:31 AM	7:59 AM
Lunch	\$18	11:31 AM	12:59 PM
Dinner	\$28	5:31 PM	7:59 PM
Daily Maximum	\$56		

Out-of-Country Travel Reimbursement

ARSD 05:01:02:10.01

Lodging	\$175 + tax	Additional \$100 available with excess lodging approval.
----------------	-------------	--

Meal	Amount	Leave Before	Arrive After
Breakfast	\$10	5:31 AM	7:59 AM
Lunch	\$21	11:31 AM	12:59 PM
Dinner	\$29	5:31 PM	7:59 PM
Daily Maximum	\$60		



January 14, 2025

City Commission and Management
City of Summerset, South Dakota
7055 Leisure Lane
Summerset, South Dakota 57718

The following represents our understanding of the services we will provide the City of Summerset, South Dakota (the City).

You have requested that we audit the governmental activities - modified cash basis, the business-type activities - modified cash basis, and each major fund - modified cash basis, of the City, as of December 31, 2024, and for the year then ended and the related notes, which collectively comprise the City's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the modified cash basis financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements 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 made by a reasonable user based on the financial statements.

Supplementary information will accompany the City's basic financial statements. As part of our engagement, we will apply certain limited procedures to the supplementary information (SI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for any form of assurance on the supplementary information. This SI will be subjected to certain limited procedures but will not be audited:

- 1) Budgetary Comparison Schedule
- 2) Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
- 3) Schedule of Pension Contributions
- 4) Notes to the Supplementary Information

Also, the document we submit to you will include the following other information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

- 1) List of City Officials

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements. As part of an audit in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements.

We have not concluded the planning stage of our audit. We believe the following significant risks identified in the prior period are still relevant. However, modifications may be made.

- Management override of controls
- Improper revenue recognition
- Staff turnover
- Recording of activities in correct funds
- Reconciliation of accounts
- Reliance on the City's auditor to prepare the financial statements

Our responsibility as auditor is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with the modified cash basis of accounting;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic 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 current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in internal control, and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, we will:

- Prepare the year-end financial statements and related notes of the City in conformity with the modified cash basis of accounting based on information provided by management. The financial statements and related notes will be reviewed and approved by management.
- Propose adjusting or correcting journal entries to be reviewed and approved by the City's management.
- Consult management on the implementation of new accounting standards, if applicable.

We will not assume management responsibilities on behalf of the City. However, we will provide advice and recommendations to assist management of the City in performing its responsibilities.

The City's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards, including the *Code of Professional Conduct* issued by the AICPA.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to the City Commission of the City. 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 an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements 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 to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will not undertake any accounting services (including but not limited to the reconciliation of accounts and preparation of requested schedules) without obtaining approval through a written change order or additional engagement letter for such additional work.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible for maintaining such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

In connection with this engagement, we may communicate with you or others via personal fax or email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for the interception or unintentional disclosure or communication of e-mail transmissions, or for the unauthorized use or failed delivery of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

It is our policy to keep electronic records related to this engagement for seven years. Casey Peterson, LTD does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records we return) for possible future use, including potential examination by any government or regulatory agencies. Casey Peterson, LTD does not accept responsibility for hosting client information. Therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data, and records. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Casey Peterson, LTD shall be free to destroy our records related to this engagement.

We may from time to time and depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers, some of whom may be cloud-based, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. If we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing of your confidential information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

The timing of our audit will be scheduled for performance and completion as follows:

	Begin	Complete
Mail confirmations	April 2025	April 2026
Document internal control and preliminary tests	April 2025	April 2025
Perform year-end audit procedures	May 2025	May 2025
Issue audit report	July 2025	July 2025

The above timeline is an estimate based on the scheduling of fieldwork and on management providing the information required to complete our procedures. Should there be delays in obtaining information, the timeline is subject to change.

Devin Pfaff, CPA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Casey Peterson, LTD's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

We estimate that our fees for these services will be \$21,000 for the audit of the basic financial statements and \$4,800 for the preparation of the financial statements and related notes. You will be billed \$1,600 for an additional review of the financial statements to be performed by an independent staff member within our firm. This additional review is now required due to more stringent independence standards over nonaudit services. Any nonattest services we provide will be billed to you at our standard hourly rates which depend on the level of professionals assigned to the work and the complexity of the work being performed. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. Casey Peterson, LTD will provide you with a digital copy of your reports and up to 3 printed copies. You will be billed \$15 for each additional printed copy. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Invoices for these fees may be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will 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 expenditures through the date of termination. The City further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of the City's failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

At the conclusion of our audit engagement, we will communicate to the Board of Trustees the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Casey Peterson, LTD and constitutes confidential information. However, we may be requested to make certain audit documentation available to a regulator or its designee pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Casey Peterson, LTD's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulator or its designee. The regulator may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

You agree to release, indemnify, defend, and hold us harmless from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us or resulting from any actions against us by third parties relying on the financial statements described herein except for our own intentional wrongdoing.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes. The costs of any mediation proceedings shall be shared equally by all parties.

The City and Casey Peterson, LTD both agree that any dispute over fees charged by Casey Peterson, LTD to the City will be submitted for resolution by arbitration in accordance with the American Arbitration Association's applicable rules for resolving professional accounting and related services disputes, except that under all circumstances the arbitrator must follow the laws of the applicable state. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and, instead, we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

You may request that we provide you with a copy of our most recent external peer review and any subsequent reports received during the contract period.

This agreement does not anticipate the need for a single audit in accordance with the Uniform Guidance based on the spending of federal grant dollars in excess of \$750,000. Should the City need a single audit, a new engagement letter will be issued and this engagement letter will be void.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,

Casey Peterson, LTD

Casey Peterson, LTD
Rapid City, South Dakota

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the City of Summerset, South Dakota by:

Signature _____

Title (Management Representative) _____

Date _____

Signature _____

Title (Board Representative) _____

Date _____

Jamie Steele

CONSTRUCTION Inc

411 E. Watts Lane. Unit A
Rapid City, SD 57701

QUOTE

City of Summerset
7055 Leisure Ln
SUMMERSET SD 57718
USA

Date
21 Jan 2025
Expiry

Quote Number
QU-0006

7055 Leisure Ln
SUMMERSET SD 57718
USA

Description	Amount USD
01-300, Material - Pillar cap change adjustment to fit properly	\$650.00
Subtotal	\$650.00
Total Excise Tax	\$13.00
Total Excise Tax	\$0.32
TOTAL USD	\$663.32

Terms

- To secure your project slot and expedite the ordering of materials for a prompt project start, a 50% down payment will be required upon your execution of this agreement, unless other arrangements are made per the contract.
- Following this, Jamie Steele Construction will provide you with a comprehensive project schedule. This detailed timeline will outline the anticipated completion timeframe for each task and clearly define the expected payment instalments due upon successful completion of designated milestones. This ensures clear communication, project transparency, and a streamlined payment process.
- Please note that any deviations from the agreed-upon scope of work will require a written change order outlining the details and associated costs. Any change order must be approved and paid for in full before the additional work can commence.

MICHAEL KITZMILLER,
MAYOR

COMMISSION:
CLYDE HIRSCH
GWENN MARKHAM
MICHAEL J. OSTEN
SIDNEY READE

CITY OF
SUMMERSET



CITY HALL
7055 LEISURE LANE
SUMMERSET, SD 57718

TEL: 605.718.9858
FAX: 605.718.9883

WWW.SUMMERSET.US

February 6th, 2025

Honorable Members of the South Dakota State Legislature,

As mayors representing diverse municipalities across South Dakota, we wholeheartedly endorse the Community Area Projects (CAPs) initiative, introduced as [HB 1050: An act to authorize municipalities to impose a new tax to fund capital improvement projects](#). This transformative program, founded on the principle of local control, ensures residents have a direct say in prioritizing and funding essential projects without incurring debt.

The CAPs / HB 1050 initiative epitomizes fiscal responsibility by embracing a pay-as-you-go approach, thereby eliminating burdensome interest payments and ensuring that every dollar raised through a temporary one-cent sales tax is devoted exclusively to voter-approved projects. This debt-free financing model not only maximizes the impact of our investments but also upholds transparency and accountability in our local governance.

At its essence, HB 1050 enables municipalities to establish local boards that spearhead the identification and evaluation of critical local projects. These initiatives are then brought to the public for approval through democratic voting processes, ensuring that community priorities guide our developmental efforts. This inclusive framework not only strengthens civic engagement but also fosters a sense of ownership and unity among residents, propelling our communities toward a shared vision.

Moreover, HB 1050 offers flexibility for municipalities to undertake multiple projects as needed, each subject to rigorous scrutiny and public endorsement. This iterative process guarantees that resources are efficiently allocated to initiatives that resonate most with our communities, addressing critical needs and bolstering local infrastructure.

As municipal leaders intimately familiar with the unique challenges and opportunities in our respective jurisdictions, we affirm that HB 1050 represents a pivotal step toward sustainable growth and community resilience. By placing decision-making power in the hands of our residents and ensuring prudent financial management, HB 1050 empowers us to cultivate vibrant, thriving communities that embody our shared values and aspirations. If HB 1050 was in place, at the end of the day, if our communities don't agree with the initiative the local board is proposing, the residents have the ability to guide their community's financial future. This is the purest and most transparent form of local control.

We urge your support for the enactment of the Community Area Projects initiative, introduced as [HB 1050: An act to authorize municipalities to impose a new tax to fund capital improvement projects](#). By

championing local control, voter-approved projects, and debt-free financing, you will empower municipalities across South Dakota to forge a future defined by prosperity, unity, and opportunity.

Thank you for your consideration of this vital initiative. We look forward to collaborating with you to advance the well-being and vitality of our communities.

Sincerely,

Mike Kitzmiller
Mayor, City of Summerset SD



2025 South Dakota Legislature

House Bill 1050

Introduced by: Representative Weisgram

An Act to authorize municipalities to impose a new tax to fund capital improvement projects.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That a NEW SECTION be added to chapter 10-52:

In addition to any tax imposed by a municipality under this chapter, a municipality may impose a gross receipts tax, subject to the provisions of sections 2, 3, and 7 of this Act. The rate of tax authorized by this section may not exceed one percent on the gross receipts of all sales of tangible personal property and services that are taxable pursuant to chapter 10-45 in the municipality. The tax must conform in all respects to the state tax, with the exception of the tax rate.

Section 2. That a NEW SECTION be added to chapter 10-52:

To impose a tax pursuant to section 1 of this Act, the governing body of a municipality shall specify in the ordinance the purpose of, and the minimum amount to be generated from, the tax. If the capital improvement board of the municipality, established pursuant to section 8 of this Act, votes in favor of the ordinance, the governing body must submit the question of the imposition of the tax to the voters of the municipality at any annual election.

Section 3. That a NEW SECTION be added to chapter 10-52:

To the extent applicable, the administration and notification of an election for the imposition of a tax pursuant to section 1 of this Act must adhere to the provisions of §§ 6-8B-4 and 6-8B-5 governing a bond election, and the tax may only

be imposed if it is supported by at least sixty percent of the voters of the municipality voting on the question.

Section 4. That a NEW SECTION be added to chapter 10-52:

All moneys collected from the tax imposed pursuant to section 1 of this Act and distributed to a municipality must be deposited into a special capital outlay fund of the municipality to be used only for purposes set forth in section 5 of this Act.

Section 5. That a NEW SECTION be added to chapter 10-52:

The governing body of a municipality may expend moneys in the special capital outlay fund only for the following purposes:

- (1) Acquisition or lease, by the municipality, of real property, a plant asset, or equipment; or
- (2) Construction, repair, or renovation of real property owned solely by the municipality or jointly by the municipality with one or more political subdivisions of this state.

After the completion of a project using moneys in the special capital outlay fund, the municipality may transfer ownership of the real property, plant, or equipment to the county in which the municipality is at least partially situated or to a school district at least partially situated in the municipality.

Section 6. That a NEW SECTION be added to chapter 10-52:

An ordinance enacted pursuant to sections 1 to 3, inclusive, of this Act, and any tax rate affected thereby, remain effective for sixty months after the enactment of the ordinance, or until either June thirtieth or December thirty-first of the year in which the municipality collects the amount of money specified in the ordinance enacted pursuant to section 2 of this Act, whichever occurs first.

Section 7. That a NEW SECTION be added to chapter 10-52:

A municipality may not impose a tax pursuant to section 1 of this Act if the municipality has, in the most recent twenty-four months, collected moneys from a tax imposed pursuant to section 1 of this Act.

Section 8. That a NEW SECTION be added to chapter 9-12:

A municipality shall appoint a capital improvement board for purposes of approving or rejecting ordinances pursuant to section 2 of this Act.

A capital improvement board consists of the following five members, appointed by the mayor of the municipality and approved by the governing body:

(1) One member of the governing body of the municipality; and

(2) Four residents of the municipality, excluding any member of the governing body of the municipality.

Section 9. That a NEW SECTION be added to chapter 9-12:

The term of each member appointed pursuant to section 8 of this Act is three years. In the case of a vacancy, a new member may be appointed for the remainder of the term, in accordance with section 8 of this Act.

Each term begins on January first or July first following the appointment, whichever occurs first.

Underscores indicate new language.

Overstrikes indicate deleted language.

