CITY OF YANKTON

2022_09_12

CITY COMMISSION MEETING

Mission Statement
To provide exemplary experiences, services & spaces that create opportunities for everyone to learn, engage and thrive.

YANKTON BOARD OF CITY COMMISSIONERS

Regular City Commission Meeting beginning at 7:00 P.M.
Monday, September 12, 2022
City of Yankton Community Meeting Room
Located at the Career Manufacturing Technical Education Academy formerly known as Technical Education Center • **1200 W. 21st Street • Room 114**
If you would like to watch the City Commission meeting you can do so by accessing the City of Yankton's YouTube Live Channel.
https://www.youtube.com/channel/UCD1a1hf1dIkiLVSVXnmdRQg/live
Rebroadcast Schedule: Tuesday @ 7:30pm, on channels 3 & 45

I. ROUTINE BUSINESS

1. Roll Call

2. Approve Minutes of regular meeting of August 22, 2022 and Special Meeting of August 29, 2022

Attachment I-2

3. Schedule of Bills

Attachment I-3

4. Proclamation – Welcome Week
DSP Week- ABS

Attachment I-4

5. City Manager's Report

Attachment I-5

6. Public Appearances

Public appearances is a time for persons to address the City Commission on items not listed on the agenda. No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken. Each person has up to three minutes to speak. Comments made during the Public Appearance Comment period of the agenda may be on any subject. There shall be no personal attacks against the Mayor, members of the City Commission, City Staff, or any other individual.

II. CONSENT ITEMS

Matters appearing on the Consent Agenda are expected to be non-controversial and will be acted upon by the City Commission at one time, without discussion. Approval constitutes following the recommendation of the City Manager on each item.

1. Possible Work Session

Setting date of September 26, 2022, at 6:00 pm in Room #114 of the Career Manufacturing Technical Education Academy for the next work session of the Yankton City Commission

2. Establish public hearing for sale of alcoholic beverages

Establish September 26, 2022, as the date for the public hearing on the request for a Special Events Malt Beverage (on-sale) Retailers License for 3 days, October 7, 8 & 9, 2022 from National Field Archery Association Foundation (Morgan Palmer, Marketing & Events Coordinator), 800 Archery Lane, Yankton, South Dakota.

Attachment II-2

III. OLD BUSINESS

Old business includes items that have previously appeared on the City Commission's agenda and require further consideration or action by the board.

1. Public hearing - Ordinance Pertaining to Proposed 2023 Budget

A. Second reading and public hearing of Ordinance #1064, an ordinance to appropriate monies for defraying the necessary expenses and liabilities of the City of Yankton, South Dakota, for the fiscal year beginning January 1, 2023, and ending December 31, 2023, and providing for the levy of annual taxes for all funds created by ordinance within said City

Attachment III-1A

B. Consideration of Resolution #22-40 adopting the 2023 Fiscal Year Budget and directing the City Manager to administer the budget as required by state law

Attachment III-1B

Adoption of an ordinance is typically a two-meeting process. At the first meeting, an ordinance is introduced, and the first reading is held. During the second meeting, the ordinance is discussed by the commission and the public and then considered for adoption.

IV. NEW BUSINESS

New business items are those that have not been discussed by the Commission previously.

1. Presentation of 2020 City of Yankton Comprehensive Annual Financial Reports

Informational presentation and review by Graham Forbes, auditor with Williams & Co. P. C., of the 2020 City of Yankton Comprehensive Annual Financial Reports (CAFR)

Attachment IV-1

2. Tax Increment District #12

Consideration of Memorandum #22-159 recommending approval of Resolution #22-41, the creation of Tax Incremental District Number Twelve to be located on the following described property: Lots 1-3 in Block 1 of Mead's Addition as shown on the associated City of Yankton TID #12 Map, all in the City of Yankton, Yankton County, South Dakota.

Attachment IV-2

3. **Memorandum of Understanding**
Consideration of Memorandum #22-160 recommending approval of a Memorandum of Understanding between the City of Yankton and Yankton Thrive regarding Yankton Tax Incremental District #11

Attachment IV-3

4. **Agreement with Stockwell – Gehl Drive Area Infrastructure**
Consideration of Memorandum #22-164 regarding Agreement with Stockwell for Gehl Drive Area Infrastructure

Attachment IV-4

5. **Change Order #1 for Westside Park Pond Improvements**
Consideration of Memorandum #22-166 regarding Change Order #1 for Westside Park Pond Improvements

Attachment IV-5

6. **Bid Award - McVay Family Reflection Garden**
Consideration of Memorandum #22-162 regarding Bid Award for McVay Family Reflection Garden

Attachment IV-6

7. **Agreement between State of South Dakota & City of Yankton Chan Gurney Airport Taxiway A Project**
Consideration of Memorandum #22-167 regarding Agreement between State of South Dakota and City of Yankton for Taxiway A Project

Attachment IV-7

8. **Westside Park Territorial Museum Heritage Building Removal**
Consideration of Memorandum #22-165 regarding Westside Park Territorial Museum Heritage Building Removal Billing

Attachment IV-8

V. OTHER BUSINESS

Other business is a time for City Commissioners to address the commission regarding matters not on the agenda. These items will be deliberated by the governing body and will not be acted upon at this time. Items mentioned may be added to a future City Commission meeting or work session for deliberation or action.

VI. ADJOURN THE MEETING OF SEPTEMBER 12, 2022

The City of Yankton Community Meeting Room is accessible to everyone. If you have any additional accommodation requirements, please call 668-5221.

Should you have any reason to believe an open meetings law has been violated please contact the Open Meetings Commission at the South Dakota Office of the Attorney General at: 1302 E. Hwy 14, Suite 1, Pierre, SD 57501-8501 or by phone at 605-773-3215.

CHAMBER OF THE BOARD OF CITY COMMISSIONERS
YANKTON, SOUTH DAKOTA
AUGUST 22ND, 2022

Board of City Commissioners of the City of Yankton was called to order by Mayor Moser.
Roll Call: Present: Commissioners Benson, Johnson, Maibaum, Miner, Schramm, Webber and Villanueva. City Attorney Den Herder and City Manager Leon were also present.
Quorum present. Absent: Commissioner Brunick

Mayor Moser thanked all those involved in Riverboat Days, including the Riverboat Days Committee, City Staff, and the hundreds of community volunteers.

Action 22-207
Moved by Commissioner Webber, seconded by Commissioner Villanueva, to approve Minutes of Budget Meeting August 8, 2022 and regular meeting of August 8, 2022.

Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

City Manager Leon submitted a written report giving an update on community projects and items of interest.

A number of citizens including, Brian Hunhoff, Larry Wynia, Steve Kallhoff, Brian Birch, Finch Jennis, Gary Moore, David Messner and Judy Vanderhule, expressed concerns about the City Commission possibly closing the fitness portion of the Summit Activity Center at the end of 2022. After hearing Comments, Mayor Moser thanked those in attendance, saying she appreciated their thoughts. With this not being an agenda item, the City Commission took no official action on the matter at this meeting.

Commissioner Webber introduced and Mayor Moser read the title of Ordinance No.1064, AN ORDINANCE TO APPROPRIATE MONIES FOR DEFRAYING THE NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF YANKTON, SOUTH DAKOTA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023, AND PROVIDING FOR THE LEVY OF ANNUAL TAXES FOR ALL FUNDS CREATED BY ORDINANCE WITHIN SAID CITY, and set the date of the second reading and public hearing as September 12, 2022.

Action 22-208
Moved by Villanueva seconded by Commissioner Benson, to adopt Resolution of Necessity #22-39.

RESOLUTION OF NECESSITY #22-39
(Yankton Road Tax)

WHEREAS, the Board of City Commissioners of the City of Yankton has deemed that the City streets, alleys and roadways must be properly reconstructed and repaired, and;

WHEREAS, the City of Yankton's streets are repaired by grading, crack filling, spall repair, patching and chip sealing, and;

WHEREAS, a yearly inventory of City streets is conducted in order to determine the streets in need of repair,

NOW, THEREFORE, BE IT RESOLVED, that for the purpose of maintaining and repairing the streets, and surfacing thereof, that an assessment of fifty cents per front foot be levied upon all parcels or portions of parcels fronted or abutting streets and fifty cents per front foot be levied upon parcels or portions of parcels fronted or abutting alleys within the City of Yankton.

The City Finance Officer is hereby directed to certify such assessments together with the regular assessments for 2022, collectable in 2023, to the County Auditor to be collected as municipal taxes for general purposes.

Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 22-209
This was the time and the place for the bid opening of the Consideration of Memorandum #22-157 regarding Bid Award for Water Main Replacement Project on Jacqueline Drive and Jo Lane. The following bids were received and opened on August 11th, 2022 at 3:00pm; Feimer Construction Inc., Yankton, SD, $88,310.00. (Memorandum #22-157) Moved by Commissioner Johnson, seconded by Commissioner Webber, to award the bid to Feimer Construction, Inc. in the amount of $88,310.00, as explained in Memorandum #22-157
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 22-210
Moved by Commissioner Maibaum, seconded by Commissioner Weber to sign the State of South Dakota Department of Transportation Funding Agreement Amendment Number 1 to Agreement Number 716921 as outlined in Memorandum #22-156.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 22-211
Moved by Commissioner Webber, seconded by Commissioner Johnson, to approve Memorandum #22-153 including authorizing the City Manager to sign the James River Water Development District grant application, DANR Memorandum of Agreement, and other associated documents related to the stream gauge project through completion.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 22-212
Moved by Commissioner Maibaum, seconded by Commissioner Benson, to approve Change Order No. 2 - Final and Payment Estimate #3 - Final, authorize the City Manager to sign the Final Review and Acceptance form for the completed Taxiway A Rehabilitation Project, and authorize the Finance

Officer to issue a manual check to Screed Tech LLC in the amount of $35,158.15, as detailed in Memorandum #22-154.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 22-213
Moved by Commissioner Webber seconded by Commissioner Johnson, to approve the Amendment to Agreement for Professional Services with KLJ Engineering and authorize the City Manager to sign and administer the project documents as explained in Memorandum #22-158.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 22-214
Moved by Commissioner Villanueva seconded by Commissioner Maibaum, to adjourn into Executive Session at 8:48 p.m. to discuss **contractual, litigation and personnel matters** under SDCL 1-25-2.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Regular meeting of the Board of City Commissioners of the City of Yankton was reconvened by Mayor Moser.
Roll Call: Present: Commissioners Benson, Johnson, Maibaum, Miner, Schramm, Webber and Villanueva. City Attorney Den Herder and City Manager Leon were also present.
Quorum present. Absent: Commissioner Brunick

Action 22-215
Moved by Commissioner Benson, seconded by Commissioner Villanueva, to adjourn at 9:59 p.m.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

_____
Stephanie Moser
Mayor

ATTEST: _____
Al Viereck
Finance Officer

CHAMBER OF THE BOARD OF CITY COMMISSIONERS
YANKTON, SOUTH DAKOTA
CITY COMMISSION SUMMIT ACTIVITY CENTER SESSION
AUGUST 29TH, 2022

Summit Activity Center of the Board of City Commissioners of the City of Yankton was called to order by Mayor Moser.

Roll Call: Present: Commissioners Benson, Brunick, Johnson, Maibaum, Miner, Schramm, Webber and Villanueva. City Attorney Den Herder and City Manager Leon were also present. Quorum present.

There were no public appearances at this time.

Action 22-215
City Manager Leon gave a broad description about the City's total budget, local and state restrictions on how funding of the Summit Activity Center can occur, the affects that Covid have had on operations and revenues, some staff explorations with private partners our joint city/school joint operations agreement, and the proposed supplemental transfer from the general fund for the expected deficit between proposed expenditures and revenues for the Summit Activity Center estimated to be $685,058.00 in 2023.

Moved by Commissioner Schramm, seconded by Commissioner Villanueva, to continue to operate the facility while investigating opportunities to expand fitness and recreational programming with assistance of outside entities. The Commission then discussed more aspects of the Summit Activity Center operations, along with the city/school operating agreement. The Commission also thanked the public for their input and feelings about the Summit Activity Center operations. Citizens publicly speaking to the subject at this meeting included, Sandi Isburg, Joann Huitema, Judy VanderHule, Charlie Gross, Renae Bouza, Dan Rupiper, Charles Leonard, Brian Bertsch, Gary Moore, Beth Kathol, Brian Hunhoff, Tom Nelson, Craig Sommer, Sam Mason, Jim Fitzgerald, Dan Tacke, Joshua Schmitt, Jordan Mueller, Patty Conrad, Cody Kneifel, Julie Grosshuesch, Scottie Borman, Brittany Weston, Vince Jennis, Bob Novotny. Mayor Moser again thanked the public for speaking to this issue.

Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted

Action 22-216
Moved by Commissioner Villanueva seconded by Commissioner Benson, to adjourn at 8:20 p.m.

Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

_____
Stephanie Moser
Mayor

ATTEST: _____
Al Viereck, Finance Officer

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
A & B BUSINESS EQUIPMENT									
COPIER LEASE	356.24	RENTALS & XEROX SUPPLIES	101.142.212		8.29.22	022707	P	777	00001
A-OX WELDING SUPPLY CO I									
PROPANE	72.34	CHEMICALS & GASES	801.801.240		1252863	023480	P	764	00003
PROPANE	104.95	CHEMICALS & GASES	801.801.240		270251	023495	P	764	00002
	177.29	*VENDOR TOTAL							
ACUITY BRANDS LIGHTING I									
INSTALL LIGHTS	127.50	EQUIPMENT	101.126.350		29152085	023494	P	764	00004
AMERICAN ENGINEERING TES									
TESTING	557.50	TAXIWAY A REHAB	502.511.386		77192	223007	P	764	00001
BANNER ASSOCIATES INC									
ENGINEERING SERVICES	18,927.17	BUILDINGS & STRUCTURES	204.204.320		37911	020857	P	764	00010
BLUE VALLEY PUBLIC SAFET									
TORNADO SIREN REPAIR	2,430.00	REP. & MAINT. - EQUIPMEN	101.115.221		16579	225555	P	764	00005
BOMGAARS INC									
MISC PARTS	14.41	REP. & MAINT. - COLLECTI	611.611.226		8.24.22	220190	P	764	00008
BRANDT/TODD									
PER DIEM	52.00	TRAVEL EXPENSE	101.111.263		6.9.22	202211	P	764	00007
BROCK WHITE									
ROAD MATERIALS	2,228.94	ROAD MATERIALS	101.123.239		15560958-00	023481	P	764	00009
BUTLER MACHINERY CO									
REPAIRS	870.41	GARAGE PARTS	801.801.249		4PS0709373	023461	P	764	00006
CEDAR KNOX PUBLIC POWER									
ELECTRICITY	947.74	ELECTRICITY	601.601.272		350022554	005176	P	764	00049
ELECTRICITY	339.88	ELECTRICITY	201.201.272		350035355	005243	P	764	00050
	1,287.62	*VENDOR TOTAL							
CENTRAL SQUARE TECH LLC									
ANNUAL SUBSCRIPTION	120.00	PROFESSIONAL SERVICES	101.111.202		350051	220017	P	764	00054
CENTURYLINK									
PHONE	58.34	TELEPHONE	611.611.271		3.30.22	003065	P	764	00024
PHONE	83.20	TELEPHONE	601.601.271		8.16.22	003059	P	764	00027
PHONE	83.20	TELEPHONE	611.611.271		8.16.22	003059	P	764	00028
PHONE	83.20	TELEPHONE	601.601.271		8.16.22	002828	P	764	00029
PHONE	166.40	TELEPHONE	611.611.271		8.16.22	002828	P	764	00030
PHONE	5.09	TELEPHONE	101.102.271		8.16.22	002262	P	764	00033
PHONE	9.13	TELEPHONE	101.104.271		8.16.22	002262	P	764	00034
PHONE	4.16	TELEPHONE	101.122.271		8.16.22	002262	P	764	00035
PHONE	22.23	TELEPHONE	101.111.271		8.16.22	002262	P	764	00036
PHONE	11.73	TELEPHONE	101.114.271		8.16.22	002262	P	764	00037

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
CENTURYLINK									
PHONE	0.30	TELEPHONE	101.115.271		8.16.22	002262	P	764	00038
PHONE	1.26	TELEPHONE	101.123.271		8.16.22	002262	P	764	00039
PHONE	1.93	TELEPHONE	101.127.271		8.16.22	002262	P	764	00040
PHONE	4.90	TELEPHONE	201.201.271		8.16.22	002262	P	764	00041
PHONE	5.27	TELEPHONE	601.601.271		8.16.22	002262	P	764	00042
PHONE	2.67	TELEPHONE	611.611.271		8.16.22	002262	P	764	00043
PHONE	1.78	TELEPHONE	637.637.271		8.16.22	002262	P	764	00044
PHONE	3.81	TELEPHONE	801.801.271		8.16.22	002262	P	764	00045
PHONE	581.26	TELEPHONE	101.111.271		8.16.22	002829	P	764	00056
PHONE	168.48	TELEPHONE	101.123.271		8.16.22	002829	P	764	00057
PHONE	5.09	TELEPHONE	101.102.271		8.30.22	002262	P	764	00011
PHONE	9.13	TELEPHONE	101.104.271		8.30.22	002262	P	764	00012
PHONE	4.16	TELEPHONE	101.122.271		8.30.22	002262	P	764	00013
PHONE	22.23	TELEPHONE	101.111.271		8.30.22	002262	P	764	00014
PHONE	11.73	TELEPHONE	101.114.271		8.30.22	002262	P	764	00015
PHONE	0.30	TELEPHONE	101.115.271		8.30.22	002262	P	764	00016
PHONE	1.26	TELEPHONE	101.123.271		8.30.22	002262	P	764	00017
PHONE	1.93	TELEPHONE	101.127.271		8.30.22	002262	P	764	00018
PHONE	4.90	TELEPHONE	201.201.271		8.30.22	002262	P	764	00019
PHONE	5.27	TELEPHONE	601.601.271		8.30.22	002262	P	764	00020
PHONE	2.67	TELEPHONE	611.611.271		8.30.22	002262	P	764	00021
PHONE	1.78	TELEPHONE	637.637.271		8.30.22	002262	P	764	00022
PHONE	3.81	TELEPHONE	801.801.271		8.30.22	002262	P	764	00023
PHONE	58.34	TELEPHONE	611.611.271		9.16.22	003065	P	764	00026
	1,430.94	*VENDOR TOTAL							
CHESTERMAN COMPANY									
CONCESSIONS	338.00	MISCELLANEOUS CONCESSION	202.202.728		2687711	080777	P	764	00032
CONCESSIONS	378.00	MISCELLANEOUS CONCESSION	202.202.728		2687718	080765	P	764	00047
	716.00	*VENDOR TOTAL							
CHS									
LUBRICANTS	85.88	GARAGE GASOLINE & LUBRIC	801.801.238		1164	023510	P	764	00055
CITY OF VERMILLION									
JT POWER CASH TRANS	80,414.08	COST OF SERVICE PROVIDED	637.637.206		8.22	003067	P	770	00001
CITY OF YANKTON-PARKS									
LANDFILL CHARGES	404.60	LANDFILL	201.201.276		8.15.22	003889	P	764	00046
CITY OF YANKTON-SOLID WA									
COMPACTED GARBAGE	19,638.43	LANDFILL TIPPING FEE	631.631.219		9.1.22	005524	P	770	00002
CITY OF YANKTON-WATER									
GARBAGE	85.41	LANDFILL	601.601.276		373993	220185	P	764	00025
CORE & MAIN									
MISC PARTS	8,099.66	REP. & MAINT. - COLLECTI	611.611.226		154219	220167	P	764	00031

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
CREDIT COLLECTION SERVIC									
UT COLLECTION	102.57	PROFESSIONAL SERVICES	601.601.202		8.15.22	001858	P	764	00051
UT COLLECTION	49.21	PROFESSIONAL SERVICES	611.611.202		8.15.22	001858	P	764	00052
UT COLLECTION	40.66	PROFESSIONAL SERVICES	631.631.202		8.15.22	001858	P	764	00053
	192.44	*VENDOR TOTAL							
DANKO EMERGENCY EQUIPMEN									
ANNUAL PREVENTIVE MAINT	1,590.69	REP. & MAINT. - VEHICLES	101.114.222		125115	225539	P	764	00061
PROTECTIVE EQUIPMENT	302.58	UNIFORMS & DRY GOODS	101.114.244		125273	225548	P	764	00068
PROTECTIVE EQUIPMENT	66.19	UNIFORMS & DRY GOODS	101.114.244		125306	225549	P	764	00069
APPARATUS REPAIR	359.68	REP. & MAINT. - EQUIPMEN	101.114.221		125472	225554	P	764	00070
PROTECTIVE EQUIPMENT	85.00	UNIFORMS & DRY GOODS	101.114.244		436090	225557	P	764	00058
	2,404.14	*VENDOR TOTAL							
DATHER/ROGER									
TRAVEL ADVANCE	75.00	CONFERENCE & MEETINGS	208.208.265		8.23.22	202214	P	764	00063
PER DIEM	111.00	CONFERENCE & MEETINGS	208.208.265		8.23.22	202214	P	764	00064
	186.00	*VENDOR TOTAL							
DEN HERDER LAW OFFICE, P									
CONTRACTED SERVICES	121.43	PROFESSIONAL SERVICES	101.103.202		8430	022305	P	764	00060
DEPT OF CORRECTIONS									
DOC WORK PROGRAM	272.43	REP. & MAINT. - BUILDING	201.201.223		C18D3055	080769	P	764	00065
DOC WORK PROGRAM	272.42	REP. & MAINT. - TRAIL	204.204.223		C18D3055	080769	P	764	00066
DOC WORK PROGRAM	272.43	REP. & MAINT. - BUILDING	621.621.223		C18D3055	080769	P	764	00067
	817.28	*VENDOR TOTAL							
DEPT OF HEALTH									
WATER SAMPLES	330.00	PROFESSIONAL SERVICES	202.202.202		050-348-890	023041	P	764	00072
WATER SAMPLES	235.00	PROFESSIONAL SERVICES	203.203.202		050-348-890	023041	P	764	00073
WATER SAMPLES	999.00	PROFESSIONAL SERVICES	601.601.202		050-348-890	023041	P	764	00074
WATER SAMPLES	655.41	PROFESSIONAL SERVICES	611.611.202		10606276	022812	P	764	00071
	2,219.41	*VENDOR TOTAL							
DESIGN SOLUTIONS & INTEG									
SCADA WORK	3,997.00	REP. & MAINT. - PLANT	601.601.221		55186	220184	P	764	00062
DETCO									
CLEANER	3,112.75	JANITORIAL SUPPLIES	101.123.236		56213	080012	P	764	00059
EDDY/RYAN									
BOOT REIMBURSEMENT	118.22	UNIFORMS	101.111.244		8.17.22	202213	P	765	00002
EHRESMANN ENGINEERING IN									
2 X 2 TUBE STEEL	463.58	GARAGE PARTS	801.801.249		1352	023489	P	765	00001
ESO SOLUTIONS, INC.									
SOFTWARE SUPPORT	868.72	SUBSCRIPTIONS & PUBLICAT	101.114.235		ESO-76887	225551	P	765	00003

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
FEIMER CONSTRUCTION									
VALVES	13,545.94	REP. & MAINT. - DISTRIBU	601.601.226		6467-6483	220153	P	765	00005
FR GOLF COURSE SHOP	344.75	REP. & MAINT. - BUILDING	641.641.223		6492	202214	P	770	00003
WESTSIDE PARK DEMO 2BLDG	12,755.13	SPECIAL PROJECTS	211.231.599		6492	202214	P	764	00075
VALVE REPLACEMENT	18,107.18	REP. & MAINT. - DISTRIBU	601.601.226		6509	220180	P	765	00004
	44,753.00	*VENDOR TOTAL							
GEREAUX/JAMIE									
REFUND DEPOSIT	116.72	UTILITY CUSTOMER DEPOSIT	601.2090		8.23.22	023055	P	765	00011
GERSTNER OIL CO									
FUEL	14,752.14	GARAGE GASOLINE & LUBRIC	801.801.238		189099	023483	P	765	00008
FUEL	18,514.72	GARAGE GASOLINE & LUBRIC	801.801.238		189118	023485	P	765	00007
FUEL	19,525.72	GARAGE GASOLINE & LUBRIC	801.801.238		189249	023492	P	765	00006
FUEL	3,205.84	GARAGE GASOLINE & LUBRIC	801.801.238		37392	023467	P	765	00010
	55,998.42	*VENDOR TOTAL							
GRAYMONT WI LLC									
LIME	5,080.07	CHEMICALS & GASES	601.601.240		173931	220181	P	765	00009
GUSSO/GREG									
BOOT REIMBURSEMENT	109.88	UNIFORMS & DRY GOODS	611.611.244		8.17.22	202214	P	770	00004
HANSON/TANNER									
PER DIEM	32.00	TRAVEL EXPENSE	611.611.263		8.26.22	202214	P	765	00013
HARN RO SYSTEMS INC									
FILTERS	13,268.10	REP. & MAINT. - PLANT	601.601.221		IN-2145	220183	P	765	00015
CHEMICALS	6,590.00	CHEMICALS & GASES	601.601.240		IN-2160	220186	P	765	00014
	19,858.10	*VENDOR TOTAL							
HAWKINS INC									
CHEMICALS	13,038.99	CHEMICALS & GASES	601.601.240		174-475	220191	P	770	00005
CHEMICALS	32,883.74	CHEMICALS & GASES	601.601.240		344-704-478	220188	P	765	00025
CHEMCIALS	472.50	CHEMICALS & GASES	202.202.240		3942828	080235	P	765	00018
CHEMICALS	11,847.14	CHEMICALS & GASES	601.601.240		6250307	220182	P	765	00023
CHEMICALS	4,514.30	CHEMICALS & GASES	202.202.240		6251958	080236	P	765	00020
CHEMICALS	2,908.02	CHEMICALS & GASES	202.202.240		6257849	080238	P	765	00019
CHEMICALS	8,967.58	CHEMICALS & GASES	601.601.240		6260605	220187	P	765	00024
CHEMICALS	1,279.40	CHEMICALS & GASES	203.203.240		6263159	080240	P	765	00021
CHEMICALS	2,736.53	CHEMICALS & GASES	202.202.240		6263176	080240	P	765	00022
CHEMICALS	12,678.66	CHEMICALS & GASES	601.601.240		6268392	220189	P	765	00017
CHEMICALS	1,868.54	CHEMICALS & GASES	202.202.240		6268861	080243	P	765	00026
CHEMICALS	1,446.86	CHEMICALS & GASES	202.202.240		6273931	080241	P	765	00027
CHEMICALS	4,468.84	CHEMICALS & GASES	611.611.240		6274854	221022	P	765	00012
	99,111.10	*VENDOR TOTAL							
HDR ENGINEERING INC									
WATER PLANT CONSTRUCTION	3,873.75	WATER TREATMENT FACILITY	602.602.326		1200451674	016185	P	765	00031

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
HDR ENGINEERING INC									
WWTP EDA IMPROVEMENTS	59,698.50	2019 WW IMPROVEMENTS PHA	611.611.332		1200452994	021019	P	765	00028
WATER/WW MASTER PLAN	3,891.53	GIS MODELING	602.602.318		1200453709	022801	P	765	00029
WATER/WW MASTER PLAN	3,891.54	COLLECTION MODEL/MASTER	611.611.318		1200453709	022801	P	765	00030
	71,355.32	*VENDOR TOTAL							
HEIMAN FIRE EQUIPMENT IN									
FLASHLIGHT EQUIPMENT	70.79	SMALL TOOLS & HARDWARE	101.114.247		912098-IN	225550	P	765	00016
INTOXIMETERS									
TEST SUPPLIES	650.00	REP. & MAINT. - EQUIPMEN	101.111.221		713508	221526	P	765	00032
J & H CARE & CLEANING CO									
JANITORIAL SERVICES	2,900.00	CONTRACTED SERVICES	203.203.204		100969-033	080770	P	765	00037
JANITORIAL SERVICES	1,200.00	CONTRACTED SERVICES	101.142.204		100969-034	022704	P	777	00002
	4,100.00	*VENDOR TOTAL							
JEBRO INC									
ASPHALT OIL	23,182.81	OPEN ASPHALT	506.572.376		264862	022946	P	765	00033
ASPHALT OIL	23,232.99	OPEN ASPHALT	506.572.376		265158	022946	P	765	00034
	46,415.80	*VENDOR TOTAL							
JJ BENJI'S									
VOLLEYBALL T-SHIRTS	850.00	AWARDS	203.203.784		20483	080781	P	765	00035
UNIFORMS	80.00	REP. & MAINT.-CENTRAL GA	101.114.224		20521	225542	P	765	00036
	930.00	*VENDOR TOTAL							
KAISER HEATING & COOLING									
REPAIRS	150.00	REP. & MAINT. - BUILDING	101.125.223		17547	022923	P	765	00046
KIESLER'S POLICE SUPPLY									
AMMO	1,749.49	AMMUNITION	101.111.267		IN197328	221527	P	765	00052
KLEINS TREE SERVICE									
TREE REMOVAL	1,150.00	EMERALD ASH BORE STUMPS	201.201.250		1921	080766	P	765	00054
MOW NUISANCE LAWNS	675.00	ABATEMENT	101.106.204		8.26.22	022928	P	765	00038
	1,825.00	*VENDOR TOTAL							
KLEINSASSER/BRUCE									
LIFEGUARD CLASS	365.00	RECREATION SUPPLIES	203.203.242		8.9.22	080239	P	765	00047
KLJ ENGINEERING LLC									
EASEMENT ASSISTANCE	2,000.00	PROFESSIONAL SERVICES	502.511.202		10173246	022981	P	765	00055
KNIFE RIVER - SOUTH DAKO									
CONCRETE	293.00	REP. & MAINT. - BUILDING	201.201.223		348876	080776	P	765	00043
ROAD MATERIALS	234.58	ROAD MATERIALS	101.123.239		351031	023473	P	765	00050
ROAD MATERIALS	156.14	ROAD MATERIALS	101.123.239		353772	023474	P	765	00051
ROAD MATERIALS	326.31	ROAD MATERIALS	101.123.239		354068	023475	P	765	00049

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
KNIFE RIVER - SOUTH DAKO									
ROAD MATERIALS	66,959.98	ROAD MATERIALS	101.123.239		354702	023476	P	765	00048
CONCRETE SAND	41.63	REP. & MAINT. - BUILDING	201.201.223		354833	080774	P	765	00053
ROAD MATERIALS	20,206.44	ROAD MATERIALS	101.123.239		357096	023499	P	765	00041
ROAD MATERIALS	223.00	ROAD MATERIALS	101.123.239		357097	023501	P	765	00044
ROAD MATERIALS	39,597.40	ROAD MATERIALS	101.123.239		357098	023500	P	765	00042
ROAD MATERIALS	24,956.50	ROAD MATERIALS	101.123.239		358189	023497	P	765	00039
ROAD MATERIALS	20,621.58	ROAD MATERIALS	101.123.239		359447	023498	P	765	00040
	173,616.56	*VENDOR TOTAL							
LARRY'S HEATING & COOLIN									
TRANSFER STATION AC	3,702.60	BUILDING REPAIR & MAINT.	637.637.223		56527	023484	P	765	00059
FINANCE AC	13,740.00	REP. & MAINT. - BUILDING	101.125.223		56855	022926	P	765	00056
	17,442.60	*VENDOR TOTAL							
LEWIS & CLARK BHS									
MMPI SCREENING	1,008.00	PROFESSIONAL SERVICES	101.111.202		8.1.22	221526	P	765	00058
LINCOLN/LORI									
TREE REIMBURSEMENT	100.00	EMERALD ASH BORE TREES	201.201.251		8.24.22	080773	P	765	00057
MARKS MACHINERY									
KUBOTA RTV	19,063.22	EQUIPMENT	101.127.350		8122201	022211	P	765	00066
MASONRY COMPONENTS INC									
5TH ST RECONSTRUCTION	31,246.77	5TH STREET, GREEN TO SPR	506.574.387		C-6-22	223014	P	765	00061
5TH ST WATER REPLACEMENT	171,897.00	5TH ST,SPRUCE TO GREEN	602.602.387		C-6-22	223014	P	765	00062
21ST ST RECONSTRUCTION	81,007.63	21ST - DOUGLAS TO MULBER	506.574.386		C-7-22	223010	P	765	00071
WCL ROAD RECONSTRUCTION	99,760.94	WCLR, 8TH TO 9TH	506.574.388		C-7-22	223010	P	765	00072
AIRPORT RECONSTRUCTION	45,510.40	DESIGN/CONST NORTH TAXIW	502.511.390		8.29.22	223015	P	765	00060
	429,422.74	*VENDOR TOTAL							
MCGRATH NORTH									
PROFESSIONAL SERVICES	115.00	PROFESSIONAL SERVICES	101.107.202		581337	222139	P	765	00067
MERKEL ELECTRIC									
LIGHTS	5,064.13	REP. & MAINT. - EQUIPMEN	101.126.221		946-948-969	023506	P	765	00064
MID-CONTINENTAL RESTORAT									
BUILDING MASONRY REPAIR	59,362.00	BUILDINGS & STRUCTURES	101.125.320		44118-01	022925	P	765	00070
MIDAMERICAN ENERGY									
FUEL	2,043.41	FUEL-HEATING	611.611.273		8.30.22	002904	P	765	00073
MIDWEST ALARM COMPANY IN									
ALARM MONITORING	70.50	PROFESSIONAL SERVICES	101.101.202		316845	022135	P	765	00068
ALARM MONITORING	70.50	REP. & MAINT. - BUILDING	101.114.223		316846	225541	P	765	00069
	141.00	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
MIDWEST TAPE									
AV	274.93	AV - CAPITAL	101.142.342		502520753	022703	P	777	00004
AV	204.95	AV - CAPITAL	101.142.342		8502484677	022703	P	777	00003
	479.88	*VENDOR TOTAL							
MIKKELSEN LIBRARY									
LOST BOOK	20.00	PROFESSIONAL SERVICES	101.142.202		8.29.22	022705	P	777	00005
MILLENIUM RECYCLING									
RECYCLING	2,597.70	CONTRACTED SERVICE-MILLE	631.631.204		479162	023507	P	765	00065
MOTOROLA									
BODY CAMERA PARTS	47.25	REP. & MAINT. - EQUIPMEN	101.111.221		8281445036	221528	P	765	00063
NICOLINO/KRISTINA									
REFUND	320.00	RENTALS - SAC	203.3488		8.15.22	080764	P	766	00002
NORTHWESTERN ENERGY									
LABOR	12,155.51	REP. & MAINT. - PLANT	611.611.221		90270684	022808	P	766	00001
O'FARRELL/SARAH C									
PER DIEM	52.00	TRAVEL EXPENSE	101.111.263		6.9.22	202211	P	766	00007
OBSERVER									
ADS	60.00	ADVERTISING	203.203.211		8.24.22	080772	P	766	00087
OLSON'S PEST TECHNICIANS									
PEST CONTROL	448.00	REP. & MAINT. - BUILDING	101.114.223		262735	225543	P	766	00005
OSBORNE/JERICHO									
PER DIEM	160.00	TRAVEL EXPENSE	101.111.263		2.16.22	220007	P	766	00006
OVERHEAD DOOR CO									
CREDIT	239.63CR	REP. & MAINT. - BUILDING	101.114.223		81272	058763	P	766	00003
OVERHEAD GARAGE DOORS	11,289.00	EQUIPMENT	637.637.350		82819	212532	P	766	00004
	11,049.37	*VENDOR TOTAL							
PALSMA/JENNIFER									
PER DIEM	111.00	CONFERENCE & MEETINGS	208.208.265		8.23.22	202214	P	766	00017
PARKWAY CONSTRUCTION									
WS PARK RENOVATIONS	261,900.00	WESTSIDE PARK IMPROVEMEN	503.545.320		C-8-22	223016	P	766	00019
POWER SOURCE ELECTRIC									
CITY HALL DATA PROJECT	3,942.00	EQUIPMENT	101.125.350		S-67184	220007	P	766	00009
REPLACE SPEAKERS	447.09	REP. & MAINT. - BUILDING	202.202.223		S-67194	080768	P	766	00008
CITY HALL DATA PROJECT	546.53	EQUIPMENT	101.125.350		80167	220019	P	766	00018
	4,935.62	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
PRESS DAKOTA MSTAR SOLUT									
NOTICE	41.47	PRINTING & BINDING	101.123.233		132099	023428	P	766	00014
COMMISSION MINUTES	352.32	PUBLISHING	101.101.211		133387	023048	P	766	00011
NOTICE	14.88	PUBLISHING	101.101.211		2504	023035	P	766	00010
NOTICES	31.68	PUBLISHING	101.101.211		2504	023034	P	766	00012
NOTICE	15.20	PUBLISHING	101.101.211		2504	023031	P	766	00013
COMMISSION MINUTES	60.32	PUBLISHING	101.101.211		2504	023029	P	766	00016
COMMISSION MINUTES	226.08	PUBLISHING	101.101.211		7.6.22	023033	P	766	00015
	741.95	*VENDOR TOTAL							
RACOM CORPORATION									
RADIO ACCESS	35.80	PROFESSIONAL SERVICES	101.111.202		RI-220634	210004	P	766	00020
RM HOLDINGS LLC									
FACADE GRANT REIMBURSE	15,450.00	HISTORIC DOWNTOWN YANKTO	211.231.549		8.4.22	225002	P	766	00021
RON'S AUTO GLASS REPAIR									
REPAIRS	480.00	REP. & MAINT. - BUILDING	101.142.223		100610	022702	P	777	00006
WINDSHIELD	305.00	REP. & MAINT. - VEHICLES	101.106.222		100669	022922	P	766	00022
	785.00	*VENDOR TOTAL							
SAM LLC									
GPS DATA COLLECTION	27,000.00	GIS MODELING	602.602.318		14216	021616	P	766	00023
GPS DATA COLLECTION	27,000.00	COLLECTION MODEL/MASTER	611.611.318		14216	021616	P	766	00024
	54,000.00	*VENDOR TOTAL							
SANITATION PRODUCTS INC									
PARTS	1,070.00	GARAGE PARTS	801.801.249		83277	023512	P	766	00036
PARTS	691.60	GARAGE PARTS	801.801.249		83361	023490	P	766	00037
	1,761.60	*VENDOR TOTAL							
SD PUBLIC ASSURANCE ALLI									
STREET TRUCK INSURANCE	459.30	INSURANCE	101.123.201		28796	023051	P	766	00029
SHUR-CO									
SUPPLIES	1,230.73	GARAGE PARTS	801.801.249		1136068	023488	P	766	00034
SIGN SOLUTIONS									
ORANGE CONES	2,847.50	ROAD MATERIALS	101.123.239		403052	023509	P	766	00035
SIOUX FALLS TWO WAY RADI									
RADIO REPAIR	525.99	REP. & MAINT. - EQUIPMEN	101.114.221		124772	225547	P	766	00033
SMITH INSURANCE INC/MT &									
PICKUP INSURANCE	234.00	REP. & MAINT. - VEHICLES	101.114.222		460	225540	P	766	00030
SOUTH DAKOTA 811									
MESSAGE FEE	394.80	LOCATES	601.601.208		8.26.22	022807	P	766	00025
MESSAGE FEE	394.80	LOCATES	611.611.208		8.26.22	022807	P	766	00026
	789.60	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
STEFFEN/KAREN									
SWIM LESSON REFUND	90.00	SAC PROGRAMS	203.3746		8.5.22	080237	P	766	00031
TAX REFUND	5.86	SALES TAX PAYABLE	203.2073		8.5.22	080237	P	766	00032
	95.86	*VENDOR TOTAL							
STOCKWELL ENGINEERS INC									
CONCRETE	9,850.00	PROFESSIONAL SERVICES	201.201.202		13945	022376	P	770	00006
STOCKWELL ENGINEERS INC									
MEAD PROPROPERY DEVELOP	141,440.00	PROFESSIONAL SERVICES	516.588.202		13971	223005	P	766	00027
SYN-TECH SYSTEMS									
SOFTWARE SUPPORT	187.00	PROFESSIONAL SERVICES -	101.127.202		253766	023578	P	766	00028
THE ICEE COMPANY									
CONCESSIONS	1,264.32	MISCELLANEOUS CONCESSION	202.202.728		6675480 RJ	080782	P	766	00046
THIRD MILLENNIUM ASSO IN									
UTILITY BILLING	310.15	PROFESSIONAL SERVICES	601.601.202		28092	003880	P	766	00047
UTILITY BILLING	296.35	PROFESSIONAL SERVICES	611.611.202		28092	003880	P	766	00048
UTILITY BILLING	82.69	PROFESSIONAL SERVICES	631.631.202		28092	003880	P	766	00049
	689.19	*VENDOR TOTAL							
TOMS ELECTRIC									
LABOR	3,782.08	REP. & MAINT. - BUILDING	201.201.223		4960	080775	P	766	00039
TRANSOURCE									
PARTS	1,082.60	GARAGE PARTS	801.801.249		41P22228	023478	P	766	00043
PARTS	337.05	GARAGE PARTS	801.801.249		41P23319	023487	P	766	00045
TRAIL LAMP	296.20	GARAGE PARTS	801.801.249		41P23736	023496	P	766	00038
	1,715.85	*VENDOR TOTAL							
TRE ENVIRONMENTAL STRATE									
3RD QTR WET TEST	950.00	PROFESSIONAL SERVICES	611.611.202		3838	221021	P	766	00042
3RD QTR WET RETEST	950.00	PROFESSIONAL SERVICES	611.611.202		3887	221023	P	766	00040
	1,900.00	*VENDOR TOTAL							
TROPHY PLACE									
TROPHYS	270.00	AWARDS	203.203.784		2885	080767	P	766	00044
TUFF-GO LLC									
TRASH CANS	5,466.00	EQUIPMENT	201.201.350		568	022380	P	766	00041
U.S. POST OFFICE-UTIL									
UTILITY BILLING POSTAGE	1,078.06	PROFESSIONAL SERVICES	601.601.202		8.22	001855	P	766	00051
UTILITY BILLING POSTAGE	1,030.14	PROFESSIONAL SERVICES	611.611.202		8.22	001855	P	766	00052
UTILITY BILLING POSTAGE	287.48	PROFESSIONAL SERVICES	631.631.202		8.22	001855	P	766	00053
	2,395.68	*VENDOR TOTAL							

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
UNITED STATES POSTAL SER									
POSTAGE METER	105.33	POSTAGE	101.122.231		9.1.22	002989	P	770	00007
POSTAGE METER	94.14	POSTAGE	101.104.231		9.1.22	002989	P	770	00008
POSTAGE METER	5.13	POSTAGE	101.111.231		9.1.22	002989	P	770	00009
POSTAGE METER	5.70	POSTAGE	201.201.231		9.1.22	002989	P	770	00010
POSTAGE METER	20.16	POSTAGE	101.122.231		9.1.22	002989	P	770	00011
POSTAGE METER	44.37	POSTAGE	637.637.231		9.1.22	002989	P	770	00012
POSTAGE METER	14.82	POSTAGE	101.102.231		9.1.22	002989	P	770	00013
POSTAGE METER	35.91	POSTAGE	101.106.231		9.1.22	002989	P	770	00014
POSTAGE METER	22.80	POSTAGE	101.107.231		9.1.22	002989	P	770	00015
POSTAGE METER	443.46	POSTAGE	203.203.231		9.1.22	002989	P	770	00016
POSTAGE METER	2.64	POSTAGE	101.114.231		9.1.22	002989	P	770	00017
POSTAGE METER	104.65	POSTAGE	601.601.231		9.1.22	002989	P	770	00018
POSTAGE METER	100.00	POSTAGE	611.611.231		9.1.22	002989	P	770	00019
POSTAGE METER	27.91	POSTAGE	631.631.231		9.1.22	002989	P	770	00020
POSTAGE METER	13.70	OFFICE SUPPLIES	101.123.232		9.1.22	002989	P	770	00021
POSTAGE METER	3.42	POSTAGE	101.122.231		9.1.22	002989	P	770	00022
	1,044.14	*VENDOR TOTAL							
UNITED WAY									
1/4 SP APPROP	9,831.25	COLLECTIVE IMPACT-UNITED	101.131.569		4128	022610	P	766	00050
US BANK SPA LOCKBOX CM96									
DRINKING WATER C462038-1	2,615.02	SRF LOAN BOND INTEREST	604.604.411		8.25.22	021752	P	766	00054
DRINKING WATER C462038-1	58,734.85	SRF LOAN PRINCIPAL	604.604.441		8.25.22	021752	P	766	00055
DRINKING WATER C462038-2	3,102.25	SRF LOAN BOND INTEREST	604.604.411		8.25.22	021753	P	766	00056
DRINKING WATER C462038-2	12,199.02	SRF LOAN PRINCIPAL	604.604.441		8.25.22	021753	P	766	00057
DRINKING WATER C462038-3	9,970.74	SRF LOAN BOND INTEREST	604.604.411		8.25.22	021754	P	766	00058
DRINKING WATER C462038-3	31,309.18	SRF LOAN PRINCIPAL	604.604.441		8.25.22	021754	P	766	00059
DRINKING WATER C462038-4	7,594.66	SRF LOAN BOND INTEREST	604.604.411		8.25.22	021755	P	766	00060
DRINKING WATER C462038-4	25,408.40	SRF LOAN PRINCIPAL	604.604.441		8.25.22	021755	P	766	00061
DRINKING WATER C462038-6	190,245.11	SRF LOAN BOND INTEREST	607.607.411		8.25.22	021757	P	766	00062
DRINKING WATER C462038-6	243,271.73	SRF LOAN PRINCIPAL	607.607.441		8.25.22	021757	P	766	00063
DRINKING WATER C462038-5	77,665.83	SRF LOAN BOND INTEREST	607.607.411		8.25.22	021756	P	766	00064
DRINKING WATER C462038-5	72,974.43	SRF LOAN PRINCIPAL	607.607.441		8.25.22	021756	P	766	00065
CLEAN WATER C461038-03	4,539.29	SRF LOAN BOND INTEREST	614.614.411		8.25.22	021758	P	766	00066
CLEAN WATER C461038-03	101,955.30	PRINCIPAL	614.614.441		8.25.22	021758	P	766	00067
CLEAN WATER C461038-04	21,556.36	SRF LOAN BOND INTEREST	614.614.411		8.25.22	021759	P	766	00068
CLEAN WATER C461038-04	39,738.34	PRINCIPAL	614.614.441		8.25.22	021759	P	766	00069
	902,880.51	*VENDOR TOTAL							
VILLANUEVA/MIKE									
REIMBURSEMENT	86.97	MEDICAL & SAFETY SUPPLIE	101.114.243		8.24.22	225553	P	766	00070
WATER TECHNOLOGIES INC									
HFAC MAINTENANCE PLAN	1,500.00	BUILDINGS & STRUCTURES	505.505.320		R22390-01-1	223019	P	766	00071
WHOLESALE SUPPLY INC									
CONCESSIONS	1,291.65	MISCELLANEOUS CONCESSION	202.202.728		445790	080780	P	766	00072

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P	ID	LINE
WHOLESALE SUPPLY INC									
CONCESSIONS	1,583.10	MISCELLANEOUS CONCESSION	202.202.728		445983	080779	P	766	00073
CONCESSIONS	1,197.10	MISCELLANEOUS CONCESSION	202.202.728		446100	080778	P	766	00074
CONCESSIONS	401.35	MISCELLANEOUS CONCESSION	202.202.728		446345	080763	P	766	00075
CONCESSIONS	107.70	MISCELLANEOUS CONCESSION	202.202.728		446389	080762	P	766	00076
	4,580.90	*VENDOR TOTAL							
WILLIAMS & COMPANY PC									
AUDIT	675.00	AUDIT	101.101.203		170824	005659	P	766	00077
AUDIT	487.50	AUDIT	601.601.203		170824	005659	P	766	00078
AUDIT	487.50	AUDIT	611.611.203		170824	005659	P	766	00079
AUDIT	112.50	AUDIT	631.631.203		170824	005659	P	766	00080
AUDIT	112.50	AUDIT	637.637.203		170824	005659	P	766	00081
	1,875.00	*VENDOR TOTAL							
XEROX FINANCIAL SERVICES									
COPIER LEASE	410.99	COPIES	101.105.234		3422679	021748	P	770	00023
COPIES	373.68	COPIES	101.105.234		3422679	021748	P	770	00024
COPIER LEASE	141.94	CONTRACTED SERVICES	203.203.204		3422679	021748	P	770	00025
COPIES	44.45	COPIES	203.203.234		3422679	021748	P	770	00026
COPIER LEASE	141.94	COPIES	101.111.234		3422679	021748	P	770	00027
COPIES	43.91	COPIES	101.111.234		3422679	021748	P	770	00028
COPIER LEASE	141.94	COPIES	101.104.234		3422679	021748	P	770	00029
COPIES	100.02	COPIES	101.104.234		3422679	021748	P	770	00030
	1,398.87	*VENDOR TOTAL							
YANKTON COUNTY AUDITOR									
2ND QTR SAFETY CENTER	10,940.06	RENT FOR SAFETY CENTER	101.111.212		8.19.22	023054	P	766	00090
COST COMPONENT-OCT	15,740.81	RENT FOR SAFETY CENTER	101.111.212		8.25.22	021760	P	766	00088
COST COMPONENT-JULY	15,740.81	RENT FOR SAFETY CENTER	101.111.212		8.25.22	022136	P	766	00089
	42,421.68	*VENDOR TOTAL							
YANKTON JANITOR SUPPLY I									
CLEANING SUPPLIES	235.40	REP. & MAINT. - BUILDING	101.114.223		436090	225556	P	766	00082
YANKTON MEDICAL CLINIC									
FIREFIGHTER PHYSICALS	276.00	EXAMINATIONS	101.114.205		25426	225552	P	766	00086
YANKTON SCHOOL DISTRICT									
SAC SHARED EXPENSES	33,320.29	COST OF SERVICE PROVIDED	203.203.206		7.28.22	022384	P	766	00091
SAC CAPITAL REPAIRS	6,417.29	COMMON BLDG EQUIPMENT	506.571.350		7.28.22	022384	P	766	00092
	39,737.58	*VENDOR TOTAL							
YANKTON VOL FIRE DEPARTM									
FIRE CALLS JUNE/JULY	1,810.00	PROFESSIONAL SERV.-VOLUN	101.114.202		8.24.22	225545	P	766	00084
FIRE CALLS JULY/AUG	1,210.00	PROFESSIONAL SERV.-VOLUN	101.114.202		8.24.22	225546	P	766	00085
	3,020.00	*VENDOR TOTAL							
ZEP MANUFACTURING CO									
CLEANER	1,269.95	JANITORIAL SUPPLIES	101.123.236		9007717482	023508	P	766	00083

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
REPORT TOTALS:	2,766,986.43						

RECORDS PRINTED - 000274

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
101	GENERAL FUND	359,771.25
201	PARKS AND RECREATION	21,715.12
202	HUETHER FAMILY AQUATICS CTR	21,285.06
203	SUMMIT ACTIVITY CENTER	40,325.40
204	MARNE CREEK	19,199.59
208	911/DISPATCH	297.00
211	LODGING SALES TAX	28,205.13
502	AIRPORT CAPITAL	48,067.90
503	PARK CAPITAL	261,900.00
505	HUETHER AQUATIC CENTER	1,500.00
506	SPECIAL CAPITAL IMPROV	264,848.43
516	MEADE PROPERTY DEVELOPMENT	141,440.00
601	WATER OPERATION	144,807.94
602	WATER RENEWAL/REPLACEMENT	206,662.28
604	2001 STATE REVOLVING LOAN	150,934.12
607	WATER PLANT RENOVATION	584,157.10
611	WASTE WATER OPERATION	122,798.78
614	STATE REVOLVING LOAN FUND	167,789.29
621	CEMETERY OPERATION	272.43
631	SOLID WASTE	22,787.37
637	JOINT POWER	95,566.11
641	GOLF COURSE	344.75
801	CENTRAL GARAGE	62,311.38
TOTAL ALL FUNDS		2,766,986.43

BANK RECAP:

BANK	NAME	DISBURSEMENTS
1DAK	FIRST DAKOTA NAT'L BANK CORP	2,766,986.43
TOTAL ALL BANKS		2,766,986.43

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE ..... APPROVED BY .....

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CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
AFSCME COUNCIL 65	06454								
	AFSCME DEDUCTIONS	428.45	MISC. EMP. DED.	711.2079				749	00076
	AFSCME DEDUCTIONS	428.45	MISC. EMP. DED.	711.2079				749	00088
		856.90	*TOTAL						
AMERICAN FAMILY LIFE COR	00025								
	CANCER & ICU PREMIUMS	5,741.30	CANCER & ICU SUPPLEMENTA	711.2075	8.19.22	001234	P	749	00090
AMERICAN RAMP COMPANY	07648								
	SKATE PARK EQUIPMENT	8,354.64	WESTSIDE PARK IMPROVEMEN	503.545.320	7562	022386	P	749	00091
AVERA HEALTH PLANS	05140								
	HEALTH INSURANCE PREMIUM	84,244.37	HEALTH INSURANCE	711.2068		005122	P	749	00001
	RETIREE PREMIUM	549.62	HEALTH INSURANCE	711.2068		005122	P	749	00002
		84,793.99	*TOTAL						
CITY UTILITIES	00109								
	WTR-WW CHARGES	825.93	WATER SERVICE	101.114.274		002642	P	749	00011
	WTR-WW CHARGES	29.24	SEWER SERVICE	101.114.275		002642	P	749	00012
	WTR-WW CHARGES	160.81	WATER SERVICE	101.125.274		002642	P	749	00006
	WTR-WW CHARGES	65.62	SEWER SERVICE	101.125.275		002642	P	749	00007
	WTR-WW CHARGES	385.90	WATER SERVICE	101.127.274		002642	P	749	00003
	WTR-WW CHARGES	300.90	WASTEWATER SERVICE	101.127.275		002642	P	749	00004
	WTR-WW CHARGES	47.22	LANDFILL	101.127.276		002642	P	749	00005
	WTR-WW CHARGES	192.31	WATER SERVICE	101.141.274		002642	P	749	00026
	WTR-WW CHARGES	99.62	SEWER SERVICE	101.141.275		002642	P	749	00027
	WATER-WW CHARGES	74.26	WATER SERVICE	101.142.274		002793	P	706	00001
	WATER-WW CHARGES	343.51	WATER SERVICE	101.142.274		002793	P	706	00003
	WATER-WW CHARGES	38.42	SEWER SERVICE	101.142.275		002793	P	706	00002
	WTR-WW CHARGES	26,164.78	WATER SERVICE	201.201.274		002642	P	749	00018
	WTR-WW CHARGES	1,233.86	SEWER SERVICE	201.201.275		002642	P	749	00019
	WTR-WW CHARGES	8,120.03	WATER SERVICE	202.202.274		002642	P	749	00020
	WTR-WW CHARGES	4,687.24	SEWER SERVICE	202.202.275		002642	P	749	00021
	WTR-WW CHARGES	510.51	WATER SERVICE	203.203.274		002642	P	749	00022
	WTR-WW CHARGES	86.02	SEWER SERVICE	203.203.275		002642	P	749	00023
	WTR-WW CHARGES	1,023.12	WATER SERVICE	601.601.274		002642	P	749	00024
	WTR-WW CHARGES	1,028.21	WATER SERVICE	611.611.274		002642	P	749	00025
	WTR-WW CHARGES	49.06	WATER SERVICE	631.631.274		002642	P	749	00016
	WTR-WW CHARGES	11.22	SEWER SERVICE	631.631.275		002642	P	749	00017
	WTR-WW CHARGES	194.62	WATER	637.637.274		002642	P	749	00008
	WTR-WW CHARGES	83.64	WW SERVICE	637.637.275		002642	P	749	00009
	WTR-WW CHARGES	23.61	LANDFILL	637.637.276		002642	P	749	00010
	WTR-WW CHARGES	92.82	WATER PURCHASED	801.801.274		002642	P	749	00013
	WTR-WW CHARGES	63.24	SEWER SERVICE	801.801.275		002642	P	749	00014
	WTR-WW CHARGES	23.61	LANDFILL	801.801.276		002642	P	749	00015
		45,959.33	*TOTAL						
DEPT OF SOCIAL SERVICES	01681								
	SD CHILD SUPPORT	1,117.42	MISC. EMP. DED.	711.2079				749	00071
	SD CHILD SUPPORT	1,117.42	MISC. EMP. DED.	711.2079				749	00083
		2,234.84	*TOTAL						
FIRST DAKOTA NAT'L BANK	07493								
	HSA CONTRIBUTIONS	1,379.20	HSA EMPLOYER CONTRIBUTIO	711.2052				749	00069
	HSA CONTRIBTUIONS	1,379.20	HSA EMPLOYER CONTRIBUTIO	711.2052				749	00081

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
FIRST DAKOTA NAT'L BANK	07493								
	HSA CONTRIBUTIONS	2,150.08	HSA EMPLOYEE CONTRIBUTIO	711.2053				749	00070
	HSA CONTRIBTUIONS	2,150.08	HSA EMPLOYEE CONTRIBUTIO	711.2053				749	00082
		7,058.56	*TOTAL						
FIRST NATIONAL BANK FSA	07494								
	CAFERTERIA PLAN	387.50	FLEX DAYCARE	711.2054				749	00074
	CAFERTERIA PLAN	387.50	FLEX DAYCARE	711.2054				749	00086
	CAFERTERIA PLAN	337.50	FLEX MEDICAL	711.2055				749	00075
	CAFERTERIA PLAN	337.50	FLEX MEDICAL	711.2055				749	00087
		1,450.00	*TOTAL						
ICMA RETIREMENT TRUST -	00287								
	ICMA CONTRIBUTIONS	1,532.61	ICMA DEFERRED COMPENSATI	711.2067				749	00068
	ICMA CONTRIBUTIONS	1,532.61	ICMA DEFERRED COMPENSATI	711.2067				749	00080
		3,065.22	*TOTAL						
MIDAMERICAN ENERGY	00303								
	FUEL	94.24	FUEL-HEATING	101.114.273				749	00031
	FUEL	18.68	FUEL-GENERATOR	101.115.273				749	00030
	FUEL	1,283.55	ROAD MATERIALS	101.123.239				749	00036
	FUEL	138.51	FUEL-HEATING	101.125.273				749	00032
	FUEL	43.77	FUEL-HEATING	101.127.273				749	00028
	FUEL	164.72	FUEL-HEATING	101.141.273				749	00035
	FUEL	41.72	FUEL-HEATING	101.142.273		002794	P	706	00004
	FUEL	57.57	FUEL-HEATING	201.201.273				749	00034
	FUEL	7,938.65	FUEL-HEATING	202.202.273				749	00033
	FUEL	168.23	FUEL-HEATING	601.601.273				749	00038
	FUEL	59.00	HEATING FUEL - GAS	637.637.273				749	00037
	FUEL	61.55	FUEL-HEATING	801.801.273				749	00029
		10,070.19	*TOTAL						
MINNESOTA LIFE INSURANCE	06544								
	LIFE GROUP INSURANCE	602.95	LIFE INSURANCE	711.2069		005179	P	749	00092
MORROW/JOSEPH C.	03823								
	DESIGN WORK	1,020.00	PROFESSIONAL SERVICES	101.125.202	134	203537	P	749	00039
	DESIGN WORK	2,160.00	PROFESSIONAL SERVICES	101.125.202	135	203537	P	749	00040
		3,180.00	*TOTAL						
NEBRASKA DOR - WH INCOME	07502								
	NE TAX WITHHOLDING	973.79	NEBRASKA INCOME TAX	711.2057		005222	P	749	00093
NORTHWESTERN ENERGY	00455								
	ELECTRICITY	769.77	ELECTRICITY	101.114.272				749	00048
	ELECTRICITY	77.24	ELECTRICITY	101.115.272				749	00047
	ELECTRICITY	748.03	ELECTRICITY	101.123.272				749	00053
	ELECTRICITY	2,964.67	ELECTRICITY	101.125.272				749	00046
	ELECTRICITY	26,297.78	ELECTRICITY-STREET LIGHT	101.126.272				749	00041
	ELECTRICITY	1,013.75	ELECTRICITY	101.127.272				749	00043
	ELECTRICITY	2,191.98	ELECTRICITY	101.141.272				749	00052
	ELECTRICITY	1,873.00	ELECTRICITY	101.142.272		002795	P	706	00005
	ELECTRICITY	4,287.71	ELECTRICITY	201.201.272				749	00042
	ELECTRICITY	12,313.32	ELECTRICITY	202.202.272				749	00051

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
NORTHWESTERN ENERGY	00455								
	ELECTRICITY	53,573.34	ELECTRICITY	601.601.272				749	00055
	ELECTRICITY	10,338.56	ELECTRICITY	611.611.272				749	00056
	ELECTRICITY	42.41	ELECTRICITY	621.621.272				749	00044
	ELECTRICITY	204.79	ELECTRICITY	637.637.272				749	00050
	ELECTRICITY	496.19	ELECTRICITY	637.637.272				749	00054
	ELECTRICITY	10.65	ELECTRICITY	641.641.272				749	00049
	ELECTRICITY	832.54	ELECTRICITY	801.801.272				749	00045
		118,035.73	*TOTAL						
PRINCIPAL LIFE INSURANCE	07491								
	DENTAL INSURANCE	6,852.22	DENTAL INSURANCE	711.2059		003190	P	749	00094
RETIREMENT, SD	00519								
	SDRS CONTRIBUTIONS	84,287.73	SD RETIREMENT SYSTEM	711.2066	8.19.22	002809	P	749	00057
SDSRP	04992								
	RETIREMENT PLAN	4,524.50	ROTH 457 SDRS-SRP	711.2056				749	00073
	RETIREMENT PLAN	4,524.50	ROTH 457 SDRS-SRP	711.2056				749	00085
	RETIREMENT PLAN	2,852.50	SDRS SUPPLEMENTAL RETIRE	711.2058				749	00072
	RETIREMENT PLAN	2,852.50	SDRS SUPPLEMENTAL RETIRE	711.2058				749	00084
		14,754.00	*TOTAL						
STANDARD INSURANCE COMPA	05508								
	VISION INSURANCE	661.82	VISION INSURANCE	711.2078		005313	P	749	00095
U.S. POST OFFICE-UTIL	00642								
	UTILITY BILLING POSTAGE	1,078.06	PROFESSIONAL SERVICES	601.601.202		001855	P	749	00063
	UTILITY BILLING POSTAGE	1,030.14	PROFESSIONAL SERVICES	611.611.202		001855	P	749	00064
	UTILITY BILLING POSTAGE	287.48	PROFESSIONAL SERVICES	631.631.202		001855	P	749	00065
		2,395.68	*TOTAL						
UKG WORKFORCE READY	07490								
	PAYROLL/HR/TLM SOFTWARE	2,357.49	PROFESSIONAL SERVICES	101.107.202	11948768	203533	P	749	00058
	PAYROLL/HR/TLM SOFTWARE	291.05	PROFESSIONAL SERVICES	601.601.202	11948768	203533	P	749	00059
	PAYROLL/HR/TLM SOFTWARE	87.32	PROFESSIONAL SERVICES	611.611.202	11948768	203533	P	749	00060
	PAYROLL/HR/TLM SOFTWARE	87.32	PROFESSIONAL SERVICES	631.631.202	11948768	203533	P	749	00061
	PAYROLL/HR/TLM SOFTWARE	87.32	PROFESSIONAL SERVICES &	637.637.202	11948768	203533	P	749	00062
		2,910.50	*TOTAL						
UNITED STATES TREASURERY	07526								
	FEDERAL WITHHOLDING TAX	32,606.21	WITHHOLDING	711.2064				749	00066
	FEDERAL WITHHOLDING TAX	33,732.33	WITHHOLDING	711.2064				749	00078
	FEDERAL WITHHOLDING TAX	59,008.40	OASI	711.2065				749	00067
	FEDERAL WITHHOLDING TAX	59,440.00	OASI	711.2065				749	00079
		184,786.94	*TOTAL						
UNITED WAY	00918								
	UNITED WAY	86.00	UNITED FUND	711.2070				749	00077
	UNITED WAY	86.00	UNITED FUND	711.2070				749	00089
		172.00	*TOTAL						
		589,198.33	**CLAIMS TOTAL						

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P ID LINE
REPORT TOTALS:		589,198.33					

RECORDS PRINTED - 000100

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
101	GENERAL FUND	45,822.64
201	PARKS AND RECREATION	31,743.92
202	HUETHER FAMILY AQUATICS CTR	33,059.24
203	SUMMIT ACTIVITY CENTER	596.53
503	PARK CAPITAL	8,354.64
601	WATER OPERATION	56,133.80
611	WASTE WATER OPERATION	12,484.23
621	CEMETERY OPERATION	42.41
631	SOLID WASTE	435.08
637	JOINT POWER	1,149.17
641	GOLF COURSE	10.65
711	EMPLOYEE BENEFIT	398,292.26
801	CENTRAL GARAGE	1,073.76
TOTAL ALL FUNDS		589,198.33

BANK RECAP:

BANK	NAME	DISBURSEMENTS
1DAK	FIRST DAKOTA NAT'L BANK CORP	589,198.33
TOTAL ALL BANKS		589,198.33

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE ..... APPROVED BY .....

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CLAIM NUMBER / DESCRIPTION		AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
ADAMS/BRIAN	07530								
MUSIC AT THE MERIDIAN		950.00	SPECIAL EVENTS - ACTIVIT	211.231.575	80422-3	022390	F	726	00004
MUSIC AT THE MERIDIAN		950.00	SPECIAL EVENTS - ACTIVIT	211.231.575	81122-3	022504	F	726	00008
MUSIC AT THE MERIDIAN		950.00	SPECIAL EVENTS - ACTIVIT	211.231.575	81822-3	022503	F	726	00022
MUSIC AT THE MERIDIAN		950.00	SPECIAL EVENTS - ACTIVIT	211.231.575	82522-3	022502	F	726	00015
		3,800.00	*TOTAL						
BERINGER/ERIC	07541								
MUSIC AT THE MERIDIAN		100.00	SPECIAL EVENTS - ACTIVIT	211.231.575	80422-1	022511	F	726	00002
CALVARY BAPTIST CHURCH	07646								
TOUCH A TRUCK EVENT		200.00	SPECIAL EVENTS - ACTIVIT	211.231.575	7-22-2022	080771	F	726	00024
DALNODAR/ALEX M	07638								
MUSIC AT THE MERIDIAN		1,250.00	SPECIAL EVENTS - ACTIVIT	211.231.575	50422-2	022509	F	726	00003
DOOLEY/ROBERT	07556								
PER DIEM		64.00	LEARNING	101.111.264		022137	F	726	00017
ESLINGER/JORDAN	07644								
MUSIC AT THE MERIDIAN		650.00	SPECIAL EVENTS - ACTIVIT	211.231.575	82522-1	022505	F	726	00020
GVEDASHVILI/SIERRA	07642								
MUSIC AT THE MERIDIAN		100.00	SPECIAL EVENTS - ACTIVIT	211.231.575	81822-1	022513	F	726	00016
JASON MAYER PRODUCTIONS	07643								
MUSIC AT THE MERIDIAN		1,800.00	SPECIAL EVENTS - ACTIVIT	211.231.575	81822-1	022527	F	726	00014
JONES CONSTRUCTION/JOHN	05119								
WASTEWATER EDA C-10-22		2,203,508.30	2019 WW IMPROVEMENTS PHA	611.611.332		022804	F	726	00023
KC ENTERTAINMENT SERVICE	07601								
REPLACE LOST CHECK 67056		375.00	RECREATION SUPPLIES	701.701.242		005659	F	726	00013
MOTOR VEHICLE DEPT, SD	00424								
TITLE & LICENSE		28.20	EQUIPMENT	611.611.350	2022 FORD F250	020879	F	726	00001
TITLE		10.00	EQUIPMENT	101.127.350	22 KUBOTA TUG	020879	F	726	00019
		38.20	*TOTAL						
MOTOROLA	00421								
MOBILE RADIO-GRANT		5,560.04	EQUIPMENT	101.114.350	8281411590	225544	F	726	00011
PETERS/TAYLOR	.18777								
SERVER CABINET		200.00	EQUIPMENT	101.125.350	CRAIGSLIST	220016	F	726	00005
PLAN & DEVELOPMENT DIST	00491								
CNA WORKFORCE CDBG		7,500.00	RTEC CDBG	501.501.388		021357	F	726	00010
PROJECT: CONSTELLATION	07545								
MUSIC AT THE MERIDIAN		100.00	SPECIAL EVENTS - ACTIVIT	211.231.575	82522-2	022507	F	726	00021
RODRIGUEZ/DANIEL EDWARD	07640								
MUSIC AT THE MERIDIAN		1,800.00	SPECIAL EVENTS - ACTIVIT	211.231.575	81122-1	022400	F	726	00006
RSVP YOUTH THEATRE	07647								
SUMMER PROGRAM		789.60	PROFESSIONAL SERVICES	203.203.202		022528	F	726	00025
SD LET	07645								
SD CVSA CERTIFICATION		150.00	MEMBERSHIP DUES	101.111.261		221527	F	726	00018
STIBRAL/MARY GRACE	07639								
MUSIC AT THE MERIDIAN		100.00	SPECIAL EVENTS - ACTIVIT	211.231.575	81122-2	022519	F	726	00007
YANKTON AREA PROG. GROWT	00939								
SALES TAX REIMB		10,836.72	PROFESSIONAL SERVICES	506.572.202		023040	F	726	00012
YANKTON THRIVE	07525								
CNA WORKFORCE CDBG		89,476.73	RTEC CDBG	501.501.388		005659	F	726	00009
		2,328,398.59	**CLAIMS TOTAL						

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P ID LINE
REPORT TOTALS:		2,328,398.59					

RECORDS PRINTED - 000025

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
101	GENERAL FUND	5,984.04
203	SUMMIT ACTIVITY CENTER	789.60
211	LODGING SALES TAX	9,900.00
501	PUBLIC IMPROVEMENT	96,976.73
506	SPECIAL CAPITAL IMPROV	10,836.72
611	WASTE WATER OPERATION	2,203,536.50
701	LIBRARY TRUST	375.00
TOTAL ALL FUNDS		2,328,398.59

BANK RECAP:

BANK	NAME	DISBURSEMENTS
1DAK	FIRST DAKOTA NAT'L BANK CORP	2,328,398.59
TOTAL ALL BANKS		2,328,398.59

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE ..... APPROVED BY .....

.....

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VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
A OX WELDING SUPPLY							
COMPRESSED GAS	85.99	GARAGE GASOLINE & LUBRIC	801.801.238		Nowak		780 00520
ADOBE ACROPRO SUBS							
ADOBE PRO	14.99	SUBSCRIPTIONS & PUBLICAT	101.106.235		Bies		780 00360
ADOBE CREATIVE CLOUD							
COMPUTER PROGRAM	31.94	CONTRACTED SERVICES - OP	201.201.204		McHenry		780 00397
ALL-TERRAIN MEDICAL							
POOL COVER	983.10	REP. & MAINT. - BUILDING	202.202.223		Wattier		780 00328
ALLEGNT A BTVK4W							
SEATING & LUGGAGE	176.00	TRAVEL EXPENSE	601.601.263		Robinson		780 00210
AMAZON.COM E286U6NM3							
PATCH CABLES	101.34	PC NETWORK SUPPLIES	101.105.230		Johnson		780 00340
AMAZON.COM I71JN0U43							
PATCH CABLES	19.08	PC NETWORK SUPPLIES	101.105.230		Johnson		780 00342
AMAZON.COM NC37900H3							
PATROL FOLDING KNIVES	31.88	REP. & MAINT. - EQUIPMEN	101.111.221		Rothenberger		780 00135
AMAZON.COM RF6FK99A3							
OFFICE SUPPLIES	13.26	OFFICE SUPPLIES	101.107.232		Bailey		780 00077
FIRST AID KITS	185.10	PROFESSIONAL SERVICES	101.102.202		Bailey		780 00078
	198.36	*VENDOR TOTAL					
AMAZON.COM 082UP5WC3							
AIR CANISTERS	44.05	OFFICE SUPPLIES	801.801.232		Goeden		780 00337
AMAZON.COM 1Y4K08H13							
HARD DRIVE	49.99	OFFICE SUPPLIES	201.201.232		McHenry		780 00220
AMAZON.COM 6569273P3							
OFFICE SUPPLIES	107.50	OFFICE SUPPLIES	101.104.232		Yardley		780 00209
AMERICAN LIBRARY ASSOC							
STAFF TRAINING	129.00	CONFERENCE & MEETINGS	101.142.265		Schmidt		780 00553
AMZN MKTP US							
REFUND	16.88CR	JANITORIAL SUPPLIES	101.142.236		Dobrovolny		780 00012
DVD REFUND	18.88CR	AV - CAPITAL	101.142.342		Dobrovolny		780 00389
REFUND	22.91CR	PC NETWORK SUPPLIES	101.105.230		Johnson		780 00113
	58.67CR	*VENDOR TOTAL					
AMZN MKTP US AU8BF7MM3							
WIRING PROJECT	24.95	EQUIPMENT	101.125.350		Johnson		780 00112

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
AMZN MKTP US A19S47RQ3							
CAT6 WIRE	189.99	PC NETWORK SUPPLIES	101.105.230		Johnson		780 00234
AMZN MKTP US BB5E91383							
POSTAGE	3.99	POSTAGE	101.142.231		Dobrovolny		780 00546
BOOK	8.30	BOOKS	101.142.340		Dobrovolny		780 00547
	12.29	*VENDOR TOTAL					
AMZN MKTP US CQ5NK91V3							
POSTAGE	3.99	POSTAGE	101.142.231		Dobrovolny		780 00215
DVD	27.99	AV - CAPITAL	101.142.342		Dobrovolny		780 00216
	31.98	*VENDOR TOTAL					
AMZN MKTP US FN1PZ5RM3							
PROGRAM SUPPLIES	211.89	PROGRAM SUPPLIES	101.142.242		Dobrovolny		780 00038
BOOK	9.99	BOOKS	101.142.340		Dobrovolny		780 00039
DVD'S	73.12	AV - CAPITAL	101.142.342		Dobrovolny		780 00040
	295.00	*VENDOR TOTAL					
AMZN MKTP US FO33665K3							
POOL TESTS	23.48	REP. & MAINT. - BUILDING	202.202.223		Wattier		780 00262
AMZN MKTP US G31EW64Q3							
FIBER CABLE - RETURNED	26.88	PC NETWORK SUPPLIES	101.105.230		Johnson		780 00132
AMZN MKTP US HL80M72Y3							
GUN SAFE	36.99	REP. & MAINT. - EQUIPMEN	101.111.221		Rothenberger		780 00388
AMZN MKTP US HM3G86EP3							
PROTEAM VACUUM DRAIN CAP	13.71	SMALL TOOLS & HARDWARE	101.114.247		Linke		780 00381
AMZN MKTP US HU10X2FU3							
PAPER	5.76	OFFICE SUPPLIES	101.104.232		Yardley		780 00222
AMZN MKTP US IR2B64XU3							
FLASHLIGHT BATTERIES	46.99	REP. & MAINT. - EQUIPMEN	101.111.221		Rothenberger		780 00114
AMZN MKTP US JW0VX9S83							
EQUIPMENT PARTS	177.21	REP. & MAINT. - EQUIPMEN	201.201.221		Pavel		780 00032
AMZN MKTP US LF8ZB1NP3							
OFFICE SIGN	11.99	OFFICE SUPPLIES	101.104.232		Yardley		780 00238
AMZN MKTP US ML6G639A3							
CONCESSIONS	110.47	MISCELLANEOUS CONCESSION	202.202.728		Wattier		780 00305
AMZN MKTP US MU9QP9VL3							
DVD	9.99	AV - CAPITAL	101.142.342		Dobrovolny		780 00096

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
AMZN MKTP US RV5SV1YV3							
OFFICE SUPPLIES	10.41	OFFICE SUPPLIES	101.142.232		Dobrovolny		780 00332
PROGRAM SUPPLIES	14.98	PROGRAM SUPPLIES	101.142.242		Dobrovolny		780 00333
	25.39	*VENDOR TOTAL					
AMZN MKTP US R081089X3							
DVD	13.73	AV - CAPITAL	101.142.342		Dobrovolny		780 00027
AMZN MKTP US SG7VX43S3							
TWO GUN SAFES	79.98	REP. & MAINT. - EQUIPMEN	101.111.221		Rothenberger		780 00398
AMZN MKTP US S50U95F13							
POOL BALLS	119.94	RECREATION SUPPLIES	202.202.242		Wattier		780 00491
AMZN MKTP US S827R5NM3							
OFFICE SUPPLIES	80.94	OFFICE SUPPLIES	201.201.232		McHenry		780 00212
AMZN MKTP US YT3QW9FH3							
BOOKS	62.95	BOOKS	101.142.340		Dobrovolny		780 00318
DVD	17.96	AV - CAPITAL	101.142.342		Dobrovolny		780 00319
	80.91	*VENDOR TOTAL					
AMZN MKTP US 1R3HM4BI3							
OFFICE SUPPLIES	15.98	OFFICE SUPPLIES	208.208.232		Peters		780 00055
AMZN MKTP US 177JE2O33							
OFFICE SUPPLIES	40.85	OFFICE SUPPLIES	101.142.232		Dobrovolny		780 00433
AMZN MKTP US 2A1368I93							
PRESSURE WASHER	99.99	REP. & MAINT. - BUILDING	202.202.223		McHenry		780 00496
AMZN MKTP US 2D0QM5EF3							
CAT6 WIRE	189.99	PC NETWORK SUPPLIES	101.105.230		Johnson		780 00251
AMZN MKTP US 295924UL3							
WIRING PROJECT	124.69	EQUIPMENT	101.125.350		Johnson		780 00261
AMZN MKTP US 4F8LT2K83							
JANITORIAL SUPPLIES	91.86	JANITORIAL SUPPLIES	101.142.236		Dobrovolny		780 00060
PROGRAM SUPPLIES	64.92	PROGRAM SUPPLIES	101.142.242		Dobrovolny		780 00061
BOOKS	150.79	BOOKS	101.142.340		Dobrovolny		780 00062
DVDS	19.99	AV - CAPITAL	101.142.342		Dobrovolny		780 00063
PROGRAM SUPPLIES	59.97	RECREATION SUPPLIES	701.701.242		Dobrovolny		780 00064
	387.53	*VENDOR TOTAL					
AMZN MKTP US 5W5XC6CA3							
FIBER	26.88	PC NETWORK SUPPLIES	101.105.230		Johnson		780 00256
AMZN MKTP US 6U03V0L33							
POWER CORD	9.98	PC NETWORK SUPPLIES	101.105.230		Johnson		780 00247

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
AMZN MKTP US 7B5AC5O63							
BOOK	27.92	BOOKS	101.142.340		Dobrovolny		780 00258
ATT BILL PAYMENT							
CELL PHONE	63.07	TELEPHONE	601.601.271		Bailey		780 00536
CELL PHONE	63.07	TELEPHONE	201.201.271		Bailey		780 00537
MOBILE DATA	95.82	PROFESSIONAL SERVICES -	101.127.202		Peters		780 00308
MOBILE DATA	40.04	PROFESSIONAL SERVICES	101.122.202		Peters		780 00309
MOBILE DATA	45.39	PROFESSIONAL SERVICES	101.123.202		Peters		780 00310
MOBILE DATA	45.39	PROFESSIONAL SERVICES	601.601.202		Peters		780 00311
MOBILE DATA	914.54	PROFESSIONAL SERVICES	101.111.202		Peters		780 00312
	1,267.32	*VENDOR TOTAL					
AUTOZONE #3795							
ANTIFREEZE	132.81	GARAGE PARTS	801.801.249		Kulhavy		780 00147
OIL PRESSURE SWITCH	32.68	GARAGE PARTS	801.801.249		Nowak		780 00436
	165.49	*VENDOR TOTAL					
AVERA SACRED HEART							
PROFESSIONAL SERVICES	116.00	PROFESSIONAL SERVICES	101.122.202		Bailey		780 00092
AXVOICE INC							
DIALER SERVICE	21.44	PROFESSIONAL SERVICES	601.601.202		Chytka		780 00464
BAKER-TAYLOR							
POSTAGE	35.04	POSTAGE	101.142.231		Schmidt		780 00008
BOOKS	3,720.50	BOOKS	101.142.340		Schmidt		780 00009
BOOKS	2,035.21	BOOKS	101.142.340		Schmidt		780 00160
POSTAGE	18.80	POSTAGE	101.142.231		Schmidt		780 00161
	5,809.55	*VENDOR TOTAL					
BEST WESTERN HOTELS -							
TRAVEL SDAWWA	392.22	TRAVEL EXPENSE	601.601.263		Goodmanson		780 00372
TRAVEL SDAWWA	392.22	TRAVEL EXPENSE	601.601.263		Goodmanson		780 00375
	784.44	*VENDOR TOTAL					
BLUEPEAK							
PHONE	272.23	TELEPHONE	601.601.271		Yardley		780 00004
PHONE	152.48	TELEPHONE	101.127.271		Yardley		780 00120
PHONE	38.11	TELEPHONE	101.123.271		Yardley		780 00121
PHONE	288.15	TELEPHONE	202.202.271		Yardley		780 00295
PHONE	42.62	TELEPHONE	101.102.271		Yardley		780 00438
PHONE	113.04	TELEPHONE	101.104.271		Yardley		780 00439
PHONE	13.81	TELEPHONE	101.105.271		Yardley		780 00440
PHONE	52.43	TELEPHONE	101.106.271		Yardley		780 00441
PHONE	13.81	TELEPHONE	101.107.271		Yardley		780 00442
PHONE	22.01	TELEPHONE	101.111.271		Yardley		780 00443
PHONE	65.25	TELEPHONE	101.114.271		Yardley		780 00444
PHONE	105.50	TELEPHONE	101.122.271		Yardley		780 00445
PHONE	40.52	TELEPHONE	101.123.271		Yardley		780 00446
PHONE	45.06	TELEPHONE	101.142.271		Yardley		780 00447

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID	LINE
BLUEPEAK								
PHONE	156.58	TELEPHONE	201.201.271		Yardley		780	00448
PHONE	22.67	TELEPHONE	202.202.271		Yardley		780	00449
PHONE	147.96	TELEPHONE	203.203.271		Yardley		780	00450
PHONE	92.50	TELEPHONE	601.601.271		Yardley		780	00451
PHONE	13.81	TELEPHONE	611.611.271		Yardley		780	00452
PHONE	22.01	TELEPHONE	637.637.271		Yardley		780	00453
PHONE	25.89	TELEPHONE	101.104.271		Yardley		780	00471
PHONE	177.22	TELEPHONE	101.104.271		Yardley		780	00472
PHONE	20.45	TELEPHONE	101.105.271		Yardley		780	00473
PHONE	87.62	TELEPHONE	101.106.271		Yardley		780	00474
PHONE	65.07	TELEPHONE	101.107.271		Yardley		780	00475
PHONE	32.59	TELEPHONE	101.111.271		Yardley		780	00476
PHONE	94.97	TELEPHONE	101.114.271		Yardley		780	00477
PHONE	166.31	TELEPHONE	101.122.271		Yardley		780	00478
PHONE	61.14	TELEPHONE	101.123.271		Yardley		780	00479
PHONE	72.36	TELEPHONE	101.142.271		Yardley		780	00480
PHONE	231.63	TELEPHONE	201.201.271		Yardley		780	00481
PHONE	33.56	TELEPHONE	202.202.271		Yardley		780	00482
PHONE	219.05	TELEPHONE	203.203.271		Yardley		780	00483
PHONE	136.95	TELEPHONE	601.601.271		Yardley		780	00484
PHONE	22.33	TELEPHONE	611.611.271		Yardley		780	00485
PHONE	33.46	TELEPHONE	637.637.271		Yardley		780	00486
INTERNET SERVICE	701.99	TELEPHONE	101.105.271		Yardley		780	00489
	3,903.14	*VENDOR TOTAL						
BOMGAARS #2 YANKTON								
BOLTS	8.01	REP. & MAINT. - BUILDING	202.202.223		Eskens		780	00173
WEED KILLER	37.97	CHEMICALS & GASES	201.201.240		Frick		780	00324
KOOL POPS	14.95	OFFICE SUPPLIES	101.123.232		Goeden		780	00455
CHEMICAL HOSE PLUMBING	117.65	REP. & MAINT. - PLANT	611.611.221		Hanson		780	00270
WEED CONTROL	151.92	AGRICULTURAL SUPPLIES	611.611.241		Hanson		780	00514
HARDWARE	2.63	SMALL TOOLS & HARDWARE	201.201.247		Jensen		780	00239
EQUIPMENT SUPPLIES	38.74	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780	00264
SHOP SUPPLIES	24.99	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780	00493
CLEANING SUPPLIES	38.91	JANITORIAL SUPPLIES	201.201.236		Kortan		780	00099
COTTER PIN	6.78	REP. & MAINT. - COLLECTI	611.611.226		Kuehler		780	00192
FASTENERS	5.56	GARAGE PARTS	801.801.249		Kulhavy		780	00237
GASKET	71.98	GARAGE PARTS	801.801.249		Nowak		780	00174
CYLINDER PINS	20.98	GARAGE PARTS	801.801.249		Nowak		780	00336
BULK BOLTS	4.70	GARAGE PARTS	801.801.249		Nowak		780	00468
SHOP TOWELS	491.22	GARAGE PARTS	801.801.249		Potts		780	00036
GRASS SEED/WEED KILLER	114.41	AGRICULTURAL SUPPLIES	101.127.241		Ryken		780	00018
ANGLE IRON/FASTENERS	35.15	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		780	00141
PLUG FUSE	14.99	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		780	00294
CONCRETE MIX	112.25	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		780	00545
BACKHOE HOOKS	42.46	REP. & MAINT. - DISTRIBU	601.601.226		Tramp		780	00254
	1,356.25	*VENDOR TOTAL						

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
BUILDERS BOOK, INC.							
CODE COMMENTARY	128.95	SUBSCRIPTIONS & PUBLICAT	101.106.235		Homstad		780 00253
BURGER KING #1988 Q07							
TRAVEL EXPENSE	11.91	TRAVEL EXPENSE	611.611.263		Hallock		780 00390
TRAVEL EXPENSE	10.60	TRAVEL EXPENSE	611.611.263		Termansen		780 00392
	22.51	*VENDOR TOTAL					
BWR ABERDEEN 158							
TRAVEL EXPENSE	20.19	TRAVEL EXPENSE	611.611.263		Hallock		780 00401
TRAVEL ADVANCE	15.30	TRAVEL EXPENSE	611.611.263		Termansen		780 00395
	35.49	*VENDOR TOTAL					
C & B YANKTON							
EQUIPMENT SUPPLIES	23.87	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780 00123
CASEYS #2391							
FUEL	71.11	TRAVEL EXPENSE	611.611.263		Termansen		780 00346
CENEX CUBBY S 09890062							
TRAVEL SDAWWA	50.42	TRAVEL EXPENSE	601.601.263		Goodmanson		780 00430
CENEX TABOR LU09898867							
TRAVEL FUEL	87.11	TRAVEL EXPENSE	101.111.263		Foote		780 00022
CENTER POINT LARGE PRI							
LARGE PRINT BOOKS	137.82	BOOKS	101.142.340		Schmidt		780 00131
CLARKS RENTALS							
RENTAL	15.00	REP. & MAINT. - TRAIL	204.204.223		Walsh		780 00198
CLUBHOUSE HOTEL & SUIT							
TRAVEL SDAWWA	165.63	TRAVEL EXPENSE	601.601.263		Goodmanson		780 00402
COSMOPOL-FRONT DESK							
LODGING	710.88	TRAVEL EXPENSE	601.601.263		Goodmanson		780 00085
LODGING	801.25	TRAVEL EXPENSE	611.611.263		Goodmanson		780 00088
LODGING	744.89	TRAVEL EXPENSE	601.601.263		Goodmanson		780 00117
	2,257.02	*VENDOR TOTAL					
COSMOPOL-WICKED SPOON							
TRAVEL EXPENSE	72.04	TRAVEL EXPENSE	601.601.263		Lockwood		780 00127
TRAVEL EXPENSE	72.03	TRAVEL EXPENSE	611.611.263		Lockwood		780 00128
	144.07	*VENDOR TOTAL					
CRESCENT ELECTRIC 029							
LIGHTS	117.61	REP. & MAINT. - BUILDING	201.201.223		Frick		780 00487
LED LIGHTING	993.47	REP. & MAINT. - BUILDING	611.611.223		Hanson		780 00226
LAMPS	43.35	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		780 00327
ELECTRICAL EQUIPMENT	37.20	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		780 00408
ELECTRICAL SUPPLIES	8.14	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		780 00419

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
CRESCENT ELECTRIC 029							
CONDUIT	4.43	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		780 00434
	1,204.20	*VENDOR TOTAL					
CULVERS OF ABERDEEN							
TRAVEL EXPENSE	15.47	TRAVEL EXPENSE	611.611.263		Hallock		780 00387
DEPARTMENT OF AGRICULT							
PERMIT FEE	512.50	PROFESSIONAL SERVICES &	637.637.202		Bailey		780 00180
OPERATOR CERTIFICATION	123.00	LEARNING	611.611.264		Hanson		780 00505
	635.50	*VENDOR TOTAL					
DESERT CAB							
TRAVEL	35.11	TRAVEL EXPENSE	601.601.263		Goodmanson		780 00191
DIANES GREENHOUSE							
FLOWERS	107.73	AGRICULTURAL SUPPLIES	201.201.241		Kortan		780 00228
DOLLAR TREE, INC.							
PROGRAM SUPPLIES	10.00	PROGRAM SUPPLIES	101.142.242		Schmidt		780 00415
SHIPPING	0.80	POSTAGE	101.142.231		Schmidt		780 00416
PROGRAM SUPPLIES	90.00	PROGRAM SUPPLIES	101.142.242		Schmidt		780 00458
SHIPPING	7.19	POSTAGE	101.142.231		Schmidt		780 00459
	107.99	*VENDOR TOTAL					
DONLEVY INC							
SELENIUM TESTING	275.00	PROFESSIONAL SERVICES	611.611.202		Hanson		780 00427
DT DULUTH TRADING CO							
CAB COMMANDER ORGANIZER	68.12	SMALL TOOLS & HARDWARE	101.114.247		Linke		780 00124
DUNHAMS 122							
FIREARMS EAR MUFFS	229.76	REP. & MAINT. - EQUIPMEN	101.111.221		Rothenberger		780 00136
DWYER INSTRUMENTS, INC							
MAGNEHELIC GAUGE	73.00	REP. & MAINT. - PLANT	611.611.221		Hanson		780 00412
PRESSURE SWITCH	82.82	REP. & MAINT. - PLANT	611.611.221		Hanson		780 00550
	155.82	*VENDOR TOTAL					
EBAY O 05-08968-82563							
TONER	149.00	OFFICE SUPPLIES	801.801.232		Peters		780 00259
EBAY O 21-08956-52494							
BUILDING CODE BOOKS	52.19	SUBSCRIPTIONS & PUBLICAT	101.114.235		Nickles		780 00307
EBAY O 23-08932-17025							
TONER	129.49	OFFICE SUPPLIES	101.106.232		Peters		780 00411
FACEBK RC62RHFFR2							
FACEBOOK ADS	50.00	PROMOTIONAL	201.201.210		Larson		780 00203

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
FACEBK 5C6Z8G7FR2							
FACEBOOK ADS	36.12	PROMOTIONAL	201.201.210		Larson		780 00512
FAIRBANK EQUIPMENT							
IRRIGATION PARTS	55.82	AGRICULTURAL SUPPLIES	201.201.241		Frick		780 00067
IRRIGATION SUPPLIES	21.10	AGRICULTURAL SUPPLIES	201.201.241		Frick		780 00518
ODOR CONTROL PLUMBING	49.20	REP. & MAINT. - PLANT	611.611.221		Hanson		780 00219
HOSE COUPLINGS	15.56	REP. & MAINT. - PLANT	611.611.221		Hanson		780 00274
IRRIGATION CLAMPS	52.74	AGRICULTURAL SUPPLIES	201.201.241		Pavel		780 00385
	194.42	*VENDOR TOTAL					
FEDEX 92534267							
MAIL EVIDENCE	18.77	POSTAGE	101.111.231		Brandt		780 00534
FERGUSON ENTERPRISES28							
METERS	3,310.78	REPAIR & MAINT.-WATER ME	601.601.227		Robinson		780 00051
METERS	3,310.77	REPAIR & MAINT.-WATER ME	611.611.227		Robinson		780 00052
	6,621.55	*VENDOR TOTAL					
FRONTIER MILLS							
GRASS SEED	181.76	AGRICULTURAL SUPPLIES	611.611.241		Robinson		780 00466
GRASS SEED	90.88	AGRICULTURAL SUPPLIES	101.127.241		Ryken		780 00070
GRASS SEED	181.76	AGRICULTURAL SUPPLIES	101.127.241		Ryken		780 00084
	454.40	*VENDOR TOTAL					
GALLS							
UNIFORM BELTS	53.99	UNIFORMS	101.111.244		Rothenberger		780 00029
DUTY BELT BUCKLES	58.47	UNIFORMS	101.111.244		Rothenberger		780 00494
	112.46	*VENDOR TOTAL					
GOFOODSERVICE							
PRETZEL WARMER	1,468.63	BUILDINGS & STRUCTURES	505.505.320		Wattier		780 00098
GOTOCOM GOTOMEETING							
GOTOMEETING	192.00	SUBSCRIPTIONS & PUBLICAT	101.105.235		Johnson		780 00087
GRAINGER							
SIGNS	32.05	REP. & MAINT. - PLANT	601.601.221		Chytka		780 00165
GRANICUS							
WEBSITE	640.00	WEBSITE	211.231.567		Johnson		780 00322
WEBSITE	320.00	WEBSITE	211.231.567		Johnson		780 00331
	960.00	*VENDOR TOTAL					
H &K OIL INC OFFICE							
BALANCE/MOUNT	82.80	GARAGE PARTS	801.801.249		Nowak		780 00498
HACH COMPANY							
REPLACEMENT CELL	139.15	MEDICAL,SAFETY, & LAB. S	601.601.243		Chytka		780 00035
REAGENTS	93.43	CHEMICALS & GASES	601.601.240		Chytka		780 00202
REAGENTS	37.37	CHEMICALS & GASES	601.601.240		Chytka		780 00273

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
HACH COMPANY							
REAGENTS	78.23	CHEMICALS & GASES	601.601.240		Chytka		780 00522
PROBE SENSOR GUARD	63.45	REP. & MAINT. - PLANT	611.611.221		Hanson		780 00507
	411.63	*VENDOR TOTAL					
HEADY HEART HEALING AR							
SUMMER READING PROGRAM	97.44	RECREATION SUPPLIES	701.701.242		Schmidt		780 00532
HOBBY LOBBY ECOMM							
SCARECROW	95.82	RECREATION SUPPLIES	701.701.242		Schmidt		780 00506
HOLIDAY INN EXPRESS							
MUSIC AT MERIDIAN	639.00	SPECIAL EVENTS - ACTIVIT	211.231.575		McHenry		780 00183
HY-VEE F&F YANKTON 589							
BOTTLED WATER	10.77	MEDICAL & SAFETY SUPPLIE	101.111.243		Foote		780 00093
FUEL	39.75	REP. & MAINT. - VEHICLES	101.114.222		Linke		780 00338
FUEL	68.17	REP. & MAINT. - VEHICLES	101.114.222		Nickles		780 00335
FUEL	50.00	REP. & MAINT. - VEHICLES	101.114.222		Nickles		780 00373
FUEL	70.00	REP. & MAINT. - VEHICLES	101.114.222		Nickles		780 00374
	238.69	*VENDOR TOTAL					
HY-VEE YANKTON 1899							
AQUATIC CENTER-WEDNESDAY	86.00	PROFESSIONAL SERVICES	101.102.202		Bailey		780 00266
AQUATICS CENTER COFFEE	86.00	PROFESSIONAL SERVICES	101.101.202		Bailey		780 00421
EVIDENCE PACKING SUPPLY	8.70	SPECIAL ACCOUNT - DETECT	101.111.266		Osborne		780 00339
STAMPS	24.00	POSTAGE	101.142.231		Schmidt		780 00125
SUMMER READING PROGRAM	27.98	RECREATION SUPPLIES	701.701.242		Schmidt		780 00463
DOC WORK PROGRAM	61.74	REP. & MAINT. - BUILDING	201.201.223		Walsh		780 00187
MUSIC AT MERIDIAN	10.82	SPECIAL EVENTS - ACTIVIT	211.231.575		Youmans		780 00013
MUSIC AT MERIDIAN	5.63	SPECIAL EVENTS - ACTIVIT	211.231.575		Youmans		780 00380
MUSIC AT MERIDIAN	7.65	SPECIAL EVENTS - ACTIVIT	211.231.575		Youmans		780 00513
	318.52	*VENDOR TOTAL					
IN GUARDIAN ALLIANCE							
BACKGROUND CHECKS	192.00	PROFESSIONAL SERVICES	208.208.202		Rothenberger		780 00020
BACKGROUND CHECKS	154.00	PROFESSIONAL SERVICES	101.111.202		Rothenberger		780 00026
BACKGROUND CHECKS	408.00	PROFESSIONAL SERVICES	101.111.202		Rothenberger		780 00413
	754.00	*VENDOR TOTAL					
IN POWERS PORT A POT							
PORTA POTTS	375.00	CONTRACTED SERVICES - OP	201.201.204		McHenry		780 00076
IN SOUTH DAKOTA ARBOR							
MEMBERSHIP DUES	100.00	MEMBERSHIP DUES	201.201.261		Kortan		780 00189
INTERNATIONAL ASSOCIAT							
MEMBERSHIP DUES	315.00	MEMBERSHIP DUES	101.114.261		Linke		780 00383

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID	LINE
INTL CODE COUNCIL INC								
PUBLICATIONS	176.25	SUBSCRIPTIONS & PUBLICAT	101.106.235		Homstad		780	00326
J P COOKE CO								
CITY PET TAGS	160.99	PROFESSIONAL SERVICES	101.111.202		Rothenberger		780	00050
JACKS UNIFORMS & EQUI								
UNIFORM	162.94	UNIFORMS	101.111.244		Brandt		780	00245
UNIFORMS	162.94	UNIFORMS	101.111.244		Rothenberger		780	00017
UNIFORM PANTS	82.94	UNIFORMS	101.111.244		Rothenberger		780	00058
UNIFORM	150.85	UNIFORMS	101.111.244		Rothenberger		780	00235
RADIO EAR PIECES	79.90	REP. & MAINT. - EQUIPMEN	101.111.221		Rothenberger		780	00236
HANDCUFFS, BELT KEEPERS	244.59	REP. & MAINT. - EQUIPMEN	101.111.221		Rothenberger		780	00531
	884.16	*VENDOR TOTAL						
JCL SOLUTIONS-SIOUX FA								
CLEANING SUPPLIES	1,025.43	JANITORIAL SUPPLIES	201.201.236		Chytka		780	00557
CLEANING SUPPLIES	426.31	JANITORIAL SUPPLIES	201.201.236		Frick		780	00015
CLEANING SUPPLIES	404.32	JANITORIAL SUPPLIES	201.201.236		Frick		780	00146
CLEANING SUPPLIES	389.96	JANITORIAL SUPPLIES	201.201.236		Frick		780	00260
CLEANING SUPPLIES	249.21	JANITORIAL SUPPLIES	203.203.236		McHenry		780	00350
CLEANING SUPPLIES	340.41	JANITORIAL SUPPLIES	202.202.236		McHenry		780	00357
CLEANING SUPPLIES	94.14	JANITORIAL SUPPLIES	202.202.236		McHenry		780	00363
JANITORIAL SUPPLIES	569.45	JANITORIAL SUPPLIES	101.123.236		Ulmer		780	00049
	3,499.23	*VENDOR TOTAL						
J2 METROFAX								
FAX	11.95	PROFESSIONAL SERVICES	601.601.202		Chytka		780	00490
KAISER REFRIGERATION I								
PARK SUPPLIES	27.50	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780	00059
TOOLS	289.99	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780	00347
TOOL REPAIRS	74.49	REP. & MAINT. - EQUIPMEN	201.201.221		Kirchner		780	00359
WEEDEATER STRING	40.98	REP. & MAINT. - EQUIPMEN	201.201.221		Kirchner		780	00377
WEEDEATER PARTS	38.97	REP. & MAINT. - EQUIPMEN	201.201.221		Pavel		780	00194
DRYER DOOR REPAIR KIT	13.99	REP. & MAINT. - DISTRIBU	601.601.226		Robinson		780	00465
WEED EATER SPOOL	14.99	REP. & MAINT. - PLANT	601.601.221		Rothermel		780	00011
EQUIPMENT SUPPLIES	23.99	REP. & MAINT. - EQUIPMEN	201.201.221		Suing		780	00133
GARAGE PARTS	131.97	REP. & MAINT. - EQUIPMEN	101.123.221		Ulmer		780	00111
POLY BLADES	23.98	REP. & MAINT. - EQUIPMEN	101.123.221		Ulmer		780	00241
EQUIPMENT SUPPLIES	53.97	REP. & MAINT. - EQUIPMEN	204.204.221		Walsh		780	00140
CHAINSAW PARTS	83.98	REP. & MAINT. - EQUIPMEN	204.204.221		Walsh		780	00552
	818.80	*VENDOR TOTAL						
KOLETZKY IMPLEMENT INC								
EQUIPMENT REPAIRS	45.50	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780	00511
KOPETSKYS ACE HDWE								
WESTSIDE PARK	22.99	REP. & MAINT. - BUILDING	201.201.223		Frick		780	00231
RIVERBOAT DAYS SUPPLIES	112.89	REP. & MAINT. - BUILDING	201.201.223		Frick		780	00265
IRRIGATION SUPPLIES	23.98	REP. & MAINT. - EQUIPMEN	201.201.221		Frick		780	00353

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID	LINE
KOPETSKYS ACE HDWE								
WESTSIDE PARK	16.99	REP. & MAINT. - BUILDING	201.201.223		Frick		780	00429
IRRIGATION SUPPLIES	6.59	AGRICULTURAL SUPPLIES	201.201.241		Frick		780	00460
IRRIGATION SUPPLIES	70.46	AGRICULTURAL SUPPLIES	201.201.241		Frick		780	00500
SHOP SUPPLIES	39.96	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780	00163
FLOWERS	10.77	AGRICULTURAL SUPPLIES	201.201.241		Kortan		780	00304
LIGHT BULB	4.59	REP. & MAINT. - BUILDING	101.127.223		Roinstad		780	00182
WEED EATER STRING	58.99	REP. & MAINT. - PLANT	601.601.221		Rothermel		780	00469
PROGRAM SUPPLIES	31.96	PROGRAM SUPPLIES	101.142.242		Schmidt		780	00168
CLEANING SUPPLIES	47.97	JANITORIAL SUPPLIES	201.201.236		Snyder		780	00200
BUILDING SUPPLIES	89.91	REP. & MAINT. - BUILDING	202.202.223		Wattier		780	00424
VOLLEYBALL LEAGUE	23.98	RECREATION SUPPLIES	203.203.242		Wattier		780	00527
	562.03	*VENDOR TOTAL						
KUM&GO 0633 SIOUX FA								
FUEL	47.15	TRAVEL EXPENSE	601.601.263		Robinson		780	00126
K-9 TRAINING FUEL	95.94	TRAVEL EXPENSE	101.111.263		Wilson		780	00159
	143.09	*VENDOR TOTAL						
LARRYS HEATING AND CO								
CREDIT	2.93CR	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		780	00195
FILTERS	47.93	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		780	00272
	45.00	*VENDOR TOTAL						
LEWIS AND CLARK FORD L								
SENSORS	799.54	GARAGE PARTS	801.801.249		Kulhavy		780	00024
BATTERY AND DIAGNOSTIC	471.68	GARAGE PARTS	801.801.249		Kulhavy		780	00368
	1,271.22	*VENDOR TOTAL						
LLRMI								
NEGOTIATIONS TRAINING	175.00	LEARNING	101.111.264		Brandt		780	00033
MEAD LUMBER YANKTON								
MUSIC AT MERIDIAN	13.50	SPECIAL EVENTS - ACTIVIT	211.231.575		Frick		780	00391
RIVERSIDE PARK REPAIRS	224.97	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780	00422
LIBRARY CONCRETE	39.60	REP. & MAINT. - BUILDING	201.201.223		Pavel		780	00535
	278.07	*VENDOR TOTAL						
MELISSA AND DOUG B2C								
STAY & PLAY TOYS	94.10	RECREATION SUPPLIES	701.701.242		Schmidt		780	00178
MENARDS YANKTON SD								
TOTES	91.92	REP. & MAINT. - BUILDING	202.202.223		Eskens		780	00037
ANTI FREEZE	879.30	REP. & MAINT. - BUILDING	202.202.223		Frick		780	00510
CONCRETE MIX	119.90	ROAD MATERIALS	101.123.239		Gobel		780	00031
IRRIGATION SUPPLIES	164.21	AGRICULTURAL SUPPLIES	201.201.241		Groves		780	00351
JANITORIAL SUPPLIES	800.18	JANITORIAL SUPPLIES	611.611.236		Hanson		780	00068
JANITORIAL SUPPLIES	707.40	JANITORIAL SUPPLIES	601.601.236		Hanson		780	00069
JANITORIAL SUPPLIES	728.08	JANITORIAL SUPPLIES	611.611.236		Hanson		780	00343

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
MENARDS YANKTON SD							
GRINDER	123.99	SMALL TOOLS & HARDWARE	101.125.247		Homstad		780 00053
SUPPLIES	95.06	REP. & MAINT. - BUILDING	101.125.223		Homstad		780 00054
OUTLET/DECOR PLATE	47.26	REP. & MAINT. - BUILDING	101.142.223		Homstad		780 00138
JUMPER CABLES	35.52	REP. & MAINT. - BUILDING	101.125.223		Homstad		780 00139
GARAGE REMOTE	29.98	REP. & MAINT. - BUILDING	101.125.223		Homstad		780 00205
LOCK, GASKET	29.97	REP. & MAINT. - BUILDING	101.141.223		Homstad		780 00250
AC UNIT	336.94	REP. & MAINT. - BUILDING	101.125.223		Homstad		780 00501
MAINTENANCE SUPPLIES	18.97	REP. & MAINT. - BUILDING	101.125.223		Homstad		780 00502
TOOLS	58.45	SMALL TOOLS & HARDWARE	101.125.247		Homstad		780 00503
CONCRETE SPLASH BLOCK	9.99	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780 00289
CONCRETE SPLASH BLOCK	9.99	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780 00354
PLANTS	12.70	AGRICULTURAL SUPPLIES	201.201.241		Kortan		780 00010
PLANTS	72.91	AGRICULTURAL SUPPLIES	201.201.241		Kortan		780 00119
PLANTS	71.88	AGRICULTURAL SUPPLIES	201.201.241		Kortan		780 00148
PLANTS	71.82	AGRICULTURAL SUPPLIES	201.201.241		Kortan		780 00156
WEED SPRAY	95.84	AGRICULTURAL SUPPLIES	201.201.241		Kortan		780 00293
EXTENSION CORD	39.95	OFFICE SUPPLIES	637.637.232		Kulhavy		780 00371
LUMBER	9.24	REP. & MAINT. - BUILDING	101.125.223		Mastalir		780 00019
RAIN CAP	15.43	REP. & MAINT. - BUILDING	101.114.223		Mastalir		780 00066
WRENCH	10.99	REP. & MAINT. - BUILDING	101.125.223		Mastalir		780 00115
LIGHT BULB	6.99	REP. & MAINT. - BUILDING	101.141.223		Mastalir		780 00116
HANDLE	6.99	REP. & MAINT. - BUILDING	101.142.223		Mastalir		780 00144
PEST CONTROL	16.44	REP. & MAINT. - BUILDING	101.141.223		Mastalir		780 00177
TOWELS, WEED KILLER	41.92	REP. & MAINT. - BUILDING	101.125.223		Mastalir		780 00257
CASING	20.36	REP. & MAINT. - BUILDING	101.125.223		Mastalir		780 00437
AMPITHEATER CHAIRS	427.32	REP. & MAINT. - BUILDING	201.201.223		McHenry		780 00540
BATHROOM REPAIRS	18.36	REP. & MAINT. - BUILDING	201.201.223		Pavel		780 00425
FLAG POLE	7.46	REP. & MAINT. - BUILDING	201.201.223		Pavel		780 00529
LADDER	139.99	REP. & MAINT. - PLANT	601.601.221		Peterson		780 00345
PLUMBING SUPPLIES	69.83	REP. & MAINT. - PLANT	601.601.221		Peterson		780 00352
PAINTING SUPPLIES	64.07	REP. & MAINT. - PLANT	601.601.221		Peterson		780 00548
WEED KILLER	108.53	AGRICULTURAL SUPPLIES	601.601.241		Rothermel		780 00172
PAINT	43.79	REP. & MAINT. - PLANT	601.601.221		Rothermel		780 00362
PLUMBING SUPPLIES	7.18	REP. & MAINT. - BUILDING	101.127.223		Ryken		780 00271
INTERLOC EDGER	12.90	CAPITAL REPAIR & MAINTEN	101.127.301		Ryken		780 00341
FAUCET	189.00	REP. & MAINT. - BUILDING	101.127.223		Ryken		780 00358
INTERLOC EDGER	116.10	CAPITAL REPAIR & MAINTEN	101.127.301		Ryken		780 00376
TOOLS	27.97	SMALL TOOLS & HARDWARE	101.127.247		Ryken		780 00410
PLUMBING SUPPLIES	34.84	REP. & MAINT. - BUILDING	101.127.223		Ryken		780 00414
PLUMBING SUPPLIES	6.48	REP. & MAINT. - BUILDING	101.127.223		Ryken		780 00423
PAINT MIXER,PUTTY KNIFE	10.68	REP. & MAINT. - EQUIPMEN	101.126.221		Ryken		780 00538
GLOVES	25.96	MEDICAL & SAFETY SUPPLIE	201.201.243		Schieffer		780 00109
REFUND	75.36CR	REP. & MAINT. - TRAIL	204.204.223		Walsh		780 00150
TRAIL SUPPLIES	141.06	REP. & MAINT. - TRAIL	204.204.223		Walsh		780 00204
TRAIL SUPPLIES	26.28	REP. & MAINT. - TRAIL	204.204.223		Walsh		780 00206
MULCH	293.60	AGRICULTURAL SUPPLIES	204.204.241		Walsh		780 00229
	6,476.61	*VENDOR TOTAL					

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
MERIDIAN EYE CARE							
PRE-EMPLOYMENT SCREENING	50.00	PROFESSIONAL SERVICES	101.111.202		Orr		780 00003
VISION TESTS	200.00	PROFESSIONAL SERVICES	101.111.202		Orr		780 00519
	250.00	*VENDOR TOTAL					
MIDWEST LABORATORIES I							
SHIPPING LABELS	26.00	PROFESSIONAL SERVICES	611.611.202		Hanson		780 00334
MIDWEST TIRE AND MUFFL							
MOWER REPAIRS	126.28	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780 00042
GATOR REPAIRS	152.00	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780 00047
EQUIPMENT REPAIRS	192.00	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780 00407
MOWER TIRE REPAIRS	187.72	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780 00420
TRUCK TIRES	486.00	GARAGE PARTS	801.801.249		Kulhavy		780 00267
TRUCK TIRES	2,090.74	GARAGE PARTS	801.801.249		Kulhavy		780 00454
TRUCK TIRES	2,345.60	GARAGE PARTS	801.801.249		Kulhavy		780 00509
MEDIUM TRUCK TIRES	2,490.80	GARAGE PARTS	801.801.249		Kulhavy		780 00530
	8,071.14	*VENDOR TOTAL					
MULLIGAN							
TRAVEL EXPENSE	15.04	TRAVEL EXPENSE	611.611.263		Hallock		780 00428
TRAVEL EXPENSE	13.44	TRAVEL EXPENSE	611.611.263		Termansen		780 00426
	28.48	*VENDOR TOTAL					
MYPILOTSTORE.COM							
RADIO	1,088.90	EQUIPMENT	101.127.350		Roinstad		780 00100
NAPA AUTO PARTS							
EQUIPMENT PARTS	129.46	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780 00246
FAN BELT	119.99	GARAGE PARTS	801.801.249		Nowak		780 00313
PARTS RETURN	44.00CR	GARAGE PARTS	801.801.249		Nowak		780 00314
SPHERICAL PLAIN BEARING	68.30	GARAGE PARTS	801.801.249		Nowak		780 00344
PARTS	93.16	GARAGE PARTS	801.801.249		Nowak		780 00356
LAMP/BULB	20.97	GARAGE PARTS	801.801.249		Nowak		780 00404
CORE DEPOSIT REFUND	49.38CR	GARAGE GASOLINE & LUBRIC	801.801.238		Nowak		780 00417
FITTINGS	85.17	GARAGE PARTS	801.801.249		Nowak		780 00418
ALTERNATOR	392.37	GARAGE PARTS	801.801.249		Nowak		780 00432
GREASE	71.64	REP. & MAINT. - PLANT	601.601.221		Peterson		780 00083
	887.68	*VENDOR TOTAL					
NBS CALIBRATIONS							
THERMOMETER REPAIR	300.74	REP. & MAINT. - PLANT	611.611.221		Hanson		780 00504
NFPA NATL FIRE PROTECT							
MEMBERSHIP DUES	175.00	MEMBERSHIP DUES	101.114.261		Linke		780 00367
FIRE PREVENTION BANNER	60.35	PREVENTION	101.114.268		Nickles		780 00091
FIRE PREVENTION	60.35	PREVENTION	101.114.268		Nickles		780 00097
	295.70	*VENDOR TOTAL					

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
NRA MEMBERSHIP INTERNE							
NRA MEMBERSHIP	20.00	MEMBERSHIP DUES	101.111.261		Rothenberger		780 00071
NRA MEMBERSHIP	20.00	MEMBERSHIP DUES	101.111.261		Rothenberger		780 00176
NRA MEMBERSHIP	20.00	MEMBERSHIP DUES	101.111.261		Rothenberger		780 00211
NRA MEMBERSHIP	20.00	MEMBERSHIP DUES	101.111.261		Rothenberger		780 00213
NRA MEMBERSHIP	20.00	MEMBERSHIP DUES	101.111.261		Rothenberger		780 00223
	100.00	*VENDOR TOTAL					
OLSONS PEST TECHNICIAN							
PEST CONTROL	185.00	CHEMICALS & GASES	202.202.240		McHenry		780 00081
PEST CONTROL	93.00	PROFESSIONAL SERVICES	101.142.202		Schmidt		780 00290
	278.00	*VENDOR TOTAL					
OREILLY AUTO PARTS 32							
SILICONE	9.99	GARAGE PARTS	801.801.249		Kulhavy		780 00230
PARTS	41.90	GARAGE PARTS	801.801.249		Kulhavy		780 00361
BATTERY	303.90	GARAGE PARTS	801.801.249		Kulhavy		780 00497
RETURN - CORE CHARGE	22.00CR	GARAGE PARTS	801.801.249		Kulhavy		780 00499
WIRE FOR LIGHT INSTALL	17.10	REP. & MAINT. - VEHICLES	101.114.222		Nickles		780 00227
	350.89	*VENDOR TOTAL					
OVERDRIVE DIST							
E-BOOKS	339.44	E-BOOKS	101.142.209		Schmidt		780 00166
E-BOOKS	0.18	E-BOOKS	101.142.209		Schmidt		780 00221
E-BOOKS	660.69	E-BOOKS	101.142.209		Schmidt		780 00470
	1,000.31	*VENDOR TOTAL					
OVERHEAD DOOR							
OVERHEAD DOOR	150.00	REP. & MAINT. - BUILDING	101.125.223		Mastalir		780 00086
PADDOCK POOL EQUIPMENT							
AIR RELIEF VALVE	497.00	REP. & MAINT. - BUILDING	202.202.223		Eskens		780 00225
PAYPAL EBAY US							
NETWORK SWITCH	90.00	PC NETWORK SUPPLIES	101.105.230		Johnson		780 00315
NETWORK SWITCH	68.39	PC NETWORK SUPPLIES	101.105.230		Johnson		780 00521
	158.39	*VENDOR TOTAL					
PFEIFER IMPLEMENT CO.							
EQUIPMENT REPAIRS	461.36	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780 00242
TRACTOR REPAIRS	479.40	REP. & MAINT. - EQUIPMEN	204.204.221		Jensen		780 00394
EQUIPMENT REPAIRS	16.10	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780 00542
EQUIPMENT PARTS	242.51	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780 00556
	1,199.37	*VENDOR TOTAL					
PHOTOGRAPHY BY JERRY							
RETIREMENT PHOTO	120.50	PROFESSIONAL SERVICES	101.111.202		Rothenberger		780 00217
PIZZA RANCH - ABERDEEN							
TRAVEL EXPENSE	12.99	TRAVEL EXPENSE	611.611.263		Hallock		780 00406

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
PIZZA RANCH - ABERDEEN							
TRAVEL EXPENSE	12.99	TRAVEL EXPENSE	611.611.263		Termansen		780 00399
	25.98	*VENDOR TOTAL					
PIZZA RANCH - YANKTON							
BUDGET MEETING	159.00	CONFERENCE & MEETINGS	101.101.265		Bailey		780 00330
CONCESSIONS	948.00	MISCELLANEOUS CONCESSION	202.202.728		McHenry		780 00021
CONCESSIONS	885.00	MISCELLANEOUS CONCESSION	202.202.728		McHenry		780 00025
CONCESSIONS	1,326.00	MISCELLANEOUS CONCESSION	202.202.728		McHenry		780 00041
CONCESSIONS	1,083.00	MISCELLANEOUS CONCESSION	202.202.728		McHenry		780 00046
CONCESSIONS	1,039.41	MISCELLANEOUS CONCESSION	202.202.728		McHenry		780 00386
	5,440.41	*VENDOR TOTAL					
PROVANTAGE							
PDU	74.22	PC NETWORK SUPPLIES	101.105.230		Johnson		780 00244
QDOBA #2516							
TRAVEL EXPENSE	13.33	TRAVEL EXPENSE	611.611.263		Termansen		780 00405
QUILL CORPORATION							
REPAIR SUPPLIES	28.96	REP. & MAINT. - BUILDING	101.142.223		Homstad		780 00023
REPAIR SUPPLIES	57.91	REP. & MAINT. - BUILDING	101.142.223		Homstad		780 00028
	86.87	*VENDOR TOTAL					
RECREONICS INC							
WIBIT HURDLE MODULAR	2,520.00	BUILDINGS & STRUCTURES	505.505.320		McHenry		780 00495
RIVERSIDE HYDRAULICS I							
O-RING	4.10	GARAGE PARTS	801.801.249		Kulhavy		780 00157
HOSE/HYDRAULIC ENDS	101.45	GARAGE PARTS	801.801.249		Kulhavy		780 00555
HOSE AND HYDRAULIC ENDS	86.34	GARAGE PARTS	801.801.249		Nowak		780 00014
CYLINDERS/SEALS/RINGS	714.80	GARAGE PARTS	801.801.249		Nowak		780 00179
HOSE AND HYDRAULIC ENDS	116.14	GARAGE PARTS	801.801.249		Nowak		780 00197
CUMMINS ALTERNATOR	355.52	GARAGE PARTS	801.801.249		Nowak		780 00349
FITTINGS	45.92	GARAGE PARTS	801.801.249		Ulmer		780 00249
HOSES	28.80	GARAGE PARTS	801.801.249		Ulmer		780 00400
	1,453.07	*VENDOR TOTAL					
RONS AUTO GLASS							
WINDSHIELD REPAIR	52.00	GARAGE PARTS	801.801.249		Kulhavy		780 00240
REPLACE BACK GLASS	296.40	GARAGE PARTS	801.801.249		Kulhavy		780 00409
	348.40	*VENDOR TOTAL					
SAFARILAND, LLC							
HOLSTER	88.49	SPECIAL ACCOUNT - DETECT	101.111.266		Rothenberger		780 00103
SCALEFUSION							
LIBRARY TABLET SOFTWARE	240.00	PROFESSIONAL SERVICES	101.142.202		Yonke		780 00201

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID	LINE
SD FIREFIG INV-11								
MEMBERSHIP-SD FIRE CHIEF	125.00	SUBSCRIPTIONS & PUBLICAT	101.114.235		Linke		780	00269
SD LIBRARY ASSOCIATION								
SDLA MEMBERSHIP DUES	32.00	MEMBERSHIP DUES	101.142.261		Dobrovolny		780	00169
SF REGIONAL AIRPORT								
PARKING	45.00	TRAVEL EXPENSE	601.601.263		Robinson		780	00094
SHELL OIL10014594013								
TRAVEL SDAWWA	55.57	TRAVEL EXPENSE	601.601.263		Goodmanson		780	00431
SHERWIN WILLIAMS 70301								
SHELTER PAINT	95.85	REP. & MAINT. - BUILDING	201.201.223		Frick		780	00528
SHOP SUPPLIES	129.28	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780	00396
SHOP SUPPLIES	55.12	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780	00533
SHOP MAINTENANCE	20.79	REP. & MAINT. - BUILDING	201.201.223		Suing		780	00243
SHOP MAINTENANCE	6.39	REP. & MAINT. - BUILDING	201.201.223		Suing		780	00255
	307.43	*VENDOR TOTAL						
SIRCHIE FINGER PRINT L								
EVIDENCE BAGS	125.92	SPECIAL ACCOUNT - DETECT	101.111.266		Rothenberger		780	00268
SKYDINE (SIOUX FALLS)								
TRAVEL	42.83	TRAVEL EXPENSE	601.601.263		Goodmanson		780	00193
SOUTH DAKOTA HISTORICA								
BOOKS	83.84	BOOKS	101.142.340		Dobrovolny		780	00155
SOUTH DAKOTA STATE HIS								
RENTING MICROFILM	10.00	PROFESSIONAL SERVICES	101.142.202		Schmidt		780	00170
SQ BUHLS CLEANERS								
CLEANING TOWELS	387.00	CONTRACTED SERVICES	203.203.204		McHenry		780	00016
UNIFORM PATCHES	17.00	UNIFORMS	101.111.244		Rothenberger		780	00043
	404.00	*VENDOR TOTAL						
SQ OCEAN ONE GRILLE V								
TRAVEL EXPENSE	18.82	TRAVEL EXPENSE	601.601.263		Lockwood		780	00129
TRAVEL EXPENSE	18.82	TRAVEL EXPENSE	611.611.263		Lockwood		780	00130
	37.64	*VENDOR TOTAL						
SQ SD WATER & WASTEWA								
SDWWA CONFERENCE	77.00	TRAVEL EXPENSE	601.601.263		Bailey		780	00296
SDWWA CONFERENCE	77.00	TRAVEL EXPENSE	611.611.263		Bailey		780	00297
SDWWA CONFERENCE	134.00	TRAVEL EXPENSE	601.601.263		Bailey		780	00298
SDWWA CONFERENCE	134.00	TRAVEL EXPENSE	601.601.263		Bailey		780	00299
SDWWA CONFERENCE	134.00	TRAVEL EXPENSE	611.611.263		Bailey		780	00300
SDWWA CONFERENCE	134.00	TRAVEL EXPENSE	611.611.263		Bailey		780	00301
SDWWA CONFERENCE	134.00	TRAVEL EXPENSE	601.601.263		Bailey		780	00302
	824.00	*VENDOR TOTAL						

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID	LINE
SQ SOUTH DAKOTA NETWO								
MEMBERSHIP TO SDNAFV	206.28	MEMBERSHIP DUES	101.111.261		Foote		780	00382
SQ WHOLESALE SUPPLY C								
PARADE SUPPLIES	169.10	PROFESSIONAL SERVICES	101.111.202		Rothenberger		780	00142
STATE GAME LODGE								
CONFERENCE	459.80	TRAVEL EXPENSE	201.201.263		McHenry		780	00303
CONFERENCE	459.80	TRAVEL EXPENSE	201.201.263		McHenry		780	00316
CONFERENCE	459.80	TRAVEL EXPENSE	203.203.263		McHenry		780	00325
CONFERENCE	459.80	TRAVEL EXPENSE	203.203.263		McHenry		780	00329
	1,839.20	*VENDOR TOTAL						
STURDEVANTS-YANKTON #1								
EQUIPMENT REPAIRS	4.11	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780	00044
MOWER REPAIRS	10.73	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780	00079
EQUIPMENT REPAIRS	13.54	REP. & MAINT. - EQUIPMEN	204.204.221		Jensen		780	00149
SKID LOADER REPAIRS	8.29	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780	00551
SKID LOADER PARTS	10.21	REP. & MAINT. - EQUIPMEN	201.201.221		Jensen		780	00558
SNOW PLOW PROJECT	335.26	GARAGE PARTS	801.801.249		Kulhavy		780	00102
AUTOMOTIVE ACRYLIC	53.60	GARAGE PARTS	801.801.249		Kulhavy		780	00218
FILTERS	108.66	GARAGE PARTS	801.801.249		Potts		780	00075
FILTERS	106.16	GARAGE PARTS	801.801.249		Potts		780	00190
FILTERS	41.32	GARAGE PARTS	801.801.249		Potts		780	00291
FILTERS	128.49	GARAGE PARTS	801.801.249		Potts		780	00456
OIL FILTER	42.78	GARAGE PARTS	801.801.249		Potts		780	00544
	863.15	*VENDOR TOTAL						
TESSMAN COMPANY SIOUX								
CHEMICALS	1,140.18	CHEMICALS & GASES	201.201.240		McHenry		780	00186
THATZZA PIZZA								
TRAVEL EXPENSE	8.68	TRAVEL EXPENSE	611.611.263		Hallock		780	00364
TRAVEL EXPENSE	10.50	TRAVEL EXPENSE	611.611.263		Termansen		780	00366
	19.18	*VENDOR TOTAL						
THE ATLANTIC								
MAGAZINE SUBSCRIPTION	74.99	SUBSCRIPTIONS & PUBLICAT	101.142.235		Schmidt		780	00384
THE UPS STORE 6716								
UPS PACKAGE	49.37	REP. & MAINT. - BUILDING	101.125.223		Mastalir		780	00232
TITAN MACHINERY-YANKTO								
LANDSCAPE ROCK	1,200.00	AGRICULTURAL SUPPLIES	204.204.241		Walsh		780	00001
MACHINE DRIFTS	71.22	REP. & MAINT. - EQUIPMEN	204.204.221		Walsh		780	00110
	1,271.22	*VENDOR TOTAL						
TRACTOR-SUPPLY-CO #026								
AIR HOSES	67.99	GARAGE PARTS	801.801.249		Kulhavy		780	00549
HOSES	132.00	GARAGE PARTS	801.801.249		Kulhavy		780	00554

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
TRACTOR-SUPPLY-CO #026							
PINTLE HITCH	154.98	EQUIPMENT	101.127.350		Roinstad		780 00175
K9 DOG FOOD	83.99	K-9 UNIT MEDICAL CARE	101.111.246		Wilson		780 00082
	438.96	*VENDOR TOTAL					
TRK HOSTING							
INTERNET ACCESS	7.95	INTERNET ACCESS	101.105.270		Johnson		780 00323
TRUCK TRAILER SALES &							
PARTS RETURN	105.50CR	GARAGE PARTS	801.801.249		Nowak		780 00056
HEIGHT CONTROL VALVE	105.50	GARAGE PARTS	801.801.249		Nowak		780 00089
MODULE/BLOWER/VALVE	521.06	GARAGE PARTS	801.801.249		Nowak		780 00095
SHIFTER PAD	820.64	GARAGE PARTS	801.801.249		Nowak		780 00118
BELT	60.65	GARAGE PARTS	801.801.249		Nowak		780 00292
2 LIGHTS	102.30	GARAGE PARTS	801.801.249		Nowak		780 00348
PARTS	147.00	GARAGE PARTS	801.801.249		Nowak		780 00492
	1,651.65	*VENDOR TOTAL					
U.S. PLASTIC CORPORATI							
SLUDGE SAMPLING BOTTLES	188.46	MEDICAL,SAFETY, & LAB. S	611.611.243		Hoilien		780 00370
USPS PO 4698100078							
MAIL EVIDENCE	17.15	POSTAGE	101.111.231		Brandt		780 00034
MAIL EVIDENCE	29.00	POSTAGE	101.111.231		O'Farrell		780 00252
MAIL EVIDENCE	30.25	POSTAGE	101.111.231		O'Farrell		780 00517
MAIL EVIDENCE	11.75	POSTAGE	101.111.231		Osborne		780 00101
MAIL EVIDENCE	29.55	POSTAGE	101.111.231		Osborne		780 00365
MAIL EVIDENCE	11.85	POSTAGE	101.111.231		Osborne		780 00539
	129.55	*VENDOR TOTAL					
VCN YANKTONRODCTR							
REGISTER OF DEEDS	32.50	SUBSCRIPTIONS & PUBLICAT	101.106.235		Bies		780 00045
REGISTER OF DEEDS	92.70	SUBSCRIPTIONS & PUBLICAT	101.106.235		Bies		780 00543
	125.20	*VENDOR TOTAL					
VIDDLER INC							
VIDEO HOSTING	40.45	PROFESSIONAL SERVICES	101.101.202		Johnson		780 00248
VISTAPRINT							
BUSINESS CARDS	17.13	OFFICE SUPPLIES	101.114.232		Johnson		780 00072
BUSINESS CARDS	17.13	OFFICE SUPPLIES	101.107.232		Johnson		780 00073
BUSINESS CARDS	158.73	OFFICE SUPPLIES	101.111.232		Johnson		780 00074
	192.99	*VENDOR TOTAL					
VZWRLSS MY VZ VB P							
INTERNET ACCESS	80.02	INTERNET ACCESS	101.105.270		Johnson		780 00185
INTERNET ACCESS	57.82	INTERNET ACCESS	101.105.270		Johnson		780 00188
INTERNET ACCESS	1,028.31	INTERNET ACCESS	101.105.270		Johnson		780 00196
INTERNET ACCESS	80.02	TELEPHONE	101.114.271		Johnson		780 00199
	1,246.17	*VENDOR TOTAL					

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
WAL-MART #1483							
BAKING SODA	38.96	REP. & MAINT. - BUILDING	202.202.223		Eskens		780 00224
AAA BATTERIES	20.78	OFFICE SUPPLIES	101.111.232		Rothenberger		780 00002
BATTERIES	20.78	OFFICE SUPPLIES	101.111.232		Rothenberger		780 00435
JANITORIAL SUPPLIES	19.74	JANITORIAL SUPPLIES	101.142.236		Schmidt		780 00005
PROGRAMMING	13.92	PROGRAM SUPPLIES	101.142.242		Schmidt		780 00006
OFFICE SUPPLIES	10.88	OFFICE SUPPLIES	101.142.232		Schmidt		780 00007
OFFICE SUPPLIES	18.42	OFFICE SUPPLIES	202.202.232		Wattier		780 00090
FIRST AID SUPPLIES	163.60	MEDICAL,SAFETY, & LAB. S	202.202.243		Wattier		780 00208
CONCESSIONS	12.10	MISCELLANEOUS CONCESSION	202.202.728		Wattier		780 00321
CLEANING SUPPLIES	20.36	JANITORIAL SUPPLIES	202.202.236		Wattier		780 00369
CONCESSIONS	9.96	MISCELLANEOUS CONCESSION	202.202.728		Wattier		780 00457
CONCESSIONS	70.51	MISCELLANEOUS CONCESSION	202.202.728		Wattier		780 00462
CONCESSIONS	19.44	MISCELLANEOUS CONCESSION	203.203.728		Wattier		780 00524
PROGRAMS	69.22	RECREATION SUPPLIES	203.203.242		Wattier		780 00525
CONCESSIONS	42.10	MISCELLANEOUS CONCESSION	202.202.728		Wattier		780 00526
	550.77	*VENDOR TOTAL					
WALGREENS #9806							
OFFICE SUPPLIES	57.31	OFFICE SUPPLIES	201.201.232		McHenry		780 00379
FIRST AID	17.99	MEDICAL & SAFETY SUPPLIE	201.201.243		Walsh		780 00317
	75.30	*VENDOR TOTAL					
WM SUPERCENTER #1483							
OFFICE SUPPLIES	55.24	OFFICE SUPPLIES	208.208.232		Hussein		780 00171
OFFICE SUPPLIES	10.49	OFFICE SUPPLIES	201.201.232		Kortan		780 00214
PHONE CORD, HIGHLIGHTERS	12.32	OFFICE SUPPLIES	101.114.232		Linke		780 00030
MAP SHEET PROTECTORS	16.28	OFFICE SUPPLIES	101.114.232		Linke		780 00143
EVIDENCE STORAGE	89.00	SPECIAL ACCOUNT - DETECT	101.111.266		O'Farrell		780 00137
SANITIZER	63.24	OFFICE SUPPLIES	101.111.232		Rothenberger		780 00162
ARMOR ALL	7.97	REP. & MAINT. -VEHICLES	101.111.222		Rothenberger		780 00559
JANITORIAL SUPPLIES	14.91	JANITORIAL SUPPLIES	101.142.236		Schmidt		780 00152
STAFF APPRECIATION	4.98	RECREATION SUPPLIES	701.701.242		Schmidt		780 00153
PROGRAM SUPPLIES	25.21	PROGRAM SUPPLIES	101.142.242		Schmidt		780 00154
FIRST AID	12.22	MEDICAL & SAFETY SUPPLIE	201.201.243		Walsh		780 00306
OFFICE SUPPLIES	85.04	OFFICE SUPPLIES	203.203.232		Wattier		780 00048
CONCESSIONS	29.64	MISCELLANEOUS CONCESSION	202.202.728		Wattier		780 00207
CONCESSIONS	13.14	MISCELLANEOUS CONCESSION	202.202.728		Wattier		780 00263
CLEANING SUPPLIES	16.48	JANITORIAL SUPPLIES	203.203.236		Wattier		780 00378
CONCESSIONS	21.74	MISCELLANEOUS CONCESSION	202.202.728		Wattier		780 00403
CONCESSIONS	10.61	MISCELLANEOUS CONCESSION	202.202.728		Wattier		780 00467
CONCESSIONS	99.50	MISCELLANEOUS CONCESSION	202.202.728		Wattier		780 00488
	588.01	*VENDOR TOTAL					
YANKTON MEDICAL CLINIC							
PRE-EMPLOYMENT PHYSICALS	330.00	PROFESSIONAL SERVICES	101.111.202		Bailey		780 00104
PRE-EMPLOYMENT PHYSICALS	50.00	PROFESSIONAL SERVICES	101.125.202		Bailey		780 00105
PRE-EMPLOYMENT PHYSICALS	50.00	PROFESSIONAL SERVICES	201.201.202		Bailey		780 00106
PRE-EMPLOYMENT PHYSICALS	171.00	PROFESSIONAL SERVICES -	101.104.202		Bailey		780 00107
PRE-EMPLOYMENT PHYSICALS	50.00	PROFESSIONAL SERVICES	208.208.202		Bailey		780 00108
PRE EMPLOYMENT PHYSICALS	248.00	PROFESSIONAL SERVICES	101.111.202		Bailey		780 00275

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
YANKTON MEDICAL CLINIC							
PRE EMPLOYMENT PHYSICALS	117.00	PROFESSIONAL SERVICES	101.111.202		Bailey		780 00276
RANDOM DRUG TESTING	38.00	PROFESSIONAL SERVICES	201.201.202		Bailey		780 00277
PRE EMPLOYMENT PHYSICALS	243.00	PROFESSIONAL SERVICES	101.111.202		Bailey		780 00278
RANDOM DRUG TESTING	38.00	PROFESSIONAL SERVICES	101.106.202		Bailey		780 00279
RANDOM DRUG TESTING	38.00	PROFESSIONAL SERVICES	101.111.202		Bailey		780 00280
RANDOM DRUG TESTING	60.00	PROFESSIONAL SERVICES	101.111.202		Bailey		780 00281
PRE EMPLOYMENT PHYSICALS	234.00	PROFESSIONAL SERVICES	101.111.202		Bailey		780 00282
RANDOM DRUG TESTING	60.00	PROFESSIONAL SERVICES	101.111.202		Bailey		780 00283
RANDOM DRUG TESTING	38.00	PROFESSIONAL SERVICES	611.611.202		Bailey		780 00284
RANDOM DRUG TESTING	60.00	PROFESSIONAL SERVICES	611.611.202		Bailey		780 00285
PRE EMPLOYMENT PHYSICALS	170.00	PROFESSIONAL SERVICES	101.111.202		Bailey		780 00286
RANDOM DRUG TESTING	38.00	PROFESSIONAL SERVICES	203.203.202		Bailey		780 00287
PRE EMPLOYMENT PHYSICALS	101.00	PROFESSIONAL SERVICES	208.208.202		Bailey		780 00288
	2,134.00	*VENDOR TOTAL					
YANKTON NURSERIES LLC							
PLANTS	190.86	AGRICULTURAL SUPPLIES	201.201.241		Kortan		780 00151
FLOWERS	145.89	AGRICULTURAL SUPPLIES	201.201.241		Kortan		780 00233
	336.75	*VENDOR TOTAL					
YANKTON WINNELSON CO							
SHOP SUPPLIES	119.34	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780 00461
REFUND	165.65CR	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780 00508
SHOP SUPPLIES	165.65	REP. & MAINT. - BUILDING	201.201.223		Kirchner		780 00516
	119.34	*VENDOR TOTAL					
YKT JANITORIAL & DT SC							
JANITORIAL SUPPLIES	344.55	JANITORIAL SUPPLIES	101.125.236		Mastalir		780 00080
FLOOR MATS	113.90	JANITORIAL SUPPLIES	101.125.236		Mastalir		780 00393
CLEANING SUPPLIES	4.20	JANITORIAL SUPPLIES	201.201.236		Snyder		780 00164
	462.65	*VENDOR TOTAL					
ZORO TOOLS INC							
CONVEX MIRROR	155.35	BUILDINGS & STRUCTURES	505.505.320		Youmans		780 00181
1 OFFICE SOLUTION							
OFFICE SUPPLIES	32.48	OFFICE SUPPLIES	101.123.232		Goeden		780 00355
CLIP BOARD	39.59	OFFICE SUPPLIES	101.106.232		Hofer		780 00145
NOTARY SEAL	45.00	OFFICE SUPPLIES	208.208.232		Hussein		780 00320
OFFICE SUPPLIES	36.50	OFFICE SUPPLIES	201.201.232		Kortan		780 00122
OFFICE SUPPLIES	99.78	OFFICE SUPPLIES	201.201.232		McHenry		780 00158
OFFICE SUPPLIES	79.71	OFFICE SUPPLIES	101.142.232		Schmidt		780 00523
	333.06	*VENDOR TOTAL					
4 WHEEL PARTS 083							
PICKUP AIR SPRING	103.13	REP. & MAINT. - VEHICLES	101.114.222		Nickles		780 00134

VENDOR NAME / DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	CLAIM	INVOICE	PO#	F/P ID LINE
REPORT TOTALS:	93,894.75						

RECORDS PRINTED - 000553

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
101	GENERAL FUND	27,985.52
201	PARKS AND RECREATION	11,019.94
202	HUETHER FAMILY AQUATICS CTR	9,699.10
203	SUMMIT ACTIVITY CENTER	2,174.98
204	MARNE CREEK	2,302.69
208	911/DISPATCH	459.22
211	LODGING SALES TAX	1,636.60
505	HUETHER AQUATIC CENTER	4,143.98
601	WATER OPERATION	9,098.00
611	WASTE WATER OPERATION	9,090.63
637	JOINT POWER	607.92
701	LIBRARY TRUST	380.29
801	CENTRAL GARAGE	15,295.88
TOTAL ALL FUNDS		93,894.75

BANK RECAP:

BANK	NAME	DISBURSEMENTS
1DAK	FIRST DAKOTA NAT'L BANK CORP	93,894.75
TOTAL ALL BANKS		93,894.75

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE ..... APPROVED BY .....

.....

.....

2022 Welcoming Week

WHEREAS, Welcoming Week is about bringing neighbors together across lines of difference to build relationships and work together on shared goals.

WHEREAS, the City of Yankton is home to people of all backgrounds, including those who were not born here, but now call it home.

WHEREAS, new residents are a vital part of our community, along with our long-time residents, bringing ideas, starting businesses, serving in civic roles, working in critical industries, and contributing to the vibrant diversity that we value.

WHEREAS, our community must strive to create a culture and policies that ensure everyone can belong and thrive, addressing disparities, countering hate, understanding history, and helping neighbors come together.

WHEREAS, disparities in life outcomes exist and racism, xenophobia, and all forms of exclusion threaten our collective well-being, health, and prosperity.

WHEREAS, by fostering a welcoming environment for all, we enhance Yankton's health, economic prosperity, and well-being for current and future generations.

WHEREAS, the City of Yankton stands as a beacon of freedom and opportunity.

NOW, THEREFORE, We, the City Commission of the City of Yankton do hereby encourage business leaders, civic groups, government agencies, and community institutions to make the region a more welcoming place for new and long -term residents alike, and I, Mayor Stephanie Moser do hereby proclaim the week of September 12, 2022, as

WELCOME WEEK

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Yankton to be affixed this 12th day of September, 2022.

Mayor Stephanie Moser	9/12/2022	Finance Officer Al Viereck	9/12/2022

PROCLAMATION

DIRECT SUPPORT PROFESSIONALS

WHEREAS, direct support professional deliver individualized services and support for South Dakotans with intellectual and developmental disabilities; and

WHEREAS, there are nearly 3,300 direct support professionals working for 20 Community Service Provider Agencies and the South Dakota Developmental Center; and

WHEREAS, direct support professionals support individuals with disabilities to earn prevailing wages and foster careers in their communities; and

WHEREAS, communities are strengthened and enriched by the inclusion of all members of society, regardless of their disability; and

WHEREAS, Direct Support Professionals Week is an opportunity to recognize the dedicated, hardworking, and compassionate professionals who support individuals with intellectual and developmental disabilities and to thank them for their service.

NOW, THEREFORE, I, STEPHANIE MOSER, MAYOR OF YANKTON, SOUTH DAKOTA, do proclaim the week of September 12, 2022 as Direct Support Professionals Recognition Week in Yankton, South Dakota.

_____	9/12/2022	_____	09/12/2022
Stephanie Moser, Mayor	Date	Al Viereck	Date

OFFICE OF THE CITY MANAGER
www.cityofyankton.org VOL. 57 NUMBER 17

Commission Information Memorandum

The Yankton City Commission meeting on Monday, September 12, 2022 will begin at 7:00 pm.

Non-Agenda Items of Interest

1) Fire Department Update
The rain and cooler temperatures over the past week have offered a temporary reprieve from the potential for fast-moving grass and brush fires. The fire department still expects to see an increase in activity as fall approaches and drier seasonal conditions persist.

Yankton volunteer firefighters took advantage of the weather and lull in call volume to participate in Riverboat Days activities.

We are preparing for additional public outreach and prevention activities as school goes back into session.

2) Community & Economic Department Update
FEMA Region VIII has completed the review of the technical comments and questions that the City of Yankton and our contractor at HDR prepared regarding the draft work maps. FEMA has significantly altered the work map and staff believes this change represents the best achievable outcome given the circumstances. Over the coming months FEMA will issue a preliminary map and the City of Yankton will go through the process of adopting the new map. That process will include extensive opportunity for Commission and public review of the FEMA created maps. As with any remapping project there will be areas where additional study and potential engineering studies may be helpful to more accurately represent the risk. The periodic adoption of new maps is a mandatory requirement of being a National Flood Insurance Program Participating Community, which in turn allows residents of the community to access flood insurance.

3) Environmental Services Department Update
Staff continues to research the Construction Manager At Risk (CMAR) project delivery method as an option for the next phase of wastewater plant improvements. Currently staff is advertising a Request for Qualification for engineering services for the next phase of improvements. Once an engineering contract has been approved, staff will start looking at procuring a CMAR. The September 26th work session will outline the steps in the CMAR process.

John T. Jones continues to move forward with the current EDA project at the wastewater plant. The new sewer trunk line has been installed from the new manhole north of the street department to the wastewater treatment plant inlet building. The membrane has been installed at the equalization basin and the equalization basin will be complete once final grading and seeding is complete. The electrical

sub-contractor continues to install underground lines. The project continues to see delays in availability of certain materials.

4) Police Department Update
E-Tickets is coming closer to getting put into use by all Yankton Police Officers. We held our last training session on September 6th and have a go-live date on September 12th-13th. We expect some minor learning issues as we move forward but believe this will be very beneficial to patrol, the public, and the courts.

Three of our newest recruits continue with classroom training and getting ready for the PTO process that starts on September 17th. We continue to work toward becoming fully staffed at the Police Department but that will not happen until everyone is completed with their training sometime around April 2023.

Chief and Sheriffs from Yankton and Clay County got together on September 9, 2022, for the first time to discuss regional training, how we can all work together to help each other's departments and other issues that affect all departments. As we move forward, the plan is to start to work together in hopes of better serving our communities and departments. We will meet periodically to make this accomplishment happen.

Heartland Humane Society will begin its construction soon and we will partner with them on putting information out about limited services due to the construction. Our hopes are for this communication to curb any issues we may have with limited space available for holding animals until the owners are able to be located.

5) Parks and Recreation Department Update
Enclosed in your packet is an update on the various activities in the Parks and Recreation Department.

6) Public Works Department Update
Street Department crews are currently completing the department's annual street maintenance projects. Crews are also making preparations for paving asphalt on Dakota Street from 12th Street to 15th Street.

5th Street from Spruce to Green
The installation of the underground utilities is complete. The contactor is in the process of installing the crushed aggregate base in preparation for concrete paving. Concrete work is anticipated to begin the week of September 5th.

Westside Park Pond Improvements
The contractor continues preparations for the retaining wall footings and bridge abutments. The new pedestrian bridge manufacturer has notified the contractor that the new bridge is in line for production.

Meridian Bridge Column Repair
Banner Engineering, the consulting engineer, has provided an alternative repair to the bridge column. The plausibility of using a fiber wrap repair, around the column is being investigated. Banner will be researching cost, manufacturers, and availability of installation contractors.

Active Transportation Projects
The sidewalk at the 19th Street location has been installed. The contractor will be working at the other two locations as their schedule allows.

Chan Gurney Municipal Airport
The Yankton Regional Aviation Association (YRAA) will hold their annual Airport Fly-In Breakfast fundraising event on September 18th from 8 am to 12 noon at the Chan Gurney Municipal Airport. The breakfast will take place in the Crop Duster's LLC Hangar at 610 East 31st Street, with pancakes, sausage, and drinks being served. The public is welcome to attend the fundraising event.

7) Library Update
The library resumed normal business hours after Labor Day which includes 8pm closures on Monday through Thursday and regular 5pm closures on Friday and Saturday and the addition of Sunday afternoon hours.

September is Library Card Sign-Up Month. It is a time to really emphasize what a great resource your library can be with access to books, movies, programming, databases, technology and more! In honor of Library Card Sign-Up Month, the library will be hosting a table at Market at the Meridian on Saturday, September 10 and offering Bingo for a Book on Sunday, September 11. Also, watch for a scarecrow from YCL at Mazing Acres this year! We love to have the opportunity to reach people outside of our building walls. You are sure to see some characters you recognize with our creation.

8) Human Resources & Employee Engagement Department Update

We continue to accept applications for full time Sanitation Truck Operator which is open until filled.

We are accepting applications for a permanent Part Time Water Reclamation Plant Operator position which is open until filled.

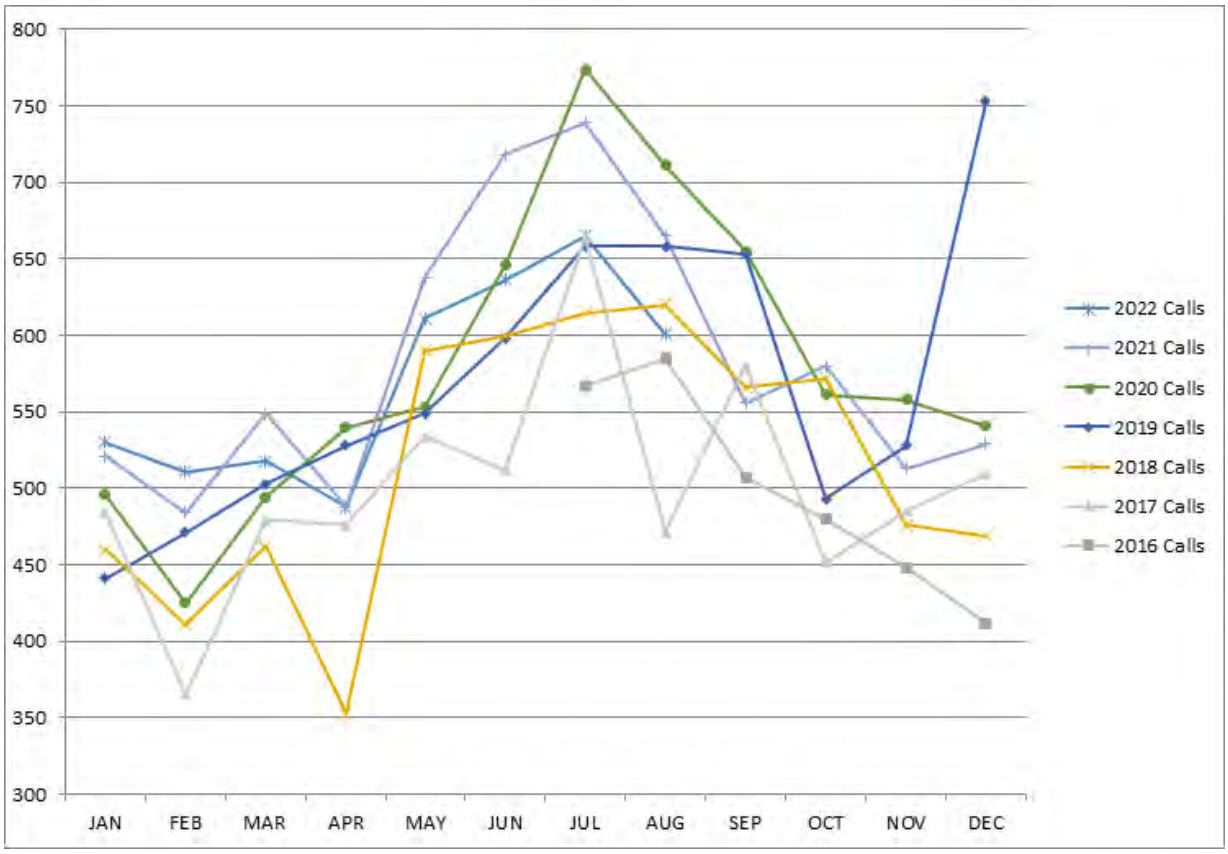
We continue to accept applications for Part Time Lifeguard and Water Safety Instructors for the Summit Activities Center.

Finance Generalist Sandi Fox began her work in the Finance Department on Monday, August 29.

Twenty one applications were received for the position of City Manager's Assistant. Interviews were held September 7, 8 and 9. A Recommendation for hire will be forthcoming.

The Health Insurance Committee has worked with Midwest Benefits to get quotes on different options for the 2023 plan year. The committee will be making its recommendation(s) to the City Manager by the end of the week.

9) Information Services Department Update
City Hall wiring project is complete and we are examining voice options now that we have new wiring to every office. In addition to move our analog voice services we will be exploring VOIP options similar to what we are currently using in Parks & Recreation. 911 call numbers for August do not include VOIP calls. Due to a reporting issue those calls are not showing up. I have included the call reporting for August and we are waiting on resolution for problem.



10) Finance Department Update

Finance is preparing the City levy for property taxes as part of the budget ordinance. In addition, delinquent special assessments will be certified to the county auditor in September.

The City of Yankton's procurement card (P-Card) program has been in effect through the National League of Cities (NLC) and BMO Financial Group since 2012. The program has helped streamline the purchasing process through the company's online Spend Dynamics website and mobile app and has allowed employees and supervisors to manage their departmental purchases. In addition, all p-card receipts are now virtually scanned and attached to each p-card transaction within the website. BMO Financial also provides an annual rebate program based on the volume of purchases made during their fiscal year beginning September and ending August of each year. For the fiscal year 2021-2022, the City of Yankton has spent $1,094,515.73 earning a 1% rebate worth $10,945.16.

11) Monthly reports

Building, Salary and Yankton Police Department monthly reports are included for your review. Minutes from the Planning Commission and Park Advisory Board are also attached.

Have an enjoyable weekend and do not hesitate to contact us if you have any questions about these or other issues. If you will not be able to attend the Commission meeting on Monday, please inform my office.

Sincerely,

Amy Leon
City Manager

SUMMIT ACTIVITIES CENTER and RECREATION PROGRAMS

- SAC member attendance for August 16-31– 1,414 visits
  (2021- 1,473; 2020- opened back up in June for limited numbers of people to be in the facility- 690; 2019- 1,804 visits; 2018- 2,107 visits)

- **Summit Activities Center Membership Information:**
  - Active & Fit/Renew Active/Silver Sneakers – 64
  - City of Yankton Single – 54
  - Firefighter Single - 20
  - 10 Use Punch card – 50
  - Individual Annual – 261
  - Individual Corporate – 15
  - Individual EFT – 43
  - Individual Monthly – 122
  - Radio Single – 0 (ended the radio advertising trade for memberships)
    Total # of Active Members – 629

- **Total Cash Revenue August 16-31, 2022-** $4,710.65 ($9,724.85.48 in 2021).
- **Great Life Reimbursement Payment**:
  - **June 2022**: $1,422.00 **($876.00 – June 2021)**

- Co-Ed softball league concluded. 13 teams in 2022 (15 teams in 2021).
- Co-Ed sand volleyball leagues concluded. 15 teams in 2022 (15 teams in 2021).
- Women's sand volleyball leagues concluded. 11 teams in 2022 (11 teams in 2021).
- The City Recreation Department is planning to take over the fall co-ed softball leagues that plays on Sundays at Sertoma Park. The league had been organized by Kathy Shelburg in the past.
- Tuesday, September 6- Winter hours are in effect at the SAC.

- Prime Time Senior Class- 40 participants
- Tabata- 48 participants
- Water Aerobics Class- 72 participants
- Work Out Express- 15 participants
- Zumba- 25 participants
- Birthday party rentals at the SAC- 0 rentals.
- Auxiliary Gym/Main Gym rentals- 0 rentals.
- Theater Rentals- 0 hours.
- Meeting Room Rentals- 0 hours.
- City Hall Rentals- 0 hours.

Capital Building Rentals

- Days Rented – 2 Dates

Park Shelter Rentals

- Riverside- 3 Rentals
- Memorial – 1 Rentals
- Westside – 0 Rentals
- Meridian Bridge – 0 Rentals

PARKS

Saturday, September 3- Adult Co-ed Softball tournament held in Sertoma Park. Parks staff moved needed items to the facility for tournament.

Parks staff installed a conga drum set along the Born Learning Trail in Westside Park. We have a couple of more features to add along the trail once all the correct materials have been shipped to us. Parts have been missing and in one instance the entire piece that was sent to us is not the correct item. The play equipment on order for Westside Park has been pushed to the end of October for delivery.

The Parks staff aerated and over- seeded with grass seed some areas in Riverside Park once Riverboat Days was moved out.

Thursday nights' Music at the Meridian concert series concluded in August. The crowds were great.

Luke is working with Thrive and the local office of the SD Department of Labor to combine the Touch-A-Truck Event with a recruiting effort by local employers to be at the event with employment information.

Luke has been working with the outside organizations, their special event applications and the events as he familiarizes himself with the process. He is also working with Kristin, in IT, to get ideas for updating the handbook and electronic application this fall.

The ball fields at Sertoma Park, Summit Activities Center, and Riverside Park are being dragged and prepared each weekday according to practice and game schedules submitted to the Parks Department.

The Parks Department will be working with the youth soccer association, as it will need to utilize numerous green spaces in the parks system as it plans for its annual fall tournament, September 9, 10, and 11.

The parks staff has and will be moving picnic tables, trashcans, barricades, and other needed items for the events that take place in the community through September.

City of Yankton Building Report

Permits Issued in the month of August, 2022

Issue Date	Permit #	Owner Name & Address	Use	Valuation	Contractor Name & Address	Fees
08/02/2022	BLDG-22-0230	BLANK, CARL R 606 WEST 5 ST	Windows	$3,000.00	LUKEN CONSTRUCTION LLC 409 EAST 6 ST YANKTON, SD 57078	$20.00
08/04/2022	BLDG-22-0231	WALSH, JAMES L 810 EAST 21 ST	Single Family Home - Deck Addition	$27,744.00	Promes Construction 3312 W. 8th St. YANKTON, SD 57078	$135.00
08/05/2022	BLDG-22-0232	Callaway, Jason 1005 DOUGLAS AVE	Single Family Home - Garage	$45,000.00	CALLAWAY CONSTRUCTION 47138 293RD ST BERESFORD, SD 57004	$194.50
08/05/2022	BLDG-22-0233	Callaway, Jason 1005 DOUGLAS AVE	Single Family Home - Alteration Interior Remodel	$50,000.00	CALLAWAY CONSTRUCTION 47138 293RD ST BERESFORD, SD 57004	$212.00
08/05/2022	BLDG-22-0234	DE BOER, JAMES 1911 CEDAR ST	Single Family Home - Garage	$60,000.00	DE BOER, JAMES 1325 GOLF VIEW LN YANKTON, SD 57078	$237.00
08/08/2022	BLDG-22-0235	HILLCREST GOLF & COUNTRY CLU 2206 MULBERRY ST	Demolition	$0.00	WELFL CONSTRUCTION CORP PO BOX 60 YANKTON, SD 57078	$20.00
08/08/2022	BLDG-22-0236	ZAHRBOCK, TERRY 1901 DOUGLAS AVE	Door/Window	$5,000.00	ZAHRBOCK, TERRY 1901 DOUGLAS AVE YANKTON, SD 57078	$20.00
	BLDG-22-0237	CANCELLED		$0.00		$0.00
08/11/2022	BLDG-22-0238	YC LIBRARY LLC 401 CAPITAL ST	Commercial - Alteration/Repair - column replacement	$33,000.00	K CONSTRUCTION LLC PO BOX 519 YANKTON, SD 57078	$152.50
08/11/2022	BLDG-22-0239	YANKTON HOMELESS SHELTER INC 412 EAST 4 ST	Commercial - Alteration/Repair ADA ramp	$99,500.00	K CONSTRUCTION LLC PO BOX 519 YANKTON, SD 57078	$337.00
08/16/2022	BLDG-22-0240	C. DROTZMANN CONSTRUCTION 1403 MILLIE LANE	Single Family Home - New	$183,385.60	C. DROTZMANN CONSTRUCTION 903 WEST 10 ST YANKTON, SD 57078	$463.00
08/19/2022	BLDG-22-0241	HENTO, DARREN D 3016 FRANCIS ST	Window	$4,700.00	Bristol Windows inc 4840 Doris Blair Circle LINCOLN, NE 68504	$20.00
08/24/2022	BLDG-22-0242	PARRY, DONNA RAE 1714 WALNUT ST	Windows	$3,137.13	TRI-STATE INSULATION PO BOX 106 MILLER, SD 57362	$20.00

08/25/2022	BLDG-22-0243	WALNUT PROPERTIES LLC 613 WALNUT ST	Commercial - Alteration/Repair-Roofing	$87,150.00	H & H Roofing 1600 Whiting Drive YANKTON, SD 57078	$307.00
08/25/2022	BLDG-22-0244	HIRSCHMAN, JUSTUS 2002 BURLEIGH ST	Roofing	$7,000.00	H & H Roofing 1600 Whiting Drive YANKTON, SD 57078	$20.00
08/25/2022	BLDG-22-0245	TRAMP, KELLY 1535 JOSEPH CIR	Roofing	$6,630.00	H & H Roofing 1600 Whiting Drive YANKTON, SD 57078	$20.00
08/25/2022	BLDG-22-0246	DOERING, JEFFREY F 902 WEST 15 ST	Windows	$12,364.00	1-800-Hansons 977 E. 14 Mile Rd TROY, MI 48083	$20.00
08/29/2022	BLDG-22-0247	BLACKBURN, JOHN P 506 CEDAR ST	Roofing	$4,000.00	Soberanis Construction 29606 SD HWY 25 Scotland, SD 57059	$20.00
08/29/2022	BLDG-22-0248	BLACKBURN, JOHN P 709 BURLEIGH ST	Roofing	$5,000.00	Soberanis Construction 29606 SD HWY 25 Scotland, SD 57059	$20.00
08/31/2022	BLDG-22-0249	TEUSINK, DONALD L 1202 PICOTTE ST	Single Family Home - Garage	$13,464.00	TEUSINK, DONALD L 1202 PICOTTE ST YANKTON, SD 57078	$80.50

(Current Month) Total Valuation: **$650,074.73**

(Prior Year Month) Total Valuation: **$9,359,173.40**

(Current Year) to Date Valuation: **$16,657,691.54**

(Prior Year) to Date Valuation: **$23,494,050.34**

Total Fees: **$2,318.50**

Salaries by Department: August 2022

ADMINISTRATION	$50,457.04
FINANCE	$31,639.53
COMMUNITY DEVELOPMENT	$25,181.73
POLICE/DISPATCH	$186,422.23
FIRE	$17,886.57
ENGINEERING / SR. CITIZENS	$46,699.80
STREETS	$53,655.45
TRAFFIC CONTROL	$4,400.08
LIBRARY	$33,904.26
PARKS / SAC	$101,553.52
HUETHER AQUATICS	$94,125.17
MARNE CREEK	$5,861.69
WATER	$43,846.42
WASTEWATER	$42,678.85
CEMETERY	$1,465.57
SOLID WASTE	$26,431.85
LANDFILL / RECYCLE	$23,801.63
CENTRAL GARAGE	$8,424.83

Personnel Changes

New Hires: Police Department: Jordan Maxon, Officer, $1,955.31 bi-weekly, Clayton Keown, Officer, $1,955.31 bi-weekly, Ryan Eddy, Officer, $1,955.31 bi-weekly, Adam Goodwillie, Officer, $1,955.31 bi-weekly, Garrett Anderson, Officer, $1,955.31 bi-weekly; Finance Office: Sandi Fox, Finance Generalist $1,723.81 bi-weekly; Park, Recreation and City Event Dept: Kellie Geigle, Lifeguard, $14.00/hr.

Wage Changes:

Position Changes: Finance Dept: Sara VanderTuig, Accounting Clerk $1,681.76 to Finance Generalist $1,723.81 bi-weekly; Park, Recreation and City Event Dept: Emilee LaBarge, Cashier/Concession Manager $15.00/hr. to Police Department Crossing Guard, $15.00/hr.

August 2022	
YPD	
Calls For Service	
911 HANG UP	5
911 OPEN	6
ALARM	16
ALCOHOL	3
AMBULANCE	35
ANIMAL	75
ASSAULT	5
ASSIST	4
ATTEMPT TO LOCATE	1
BURGLARY BUSINESS	1
BURGLARY RESIDENTIAL	5
CHILD ABUSE	4
CHILD CUSTODY	2
CITY SERVICES	2
CIVIL DISPUTE	30
CRIMINAL ENTRY OF MV	3
DEATH	1
DISORDERLY CONDUCT	22
DOMESTIC VIOLENCE	11
DRIVING COMPLAINT	12
DRIVING COMPLAINT 911	10
DRUG	18
ELDER ABUSE	1
ESCORT	6
EX PATRL	7
FAMILY OFFENSE	9
FIGHT	6
FIRE/WEATHER DRILL	2
FIREWORKS	3
FOREIGN AID	14
FRAUD	13
HARASS	22
HAZMAT	2
HIT&RUN	15
INFORMATION	20
JUV	15
LITTER	2
LOST & FOUND	15
MENTAL ILLNESS	10
MISC	1
MISSING PERSON	3
MOTOR ASSIST	13
NOISE COMPLAINT	14
PARKING	29
PAROLE/PROBATION	4
PRIVATE PROPERTY COLLISION	4
PROPERTY	12
PROTECTION ORDER	3
SAFETY TALK	7
SEX CRIME	8
SIG 2	27
SIGNAL 1 INJURY	12
SUICIDE	9
SUSP ACTIVITY	22
SUSPICIOUS PERSON/VEHICLE	78
THEFT	45
THREAT	14
TRAFFIC CONTROL	3
TRAFFIC HAZARD	2
TRAFFIC STOP	247
TRESPASS	9
TRUANCY	3
VANDALISM	18
VEHICLE/ROAD COMPLAINT	12
WARRANT	10
WEAPONS	5
WELFARE CHECK	76
Total	1123

Adult Arrests:
Individuals Arrested: 69
Of Charges: 98

Juvenile Arrests:
Individual Arrested: 5
Of Charges: 9

Total Citations: 140

August 2022

YPD

Activity Report

	GENERAL SUMMARY			
	THIS MONTH		Year To Date	
	This Year	Last Year	This Year	Last Year
POLICE INCIDENTS	1123	1109	7639	8271
SHERIFF INCIDENTS	218	188	1615	1303
AMBULANCE CALLS (YPD)	35	30	210	214
FIRE / HAZMAT CALLS	2	4	56	47
FOREIGN AID CALLS	14	21	101	140
ALARMS	16	14	114	89
ANIMAL CALLS / COMPLAINTS	75	66	442	356
ANIMALS CLAIMED OR IMPOUNDED (HHS)	28	15	118	101
ANIMALS DISPOSED	0	0	1	0

	ACCIDENT SUMMARY			
	THIS MONTH		Year To Date	
	This Year	Last Year	This Year	Last Year
STATE REPORTABLE	24	22	147	116
NON REPORTABLE AND HIT & RUN	29	10	185	200
SIGNAL 1 INJURY	10	4	35	26
# PERSONS INJURED	9	4	30	22
FATALITIES	0	0	0	0
PEDESTRIAN ACCIDENT	0	0	2	3

August 2022

YPD

Citations

	This Month Juv	This Month Adult	THIS MONTH Total This Year	THIS MONTH Total Last Year	YEAR TO DATE Total This Year	YEAR TO DATE Total Last Year
SUSPENDED, EXPIRED OR UNLICENSED DRIVER	1	26	27	21	182	149
CARELESS DRIVING		1	1	1	7	9
EXHIBITION DRIVING		2	2	1	9	9
SPEEDING	2	26	28	28	205	255
STOP SIGN, RED LIGHT VIOLATION		4	4	10	45	45
ANIMALS AT LARGE			0	0	1	0
MAINTENANCE OF FINANCIAL RESPONSIBILITY		19	19	16	77	72
OPEN CONTAINER		3	3	3	24	19
CONSUMPTION UNDERAGE (18-20 yoa)		10	10	0	16	19
LIQUOR VIOLATIONS / FURNISHING ALCOHOL TO A MINOR			0	0	5	5
MISDEAMEANOR DRUG VIOLATIONS (POSS. OF DRUG PARAPH)		19	19	20	142	131
TOBACCO VIOLATIONS			0	9	42	52
PETTY THEFT UNDER $400		5	5	0	43	16
INTENTIONAL DAMAGE TO PROPERTY			0	0	2	1
OTHER VIOLATIONS		22	22	24	192	160
TOTAL TRAFFIC CITATIONS	3	137	140	133	992	942

August 2022

YPD

Adult Arrest

	THIS MONTH		YEAR TO DATE	
	This Year	Last Year	This Year	Last Year
MURDER	0	0	0	0
RAPE	0	0	0	0
ROBBERY	0	0	0	0
DUI	21	13	117	94
DRIVING UNDER REVOCATION	1	2	30	31
BURGLARY	0	0	5	0
ASSAULT AGGRAVATED	0	1	9	7
ASSAULT SIMPLE	2	3	19	20
CRIMES AGAINST FAMILY / DOMESTIC VIOLENCE	6	2	46	47
DISORDERLY CONDUCT	1	1	4	3
SEXUAL CONTACT/SEX OFFENSES	0	1	0	1
THEFT PETTY	1	0	8	12
THEFT GRAND	0	0	5	3
THEFT AUTO	1	0	4	3
FORGERY & COUNTERFEITING	0	0	4	0
FRAUD	0	0	0	0
EMBEZZLEMENT	0	0	0	0
INTENTIONAL DAMAGE	0	2	7	7
NARCOTIC DRUG CHARGES	13	9	113	97
LIQUOR ARRESTS	1	0	9	6
WEAPONS VIOLATION	1	2	7	6
WARRANTS	23	16	166	192
PROTECTIVE CUSTODY	0	0	0	0
ALL OTHER OFFENSES	27	40	284	235
TOTAL ARRESTS	98	92	837	764

August 2022

YPD

Juvenile Arrests

	THIS MONTH		YEAR TO DATE	
	This Year	Last Year	This Year	Last Year
CURFEW	1	4	10	6
RUNAWAY	0	6	11	13
MIC	0	2	23	14
DUI	0	0	1	1
LIQUOR ARRESTS	0	0	0	0
MURDER	0	0	0	0
RAPE	0	0	0	0
ROBBERY	0	0	0	0
BURGLARY	0	0	0	1
ASSAULT AGGRAVATED	0	0	0	1
ASSAULT SIMPLE	0	0	1	0
CRIMES AGAINST FAMILY/ DOMESTIC VIOLENCE	1	0	2	3
DISORDERLY CONDUCT DISTURBANCE OF SCHOOL	2	1	23	0
SEXUAL CONTACT / SEX OFFENSES	0	0	0	0
THEFT PETTY	0	0	0	0
THEFT GRAND	1	0	2	0
THEFT AUTO	0	0	0	0
FORGERY & COUNTERFEITING	0	0	0	0
FRAUD	0	0	0	0
EMBEZZLEMENT	0	0	0	0
INTENTIONAL DAMAGE	0	0	0	0
NARCOTIC DRUG CHARGES	2	0	10	0
WEAPONS VIOLATIONS	0	0	0	0
ALL OTHER OFFENSES	2	0	16	2
TOTAL ARRESTS	9	13	99	41

CITY of YANKTON

PLANNING COMMISSION MEETING MINUTES
for
Monday, August 8th, 2022

The meeting was called to order at 5:30PM by Chairwoman Specht.

ROLL CALL:
Present: Evie Sime, Lynn Peterson, Warren Erickson, Dave Carda, Steve Pier and Brad Wenande.

Unable to attend: Dave Carda, Marc Mooney, John Kraft and City Commission liaison Mason Schramm.

MINUTES – July 11th, 2022
22-26 **MOTION** - It was moved by Commissioner Wenande and seconded by Commissioner Peterson to approve the minutes from July 11th, 2022, with a typo correction and action numbering correction.
VOTE - Voting "Aye" – all members present. Voting "Nay" – none.
MOTION – PASSED

CONSENT ITEMS:
Chairwoman Specht read the following items on the Consent Agenda establishing a date for public hearings:

1. Establish September 12, 2022 as the date for a public hearing to consider the formation of City of Yankton Tax Incremental District Number 12, a tax incremental district to be located on the following described property: Lots 1 - 3 in Block 1 of Mead's Addition to the City of Yankton, South Dakota.

2. Establish September 12, 2022 as the date for a public hearing to consider a rezoning from I-1 Industrial to B-2 Highway Business on Lot 2 except the North 247.14' of the West 360.15' in the SW 1/4 of the NE 1/4 of Section 12, T93N, R56W of the 5th P.M., City of Yankton, Yankton County, South Dakota. Address, 2000 Summit Street. List Construction, applicant.

3. Establish September 12, 2022 as the date for a public hearing to consider a Conditional Use Permit for self-storage facilities on Lot 2 except the North 247.14' of the West 360.15' in the SW 1/4 of the NE 1/4 of Section 12, T93N, R56W of the 5th P.M., City of Yankton, Yankton County, South Dakota. Address, 2000 Summit Street. List Construction, applicant.

22-27 **MOTION** - It was moved by Commissioner Sime and seconded by Commissioner Pier to approve the Consent Agenda.
VOTE - Voting "Aye" – all members present. Voting "Nay" – none.
MOTION – PASSED

OLD BUSINESS

None

NEW BUSINESS

None

OTHER BUSINESS ITEMS:

1. July, 2022 Building Permit Report. The Planning Commission discussed the July Building Permit Report.

ADJOURNMENT

22-28 **MOTION** – It was moved by Commissioner Pier and seconded by Commissioner Erickson to adjourn at 5:40 PM.
VOTE – Voting "Aye" – all members present. Voting "Nay" – none.
MOTION – PASSED

Respectfully submitted,

Dave Mingo, Secretary

The MISSION of the City of Yankton is to provide exemplary experiences, services & spaces that create opportunities for everyone to learn, engage, and thrive.

MINUTES
YANKTON PARK ADVISORY BOARD
Monday, May 16, 2022, 5:30PM, in the Community Room
CMTEA Building, 1200 W. 21st Street

I. ROUTINE BUSINESS

Roll Call:

Present: Nick Severson, Dan Prendable, Jeannien Economy, and Jason Tellus.

Absent: Tom Bixler, Elizabeth Healy, and Commissioner Bridget Bensen.

Also present Director of Parks and Recreation Todd Larson, and Parks Secretary Chasity McHenry.

Public Appearances: None.

Minutes: March 16, 2022 minutes approved. Tellus motioned. Severson second. Motion passed 4-0.

II. OLD BUSINESS

A. 2022 Capital projects update.

New play equipment will be installed in Westside Park at the end of July, beginning of August 2022. Current ship date for the new equipment is August.

The Yankton Territorial Museum removed buildings in May. The caboose will be moved in the fall of 2022. The area will be seeded in with grass.

The Westside improvements project has been awarded. Over the course of the summer, you will see removal of the old pedestrian bridge along with the footings at each end and installation of a prefabricated bridge with bollard lighting at both ends of the new bridge approaches; improved landscape wall on the island; adding some additional black dirt on the island to improve the grass of the pond then also adding to the stone to make a more aesthetically pleasing shoreline; creating a small seating plaza on the west side of the shelter house which will abut the pond; muck excavation of the pond to make it deeper and then installation of a new clay liner; improvements to the overflow structure in the pond; and three areas of aquatics plantings along the pond shoreline to help with water quality of the pond.

Three generous donations (Dr. Mike McVay, John McVay, and the Benedictine Sisters of Sacred Heart Monastery) are making it possible to do a meditative garden, with a sun dial in the middle, along with a labyrinth walkway through the garden to get to the sun dial, and a bench to overlook the garden, labyrinth, and pond. The three donations are expected to pay for the entire estimated amount of the project. Stockwell Engineers are currently creating the project specifications which will be used to publicly bid the project this summer.

The only remaining asphalt trail that needs to be replaced in Fantle Memorial Park is the walkway leading up to the south wood shelter. That will done in the fall after shelter rentals have stopped.

Hopefully, there will be a Marne Creek trail project bid this summer or fall so the trail reconstruction can finally begin.

III. NEW BUSINESS

A. The Parks, Recreation and City Events Department has three new employees working the parks department: Jay Walsh, Brandon Pavel, and Jordan Groves. The Department is excited to announce that Luke Youmans has been hired as the Recreation and Events Manager. Luke started working June 8th.

B. 2023 Capital Budget proposals (emphasis on proposals and this budget is not finalized until July/August).

The leveling/re-grading of Sertoma Park agri-lime infields didn't have a lot of success this spring. There is a machine that is made for grooming agri-lime infields and that has laser leveling ability. The department has decided that this would be a wise investment so we can better meet the expectations of the facility users at Sertoma Park.

With the addition of high school softball as a sanctioned sport in the spring of 2022, there will be increased pressure for field use at the two north fields in Sertoma Park. Both of these fields have artificial turf infields. Mount Marty University softball team has been using these fields for a number of years now. The budget idea is to have an artificial turf infield installed on the softball field at Riverside Park so MMU can utilize the field, YHS softball can then use the fields at Sertoma Park, and alleviate some of the demand for the two Sertoma Fields. Discussions will need to continue on what the two field at the SAC could look like in the future with further development.

Working with the pickle ball group to have the courts in Westside Park re-surfaced so there would be four pickle ball courts and no tennis courts. The pickle ball group is also going to do some fund-raising to help pay for this project. Hopefully, some grant funding can be secured also.

C. General Discussion.
Bocce ball courts in Fantle Memorial Park are bumpy. Also, there are a couple of holes that have been punched in the artificial turf. Idea was brought forward to move the ADA opening from the sides of the court to one of the ends and fill in the sides. Is there a way to have a hard, more smooth, surface under the artificial turf in the future?

Some of the disc golf players think a couple of the baskets are in locations that make it dangerous for other park users to get hit by flying discs. Todd will have some discussions with the disc golf players to get some suggestions on which baskets could be moved and to what locations they could be moved.

Slide on north side of Riverside Park play structure has a crack in it.

In the future, promote the parking lot at Westside Park as a trailhead for the trails leading out to the lake. Restrooms at Westside are a benefit with parking and staging for a bike ride there. Add a bike fix-it amenity. Add a drinking fountain with bottle fill.

IV. OTHER BUSINESS

A. Commission information Memorandums (4 CIM attachments).

B. Next Meeting: Monday, July 18, 2022.

V. ADJOURN

Economy motioned, Severson second. Motion carried 4-0.

Attachment II-2

NOTICE OF HEARING UPON APPLICATION
FOR SALE OF ALCOHOLIC BEVERAGES

NOTICE IS HEREBY GIVEN that an application has been received by the Board of City Commissioners of the City of Yankton, South Dakota, for a Special Events Malt Beverage (on-sale) Retailers License for 3 days, October 7, 8 & 9, 2022 from National Field Archery Association Foundation (Morgan Palmer, Marketing & Events Coordinator), 800 Archery Lane, Yankton, South Dakota.

NOTICE IS FURTHER GIVEN that a Public Hearing upon the application will be held on Monday, September 26, 2022 at 7:00 p.m. in the City of Yankton Community Meeting Room at the Career Manufacturing Technical Education Academy, 1200 West 21st Street, Yankton, South Dakota, where any person or persons interested in the approval or rejection of the above application may appear and be heard.

Dated at Yankton, South Dakota
this 12th day of August, 2022.

Al Viereck
FINANCE OFFICER

_____Voice vote

ORDINANCE NO . 1064

AN ORDINANCE APPROPRIATING MONIES FOR DEFRAYING THE NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF YANKTON, SOUTH DAKOTA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023, AND PROVIDING FOR THE LEVY OF THE ANNUAL TAX FOR ALL FUNDS CREATED BY THE ORDINANCE WITHIN SAID CITY.

BE IT ORDAINED by the City of Yankton, South Dakota

That thereby and hereby is appropriated by the Board of Commissioners of the City Yankton, South Dakota, for the year commencing the first moment of the first day of January 2023, the following sums of money for the purposes, which are deemed necessary to defray all necessary expenses and liabilities of the City of Yankton, South Dakota, to wit:

SECTION I - GENERAL FUND

A. Appropriations

General Government:	
Board of City Commissioners	$ 172,283
City Manager	288,552
City Attorney	136,734
Finance Office	758,087
Information Services	541,219
Community Development	688,160
Human Resources	249,443
Contingency	300,000
TOTAL GENERAL GOVERNMENT	3,134,478
Public Safety:	
Police Department	4,227,492
Fire Department	1,041,520
Civil Defense	5,285
TOTAL PUBLIC SAFETY	5,274,297
Public Works:	
Engineering & Inspection	792,959
Street & Highways	2,977,272
City Hall	308,720
Traffic Control	517,899
Chan Gurney Airport	608,474
TOTAL PUBLIC WORKS	5,205,324

Special Appropriations	128,095
TOTAL SPECIAL APPROPRIATIONS	128,095
Culture - Recreation:	
Senior Citizens Center	69,984
Community Library	1,051,798
TOTAL CULTURE - RECREATION	1,121,782
Other Financing Uses / Transfers Out	
TOTAL OTHER FINANCING USES	5,236,014
TOTAL APPROPRIATIONS	$ 20,099,990

B. Means of finance

Unappropriated Fund Balances	$ 4,710,706
Current Property Taxes	3,189,797
Sales & Other Taxes	8,392,372
Licenses & Permits	333,507
Intergovernmental Revenue	793,829
Charges for Goods & Services	2,338,429
Fines & Forfeits	4,600
Miscellaneous Revenues	59,000
TOTAL REVENUE	15,111,534
Other Financing Souces / Transfers In	277,750
TOTAL MEANS OF FINANCE	$ 20,099,990

SECTION II - SPECIAL REVENUE

A. Appropriations

Parks & Recreation	$ 2,080,573
Memorial Park Pool	1,730,312
Summit Activies Center	885,978
Marne Creek	2,297,319
Casualty Reserve Fund	5,000
Bridge & Street Fund	220,000
911/Dispatch	1,002,217
Business Improvement District	137,840
Lodging Sales Tax	847,700
Infrastructure Improvement Revolving - Transfer to Infr. Imp. Constr.	44,720
TOTAL APPROPRIATIONS	$ 9,251,659

B. Means Of Finance

Unappropriated Fund Balance	$ 1,436,170
Parks & Recreation Revenue	19,960
Memorial Pool Revenue	764,825
Summit Activies Center Revenue	$200,920
Marne Creek Revenue	1,785,000
Casualty Reserve - Interest	250
Bridge & Street Revenue	21,497
911/Dispatch	159,218
Business Improvement District	149,071
Lodging Tax	810,065
Infrastructure Improvement Revolving	44,720
TOTAL REVENUE	3,955,526
Transfer From General Fund	4,632,388
Transfer From HFAC Capital Fund	1,800,088
Transfer From Special Capital Fund	498,602
TOTAL MEANS OF FINANCE	$ 12,322,774

SECTION III - CAPITAL PROJECT FUNDS

A. Appropriations

Public Improvement	$ -
Airport Capital Projects	1,250,000
Park Capital Projects	265,000
Infrastructure Improvement Construction	100,000
Huether Aquatics Center Construction	1,800,088
Special Capital Improvement	7,888,394
Tax Incr. District #5 Menards	194,610
Tax Incr. District #6 Westbrook Estates	341,013
Tax Incr. District #7 West 10th Street	42,631
Tax Incr. District #8 Westbrook Phase 2	57,111
Tax Incr. District #9 Yankton Mall	-
Tax Incr. District #11 Gehl	5,800,000
Tax Incr. District #12 Mead	5,000,000
TOTAL APPRORIATIONS	$ 22,738,847

B. Means of Finance

Unappropriated Fund Balance	$ 10,939,095
Public Improvement Revenue	$ -
Airport Capital Projects	1,168,750
Park Capital Revenue	100,000
Infrastructure Improvement Construction	-
Huether Aquatics Center Construction	-
Special Capital Improvement	5,712,311
TID #5 Menards	173,433
TID #6 Westbrook Estates	341,013
TID #7 West 10th Street	42,631
TID #8 Westbrook Phase 2	57,111
TID #9 Yankton Mall	1,179
TID #11 Gehl	4,300,200
TID #12 Mead	400,200
TOTAL REVENUE	$ 12,296,828
Transfer from General Fund	165,000
Transfer from Park Improvement Fund	-
Transfer from BBB Fund	113,294
Transfer from Infrastructure Impr. Fund	44,720
Transfer from Special Capital Fund	-
Loan from General Fund	120,000
Loan from Special Capital Fund	1,980,000
Loan from Utilities	4,000,000
TOTAL OTHER FINANCING SOURCES	6,423,014
TOTAL MEANS OF FINANCE	$ 29,658,937

SECTION IV - ENTERPRISE FUNDS

	Water	Waste-Water	Cemetary	Solid Waste: Collection	Solid Waste: Joint Powers (Yankton Only)	Golf Course
Unappropriated Fund Balance	$ 17,976,844	$ 4,782,931	$ 6,978	$ 1,254,786	$ (1,005,877)	$ (15,758)
Estimated Revenues:						
Operations	7,663,634	4,406,833	25,500	1,310,046	1,407,100	-
Other	52,000	15,900	1,700	4,100	100	60,001
TOTAL REVENUE	7,715,634	4,422,733	27,200	1,314,146	1,407,200	60,001
Operating Transfer In	-	-	116,976	-	-	96,650
Depreciation	1,108,127	1,043,011	-	95,302	194,196	75,946
Amortization	-	-	-	-	-	-
Revolving Loan Funds	1,700,000	5,835,000	-	-	-	-
Grant Funds	-	3,178,800	-	-	-	-
TOTAL FUNDS AVAILABLE	$ 28,500,605	$ 19,262,475	$ 151,154	$ 2,664,234	$ 595,519	$ 216,839
Appropriations:						
Operating	$ 4,301,866	$ 3,524,332	$ 117,676	$ 1,428,692	$ 1,905,998	$ 85,703
Non-Operating	1,155,455	215,037	-	5,770	6,122	-
Operating Transfer Out	71,346	60,046	-	-	-	-
Improvement & Exts/Capital	5,130,958	9,321,168	26,500	93,101	321,853	120,000
Unobligated	17,840,981	6,141,892	6,978	1,136,671	(1,638,454)	11,136
TOTAL APPROPRIATIONS	$ 28,500,605	$ 19,262,475	$ 151,154	$ 2,664,234	$ 595,519	$ 216,839

SECTION V - INTERNAL SERVICE FUNDS
CENTRAL GARAGE

Unappropriated Fund Balance	$ (184,875)
Estimated Revenue - Billings	1,204,779
TOTAL ESTIMATED BALANCE & REVENUES	$ 1,019,904
Less Appropriations	1,182,735
Estimated Surplus	$ (162,831)

SECTION VI - TAX LEVY

That there is hereby levied upon all taxable property within said City of Yankton, South Dakota, for the purposes of providing funds to meet the lawful expenses and liabilities of the City of Yankton, South Dakota, as herein set forth for the fiscal year of 2023, a tax sufficient to raise $3,189,797 in regular property taxes, which as received by the Finance Officer shall be credited to the General Fund, and an additional $175,000 in opt-out property taxes which will be used for the annual debt service requirement for the Second Fire Station, and an additional $884,043 in opt-out property taxes which will be used for the annual debt service requirement for the new aquatics center to Fantle-Memorial Park

That the Finance Officer of the City of Yankton be and hereby is authorized and directed to certify the said regular tax levy, $3,189,797 and the opt-out levies, $175,000 and $884,043 to the County Auditor of the County of Yankton, South Dakota, to the end that the same may be spread and assessed as provided by law.

SECTION VII - EFFECTIVE DATE

This Ordinance being necessary for the support of the government of the City of Yankton and its existing institutions shall take effect upon its passage and publication.

Adopted: September 12, 2022

_____
Stephanie Moser
Mayor

ATTEST :

_____
Al Viereck
Finance Officer

Introduction and first reading: August 22, 2022
Second reading : September 12, 2022
Published in the Yankton Daily Press and Dakotan, Offical Newspaper: Sept.

I so certify _____
Al Viereck
Finance Officer

RESOLUTION #22-40

WHEREAS, a proposed annual budget for the fiscal year commencing January 1, 2023, has been prepared by the City Manager; and,

WHEREAS, the City Commission has examined, studied, and reviewed said proposed annual budget; and,

WHEREAS, the City Commission has after due consideration and deliberation, made such amendments and adjustments in the proposed annual budget as they consider necessary, desirable, or expedient.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of Yankton, South Dakota, that:

1. The proposed annual budget attached hereto and made a part hereof is approved and effective January 1, 2023.

2. The City Manager is authorized to record all inter-fund transfers as contained in said approved annual budget.

3. The City Manager is authorized and directed to implement and to administer, within the budgetary funding limits and within adopted City policy and relevant State and City laws and regulations, said annual budget.

Adopted: September 12, 2022

_____
Stephanie Moser
Mayor

ATTEST:

_____
Al Viereck
Finance Officer

Attachment III-1A

CITY OF YANKTON, SOUTH DAKOTA

ANNUAL FINANCIAL REPORT

Year Ended

December 31, 2020

City of Yankton SOUTH DAKOTA

Ideas flow here

CITY OF YANKTON, SOUTH DAKOTA

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

PREPARED BY:
FINANCE DEPARTMENT

AL VIERECK
FINANCE OFFICER

Member of Government Finance Officers Association of the United States and Canada

CITY OF YANKTON
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2020
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FINANCIAL SECTION

This Section Contains the Following Subsections:

- AUDITORS' REPORT
- MANAGEMENT DISCUSSION AND ANALYSIS
- BASIC FINANCIAL STATEMENTS
- NOTES TO THE FINANCIAL STATEMENTS

WILLIAMS & COMPANY P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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Le Mars, IA 51031
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INDEPENDENT AUDITORS' REPORT

The Mayor and Members of the
City Commission
City of Yankton, South Dakota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the CITY OF YANKTON, SOUTH DAKOTA, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Yankton Housing and Redevelopment Commission (a discretely presented component unit), which statements reflect total assets of $149,406 and total revenues of $552,019 as of and for the year ended June 30, 2020. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion insofar as it relates to the amounts included for the Yankton Housing and Redevelopment Commission, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit, and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Yankton, South Dakota as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of Changes in the City's Total OPEB Liability, schedules of net pension proportionate share and required contributions and budgetary comparison information found on pages 4-13 and 55-63 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining nonmajor fund financial statements and budgetary compliance schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200. *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements, budgetary compliance schedules, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, budgetary compliance schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 1, 2022, on our consideration of the City of Yankton's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Yankton's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Yankton's internal control over financial reporting and compliance.

Williamson Company, P. C.
Certified Public Accountants

Le Mars, Iowa
August 1, 2022

Management Discussion and Analysis
December 31, 2020

This discussion and analysis of the City of Yankton's financial performance provides an overview of the City's financial activities for the year ending December 31, 2020. We encourage the readers to consider the information presented here in conjunction with the City's financial statements, which follow this report, as well as the separately issued financial statements of the Yankton Housing and Redevelopment Commission, a discretely presented component unit of the City.

Financial Highlights

- The assets and deferred outflows of resources of the City of Yankton exceeded liabilities and deferred inflows of resources on December 31, 2020 by $145,028,029. Of this amount $44,974,818 is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's net position increased by $13,486,753 during the year. Of this amount the net position of our Governmental Activities increased $10,698,958 and the net position of our Business-Type Activities increased by $2,787,795. The governmental net position increased in large part due to increases in tax revenues and decreases in expenses, and the business-type net position increased in large part due to increases in charges for services.
- The City's Governmental Fund Balances decreased ($2,833,799) in 2020 mostly due to capital expenditures for the new continuing construction of the Huether Family Aquatic Center (thus decreasing the fund balance significantly in the bond proceeds / capital construction account). Exhibit 4 details the decreases.
- The City's long-term debt decreased ($1,519,765) in 2020. This decrease occurred from the normal annual debt services payments for outstanding loan obligations.

OVERVIEW OF THE FINANCIAL STATEMENTS

In addition to the Management Discussion and Analysis, this annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as an agent for the benefit of those outside of the government. An additional part of the basic financial statements are the notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

REPORTING THE CITY AS A WHOLE

The Statement of Net Position and the Statement of Activities

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows of resources, liabilities, and deferred

inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

One of the most important questions asked about the City's finances is, "Is the City of Yankton in a better financial position at the end of this fiscal year, compared to last year?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, which is very similar to the method of accounting used by most private-sector companies. These two statements report the City's net position, which is the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources, as one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. Additional factors, such as changes in the City's property tax base and sales tax collections and condition of the City's infrastructure are also important in making this determination.

The government-wide financial statements of the City are reported in three categories:

- Governmental Activities -- This category includes most of the City's basic services, such as police, fire, public works, parks department, cemetery and general administration. Property taxes, sales taxes, charges for services, state and federal grants and interest earnings finance most of these activities.
- Business-Type Activities -- The City charges a fee to customers to help cover the costs of certain services it provides. The City's Water, Wastewater, Solid Waste Collection, Transfer Station, and Golf Course are included here.
- Component Units -- The City includes one other entity in its report – the Housing and Redevelopment Commission. Although legally separate, this "component unit" is important because the City is financially accountable for them.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the City as a whole. Some funds are required to be established by State law or by bond resolution. The City Commission also established funds to control and manage money for particular purposes (such as construction projects) and show that it is properly using certain revenues. The City has the following types of funds:

- Governmental Funds – Most of the City's basic services are included in the governmental funds, which focus on how money moves into and out of funds and the balances left at year-end that are available for spending. These funds are reported using the "modified accrual basis" of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental funds statements provide a detailed short-term view of the City's general governmental operations and basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation following each Governmental Fund financial statement.
- Proprietary Funds – When the City charges customers for the service it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The major differences between the proprietary funds report and the business type activities we report in the government-wide statements is the detail and additional information, such as cash flows, provided in the proprietary funds report.

THE CITY AS A WHOLE

As stated earlier, net position may serve over time as a useful indicator of a government's financial position. The largest part of the City's net position reflects its investment in capital assets (land, buildings and improvements and equipment); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

CITY OF YANKTON'S NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	$ 35,687,145	$ 36,751,101	$ 24,464,122	$ 23,129,401	$ 60,151,267	$ 59,880,502
Capital Assets	80,709,968	67,192,636	81,015,729	82,256,842	161,725,697	149,449,478
Total Assets	116,397,113	103,943,737	105,479,851	105,386,243	221,876,964	209,329,980
Pension Related Deferred Outflows	1,913,988	1,474,632	433,602	340,739	2,347,590	1,815,371
Long-term Liabilities Outstanding	16,120,511	16,929,225	52,721,275	53,160,649	68,841,786	70,089,874
Other Liabilities	4,315,252	2,356,342	3,957,035	6,352,441	8,272,287	8,708,783
Total Liabilities	20,435,763	19,285,567	56,678,310	59,513,090	77,114,073	78,798,657
Pension Related Deferred Inflows	1,697,822	654,244	384,630	151,174	2,082,452	805,418
Net Position:						
Net Investment in Capital Assets	68,280,135	51,747,133	25,357,623	24,087,338	93,637,758	75,834,471
Restricted	2,599,277	2,212,625	3,816,176	4,061,213	6,415,453	6,273,838
Unrestricted	25,298,104	31,518,800	19,676,714	17,914,167	44,974,818	49,432,967
Ending Net Position	$ 96,177,516	$ 85,478,558	$ 48,850,513	$ 46,062,718	$145,028,029	$ 131,541,276

This summary reflects an increase in net position of 12.52% for the Governmental Activities and an increase of 6.05% in the Business-Type Activities. The increase in Business-Type Activities net position was largely an increase in Current Assets and a decrease in Long-term Liabilities and Other Liabilities. The overall liabilities of the City of Yankton decreased by ($1,684,584) or 2.14%, due mainly to annual long term debt service payments.

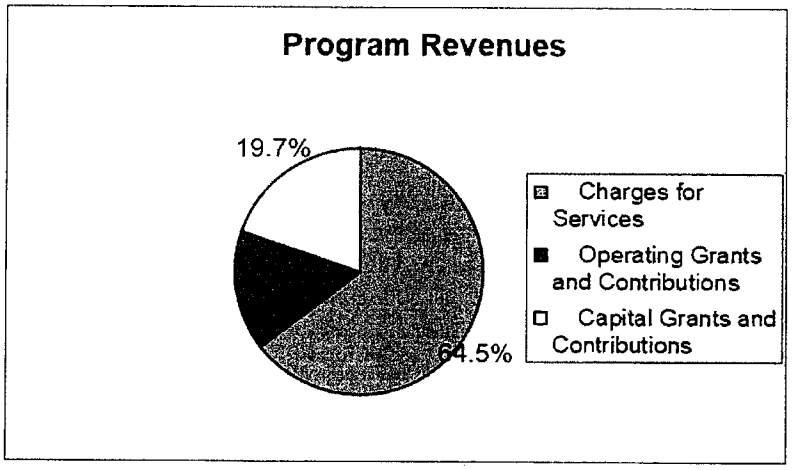
Total revenue reported in 2020 was $43,819,250, an increase of $9,017,673 or 25.91%. The largest increase in revenues was in Capital Grants and Contributions; an increase of $3,916,006 or 290.01%. The Property Tax revenues increased $1,108,000 or 33.86%, and Sales Tax revenues increased $156,111 or 1.46%. The following table breaks down revenues collected for General Governmental Activities and Business-Type Activities:

CITY OF YANKTON
CHANGES IN NET POSITION

	Governmental Activities		Business Type Activities		Total	
Revenue Sources	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	$ 2,980,817	$ 3,396,178	$ 14,250,961	$ 13,029,532	$ 17,231,778	$ 16,425,710
Operating Grants and Contributions	4,220,019	1,049,791	-	-	4,220,019	1,049,791
Capital Grants and Contributions	5,144,128	1,285,494	122,173	64,801	5,266,301	1,350,295
General Revenues:						
Property Taxes	4,380,374	3,272,374	-	-	4,380,374	3,272,374
Sales Taxes	10,852,692	10,696,581	-	-	10,852,692	10,696,581
Other Taxes	728,966	813,403	-	-	728,966	813,403
Other	849,154	671,411	289,966	522,012	1,139,120	1,193,423
Total Revenues	29,156,150	21,185,232	14,663,100	13,616,345	43,819,250	34,801,577
Expenses:						
General Government	2,472,334	2,253,768	-	-	2,472,334	2,253,768
Public Safety	4,471,084	4,070,615	-	-	4,471,084	4,070,615
Public Works	6,586,141	7,103,916	-	-	6,586,141	7,103,916
Culture & Recreation	3,959,208	4,944,769	-	-	3,959,208	4,944,769
Community & Economic Development	511,327	635,894	-	-	511,327	635,894
Interest on Long-term Debt	491,840	350,107	-	-	491,840	350,107
Water	-	-	5,578,488	4,538,675	5,578,488	4,538,675
Wastewater	-	-	3,284,929	3,207,287	3,284,929	3,207,287
Non-Major Enterprise Funds	-	-	2,977,146	3,255,889	2,977,146	3,255,889
Total Expenses	18,491,934	19,359,069	11,840,563	11,001,851	30,332,497	30,360,920
Increase (Decrease) in Net Position Before Transfers	10,664,216	1,826,163	2,822,537	2,614,494	13,486,753	4,440,657
Transfers	34,742	19,248	(34,742)	(19,248)	-	-
Increase in Net Position	10,698,958	1,845,411	2,787,795	2,595,246	13,486,753	4,440,657
Net Position January 1	85,478,558	83,633,147	46,062,718	43,467,472	131,541,276	127,087,390
Net Position December 31	$ 96,177,516	$ 85,478,558	$ 48,850,513	$ 46,062,718	$ 145,028,029	$ 131,541,276

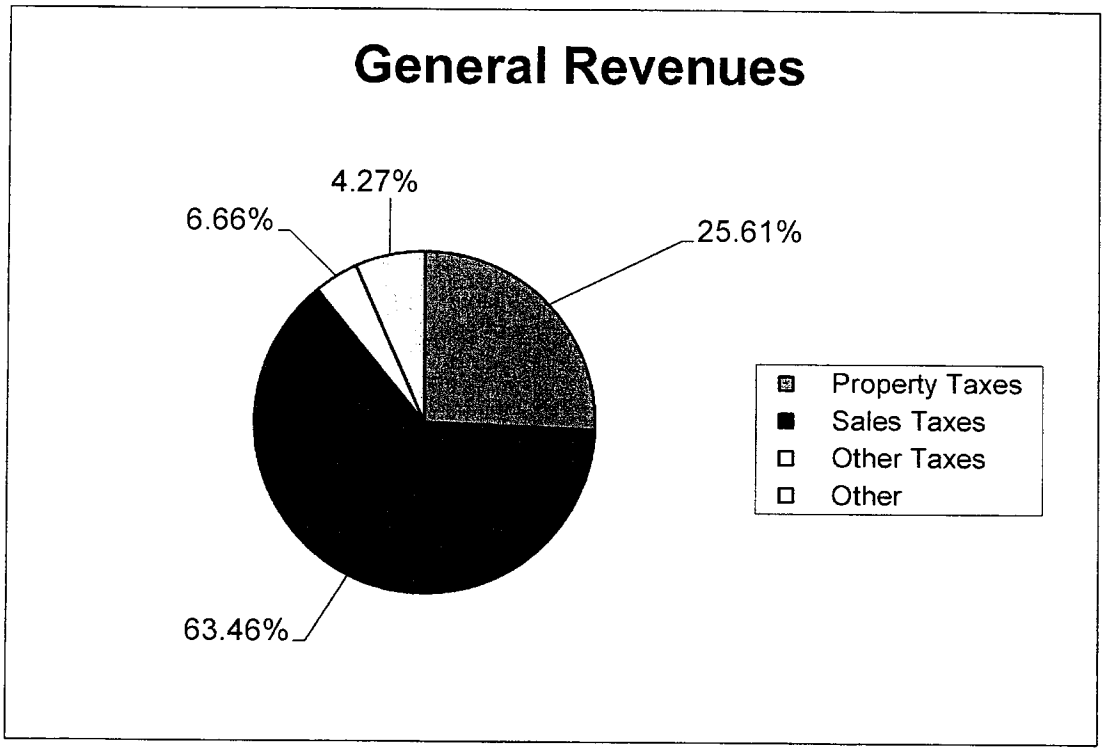
Charges for Services in the Business-Type Activities increased $1,221,429 or 9.37% due in most part to a 5% rate increase in Water, Wastewater, and Solid Waste Collections. Business-Type Activities Total Expenses increased by $838,712 or 7.62%. Governmental Activities Total Expenses decreased ($867,135) or (4.48%).

Program Revenues total $26,718,098 for 2020. Governmental Activities provided $12,344,964 and Business-Type Activities provided $14,373,134. Revenue collected for Charges for Services during 2020 was $17,231,778 accounting for 64.49% of the total program revenues. Revenue collected for Capital Grants and Contributions accounts for 19.71% of the total program revenues. The following chart breaks down program revenues by sources:



General Revenues for 2020 totaled $17,101,152. Governmental Activities provided $16,811,186 and Business-Type Activities provided $289,966. Sales Tax Revenues for 2020 totaled $10,852,692 and Property Tax Revenue totaled $4,380,374. The Sales Tax Revenues accounted for 63.46% and Property Tax Revenues were 25.61% of General Revenues. The following chart breaks down General Revenues by source:

GENERAL REVENUES



Expenses for 2020 totaled $30,332,497, a decrease of (0.09%). Expenses for Governmental Activities totaled $18,491,934 accounting for 60.96% of the total expenses. Expenses for Business-Type Activities totaled $11,840,563 accounting for 39.04% of total expenses.

The following table shows the activities included within each program level:

Program Level	Activity
General Government	City Commission, City Manager, City Attorney, Finance Office, Information Systems, Contingency, Special Appropriations
Public Safety	Police Department, Custody of Prisoners, Animal Control, Fire Department, Civil Defense, Safety Center
Public Works	Engineering & Inspection, Streets & Highways, Snow & Ice Removal, City Hall, Traffic Control, Chan Gurney Airport
Culture & Recreation	Parks, Summit Activity Center, Marne Creek, Memorial Pool, Senior Citizens Center, Yankton Community Library
Community Development	Casualty Reserve, Tax Increment District
Capital Projects	Chan Gurney Airport Federal Capital Projects, Federal and State Pass Through Grants

Governmental Activities

To aid in the understanding of the Statement of Activities (Exhibit 2) some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses and Changes in Fund Balance. Please note that the expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense) Revenue calculation. This format highlights the respective financial burden that each of the functions place on the taxpayers. For example, for General Government in 2020, the City spent $2,472,334 and received $2,167,750 in charges for services, $7,856 in capital grants and contributions, thus leaving a cost to the taxpayers of ($296,728) to be funded by various other methods. The new format also identifies how much each function draws from general revenues or is self-financing through fees or grants. Some of the individual line item revenues reported for each function are:

General Government	Liquor licenses, cable television franchise, tower lease
Public Safety	Parking fines, prisoner reimbursement (work release)
Public Works	Street repairs, building permit fees,
Culture & Recreation	Recreation program fees, swimming pool fees

The total cost of governmental activities this year was $18,491,934. Of these costs, $2,980,817 was paid by those who directly benefited from the programs (Charges for Services). Costs paid by other governments and organizations that subsidized certain programs with operating grants and contributions were $4,220,019, and costs paid by other governments and organizations that subsidized certain programs with capital grants and contributions were $5,144,128, leaving a Net Expense of ($6,146,970) for governmental activities. The Statement of Activities (Exhibit 2) in the financial statements provides further detail.

Total resources available during the year to finance governmental operations were $114,669,450, consisting of Net Position January 1, 2020 of $85,478,558, General Revenues and transfers of $16,845,928, and Program Revenues of $12,344,964. Total Governmental Activities during the year expended $18,491,934; thus, Net Position was increased by $10,698,958 to $96,177,516.

Business Type Activities

Business-Type Activities increased the City's net position by $2,787,795.

The cost of all Business-Type Activities this year was $11,840,563. As shown in the Statement of Activities, the amounts paid by users of the systems were $14,250,961 and $122,173 was funded from capital grants and contributions, $255,224 was funded by general revenues and transfers, resulting in a net gain for Business-Type Activities of $2,787,795.

Total resources available during the year to finance Business-Type Activities were $60,691,076 consisting of Net Position January 1, 2020 of $46,062,718, Program Revenues of $14,373,134, General Revenues and Transfers of $255,224. Total Business-Type Activities during the year expended $11,840,563; thus Net Position was increased by $2,787,795 to $48,850,513.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending as the end of a fiscal year. The City's governmental funds reported combined ending fund balances in 2020 of $31,761,649 (12.62% non-spendable, 19.61% restricted, 34.31% committed, 15.65% assigned, and 17.81% unassigned). The combined Governmental Funds fund balance decreased ($2,833,799) from the prior year. The fund balance amount consists of $4,009,292 of non-spendable funds committed for 1) perpetual care for cemetery $50,000, 2) $32,320 of inventories, 3) $161,907 in vested reserves in our insurance carrier the South Dakota Public Assurance Association or SDPAA, 4) inventory of land for resale $19,033 and 5) long term advances $3,746,032; $6,227,944 of restricted funds; $10,897,861 of committed funds; $4,969,451 of assigned funds, and $5,657,101 of unassigned funds.

The general fund is the chief operating fund of the City of Yankton. At the end of the current fiscal year total general fund balance was $14,797,492, an increase of $3,228,114. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 78.59% of total general fund expenditures, while total fund balance represents 107.23% of that same amount.

General fund revenues in 2020 increased $3,715,732 or 27.41% due mostly to increases in property taxes, sales taxes, licenses and permits, and intergovernmental. Expenditures increased $1,213,732 or 9.64%. The increase in expenditures included an increase of $198,298 in current expenditures, an increase of 1.83%, an increase of $81,306 in capital outlay, an increase of 5.10% from 2019's expenditures and an increase of $933,768 in debt service, an increase of 544.10% from 2019.

The Special Capital Improvements Fund showed an increase in fund balance of $1,951,061. This reflects a decrease in revenues of ($105,479), offset by an increase in expenditures of $205,266, and a decrease in transfers out of ($1,949,280).

The TID #5 Fund balance remained a negative fund balance to end 2020 at ($3,689,392) due to no expenditures being made for Capital Improvements or operating as well as no revenues received in excess of debt service. The negative fund balance should be reduced by future tax receipts.

The new Pool Capital Construction fund which is funding the new Huether Family Aquatics Center showed a 2020 year-end balance of $7,054,139, a decrease of $8,091,210, reflecting Capital construction expenses of $8,410,168, offset by interest earned of $109,939, and donations of $348,572.

Financial Analysis of the City's Funds (Continued)

The Airport Capital Improvement fund, which is a new major fund for 2020, is funding the new improvements to the City's airport. The Airport Capital Improvement fund showed a 2020 year-end balance of $127,450, a decrease of $54,542, reflecting Capital construction expenditures of $4,357,062, offset by intergovernmental revenue of $4,290,157, and miscellaneous revenue of $12,363.

The Other Governmental Funds ended 2020 with an increase in combined balance of $132,778 to $2,574,099.

GENERAL FUND BUDGETARY HIGHLIGHTS

Comparing the 2020 original (adopted) General Fund budget of $24,512,884 to the final budget amount of $27,172,106 shows a net increase of $2,659,222. However, actual expenditures were $10,712,556 less than the original adopted budget. Supplemental changes that would have resulted in actual expenditures higher than the original budget were offset by less expenditures than originally budgeted in various departments.

The City complied with statutory requirements for expenditures not exceeding the budget appropriation on all programs.

CAPITAL ASSETS

The City's investment in capital assets, including land, construction in progress, building and structures, equipment, streets, water system, wastewater system, transfer station and recycling facilities, and other infrastructure represents the value of the resources utilized to provide services to our citizens. The investment in capital assets as of December 31, 2020 was $93,637,758 (net of accumulated depreciation and outstanding financings). This was an increase of $17,803,287 or 23.48%. The comparative totals for capital assets for 2019 and 2020 are as follows:

CITY OF YANKTON CAPITAL ASSETS
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	$ 3,309,368	$ 3,464,273	$ 814,623	$ 814,623	$ 4,123,991	$ 4,278,896
Construction in Progress	16,044,006	4,966,025	2,258,647	42,564,203	18,302,653	47,530,228
Buildings & Structures / Infrastructure	52,257,375	49,899,566	74,297,391	35,374,706	126,554,766	85,274,272
Land Improvements	-	-	2,112,628	2,115,735	2,112,628	2,115,735
Furniture and Equipment	9,099,219	8,862,772	1,532,440	1,387,575	10,631,659	10,250,347
Total	$ 80,709,968	$ 67,192,636	$ 81,015,729	$ 82,256,842	$ 161,725,697	$ 149,449,478

Buildings & Structures / Improvements and Construction in Progress were the major increases in capital outlays for Governmental Activities and Buildings & Structures / Improvements was the major increase in capital outlays for 2020 for Business-Type Activities. See note 6 in the financial statements for more information on the City's capital assets.

DEBT ADMINISTRATION

At 2020 year end the City had $71,324,693 of debt outstanding, a decrease of $1,519,765 (total debt not offset by funds restricted to debt service).

Of the total debt, $16,394,662 or 22.99% is to be paid from Governmental Activities including $1,659,523 specifically from sales tax funds, and $14,735,139 from property tax opt-out dollars; and $54,930,031 or 77.01% in Business Type Activities including $50,225,766 to be repaid from water user fees, $791,610 to be paid from landfill revenues and $3,912,655 to be repaid from wastewater user fees.

The City continues to operate well under the State legal debt margins. The State limits the amount of General Obligation Debt outstanding to 5% of the assessed value of taxable property in the city. Thus, the debt capacity is $53,476,187 with outstanding debt of $24,986,837, leaving an unused balance of $28,489,350 or 53.27% of the legal debt limit available. The State allows an additional 10% legal debt margin of the assessed value for Water and Wastewater debt that is secured and backed by surcharges. The City has $46,337,856 of outstanding debt backed by surcharges with the legal debt capacity being $106,952,373 leaving $60,614,517 or 56.67% available. More detailed information on debt administration is provided in Notes 8 and 9 of the financial statements.

ECONOMIC FACTORS

The total building permit value for 2020 was $32,405,693. It was a decrease of ($16,137,078) or 33.24% of the 2019 total of $48,542,771 (a city record). The average annual building permit value for the last ten years was $30,692,339 and the 2020 total value was 105.58% of that average. New construction building permits included a new Northwestern Public Service Facility, a new Dairy Queen Restaurant, a new Edward D Jones office facility, a new Horizon Health Facility, a new addition to Cimpl's Packing Company, and a new dormitory facility for Mount Marty University. Remodels and additions included Yankton Medical Clinic, Walmart addition, and First Methodist Church remodel and addition. There were forty new home-building permits issued during the year, a decrease of four from 2019. There were also 10 new Housing units in town home situations and 32 apartments in a new apartment complex.

The City continues to reinvest in its infrastructure with street improvements, wastewater distribution improvements, and the water utility continues to replace water mains to improve the reliability of the water supply as well as finishing construction on water treatment facility, and continuing construction on the new Huether Family Aquatics Center.

Another indicator of economic activity is the taxable sales for Yankton that are reported by the South Dakota Department of Revenue. Our 2020 sales were up 0.74% over 2019's figures and totaled $568,261,176 (a slight increase only but better than most South Dakota communities due to the impact of COVID).

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Finance Office at 605-668-5241.

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BASIC FINANCIAL STATEMENTS

EXHIBIT 1

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF NET POSITION
December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Housing & Redevelopment
ASSETS				
Cash and Cash Equivalents	$ 29,212,264	$ 18,022,071	$ 47,234,335	$ 141,699
Receivables:				
Taxes	45,897	-	45,897	-
Accounts	4,603	1,790,611	1,795,214	-
Special Assessments	50,803	-	50,803	-
Other Receivables	-	-	-	5,814
Due from Other Governmental Agencies	3,022,688	54,672	3,077,360	-
Prepaid Expenses	187,685	89,641	277,326	1,893
Internal Balances	96,324	(96,324)	-	-
Property Held for Resale, At Cost	2,373,411	-	2,373,411	-
Inventories	284,068	574,334	858,402	-
Restricted Assets:				
Cash and Cash Equivalents	234,518	3,757,714	3,992,232	-
Deposits	161,907	268,463	430,370	-
Net Pension Asset	12,977	2,940	15,917	-
Land	3,309,368	814,623	4,123,991	-
Construction in Progress	16,044,006	2,258,647	18,302,653	-
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	61,356,594	77,942,459	139,299,053	-
Total Assets	116,397,113	105,479,851	221,876,964	149,406
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Deferred Outflows	1,913,988	433,602	2,347,590	-
LIABILITIES				
Accounts Payable	2,969,380	1,228,245	4,197,625	367
Accrued Wages	319,688	71,153	390,841	4,265
Accrued Interest Payable	22,458	288,873	311,331	-
Accrued Expenses	13,619	-	13,619	-
Customer Deposits	1,040	5,107	6,147	-
Noncurrent Liabilities:				
Due within one year:				
Revenue Bonds Payable	-	2,334,436	2,334,436	-
General Obligation Bonds	166,914	-	166,914	-
Capital Lease	683,456	-	683,456	-
Compensated Absences	138,697	29,221	167,918	3,295
Due in more than one year:				
Revenue Bonds Payable	-	52,595,595	52,595,595	-
Capital Lease	14,051,683	-	14,051,683	-
General Obligation Bonds	1,492,609	-	1,492,609	-
Other Postemployment Benefit Obligation	18,607	-	18,607	-
Compensated Absences	557,612	125,680	683,292	2,296
Total Liabilities	20,435,763	56,678,310	77,114,073	10,223
DEFERRED INFLOWS OF RESOURCES				
Pension Related Deferred Inflows	1,697,822	384,630	2,082,452	-
Unavailable revenue- other	-	-	-	17,133
Total Deferred Inflows of Resources	1,697,822	384,630	2,082,452	17,133
NET POSITION				
Net Investment in Capital Assets	68,280,135	25,357,623	93,637,758	-
Restricted for:				
Pool Capital Construction	823,572	-	823,572	-
Debt Service	186,046	3,495,801	3,681,847	-
SDRS Pension Purposes	229,143	51,912	281,055	-
Lodging Sales Tax	794,503	-	794,503	-
Cumulative Reserve-SDPAA	161,907	268,463	430,370	-
Other Purposes	243,880	-	243,880	-
Perpetual Care				
Expendable	110,226	-	110,226	-
Nonexpendable	50,000	-	50,000	-
Unrestricted	25,298,104	19,676,714	44,974,818	122,050
Total Net Position	$ 96,177,516	$ 48,850,513	$ 145,028,029	$ 122,050

See Accompanying Notes to Financial Statements

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Governmental Activities:			
General Government	$ 2,472,334	$ 2,167,750	$ -
Public Safety	4,471,084	-	222,850
Public Works	6,586,141	560,687	3,481,712
Culture and Recreation	3,959,208	252,380	515,457
Community Development	511,327	-	-
Interest on Long-Term Debt	491,840	-	-
Total Governmental Activities	18,491,934	2,980,817	4,220,019
Business-Type Activities:			
Water	5,578,488	7,345,718	-
Wastewater	3,284,929	4,151,876	-
Solid Waste	1,210,833	1,273,713	-
Joint Powers- Landfill	1,619,052	1,479,654	-
Golf Course	147,261	-	-
Total Business-Type Activities	11,840,563	14,250,961	-
Component Units:			
Housing & Redevelopment	572,278	-	534,046
Total Component Unit	$ 572,278	$ -	$ 534,046
General Revenues:			
Property taxes			
Sales and other Taxes			
Lodging Sales Tax			
Interest			
Reimbursements			
Miscellaneous			
Gain on Sale of Capital Assets			
Interfund Transfers			
Total General Revenues and Transfers			
Change in Net Position			
Net Position - Beginning			
Net Position - Ending			

See Accompanying Notes to Financial Statements

Program Revenues	Net (Expense) Revenue and Changes in Net Position			
Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Component Unit Housing & Redevelopment
$ 7,856	$ (296,728)	$ -	$ (296,728)	$ -
900	(4,247,334)		(4,247,334)	-
4,896,680	2,352,938		2,352,938	-
238,692	(2,952,679)		(2,952,679)	-
-	(511,327)		(511,327)	-
-	(491,840)		(491,840)	-
5,144,128	(6,146,970)		(6,146,970)	-
5,814		1,773,044	1,773,044	-
61,687		928,634	928,634	-
-		62,880	62,880	-
54,672		(84,726)	(84,726)	-
-		(147,261)	(147,261)	-
122,173		2,532,571	2,532,571	-
-	-	-	-	(38,232)
$ -	-	-	-	(38,232)
	4,380,374	-	4,380,374	-
	10,852,692	-	10,852,692	-
	728,966	-	728,966	-
	270,656	179,423	450,079	294
	486,978	-	486,978	-
	-	59,080	59,080	17,679
	91,520	51,463	142,983	-
	34,742	(34,742)	-	-
	16,845,928	255,224	17,101,152	17,973
	10,698,958	2,787,795	13,486,753	(20,259)
	85,478,558	46,062,718	131,541,276	142,309
	$ 96,177,516	$ 48,850,513	$ 145,028,029	$ 122,050

CITY OF YANKTON, SOUTH DAKOTA
BALANCE SHEET
Governmental Funds
December 31, 2020

	General	Special Capital Improvements
Assets		
Cash and Cash Equivalents	$ 9,805,861	$ 8,625,910
Receivables (Net where applicable, of allowance for uncollectibles):		
Taxes	45,897	-
Accounts	3,176	-
Special Assessments	28,342	-
Due from Other Funds	-	2,032,153
Due from Other Governmental Agencies	1,739,914	633,181
Advances to Other Funds	3,746,032	-
Inventories	32,320	-
Property Held for Resale, At Cost	19,033	-
Restricted Assets:		
Cash and Cash Equivalents	81,271	-
Deposits	154,243	-
Total Assets	15,656,089	11,291,244
Liabilities		
Accounts Payable	445,929	373,966
Accrued Wages	288,198	-
Unearned Revenue	13,619	-
Due to Other Funds	-	-
Customer Deposits	1,040	-
Advances from Other Funds	-	-
Total Liabilities	748,786	373,966
Deferred Inflows of Resources		
Unavailable revenue- property taxes	45,897	-
Unavailable revenue- special assessments	28,342	-
Unavailable revenue- other taxes	26,457	19,417
Unavailable revenue- other	9,115	-
Total Deferred Inflows of Resources	109,811	19,417
Fund Balances		
Non-Spendable:		
Perpetual Care	-	-
Inventories	32,320	-
Cumulative Reserve-SDPAA	154,243	-
Property Held for Resale	19,033	-
Long Term Advances	3,746,032	-
Restricted:		
Debt Service	-	-
Lodging Sales Tax	-	-
Capital Projects	-	-
Perpetual Care	-	-
Other Purposes	-	-
Committed:		
Special Capital Improvements (sales tax)	-	10,897,861
Assigned:		
Capital Projects	-	-
Unassigned	10,845,864	-
Total Fund Balances (Deficits)	14,797,492	10,897,861
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 15,656,089	$ 11,291,244

See Accompanying Notes to Financial Statements

TID #5	Pool Capital Construction	Airport Capital Improvement	Other Governmental Funds	Total Governmental Funds
$ -	$ 8,819,584	$ -	$ 1,866,474	$ 29,117,829
-	-	-	-	45,897
-	447	-	980	4,603
-	-	-	22,461	50,803
-	-	-	-	2,032,153
-	-	575,416	69,592	3,018,103
-	-	-	-	3,746,032
-	-	-	-	32,320
-	-	-	2,354,378	2,373,411
-	-	-	153,247	234,518
-	-	-	7,664	161,907
-	8,820,031	575,416	4,474,796	40,817,576
-	1,765,892	10,858	302,251	2,898,896
-	-	-	29,371	317,569
-	-	-	-	13,619
-	-	437,108	1,498,721	1,935,829
-	-	-	-	1,040
3,689,392	-	-	56,640	3,746,032
3,689,392	1,765,892	447,966	1,886,983	8,912,985
-	-	-	-	45,897
-	-	-	11,408	39,750
-	-	-	2,306	48,180
-	-	-	-	9,115
-	-	-	13,714	142,942
-	-	-	50,000	50,000
-	-	-	-	32,320
-	-	-	7,664	161,907
-	-	-	-	19,033
-	-	-	-	3,746,032
-	-	-	208,504	208,504
-	-	-	794,503	794,503
-	4,870,831	-	-	4,870,831
-	-	-	110,226	110,226
-	-	-	243,880	243,880
-	-	-	-	10,897,861
-	2,183,308	127,450	2,658,693	4,969,451
(3,689,392)	-	-	(1,499,371)	5,657,101
(3,689,392)	7,054,139	127,450	2,574,099	31,761,649
-	$ 8,820,031	$ 575,416	$ 4,474,796	$ 40,817,576

See Accompanying Notes to Financial Statements

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EXHIBIT 3A

CITY OF YANKTON, SOUTH DAKOTA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
December 31, 2020

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Total Fund Balance - Governmental Funds (page 18)	$	31,761,649
Infrastructure, property, and equipment used in governmental activities are not financial resources and, therefore, are not reported in the funds		80,537,419
Unavailable revenues that do not provide current financial resources for governmental activities		142,942
Accrued expenses from the balance sheet that do not require current financial resources for governmental activities		(22,458)
Prepaid expenses are reported in the governmental activities but are not reported in the funds as they do not provide current economic resources.		185,098
Pension related deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, are not due and payable in the current year and, therefore are not reported in the governmental funds.		212,718
Long-term liabilities, such as Bonds and Notes Payable as well as Capital Leases and Accrued Compensated Absences are not due and payable in the current period and therefore are not reported in the funds		(17,083,182)
Other Post Employment Benefit Liabilities are not due and payable in the current period and therefore are not reported in the funds		(14,424)
The Net Pension Asset does not provide resources in the current period and therefore is not reported in the funds		12,770
Internal Service Funds are used by management to charge the costs of certain activities, such as the central garage to individual funds. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service fund are included in governmental activities in the statement of net position.		444,984
Total Net Position - Governmental Activities (page 14)	$	96,177,516

See Accompanying Notes to Financial Statements

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Funds
For the Year Ended December 31, 2020

	General	Special Capital Improvements
Revenue:		
Property Taxes	$ 3,834,910	$ -
Sales and Other Taxes	6,516,935	4,351,784
Special Assessments	-	-
Licenses and Permits	450,249	-
Intergovernmental	3,969,034	570,010
Charges for Services	2,284,558	-
Fines and Forfeits	6,294	-
Interest on Investments	57,321	91,349
Contributions	25,440	-
Miscellaneous	126,997	2,979
Total Revenue	17,271,738	5,016,122
Current Expenditures:		
General Government	2,326,237	-
Public Safety	3,172,945	-
Public Works	2,799,508	-
Culture and Recreation	2,721,820	-
Community Development	-	-
Capital Outlay:		
Public Works	404,117	2,884,995
Culture and Recreation	480,252	-
General Government	92,565	-
Public Safety	697,498	-
Debt Service	1,105,386	-
Total Expenditures	13,800,328	2,884,995
Excess (Deficiency) of Revenues Over Expenditures	3,471,410	2,131,127
Other Financing Sources (Uses):		
Proceeds From Sale of Capital Assets	108,475	-
Transfers In	453,685	-
Transfers Out	(805,456)	(180,066)
Total Other Financing Sources (Uses)	(243,296)	(180,066)
Net Change in Fund Balance	3,228,114	1,951,061
Fund Balances (Deficits)-Beginning of Year	11,569,378	8,946,800
Fund Balances (Deficits)- End of Year	$ 14,797,492	$ 10,897,861

See Accompanying Notes to Financial Statements

TID #5	Pool Capital Construction	Airport Capital Improvement	Other Governmental Funds	Total Governmental Funds
$ 147,360	$ -	$ -	$ 408,317	$ 4,390,587
-	-	-	751,915	11,620,634
-	-	-	69,878	69,878
-	-	-	-	450,249
-	-	4,290,157	662,967	9,492,168
-	-	-	19,715	2,304,273
-	-	-	-	6,294
-	109,939	-	11,793	270,402
-	348,572	-	6,475	380,487
-	447	12,363	9,406	152,192
147,360	458,958	4,302,520	1,940,466	29,137,164
-	-	-	-	2,326,237
-	-	-	1,131,105	4,304,050
-	-	-	347,464	3,146,972
-	-	-	114,113	2,835,933
-	-	-	530,893	530,893
-	-	4,357,062	399,066	8,045,240
-	8,410,168	-	55,511	8,945,931
-	-	-	-	92,565
-	-	-	-	697,498
-	-	-	208,504	1,313,890
-	8,410,168	4,357,062	2,786,656	32,239,209
147,360	(7,951,210)	(54,542)	(846,190)	(3,102,045)
-	-	-	125,029	233,504
-	-	-	973,673	1,427,358
(147,360)	(140,000)	-	(119,734)	(1,392,616)
(147,360)	(140,000)	-	978,968	268,246
-	(8,091,210)	(54,542)	132,778	(2,833,799)
(3,689,392)	15,145,349	181,992	2,441,321	34,595,448
$ (3,689,392)	$ 7,054,139	$ 127,450	$ 2,574,099	$ 31,761,649

See Accompanying Notes to Financial Statements

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EXHIBIT 4A

CITY OF YANKTON, SOUTH DAKOTA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds (page 21)		$ (2,833,799)
Governmental funds report capital outlays, including infrastructure, as expenditures. However, in the statement of activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current year:		
Expenditures for capital assets	$ 17,105,512	
Depreciation Expense	(3,357,590)	13,747,922
Revenues reported in the funds that are not available to provide current financial resources:		(87,818)
Accrued interest expense that does not require current financial resources:		91,712
Governmental funds report special assessments as revenue when it becomes available, but the statement of activities includes special assessments as revenue when levied.		(45,891)
Pension expenses reported in the Statement of Activities do not require the use of current financial resources.		(812,540)
The current year City employer share of SDRS contributions are reported as expenditures in the governmental funds, but reported as a deferred outflow of resources in the Statement of Net Position		197,421
Governmental funds report the proceeds from the sale of fixed assets as revenue, whereas the statement of activities reports the (Loss) on the sale of fixed assets. This is the effect on the change in net position on the statement of activities.		(267,712)
Internal service funds are used by management to charge the costs of certain activities, such as the central garage to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		61,175
Prepaid insurance is not reported in the governmental funds as it is not available to provide current financial resources:		(23,267)
Other Post-Employment Benefits that do not require current financial resources.		9,239
Compensated absences that do not require current financial resources.		(67,822)
The repayment of the principal of bonded long-term debt consumes the current financial resources of governmental funds without affecting the net position. The statement of activities does not reflect the payment of principal on bonded long-term debt. The principal paid on bonded long-term debt during the current year was:		730,338
Change in net position of governmental activities (page 16)		$ 10,698,958

See Accompanying Notes to Financial Statements

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF NET POSITION
Proprietary Funds
December 31, 2020

	Business-Type	
	Water	**Wastewater**
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 12,915,947	$ 3,942,154
Receivables (Net where applicable, of allowance for uncollectibles):		
Accounts	852,926	610,418
Due from Other Governmental Agencies	-	-
Prepaid Insurance	30,556	28,678
Inventories	422,073	152,261
Total Current Assets	14,221,502	4,733,511
Noncurrent Assets:		
Restricted Assets:		
Cash and Cash Equivalents	3,631,366	-
Deposits	111,850	120,965
Net Pension Asset	760	1,191
Land	128,117	66,666
Construction in Progress	-	2,258,647
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	64,495,573	9,163,480
Total Noncurrent Assets	68,367,666	11,610,949
Total Assets	82,589,168	16,344,460
DEFERRED OUTFLOWS OF RESOURCES		
Pension Related Deferred Outflows	112,112	175,598
LIABILITIES		
Current Liabilities:		
Accounts Payable	443,802	621,956
Accrued Wages	20,313	25,266
Accrued Interest Payable	260,445	26,960
Accrued Compensated Absences	6,906	12,347
Due to Other Funds	-	-
Customer Deposits	5,107	-
Revenue Bonds Payable- Current	1,712,073	513,005
Total Current Liabilities	2,448,646	1,199,534
Noncurrent Liabilities:		
Revenue Bonds Payable	48,513,693	3,399,650
Accrued Compensated Absences	27,625	49,386
Other Postemployment Benefit Obligation	-	-
Total Noncurrent Liabilities	48,541,318	3,449,036
Total Liabilities	50,989,964	4,648,570
DEFERRED INFLOWS OF RESOURCES		
Pension Related Deferred Inflows	99,450	155,766
Total Deferred Inflows of Resources	99,450	155,766
NET POSITION		
Net investment in capital assets,	14,156,849	7,089,138
Restricted for:		
Debt Service	3,370,921	-
SDRS Pension Purposes	13,422	21,023
Cumulative Reserve-SDPAA	111,850	120,965
Unrestricted	13,958,824	4,484,596
Total Net Position	$ 31,611,866	$ 11,715,722

See Accompanying Notes to Financial Statements

EXHIBIT 5

Business-Type		Governmental Activities-
Non-Major Enterprise Funds	Totals	Internal Service Fund
$ 1,163,970	$ 18,022,071	$ 94,435
327,267	1,790,611	-
54,672	54,672	4,585
30,407	89,641	2,587
-	574,334	251,748
1,576,316	20,531,329	353,355
126,348	3,757,714	-
35,648	268,463	-
989	2,940	207
619,840	814,623	7,000
-	2,258,647	-
4,283,406	77,942,459	165,549
5,066,231	85,044,846	172,756
6,642,547	105,576,175	526,111
145,892	433,602	30,529
162,487	1,228,245	70,484
25,574	71,153	2,119
1,468	288,873	-
9,968	29,221	993
96,324	96,324	-
-	5,107	-
109,358	2,334,436	-
405,179	4,053,359	73,596
682,252	52,595,595	-
48,669	125,680	6,796
-	-	4,183
730,921	52,721,275	10,979
1,136,100	56,774,634	84,575
129,414	384,630	27,081
129,414	384,630	27,081
4,111,636	25,357,623	172,549
124,880	3,495,801	-
17,467	51,912	3,655
35,648	268,463	-
1,233,294	19,676,714	268,780
$ 5,522,925	$ 48,850,513	$ 444,984

See Accompanying Notes to Financial Statements

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type	
	Water	Waste-water
Operating Revenues:		
Charges for Services	$ 7,345,718	$ 4,151,876
Operating Expenses:		
Personal Services	636,210	729,833
Insurance	57,433	110,061
Professional Services	49,808	48,107
Tipping Fees	-	-
State Fees	5,030	29,620
Repairs and Maintenance	235,655	225,884
Cost of Sales and Service	-	-
Supplies and Materials	327,410	38,231
Travel and Conference	3,148	2,097
Utilities	516,944	166,030
Billing and Administration	688,700	658,092
Depreciation	1,796,354	1,141,574
Total Operating Expenses	4,316,692	3,149,529
Operating Income (Loss)	3,029,026	1,002,347
Non-Operating Income (Expense):		
Interest Income	137,702	30,618
Gain on Disposition of Assets	-	-
Miscellaneous, net	4,485	606
Interest Expense	(1,261,796)	(135,400)
Total Non-Operating Income (Expenses)	(1,119,609)	(104,176)
Income (Loss) Before Contributions and Transfers	1,909,417	898,171
Transfers In	-	-
Transfers (Out)	(71,346)	(60,046)
Capital Contributions	5,814	61,687
Change in Net Position	1,843,885	899,812
Net Position - Beginning	29,767,981	10,815,910
Net Position - Ending	$ 31,611,866	$ 11,715,722

See Accompanying Notes to Financial Statements

EXHIBIT 6

Business-Type		Governmental Activities-
Non-Major Enterprise Funds	Totals	Internal Service Fund
$ 2,753,367	$ 14,250,961	$ 662,902
765,112	2,131,155	136,534
33,044	200,538	-
71,634	169,549	3,106
202,540	202,540	-
-	34,650	-
324,966	786,505	22,931
865,081	865,081	-
6,707	372,348	385,857
-	5,245	-
26,361	709,335	18,168
267,653	1,614,445	-
394,810	3,332,738	25,364
2,957,908	10,424,129	601,727
(204,541)	3,826,832	61,175
11,103	179,423	-
51,463	51,463	-
53,989	59,080	-
(19,238)	(1,416,434)	-
97,317	(1,126,468)	-
(107,224)	2,700,364	61,175
96,650	96,650	-
-	(131,392)	-
54,672	122,173	-
44,098	2,787,795	61,175
5,478,827	46,062,718	383,809
$ 5,522,925	$ 48,850,513	$ 444,984

CITY OF YANKTON, SOUTH DAKOTA
STATEMENT OF CASH FLOWS
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type	
	Water	Waste-Water
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers	$ 7,203,977	$ 4,080,379
Cash Received from Interfund Services Provided	212,271	29,078
Cash Paid to Suppliers for Goods and Services	(4,223,828)	(1,193,483)
Cash Paid to Employees for Services	(601,081)	(663,293)
Cash Paid for Interfund Services	(12,639)	(21,689)
Other Nonoperating Revenues	4,486	606
Net Cash Provided from Operating Activities	2,583,186	2,231,598
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and Construction of Capital Assets	(1,117,109)	(482,931)
Proceeds from Sale of Capital Assets	-	-
Proceeds from Bond Issuance	1,601,924	297,356
Principal Paid on Notes, Bonds and Leases	(1,601,520)	(980,290)
Interest Paid on Notes and Bonds	(1,281,131)	(145,736)
Net Cash (Used) by Capital and Related Financing Activities	(2,397,836)	(1,311,601)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Due to Other Funds	-	-
Transfers (Out)	(71,346)	(60,046)
Receipts from Other Governments	5,814	61,687
Net Cash Provided (Used) by Non-Capital Financing Activities	(65,532)	1,641
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and Dividends on Investments	137,700	30,618
Net Cash Provided from Investing Activities	137,700	30,618
Net Increase (Decrease) in Cash and Cash Equivalents	257,518	952,256
Cash and Cash Equivalents at Beginning of Year	16,289,795	2,989,898
Cash and Cash Equivalents at End of Year	16,547,313	3,942,154

	Business-Type	
	Water	Waste-Water
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities		
Operating Income (Loss)	3,029,026	1,002,347
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation	1,796,354	1,141,574
Other Non-Operating Income	4,486	606
(Increase) Decrease in Assets:		
Accounts Receivable	(19,897)	(42,420)
Due From Other Govemments	90,426	-
Prepaid Expenses	(2,194)	1,833
Net Pension Asset / Liability	1,444	1,349
Pension Related Deferred Outflows	(9,897)	(57,836)
Inventories	(205,030)	34,634
Deposits	(33,675)	5,760
Increase (Decrease) in Liabilities:		
Accounts Payable	(2,110,731)	20,723
Customer Deposits	(708)	-
Accrued Wages	2,415	8,635
Accrued Compensated Absences	(12,934)	10,874
Other Postemployment Benefit Obligation	-	-
Pension Related Deferred Inflows	54,101	103,519
Total Adjustments	(445,840)	1,229,251
Net Cash Provided by Operating Activities	2,583,186	2,231,598

Supplemental Schedule of Noncash Capital and Related Financing Activities:

Developers and City Contribution of Capital Assets	5,814	61,687
	$ 5,814	$ 61,687

Reconciliation of Cash and Cash Equivalents to the Balance Sheet:

Cash and Cash Equivalents	12,915,947	3,942,154
Restricted Cash and Cash Equivalents	3,631,366	-
	$ 16,547,313	$ 3,942,154

See Accompanying Notes to Financial Statements

EXHIBIT 7

Business-Type		Governmental Activities-
Nonmajor Enterprise Funds	Totals	Internal Service Fund
$ 2,707,055	$ 13,991,411	$ 60,896
6,656	248,005	595,142
(1,463,386)	(6,880,697)	(433,911)
(706,230)	(1,970,604)	(133,304)
(269,579)	(303,907)	(2,048)
53,989	59,081	-
328,505	5,143,289	86,775
(508,528)	(2,108,568)	(62,486)
68,400	68,400	-
-	1,899,280	-
(106,897)	(2,688,707)	-
(19,449)	(1,446,316)	-
(566,474)	(4,275,911)	(62,486)
96,324	96,324	-
96,650	(34,742)	-
-	67,501	-
192,974	129,083	-
11,107	179,425	-
11,107	179,425	-
(33,888)	1,175,886	24,289
1,324,206	20,603,899	70,146
1,290,318	21,779,785	94,435

Business-Type		Governmental Activities-
Nonmajor Enterprise Funds	Totals	Internal Service Fund
(204,541)	3,826,832	61,175
394,810	3,332,738	25,364
53,989	59,081	-
(39,654)	(101,971)	-
-	90,426	2,980
3,590	3,229	409
1,615	4,408	225
(25,130)	(92,863)	(10,483)
-	(170,396)	(29,148)
1,736	(26,179)	-
59,694	(2,030,314)	22,843
-	(708)	-
9,131	20,181	(708)
527	(1,533)	(706)
(3,097)	(3,097)	(3,363)
75,835	233,455	18,187
533,046	1,316,457	25,600
328,505	5,143,289	86,775
54,672	122,173	-
$ 54,672	$ 122,173	$ -
1,163,970	18,022,071	94,435
126,348	3,757,714	-
$ 1,290,318	$ 21,779,785	$ 94,435

See Accompanying Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Yankton was incorporated June 8, 1869, under the provisions of South Dakota Codified Law, as amended. The City operates under a Commission-Manager form of government.

The City's financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP) that apply to governmental units. All funds created under the authority of the South Dakota Codified Law, the operations of which are under the control of the City's governing body, and by financial reporting standards for governmental units are included herewith. The Governmental Accounting Standards Board is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the City are discussed below.

The reporting entity of the City of Yankton consists of the primary government (which includes all of the funds, organizations, institutions, agencies, department and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable: and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The City is financially accountable if its Governing Board/City Commission appoints a voting majority of another organization's governing body and it has the ability to impose its will on that organization, or there is a potential for that organization to provide specific financial benefits to, or impose specific financial burdens on, the City (primary government). The City may also be financially accountable for another organization if that organization is fiscally dependent on the City.

Proprietary Fund-type Discretely Presented Component Unit The Yankton Housing and Redevelopment Commission is a proprietary fund-type discretely presented component unit of the City of Yankton whose year end is June 30, 2020. In October of 1994, the City of Yankton adopted a resolution to establish the Yankton Housing and Redevelopment Commission to administer the United States Department of Housing and Urban Development, Section 8 Existing Certificate, Voucher, and Moderate Rehabilitation Program. The program became operational in November 1994. The governing board of the commission is made up of five residents of the City of Yankton who have been appointed by the Mayor of the City of Yankton and with the approval of the City Commission. The City of Yankton retains the statutory authority to approve or deny or otherwise modify the Commission's plans to construct low-income housing units, or to enter into any housing development involving the use of eminent domain, which gives the City the ability to impose its will on the Commission. The Commission had a June 30, 2020, Year End and the report may be obtained by writing to the Yankton Housing and Redevelopment Commission, PO Box 176, Yankton, South Dakota 57078.

Joint Ventures A joint powers agreement between the City of Yankton, City of Vermillion, Yankton County and Clay County was adopted. The purpose of this agreement is to provide for the joint ownership, administration and operation of a solid waste disposal and recycling system including; a solid waste transfer station or stations, the transportation of solid waste, a sanitary landfill licensed by the State of South Dakota, a recycling program and facilities, establishing and collecting such fees as are necessary to support the joint operation and such other operations and facilities as are necessary to exercise the primary responsibilities established under the joint powers agreement. It is not the purpose of the agreement to create a separate entity. The membership of the Advisory Board consists of: one member of the governing body of each participating government, the city managers of the Cities of

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Yankton and Vermillion, and one citizen chosen by each participating governing body. The undivided interest in the joint agreement is reported as Joint Power Landfill as an enterprise fund. A separately issued financial statement for the joint venture is not issued.

B. Basic Financial Statements – Government-Wide Statement

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The City's general, special revenue, debt service, and capital project funds are classified as governmental activities. The City's internal service fund is classified as a governmental-type activity.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reported on the full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net positions are reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The City first uses restricted resources to finance qualifying activities for which both restricted and unrestricted resources are available.

The Government-wide Statement of Activities reports both the gross and net cost of each of the City's functions (general government, public works, public safety, health & welfare, culture & recreation, community development) and business-type activities. The functions are supported by general government revenues and related program revenues, operating grants and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The City does not allocate indirect costs. Certain expenses of the City are accounted for through an internal service fund on a cost-reimbursement basis.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

C. Basis of Accounting

Basis of accounting refers to the point when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

Accrual basis of accounting is used for all activities in the government-wide financial statements and for the proprietary activities in the fund financial statements. Revenues are recognized when earned and expenses are recognized when incurred.

Modified accrual basis of accounting is used by all governmental funds in the fund financial statements. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

be used to pay liabilities of the current period. The government considers property taxes as available if they are collected within 30 days after year-end. A 30-day availability period is also used for revenue recognition for all other governmental fund revenues. The exception to this would be for receivables derived from reimbursement grant arrangements where the revenue would be recognized in the same period as the expenditure.

Expenditures are recorded when the related fund liability is incurred. An exception to this general rule is that principal and interest on general obligation debt, if any, is recognized when due.

Those revenues susceptible to accrual are property taxes, assessments, and intergovernmental revenues. Licenses, fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

D. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues or receipts, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria for the determination of major funds. The City can electively add a fund, as a major fund, which have a specific community focus. The nonmajor funds are combined in a column in the fund financial statements. The various funds reported in the financial statements are grouped into fund types as follows:

Governmental Fund Types – The focus of the governmental funds' measurement (in the fund statements) is upon the determination of financial position and changes in financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the governmental fund types of the City:

General Fund – The General fund is the general operating fund of the City. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds - The Special Revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

Debt Service Fund - The Debt Service fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs not being financed by proprietary or nonexpendable trust funds.

Capital Project Funds - The Capital Project funds account for the acquisition of capital assets or construction of major capital projects not being financed by Proprietary Funds or Fiduciary Funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Permanent Fund – Account for resources that are legally restricted to allow the earnings (and not principal) to be used to support the government's programs.

Proprietary Fund Types – The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. Operating revenues and expenses are distinguished from non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The principal operating revenues of enterprise funds are charges to customers for services. Operating expenses consist of cost of sales and services, administrative expenses and depreciation on capital assets.

Enterprise Funds - Enterprise funds are used to account for those operations (a) that are financed and operated in a manner similar to private business or enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service funds account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis.

The City's internal service funds are presented in the proprietary fund financial statements. Because the principal users of the internal services are the City's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the governmental-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity.

A description of the City's internal service funds are as follows:

Central Garage Fund – To account for the cost of supplying the fuel, repairs and maintenance of equipment used by all City departments, and fuel for the Yankton County automotive equipment. All purchases are billed at cost plus nominal overhead to defray administrative, equipment and shop maintenance and depreciation costs.

Copies and Postage – This fund has been established to record all charges for copies and postage by all departments prior to allocating these charges to the respective departments.

The City reports the following major governmental funds:

General Fund – See the description above. The General Fund is always considered to be a major fund.

Special Revenue Fund:

TID #5 – This fund accounts for collection of property taxes and expenditures related to tax rebates and the servicing of debt related to economic development projects within the District.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Capital Projects Funds:

Special Capital Improvement Fund – This fund is used to account for the revenues and expenditures of the additional one percent (1%) sales and use tax. All revenues received from the collection of the tax are used only for the purpose of capital improvements, land acquisition, debt retirement for a joint building project with the city school district including parking, street improvements, and utility improvements attendant thereto, and for street construction and storm sewer improvements.

Pool Capital Construction Fund – This fund is used to account for the construction and equipping of the new aquatics center of the City.

Airport Capital Improvement Fund – This fund is used to account for the revenue and expenditures of the airport improvement project for the City.

The City reports the following major enterprise funds:

Water Fund – This fund is used to account for water service to the residents of the City.

Wastewater Fund – This fund is used to account for wastewater collection service for residents.

E. Cash and Investments

The City combines all cash to participate in an entity-wide cash and investment pool except for specific bond indenture investments required to be separately invested. In general, SDCL 4-5-6 permits municipal funds to be invested in (a) securities of the United States and securities guaranteed by the United States government either directly or indirectly, including, without limitations, United States treasury bills, notes, bonds, and other obligations issued or directly or indirectly guaranteed by the United States government, or otherwise directly or indirectly backed by the full faith and credit of the United States government; provided that, for other than permanent, trust, retirement, building, and depreciation reserve funds, such securities shall either mature within eighteen months from the date of purchase or be within eighteen months from the date of purchase or be redeemable at the option of the holder within eighteen months from the date of purchase; of (b) repurchase agreements fully collateralized by securities described in (a) and meeting the requirements of SDCL 4-5-9, if the repurchase agreements are entered into only with those primary reporting dealers that report to the Federal Reserve Bank of New York and with the one hundred largest United States commercial banks, as measured by domestic deposits; or (c) in shares of an open-end, no-load fund administered by an investment company registered under the Federal Investment Company Act of 1940, whose shares are registered under the federal Securities Act of 1933 and whose only investments are in securities described in (a) and repurchase agreements described in (b). The component unit maintains their own cash.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. All short-term cash surpluses are maintained in a cash and investment pool and allocated to each fund based on month-end deposit and investment balances.

Deposits are reported at cost, plus interest, if the account is of the add-on type.

The City had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

F. Cash Flows

The City pools its cash resources for depositing and investing purposes. The proprietary funds essentially have access to their cash resources on demand. The component unit maintains their own cash and is not part of the City's pool.

G. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

H. Advance to Other Funds

Noncurrent portions of long-term interfund loans are reported as advances and are offset equally by a non-spendable fund balance, which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

I. Inventories/Property Held for Resale

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. In the government-wide financial statements, governmental fund statements and proprietary fund statements, inventory is recorded as an asset at the time of purchase and charged to expense as it is consumed. In the governmental funds reported inventories are equally offset by a "non-spendable" fund balance classification, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

The only governmental fund inventory recorded is that of the General Fund and Public Improvement Fund, which consists of commercial, residential, and industrial land held for resale and salt inventory.

J. Deferred Outflow/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and pension contributions from the City after the measurement date but before the end of the City's reporting period.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflow of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within thirty days after year end.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Deferred inflows of resources in the Statement of Net Position consist of the unrecognized items not yet charged to pension expense.

K. Restricted Assets

Certain proceeds of bond issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. Part of the proceeds from cemetery lot sales are permanently set aside in the perpetual care account as required by state statutes, and only income from the restricted investments are used for care and maintenance of the cemetery.

L. Compensated Absences

City employees accumulate a limited amount of earned but unused vacation and compensation time hours for subsequent use or for payment upon termination, death or retirement. This liability as well as the corresponding employee benefits, is recorded when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental fund financial statements only for the portion which is expected to be liquidated with expendable available financial resources. This amount normally consists of payments to employees who had resigned or retired at year end but had not yet been compensated for the accrued absences. The compensated absences liability has been computed based on rates of pay in effect at December 31, 2020. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund, with small portions being paid by the Central Garage. All accrued sick leave time accumulated is forfeited upon separation from service. Such amounts therefore do not constitute a liability. Sick leave earned over maximum accumulation is paid for, on the basis of one hour pay for each two hours earned, with the first pay day in the next January. These amounts have been accrued at year end.

M. Amortization of Bond Discounts and Premiums

For governmental fund types, bond premiums and discounts, are recognized during the current period. Bond proceeds are reported as other financing sources gross of the applicable premium or discount. For proprietary fund types, bond premiums and discounts, are deferred and amortized over the life of the bonds based on interest expense which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

N. Equity Classifications

Government-wide Financial Statements:

Equity is classified as Net Position and is displayed in three components:

1. Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation (if applicable) and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition construction or improvement of those assets.
2. Restricted Net Position – Consists of net position with constraints places on their use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments: of (b) law through constitutional provisions or enabling legislation.
3. Unrestricted Net Position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

O. Application of Net Position

It is the City's policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

P. Fund Equity

Governmental fund equity is classified as fund balance, and may distinguish between "Nonspendable", "Restricted", "Committed", "Assigned", and "Unassigned" components. Proprietary fund equity is classified the same as in the government-wide financial statements.

In accordance with Government Accounting Standards Board (GASB) No.54, Fund Balance Reporting and Governmental Fund Type Definitions, the Municipality classifies governmental fund balances as follows:

- Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed – includes fund balance amounts that can only be used for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.
- Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balances may be assigned by action of the City Commission.
- Unassigned – includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The Municipality uses restricted / committed amounts first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the Government would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Q. Capital Assets

Assets with an initial individual cost of $500 or more are considered capital assets. Property and equipment are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed assets are reported at acquisition value. Acquisition value is the price that would have been paid to acquire a capital asset with equivalent service potential. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Infrastructure has been retroactively capitalized using historical or estimated historical cost as required by GASB 34. Depreciation on all assets is provided on the straight-line basis over the following estimated lives:

Land Improvements	30 Years
Buildings and Structures	10 – 50 Years
Machinery and Equipment	5 – 25 Years
Infrastructure	15 – 75 Years

NOTE 2 - CASH AND CASH EQUIVALENTS

The City maintains a cash and investment pool that is available for use by all funds. Earnings from the pooled investments are allocated monthly to each participating fund based on the month-end cash balances. Various restrictions on deposits and investments are imposed by statutes. These restrictions are summarized below:

Deposits – The municipal deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 9-22-6, 9-22-6.1 and 9-22-6.2. Qualified depositories are required by SDCL 4-6A-3 to maintain at all times, segregated from their other assets, eligible collateral having a value equal to at least 100 percent of the public deposit accounts which exceed deposit insurance such as the FDIC and NCUA. In lieu of pledging eligible securities, a qualified public depository may furnish revocable standby letters of credit issued by Federal Home Loan Banks accompanied by written evidence of that bank's public debt rating which may not be less than "AA" or better or a qualified public depository may furnish a corporate surety bond of a corporation authorized to do business in South Dakota.

At year-end, the City's deposits in banks were covered by federal depository insurance, and the accounts which exceeded FDIC coverage were properly collateralized per state statutes. The City's bank deposits, per banks, at December 31, 2020 were $51,513,566. At year-end, the Yankton Housing and Redevelopment Commission's deposits were fully insured or collateralized.

Investments – The City's only investment during the year consisted of U.S. Treasury notes which were not held at year end. Credit and concentration risk disclosures are not necessary in accordance with GASB 40. At year end the Housing Commission had no investments.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City had no exposure to interest rate risk at year end.

NOTE 3 - PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied on or before October 1 and payable in two installments on or before April 30 and October 31 of the following year. The county bills and collects the city taxes and remits them to the City. City property tax revenues are recognized to the extent that they are used to finance each year's appropriations.

The City is permitted by state statute to levy the following amounts of taxes per $1,000 of taxable valuation of the property in the City:

General Fund	$27
Bond Redemption Funds	As Required by Bond Agreement
Judgment Fund (Upon Judgment Being Made)	$10

State statute allows the tax rates to be raised by special election of the voters.

NOTE 4 - ESTIMATED UNCOLLECTIBLE RECEIVABLES

An allowance for uncollectible taxes, utility accounts receivable and special assessments is provided based upon analysis of historical trends. The allowance for uncollectible receivables at December 31, 2020, consisted of the following:

NOTE 4 - ESTIMATED UNCOLLECTIBLE RECEIVABLES (CONTINUED)

	Utility Accounts Receivable	Special Assessment Receivable
Fund:		
Infrastructure Improvement Revolving	$ -	$ 42,000
Water Fund	46,442	-
Wastewater Fund	21,023	-
Solid Waste Fund	19,941	-
	$ 87,406	$ 42,000

NOTE 5 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at December 31, 2020, include the following:

	General	Special Capital Improvement Fund	Airport Capital Improvement	Non-Major Governmental Funds	Internal Service	Joint Powers Landfill	Total
County Remitted Taxes	$ 19,460	$ -	$ -	$ 836	$ -	$ -	$ 20,296
County Garage Charges	-	-	-	-	4,585	-	4,585
County Share of Senior Center and Others	11,746	-	-	-	-	-	11,746
State Remitted Sales Tax	645,672	487,086	-	62,710	-	-	1,195,468
State Remitted Liquor and Other Taxes	29,727	-	-	-	-	-	29,727
State Road Aid	62,091	146,095	-	-	-	-	208,186
Grants	948,372		575,416	-	-	54,672	1,578,460
Other	22,846	-	-	6,046	-	-	28,892
	$ 1,739,914	$ 633,181	$ 575,416	$ 69,592	$ 4,585	$ 54,672	$ 3,077,360

NOTE 6 - CAPITAL ASSETS

A summary of the changes in the capital assets for the year ended December 31, 2020, is as follows:

	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 3,464,273	$ 70,597	$ 225,502	$ 3,309,368
Construction in Progress	4,966,025	15,674,469	4,596,488	16,044,006
Total capital assets not being depreciated	8,430,298	15,745,066	4,821,990	19,353,374
Capital assets being depreciated:				
Buildings & Structures	80,876,342	4,596,488	220,401	85,252,429
Furniture & Equipment	19,311,135	1,422,932	642,246	20,091,821
Total Capital assets being depreciated	100,187,477	6,019,420	862,647	105,344,250
Less: Accumulated Depreciation for:				
Buildings	30,976,776	2,238,679	220,401	32,995,054
Furniture & Equipment	10,448,363	1,144,275	600,036	10,992,602
Total Accumulated Depreciation	41,425,139	3,382,954	820,437	43,987,656
Total capital assets being depreciated, net	58,762,338	2,636,466	42,210	61,356,594
Governmental activities capital assets, net	$ 67,192,636	$ 18,381,532	$ 4,864,200	$ 80,709,968

NOTE 6 - CAPITAL ASSETS – (CONTINUED)

	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020
Business-type Activities:				
Capital assets not being depreciated:				
Land	$ 814,623	$ -	$ -	$ 814,623
Construction in Progress	42,564,203	1,610,504	41,916,060	2,258,647
Total capital assets not being depreciated	43,378,826	1,610,504	41,916,060	3,073,270
Capital assets being depreciated:				
Buildings & Structures	72,841,308	41,876,674	5,614	114,712,368
Land Improvements	2,190,048	-	-	2,190,048
Furniture & Equipment	5,826,780	537,449	319,445	6,044,784
Total Capital assets being depreciated	80,858,136	42,414,123	325,059	122,947,200
Less: Accumulated Depreciation for :				
Buildings & Structures	37,466,602	2,953,984	5,614	40,414,972
Land Improvements	74,313	3,107	-	77,420
Furniture & Equipment	4,439,205	375,647	302,503	4,512,349
Total Accumulated Depreciation	41,980,120	3,332,738	308,117	45,004,741
Total capital assets being depreciated, net	38,878,016	39,081,385	16,942	77,942,459
Business-type activities capital assets, net	$ 82,256,842	$ 40,691,889	$ 41,933,002	$ 81,015,729

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General Government	$ 41,557
Community Development	3,789
Public Safety	388,794
Public Works	2,331,490
Culture and Recreation	617,324
Total depreciation expense - governmental activities	$ 3,382,954

Depreciation expense of $25,364 was charged to the Internal Service Fund and is included in the Public Works total shown above.

Business-type activities:	
Water	$ 1,796,354
Wastewater	1,141,574
Solid Waste	95,301
Golf Course	91,847
Joint Powers Landfill	207,662
Total depreciation expense - business-type activities	$ 3,332,738

NOTE 6 - CAPITAL ASSETS – (CONTINUED)

A summary of changes in capital assets for the discretely presented component unit is as follows:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Component Unit:				
Capital Assets, being depreciated				
Furniture & Equipment	$ 4,615	$ -	$ -	$ 4,615
Total capital assets, being depreciated	4,615	-	-	4,615
Less: Accumulated Depreciation	4,615	-	-	4,615
Component unit capital assets, net	$ -	$ -	$ -	$ -

Reconciliation of Net Investment in Capital Assets:

		Governmental Activities	Business-type Activities
Land		$ 3,309,368	$ 814,623
Construction in Progress		16,044,006	2,258,647
Capital Assets (net of accumulated depreciation)		61,356,594	77,942,459
Add:	Unspent Bond Proceeds	4,047,259	-
Less:	Revenue Bonds	-	54,930,031
	Capital Leases	14,735,139	-
	Retainage Payable	666,866	-
	Accounts Payable	1,075,087	728,075
Net Investment in Capital Assets		$ 68,280,135	$ 25,357,623

NOTE 7 - COMMITMENTS

During the year ended December 31, 2020, the City had entered into several construction contracts totaling approximately $56,057,689 of which approximately $53,167,455 had been expended to date. The remaining balance will be paid as work progresses.

NOTE 8 - CAPITAL LEASE

The following is a summary of the Capital Lease Activity for the year:

	Beginning Balance	Additions	Reductions	Ending Balance
Capital Leases Payable	$15,310,000	$ -	$(574,861)	$14,735,139

An agreement was entered with The First Dakota National Bank in Sioux Falls (Lessor/Trustee) for the financing to construct a new city fire station. The Declaration of Trust Agreement, the Lease-Purchase Agreement and Ground Lease Agreement between the City and The First Dakota National Bank along with the issuance of $2,420,000 of Certificates of Participation were completed in February 2009. These agreements are evidence of the Bank's ownership interest in the lease-purchase assets with the City of Yankton. The City is the agent for the Bank for the construction of the fire station building. The bid was awarded and construction began on the fire station building in January 2009 and was completed in 2010. The Certificates of Participation were refinanced in March of 2018 for the balance of $1,590,000. The interest rate on the Certificates of Participation varies from 1.65% to 2.85% and the lease payment terms match the terms of the certificates with final payment December 1, 2028. The refinancing of the Certificates will save the city $221,494 in interest over the remaining life of the agreement. Property tax funds have been pledged to make the lease payments over the term of the lease.

An agreement was entered with Branch Banking and Trust Company (Lessor/Trustee) for the financing to construct a new aquatic center. The Declaration of Trust Agreement, the Lease-Purchase Agreement and Ground Lease Agreement between the City and Branch Banking and Trust Company along with the issuance of $14,000,000 of Certificates of Participation were completed in July 2019. These agreements are evidence of the Bank's ownership interest in the lease-purchase assets with the City of Yankton. The City is the agent for the Bank for the construction of the aquatic center. The bid was awarded, and construction began on the new aquatic center in 2019.

The following is a schedule of future minimum lease payments under capital lease, together with the net present value of the minimum lease payments as of December 31, 2020:

Year Ending December 31,	Principal	Interest	Total
2021	$ 683,456	$ 421,870	$ 1,105,326
2022	704,386	403,000	1,107,386
2023	720,783	383,341	1,104,124
2024	737,660	362,911	1,100,571
2025	765,032	341,770	1,106,802
2026-2030	3,774,090	1,363,964	5,138,054
2031-2035	3,846,449	824,207	4,670,656
2036-2040	3,503,283	233,242	3,736,525
Totals	$ 14,735,139	$ 4,334,305	$ 19,069,444

NOTE 9 - LONG-TERM DEBT

A. Bonds Payable/Notes Payable – Direct Borrowing:

The following is a summary of debt transactions of the City for the year ended December 31, 2020 (in thousands of dollars):

	Governmental						
	2019 Sales Tax Bond	Water Revenue (SRF) - Direct Borrowing	Wastewater Revenue (SRF) - Direct Borrowing	2011 Wastewater Refunding Bonds	Joint Power Landfill Revenue Loans (SWMP) (RLA) – Direct Borrowing	Solid Waste REC Loan – Direct Borrowing	Total
Notes/Bonds Payable at January 1, 2020	$ 1,815	$ 50,226	$ 4,096	$ 500	$ 461	$ 438	$ 57,536
Notes/Bonds Issued	-	1,602	297		-	-	1,899
Notes/Bonds Retired	(155)	(1,602)	(480)	(500)	(62)	(45)	(2,844)
Notes/Bonds Payable at December 31, 2020	$ 1,660	$ 50,226	$ 3,913	$ -	$ 399	$ 393	$ 56,591

Debt outstanding at December 31, 2020, is comprised of the following individual issues:

	Due Within One Year	Due After One Year	Total
2019 Sales Tax Revenue Bonds – Dated June 1, 2019, maturing December 1, 2019-2029, with an average interest rate of 2.47%. Funds were used to provide economic development incentives and are to be paid by the Debt Service Fund, using TID generated taxes.	$ 166,914	$ 1,492,609	$ 1,659,523
Solid Waste Management Program (SWMP) and Regional Landfill Assistance (RLA) loans maturing June 1, 2012, June 1, 2025, and June 1, 2026 with an interest rate of 3% per annum, paid by the Joint Powers Landfill Fund.	63,614	335,238	398,852
Water Revenue Bonds (SRF) maturing October 1, 2023, through 2048 with interest rates of 3.5%, 3.25% and 3.0% per annum, paid by the Water Fund.	1,712,073	48,513,693	50,225,766
Wastewater Revenue Bonds (SRF) maturing October 1, 2023 and January 15, 2037, with an interest rate of 3.5% and 3.0% per annum, paid by the Wastewater Fund.	513,005	3,399,650	3,912,655
Solid Waste REC Loan Maturing December 1, 2028 With an interest rate of 2.1% per Annum, paid by Solid Waste Fund.	45,744	347,014	392,758
Totals	$2,501,350	$ 54,088,204	$ 56,589,554

NOTE 9 - LONG-TERM DEBT – (CONTINUED)

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and projects. General obligation bonds have been issued for the governmental-type activities and the business-type activities.

In April, 2011, the City issued $4,325,000 of Wastewater Revenue Refunding Bonds, Series 2011B, which were used in addition to approximately $285,000 of existing City funds to refund Clean Water State Revolving Loans #1 and #2. The 2011 bonds have an average interest rate of 2.63% and the bonds being refunded had an average interest rate of 4.68%. As a result of this refunding the City will reduce its debt service payments over the next ten years by $635,867 and obtain an economic gain of $839,610.

On November 25, 2014, the City issued not to exceed $11,048,805 of Clean Water State Revolving Fund loans for sewer improvements. The bonds carry an interest rate of 3.0%. At December 31, 2020, $9,912,925 had been drawn on the bonds.

On November 17, 2014, the City issued $12,850,000 of Drinking Water State Revolving Fund Bonds, to be used to finance improvements to its system of waterworks. The bonds have an interest rate of 3%. As of December 31, 2020, $11,642,796 had been drawn on the loan.

On April 24, 2017, the City issued $37,000,000 of Drinking Water State Revolving Fund Bonds, to be used to finance improvements to its system of waterworks. The bonds have an interest rate of 2.25%. As of December 31, 2020, $36,950,000 had been drawn on the loan.

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

For Direct Borrowing purposes, each contract includes a provision that in an even of default, all or a portion of the outstanding balance may become immediately due for the Water Revenue Bonds (SRF), Wastewater Revenue Bonds (SRF), Solid Waste REC Loan, and Solid Waste Management Program (SWMP) and Regional Landfill Assistance (RLA) loans.

B. Annual Debt Service Requirements

The annual requirements to amortize all debt outstanding as of December 31, 2020, including interest payments of $18,669,487 are as follows:

Year Ending December 31,	2019 Sales Tax Bonds		Wastewater Revenue - Direct Borrowing		Water Revenue - Direct Borrowing	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	$ 166,914	$ 40,990	$ 513,005	$ 112,561	$ 1,712,073	$ 1,228,292
2022	171,037	36,867	538,120	99,326	1,758,066	1,182,298
2023	175,261	32,643	556,508	80,937	1,805,336	1,135,030
2024	179,590	28,314	143,925	67,542	1,605,278	1,089,688
2025	184,026	23,878	148,292	63,175	1,646,394	1,048,573
2026-2030	782,695	48,921	811,739	245,596	8,809,640	4,588,681
2031-2035	-	-	942,578	114,757	8,412,684	3,501,584
2036-2040	-	-	258,489	5,845	9,242,324	2,440,818
2041-2045	-	-	-	-	10,438,526	1,244,616
2046-2050	-	-	-	-	4,795,445	142,286
Total	$ 1,659,523	$ 211,613	$ 3,912,655	$ 789,739	$ 50,225,766	$ 17,601,864

NOTE 9 - LONG-TERM DEBT – (CONTINUED)

Year Ending December 31,	Joint Power landfill (RLA) (SWMP) - Direct Borrowing		Solid Waste REC - Direct Borrowing		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	$ 63,614	$ 9,362	$ 45,744	$ 7,628	$ 2,501,350	$ 1,398,832
2022	65,213	7,763	46,663	6,708	2,579,099	1,332,962
2023	66,853	6,122	47,601	5,770	2,651,559	1,260,503
2024	68,536	4,440	48,558	4,813	2,045,887	1,194,796
2025	60,556	2,714	49,534	3,837	2,088,802	1,142,177
2026-2030	74,081	1,656	154,657	5,458	10,632,812	4,890,312
2031-2035	-	-	-	-	9,355,262	3,616,341
2036-2040	-	-	-	-	9,500,813	2,446,663
2041-2045	-		-	-	10,438,526	1,244,616
2046-2050	-	-	-	-	4,795,445	142,286
Total	$ 398,852	$ 32,057	$ 392,758	$ 34,215	$ 56,589,554	$ 18,669,487

C. Accrued Compensated Absences

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 629,193	$ 192,955	$ 125,839	$ 696,309	$ 138,697
Business-Type Activities:					
Compensated Absences	156,434	29,754	31,287	154,901	29,221
Total Accrued Compensated Absences	$ 785,627	$ 222,709	$ 157,126	$ 851,210	$ 167,918

For the governmental activities, compensated absences are primarily liquidated by the general fund, however, a small portion is also liquidated by the Central garage and dispatch funds.

NOTE 10 - INTERFUND ASSETS/LIABILITIES

The purpose of the City's interfund balances is to help finance short-term cash flow shortages of various funds. Individual short-term interfund receivable and payable balances at December 31, 2020 were as follows:

	Interfund Receivables	Interfund Payables
Due From/To Other Funds:		
Capital Projects – Special Capital Improvements	$ 2,032,153	$ -
Capital Projects – Public Improvement	-	1,498,721
Capital Projects – Airport Capital Improvement	-	437,108
Enterprise – Joint Powers Landfill	-	96,324
	$ 2,032,153	$ 2,032,153

NOTE 10 - INTERFUND ASSETS/LIABILITIES – (CONTINUED)

As of December 31, 2020, long-term advances were as follows:

	Interfund Receivables	Interfund Payables
Advances From/To Other funds:		
General Fund	$ 3,746,032	$ -
TID #5	-	3,689,392
Bridge & Street	-	56,640
	$ 3,746,032	$ 3,746,032

The long-term advances were used as internal financing for equipment purchases for the general fund and interim borrowing to the TID #5 and Bridge & Street funds until property tax revenues are available for repayment. Currently, the equipment loan carries a repayment term of ten years and interest rates of 6 percent and the TID loan is variable.

NOTE 11 - DEFICIT FUND BALANCES/RETAINED EARNINGS

As of December 31, 2020, the following fund had a deficit fund balance:

Special Revenue:	
TID #5	$ 3,689,392

The TID #5 deficit will be refunded through future TID property tax collections.

NOTE 12 - PENSION PLAN

Plan Information

All employees, working more than 20 hours per week during the school year, participate in the South Dakota Retirement System (SDRS), a cost sharing, multiple employer defined benefit pension plan administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and survivors benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in SDCL 3-12. The SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at http://www.sdrs.sd.gov/publications/ or by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

Benefits Provided

SDRS has three different classes of employees, Class A general members, Class B public safety and judicial members, and Class C Cement Plant Retirement Fund members.

Members that were hired before July 1, 2017, are Foundation members. Class A Foundation members and Class B Foundation members who retire after age 65 with three years of contributory service are entitled to an unreduced annual retirement benefit. An unreduced annual retirement credited service is equal to or greater than 85 or after age 55 for Class B Foundation judicial members where the sum of age and credited service is equal to or greater than 80. Class B Foundation public safety members can retire with an unreduced annual retirement benefit after age 55with three years of contributory service. An unreduced annual retirement benefit is also available after age 45 for class B Foundation public safety members where the sum of age and credited service is equal to or greater than 75. All Foundation retirements that do not meet the above criteria may be payable at a reduced level.

NOTE 12 - PENSION PLAN (CONTINUED)

Members that were hired on/after July 1, 2017, are Generational members. Class A Generational members and Class B Generational judicial members who retire after age 67 with three years of contributory service are entitled to an unreduced annual retirement benefit. Class B Generational public safety members can retire with an unreduced annual retirement benefit after age 57 with three years of contributory service. At retirement, married Generational members may elect a single-life benefit, a 60 percent joint and survivor benefit, or a 100 percent joint and survivor benefit. All Generational retirement benefits that do not meet the above criteria may be payable at a reduced level. Generational members will also have a variable retirement account (VRA) established, in which they will receive up to 1.5 percent of compensation funded by part of the employer contribution. VRAs will receive investment earnings based on investment returns

Legislation enacted in 2017 established the current COLA process. At each valuation date:

- Baseline actuarial accrued liabilities will be calculated assuming the COLA is equal to long-term inflation assumption of 2.25%.
- If the fair value of assets is greater or equal to the baseline actuarial accrued labilities, the COLA will be:
  - The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than 3.5%.
- If the fair value of assets is less than the baseline actuarial accrued liabilities, the COLA will be:
  - The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than a restricted maximum such that, that if the restricted maximum is assumed for future COLAs, the fair value of assets will be greater or equal to the accrued liabilities.

All benefits except those depending on the Member's Accumulated Contributions are annually increased by the Cost-of-Living Adjustment.

Contributions:

Per SDCL 3-12, contribution requirements of the active employees and the participating employers are established and may be amended by the SDRS Board. Covered employees are required by state statute to contribute the following percentages of their salary to the plan; Class A Members, 6.0% of salary; Class B Judicial Members, 9.0% of salary; and Class B Public Safety Members, 8.0% of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution.

The City's share of contributions to the SDRS for the years ended 2020, 2019, and 2018 were $492,393, $473,194, and $472,668, respectively, equal to the required contributions each year.

Pension Liabilities (Assets), Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions:

At June 30, 2020, SDRS is 100.04% funded and, accordingly, has a net pension asset. The proportionate shares of the components of the net pension asset of South Dakota Retirement System, for the City as of the measurement period ending June 30, 2020 and reported by the City as of December 31, 2020 are as follows:

Proportionate share of net position restricted for pension benefits	$ 45,051,725
Less: proportionate share Net Pension restricted for pension benefits	45,067,642
Proportionate share of net pension liability (asset)	$ (15,917)

NOTE 12 - PENSION PLAN (CONTINUED)

At December 31, 2020, the City reported an (asset) of $(15,917) for its proportionate share of the net pension (asset). The net pension (asset) was measured as of June 30, 2020 and the total pension (asset) used to calculate the net pension (asset) was based on a projection of the City's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2020, the City's proportion was 0.3664829%, which is a decrease of .0029759% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the City recognized pension expense of $768,051. At December 31, 2020 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Difference between expected and actual experience	$ 60,888	$ 12,468
Changes in assumption	512,676	2,067,650
Net Difference between projected and actual earnings on pension plan investments	1,479,341	-
Changes in Proportion and difference between City contributions and proportionate share of contributions	47,909	2,334
City contributions subsequent to the measurement date	246,776	-
TOTAL	$ 2,347,590	$ 2,082,452

$246,776 reported as deferred outflow of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year Ending December 31	
2021	$ (155,353)
2022	(128,208)
2023	25,661
2024	276,262
Total	$ 18,362

Actuarial Assumptions:

The total pension liability (asset) in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary Increases	6.5% at entry to 3.00% after 25 years of service
Discount Rate	6.5% net of plan investment expense
Future COLAs	1.41%

Mortality rates were based on 97% of the RP-2014 Mortality Table, adjusted to 2006 projected generationally with Scale MP-2016, white collar rates for females and total dataset rates for males.

NOTE 12 - PENSION PLAN (CONTINUED)

Mortality rates for disabled members were based on the RP-2014 Disabled Retiree Mortality Table, adjusted to 2006 and projected generationally with Scale MP-2016.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period of July 1, 2011 to June 30, 2016.

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for management of a portion of the portfolio. SDIC is governed by the Prudent Man Rule (i.e., the council should use the same degree of care as a prudent man). Current SDIC investment policies dictate limits on the percentage of assets invested in various types of vehicles (equities, fixed income securities, real estate, cash, private equity, etc.). The long-term expected rate of return on pension plan investments was determined using a method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	58.0%	5.1%
Fixed Income	30.0%	1.5%
Real Estate	10.0%	6.2%
Cash	2.0%	1.0%
Total	100%	

Discount Rate:

The discount rate used to measure the total pension liability (asset) was 6.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that matching employer contributions from will be made at rates equal to the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of liability (asset) to changes in the discount rate:

The following presents the City's proportionate share of net pension asset calculated using the discount rate of 6.5 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.5%) or 1-percentage point higher (7.5%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
City's proportionate share of the net pension liability (asset)	$ 6,174,462	$ (15,917)	$(5,079,524)

NOTE 12 - PENSION PLAN (CONTINUED)

Pension Plan Fiduciary Net Position:

Detailed information about the plan's fiduciary net position is available in the separately issued SDRS financial report.

NOTE 13 - TRANSFERS

The following is a summary of transfers between funds:

	General	Nonmajor Governmental	Enterprise Nonmajor	Total Transfer Out
General	$ -	$ 708,806	$ 96,650	$ 805,456
Nonmajor Governmental	2,227	117,507	-	119,734
Special Capital Improvements	180,066	-	-	180,066
Pool Capital Construction	140,000	-		140,000
TID #5	-	147,360	-	147,360
Wastewater	60,046	-	-	60,046
Water	71,346	-	-	71,346
Transfer In	$ 453,685	$ 973,673	$ 96,650	$ -

Transfers are used to:

1. Move revenues from the fund that stature or budget requires to collect them to the fund that statue or budget requires to expend them.

2. To use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 14 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended December 31, 2020, the City managed its risks as follows:

Employee Health Insurance: The City purchases health insurance for its employees from a commercial insurance carrier.

Liability Insurance: The City joined the South Dakota Public Assurance Alliance (SDPAA), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The objective of the SDPAA is to administer and provide risk to the members and to defend and protect the members against liability, to advise members on loss control guidelines and procedures, and provide them with risk management services, loss control and risk reduction information and to obtain lower costs for that coverage. The City's responsibility is to promptly report to cooperate with the SDPAA to resolve any incident which could result in a claim being made by or against the City. The City pays an annual premium, to provide liability coverage detailed below, under a claims-made policy and the premiums are accrued based on the ultimate cost of the experience to date of the SDPAA member, based on their exposure or type of coverage. The

NOTE 14 - RISK MANAGEMENT (CONTINUED)

City pays an annual premium to the pool to provide coverage for general liability, official's liability, auto liability, law enforcement liability, property, and boiler and machinery.

The agreement with the SDPAA provides that the above coverages will be provided to a $2,000,000 limit. Member premiums are used by the pool for payment of claims and to pay for reinsurance for claims in excess of $250,000 for property coverage and $500,000 for liability coverage to the upper limit. A portion of the member premiums are also allocated to a cumulative reserve fund.

Effective January 1, 2018, the SDPAA revised the method of calculating the amount available to be refunded to a withdrawing member. Upon giving proper written notice to the SDPAA a member may withdraw. Within 120 days following withdrawal, or as soon thereafter as the next Annual Budget is completed, the SDPAA will advise the withdrawing member of its total calculated portion of contributions, along with the member's total contributions, current losses, unpaid losses, and loss expenses, the member's loss ratio, and the number of membership years.

A member who withdraws from the SDPAA shall receive a calculated portion of their contributions refunded for unpaid casualty losses, based on the following schedule:

Years	Percentage
1	55%
2	50%
3	40%
4	35%
5	30%
6+	20%

All refunds shall be paid to the withdrawing Member over a five-year term.

The amount available for refund to the Municipality is considered a deposit for financial reporting purposes.

As of December 31, 2020, the City's balance available to be refunded per the SDPAA was $430,370, which was an increase of $18,201 from the previous year. The change in the amount available for refund was reported as a decrease in the insurance expenditure/expenses.

The City does not carry additional insurance to cover claims in excess of the upper limit. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Worker's Compensation: The City purchases liability insurance for worker's compensation from a commercial carrier.

Unemployment Benefits: The City provides coverage for unemployment benefits by paying into the Unemployment Compensation Fund established by state law and managed by the State of South Dakota.

There was no significant reduction in insurance coverage from the prior year. There were also no settlements, which exceeded insurance coverage in the past three years.

NOTE 15 - OTHER POST EMPLOYMENT BENEFITS

Plan Description. The City of Yankton's Other Post-Employment Benefit Plan is a single-employer defined benefit healthcare plan administered by the Municipality. Under the plan an employee who has a minimum of 15 years' service and who has been insured through the City's group health insurance for a

NOTE 15 - OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

minimum of 5 years is eligible to continue with the City's health insurance plan until they reach the age of Medicare eligibility with the City paying 50% of the premium. The retiree's spouse may also continue on the City's plan with the City paying 50% of the premium if the spouse was added to the group prior to retirement. Authority for providing such benefits are found in South Dakota Codified Law 6-1-16 and 9-14-35. Benefit provisions were established and may be amended by the City Board of Commissioners. Premiums are based on the full active employee premium rate. The plan does not issue separately stated standalone financial statements. Following January 1, 2014, no new retirees shall be admitted into the program.

Funding Policy. The contribution requirements of plan members and the City are established and may be amended by the City Board of Commissioners.

Annual OPEB Cost and TOTAL OPEB Obligation. The City's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution. Because the Plan was terminated as of December 31, 2013, allowing no new participants, the liability was calculated using the alternative measurement method based upon premium costs for the 3 participants, adjusted per the trend rates described below, through 2023 when the final participant will reach Medicare age and the liability retired. The following table shows the components of the City's annual OPEB for the year, the amount contributed to the plan, and changes in the City's total OPEB obligation to the plan:

The Plan was closed and stopped admitting new members as of December 31, 2013. At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Active employees	-
Total	3

Total OPEB Liability – The City's total OPEB liability of $18,607 was measured as of December 31, 2020, using the alternative measurement method.

Changes in the Total OPEB Liability

	Total OPEB Liability
Total OPEB liability beginning of year	$ 34,306
Changes for the year:	
Service cost	-
Interest	-
Differences between expected and actual experiences	-
Changes in assumptions	-
Benefit payments	(15,699)
Net changes	(15,699)
Total OPEB liability end of year	$ 18,607

Sensitivity of the City's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the City as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (4.0%) or 1% higher (6.0%) than the current healthcare cost trend rates.

NOTE 15 - OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

	1% Decrease (4.0%)	Healthcare Cost Trend Rate (5.0%)	1% Increase (6.0%)
Total OPEB liability	$ 18,262	$ 18,607	$ 18,822

For the year ended December 31, 2020, the City did not recognize any OPEB expense.

NOTE 16 – SAFETY CENTER AGREEMENT

The City of Yankton has entered into a lease agreement with Yankton County for space occupied in the County's Public Safety Center. The lease is an annual lease, set to renew January 1 of each year automatically unless notice is given by either party prior to June 1. The lease may be amended or canceled by either party acting in formal session.

There are two components to the lease. The first being an operations and maintenance cost component in which the County and City will share the costs of operations and maintenance of the facility at a rate of 89.25% and 10.75% respectively. This percentage is based upon the actual square footage used by the City as well as one half of various mutually agreed upon shared areas. Changes to the space allocation will be reviewed each April, and any changes resulting in cost changes will be approved by both parties. The amount paid by the City to the County for 2020 for this component was $37,118.

The second component is the capital improvement component. The City's payment for this component will be equal to the pro rata share of the debt service of the County's GO Bonds issued to finance the Safety Center Addition as determined by the space occupied by the City Police Department, one-half of the dispatch area, and one-half of any other mutually agreed upon areas. This percentage will be determined by using actual construction costs of the specified areas. At such time the County's debt is retired, the City will have no future obligation for this component of the lease. Beginning in 2011, the annual cost was $62,963 for this component and will remain at that amount until the bonds are paid.

Lastly, the City agreed to continue to provide dispatch services for the County, with the County agreeing to pay the City an annually agreed upon amount, associated with the costs of providing the service. For 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017,2018, 2019, and 2020 it was agreed the County would pay $60,000 per year for dispatch services, which was appropriately paid.

NOTE 17 – RESTRICTED NET POSITION

Restricted Net Position for the year ended December 31, 2020 was as follows:

Major Purposes:		
Lodging Sales Tax – Enabling Legislation	$ 794,503	
Debt Service – External Creditors	3,681,847	
Cumulative Reserve – SDPAA	430,370	
Pool Capital Construction	823,572	
SDRS Pension Purposes	281,055	
Total Major Purposes		$ 6,011,347
Permanently Restricted Purposes:		
Cemetery Perpetual Care – Expendable	110,226	
Cemetery Perpetual Care – Nonexpendable	50,000	
Total Permanently Restricted Purposes		160,226
Other Purposes:		
Historic Easement Trust	23,668	
Library – Enabling Legislation	31,367	
TID	60,835	
Roads and Bridges – Enabling Legislation	128,010	
Total Other Purposes		243,880
Total Restricted Net Position		$ 6,415,453

NOTE 18 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in South Dakota Codified Law chapter 11-9. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers as an economic development grant. No other commitments were made by the City as part of these agreements.

For the year ended December 31, 2020, the City abated $97,332 of property tax under the urban renewal and economic development projects.

The City also entered into agreements with two developers pursuant to the provisions of the South Dakota Codified Law chapter 9-54 and 9-12-11, where after the developer meets the terms of the agreement, the City will rebate a portion of the municipal retail occupation sales and service tax received by the City from said location.

For the year ended December 31, 2020, the City abated $375,658 of municipal retail occupation sales and service tax under said agreements.

NOTE 19 – ACCOUNTING CHANGE

Governmental Accounting Standard Board Statement No. 84, Fiduciary Activities, was implemented during fiscal year 2020. The new requirements change the definition of fiduciary activity and establish new financial reporting requirements for state and local governments which report fiduciary activity. In the prior fiscal year, the Employee Benefits and Sales Tax funds were classified as agency funds. Due to GASB No. 84, both of these funds do not qualify as fiduciary activities and were moved to the General Fund.

NOTE 20 – SUBSEQUENT EVENT

On August 16, 2021, the City received $4,500,000 in clean water revenue bonds for the Wastewater Treatment Plant Improvement project

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REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)

In accordance with the Governmental Accounting Standards Statements No. 25, No. 27, No. 34, No. 75, No. 68 and No. 77, the following information is a required part of the financial statements.

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACUTAL
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance Positive
	Original	Final	Actual Amounts	(Negative)
Revenues:				
Taxes - Current Property	$ 2,778,871	$ 2,778,871	$ 3,834,910	$ 1,056,039
Taxes - Sales and Other	6,086,398	6,086,398	6,516,935	430,537
Licenses and Permits	329,675	329,675	450,249	120,574
Intergovernmental	7,570,502	7,570,502	3,969,034	(3,601,468)
Charges for Service	2,748,330	2,748,330	2,284,558	(463,772)
Fines and Forfeits	4,250	4,250	6,294	2,044
Interest	-	-	57,321	57,321
Miscellaneous	75,370	75,370	152,437	77,067
Total Revenues	19,593,396	19,593,396	17,271,738	(2,321,658)
Expenditures:				
General Government:				
Board of City Commission	154,283	404,283	299,326	104,957
Office of City Manager	388,639	388,639	359,930	28,709
City Attorney	113,721	131,221	83,229	47,992
Department of Finance	683,044	683,044	592,607	90,437
Information Systems	466,561	644,705	470,279	174,426
Community Development	540,682	540,682	473,881	66,801
Contingency	300,000	300,000	-	300,000
Casualty Reserve Fund	5,000	5,000	1,993	3,007
Special Appropriations	132,187	140,187	137,557	2,630
Total General Government	2,784,117	3,237,761	2,418,802	818,959
Public Safety:				
Police Department	3,523,530	4,348,712	3,360,366	988,346
Fire Department	782,963	785,963	680,200	105,763
Civil Defense	4,960	4,960	1,132	3,828
Total Public Safety	4,311,453	5,139,635	4,041,698	1,097,937
Public Works:				
Engineering and Inspection	687,501	687,501	568,137	119,364
Streets and Highways	2,241,127	2,367,523	1,522,336	845,187
Snow and Ice Removal	266,777	326,777	150,128	176,649
City Hall	325,379	335,379	174,512	160,867
Traffic Control	650,209	650,209	501,529	148,680
Chan Gurney Airport	620,494	620,494	286,983	333,511
Total Public Works	4,791,487	4,987,883	3,203,625	1,784,258

(continued)

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACUTAL
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance Positive
	Original	Final	Actual Amounts	(Negative)
Culture and Recreation:				
Marne Creek	9,113,151	9,113,151	343,608	8,769,543
Summit Activities Center	857,311	884,311	623,398	260,913
Memorial Park Pool	27,233	1,067,233	936,859	130,374
Parks and Recreation	1,723,262	1,837,262	1,595,823	241,439
Senior Citizens Center	95,478	95,478	66,103	29,375
Yankton Community Library	809,392	809,392	570,412	238,980
Total Culture and Recreation	12,625,827	13,806,827	4,136,203	9,670,624
Total Expenditures	24,512,884	27,172,106	13,800,328	13,371,778
Excess of Revenues over Expenditures	(4,919,488)	(7,578,710)	3,471,410	11,050,120
Other Financing Sources (Uses):				
Operating Transfers In	2,493,324	2,633,324	453,685	(2,179,639)
Operating Transfers (Out)	(745,936)	(1,384,925)	(805,456)	579,469
Proceeds from Sale of Capital Assets	-	-	108,475	108,475
Total Other Financing Sources (Uses)	1,747,388	1,248,399	(243,296)	(1,491,695)
Excess (Deficiency) of Revenues over Expenditures and Other Uses	(3,172,100)	(6,330,311)	3,228,114	$ 9,558,425
Fund Balances at Beginning of Year	11,569,378	11,569,378	11,569,378	
Fund Balances at End of Year	$ 8,397,278	$ 5,239,067	$ 14,797,492	

EXHIBIT 9

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACUTAL
Major Special Revenue Fund- TID #5
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Taxes - Current Property	$ 143,675	$ 143,675	$ 147,360	$ 3,685
Total Revenues	143,675	143,675	147,360	3,685
Expenditures:				
Community Development	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues over Expenditures	143,675	143,675	147,360	3,685
Other Financing Sources (Uses):				
Operating Transfers In	55,914	55,914	-	(55,914)
Operating Transfers (Out)	(194,610)	(194,610)	(147,360)	47,250
Total Other Financing Sources (Uses)	(138,696)	(138,696)	(147,360)	(8,664)
Excess (Deficiency) of Revenues over Expenditures and Other Uses	4,979	4,979	-	$ (4,979)
Fund Balances at Beginning of Year	(3,689,392)	(3,689,392)	(3,689,392)	
Fund Balances at End of Year	$ (3,684,413)	$ (3,684,413)	$ (3,689,392)	

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. On or before August 1, the City Manager submits to the Board of City Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted in the Commission Chambers to obtain taxpayer comments.

3. By the first September meeting of the City Commission, or within ten days thereafter, the annual appropriation ordinance is introduced, with final action to be taken at the second and final reading of the ordinance.

4. The level of control (the level on which expenditures may not legally exceed appropriations) is by fund, except by department within the General Fund. Any revision that alters the total expenditures of any fund or any department within the General Fund must be approved by the Board of City Commissioners with a supplemental appropriation ordinance.

Revisions made during the fiscal year ending December 31, 2020 to the original appropriations by fund were as follows for the General Fund:

	Original Appropriations	Total Revisions	Revised Appropriations
General Fund:			
General Government			
Information Systems	$ 466,561	$ 178,144	$ 644,705
Board of City Commission	154,283	250,000	404,283
City Attorney	113,721	17,500	131,221
Special Appropriations	132,187	8,000	140,187
Public Safety			
Police Department	3,523,530	825,182	4,348,712
Fire Department	782,963	3,000	785,963
Public Works			
Snow & Ice Removal	2,241,127	126,396	2,367,523
Streets and Highways	266,777	60,000	326,777
City Hall	325,379	10,000	335,379
Culture and Recreation			
Parks & Recreation	1,723,262	114,000	1,837,262
Summit Activities Center	857,311	27,000	884,311
Memorial Park Pool	27,233	1,040,000	1,067,233
Transfers Out	745,936	638,989	1,384,925

5. A line item for contingencies may be included in the annual budget. Such a line item may not exceed five percent of the total municipal budget and may be transferred, by resolution of the governing board, to any other appropriation amount that is deemed insufficient during the year.

6. Unexpended appropriations lapse at year-end. A supplemental appropriation ordinance was approved in the subsequent year by the Commission to provide additional funds for certain purchase orders outstanding at year-end.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, capital projects funds, and all special revenue funds, with the exception of the Library Trust and Historic Easement Trust Funds. The municipality did not encumber any amounts at December 31, 2020.

7. Formal budgetary integration is employed as a management control device during the year for the General Fund, capital projects funds, and all special revenue funds, with the exception of the Library Trust and Historic Easement Trust Funds. Formal budgetary integration is not employed for debt service funds because effective budgetary control is alternatively achieved through bond indenture provisions. The City Manager is authorized to transfer budgeted amounts between departments within any fund, except the General Fund. The component unit does not have a formal budget.

8. Budgets for the General Fund, special revenue funds, and capital projects funds are adopted on a basis consistent with U.S. generally accepted accounting principals (GAAP).

9. The City is prohibited by statute from spending in excess of appropriated amounts at the department level in the General Fund. Expenditures did not exceed appropriations within the General Fund for the year ended December 31, 2020.

10. GAAP/Budgetary Accounting Basis Differences

    The financial statements prepared in conformity with U.S. generally accepted accounting principals present capital outlay expenditure information in a separate category of expenditures. Under the budgetary basis of accounting, capital outlay expenditures are reported within the function to which they relate. For example, the purchase of a new fire truck would be reported as a capital outlay expenditure on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances, however, in the Budgetary RSI Schedule, the purchase of a fire truck would be reported as an expenditure of the Public Safety/Fire Department function of government, along with all other current Fire Department related expenditures.

CITY OF YANKTON, SOUTH DAKOTA
Schedule of Changes in the City's
Total OPEB Liability, Related Ratios and Notes
For the Year Ended December 31, 2020
Required Supplementary Information

Exhibit 11

	2020	2019	2018
Service Cost	$ -	$ -	$ -
Interest Cost	-	-	-
Difference between expected and actual experiences	-	(5,240)	(2,468)
Changes in assumptions	-	-	-
Benefit payments	(15,699)	(18,458)	(24,513)
Net change in total OPEB liability	(15,699)	(23,698)	(26,981)
Total OPEB liability beginning of year	34,306	58,004	84,985
Total OPEB liability end of year	$ 18,607	$ 34,306	$ 58,004
Covered-employee payroll	$ -	$ -	$ -
Total OPEB liability as a percentage of covered-employee payroll	0.0%	0.0%	0.0%

Note: GASB No.75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the city will present information for those years for which information is available.

Notes to Schedule of Changes in the City's Total OPEB Liability and Related Ratios

Changes in benefit terms:

There were no significant changes in benefit terms.

Changes in assumptions:

There were no significant changes in benefit assumptions.

The plan was closed and stopped admitting new members as of December 31, 2013.

EXHIBIT 12

CITY OF YANKTON, SOUTH DAKOTA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

South Dakota Retirement System

Last 10 Fiscal Years *
(Dollar amounts in thousands)

	2014	2015	2016	2017	2018	2019	2020
Municipality's proportion of the net pension liability (asset)	0.37916180%	0.38171770%	0.38265660%	0.38897970%	0.37324390%	0.36945880%	0.36648290%
Municipality's proportionate share of net pension liability (asset)	$ (2,732)	$ (1,619)	$ 1,293	$ (35)	$ (9)	$ (39)	$ (16)
Municipality's covered payroll	$ 6,257	$ 6,487	$ 6,764	$ 7,360	$ 7,229	$ 7,319	$ 7,465
Municipality's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-43.66%	-24.96%	19.12%	-0.48%	-0.12%	-0.53%	-0.21%
Plan fiduciary net position as a percentage of the total pension liability (asset)	107.3%	104.1%	96.9%	100.1%	100.0%	100.1%	100.0%

* The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Exhibit 13

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULE OF THE CITY CONTRIBUTIONS
South Dakota Retirement System

Last 10 Years
(Dollar amounts in thousands)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	$ 492	$ 473	$ 472	$ 460	$ 449	$ 441	$ 404	$ 406	$ 393	$ 381
Contributions in relation to the contractually required contribution	492	473	472	460	449	441	404	406	393	381
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Municipality's covered payroll	$ 7,602	$ 7,348	$ 7,335	$ 7,141	$ 6,973	$ 6,843	$ 6,257	$ 6,286	$ 6,080	$ 5,887
Contributions as a percentage of covered payroll	6.48%	6.44%	6.44%	6.45%	6.44%	6.45%	6.46%	6.46%	6.46%	6.47%

Changes of Prior Valuation:

The June 30, 2020 Actuarial Valuation reflects no changes in actuarial methods from the June 30, 2019 Actuarial Valuation. One change in actuarial assumptions and two plan provision changes are reflected and described below.

The details of the changes since the last valuation are as follows:

Benefit Provision Changes

Legislation enacted in 2020 established a Qualified Benefit Preservation Arrangement (QBPA) under Section 415(m) of the Internal Revenue Code (IRC). The QBPA is effective July 1, 2020 and pays a portion of SDRS benefits that are restricted by IRC Section 415(b). The total benefits paid from SDRS and the QBPA will be limited to the applicable 415(b) annual limit, unreduced for early commencement if Members retire prior to age 62 and actuarially increased for late retirement up to age 70 if Members retire after age 65. The Actuarial Valuation considers benefits payable from both SDRS and the QBPA.

Legislation enacted in 2020 also brought the assets and the liabilities of the South Dakota Department of Labor and Regulation Plan into SDRS effective July 1, 2020. With the exception of the accounting results presented in Section 6 of this report, all exhibits include the assets, liabilities, and member counts of the former Department of Labor and Regulation Plan Members.

Actuarial Assumption Changes

The SDRS COLA equals the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0.5% and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in a FVFR equal to or exceeding 100%. That condition existed as of June 30, 2019 and exists again this year as of June 30, 2020. Future COLAs are assumed to equal the current restricted maximum COLA which was 1.88% as of June 30, 2019 and is 1.41% as of June 30, 2020.

The changes in actuarial assumptions due to the 1.41% restricted maximum COLA decreased the Actuarial Accrued Liability by $595 million, or 4.6% of the Actuarial Accrued Liability based on the 1.88% restricted maximum COLA.

Actuarial assumptions are reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2022 Actuarial Valuation and any recommended changes anticipated to be first implemented in the June 30, 2022 Actuarial Valuation.

Actuarial Method Changes

No changes in actuarial methods were made since the prior valuation.

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OTHER SUPPLEMENTARY INFORMATION

CITY OF YANKTON, SOUTH DAKOTA
COMBINING AND INDIVIDUAL FUND STATEMENTS
GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS – Special Revenue funds are used to account for revenues derived from special tax levies and other earmarked revenue sources. These funds are utilized to finance allowable functions, which may be for either capital outlays or current expenditures or both.

The following funds included in this fund type and their purposes are as follows:

Major Funds:

Tax Increment District #5 – This fund accounts for collection of property taxes and expenditures related to tax rebates and the servicing of debt related to economic development projects within the District.

Non-Major Funds:

Bridge and Street – This fund finances expenditures on bridge and street projects approved and shared by the South Dakota Department of Transportation.

Lodging Sales Tax – The purpose of this appropriation is to account for the revenues received from the City's 1% municipal sales tax on lodging as is passed on to the Convention Visitor Bureau to promote the City's facilities and attractions.

Library Trust – This fund is administered by the Yankton Public Library Advisory Board and is used solely to fund various "special" library projects.

Historic Easement Trust – This fund is a reserve fund held for the purpose of paying inspection costs and fees related to a historic facade preservation easement.

Dispatch Fund – This fund is mandated by the State of South Dakota as they receive state funds to run a dispatch operation.

Tax Increment District #2 Morgan Square – This fund is used to account for expenditures for improvements in the Morgan Square TIF District and the corresponding TIF revenues.

Tax Increment District #6 Westbrook Estates – This fund is used to account for expenditures for improvements in the Westbrook Estates TIF District and the corresponding TIF revenues.

Tax Increment District #7 West 10th Street – This fund is used to account for expenditures for improvements in the West 10th Street TIF District and the corresponding TIF revenues.

Tax Increment District #8 Westbrook Estates Phase II – This fund is used to account for expenditures for improvements in the Westbrook Estates TIF District and the corresponding TIF revenues.

Tax Increment District #9 Mall Improvements – This fund is used to account for expenditures for improvements in the Mall Improvements TIF District and the corresponding TIF revenues.

Business Improvement District – This fund is used to collect lodging occupancy tax and the corresponding eligible expenses for the promotion and marketing of facilities, events, attractions, and activities located in the District.

DEBT SERVICE FUND –Debt Service Funds account for the accumulation of resources and payment of general long-term obligation bond principal and interest from governmental resources. The City only has one debt service fund as follows:

Non-Major Fund:

Debt Service Fund- This fund accounts for the accumulation of funds and is expended for the annual debt service of the City's outstanding general obligation bonds.

CAPITAL PROJECTS FUNDS – Capital Projects Funds are established to account for financial resources and expenditures for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The following funds included in this fund type and their purposes are as follows:

Major Fund:

Special Capital Improvement Fund – This fund is used to account for the revenues and expenditures of the additional one percent (1%) sales and use tax. All revenues received from the collection of the tax are used only for the purpose of capital improvements, land acquisition, debt retirement for a joint building project with the city school district including parking, street improvements, and utility improvements attendant thereto, and for street construction and storm sewer improvements. (Reported in Exhibits 3 and 4)

Pool Capital Construction Fund – This fund is used to account for the construction and equipping of the new aquatics center of the City

Airport Capital Improvement – This fund is used for present and future public improvements that are grant related or pass-through grants.

Non-Major Funds:

Public Improvement – This fund is used for present and future public improvements that are grant related or pass-through grants.

Infrastructure Improvement - This fund was created to help fund special assessment construction projects in the City of Yankton that improve the City's infrastructure.

Park Capital Projects – This fund is used for capital improvements to the various parks throughout the City of Yankton that include formation and initial equipment, or the expansion of existing facilities.

Infrastructure Improvement Revolving – This fund helps finance special assessment construction projects that are paid for by the citizens who receive the direct benefits of these projects. Most repayments are in the form of a revolving loan established by the City of Yankton.

PERMANENT FUNDS – Account for resources that are legally restricted to allow the earnings (and not principal) to be used to support the government's programs.

Non-Major Fund:

Cemetery Perpetual Care – This fund accounts for the operations and restricted funds of the cemetery.

CITY OF YANKTON, SOUTH DAKOTA
COMBINING BALANCE SHEET
Governmental Nonmajor Funds
December 31, 2020

		Special Revenue						
	Debt Service	Dispatch	Business Improvement District	TID #2 Morgan Square	TID #8 Westbrook Estates Phase II	TID #6 Westbrook Estates	TID #7 West 10th Street	TID #9 Mall Improvements
Assets								
Cash and Cash Equivalents	$ 208,504	$ 27,602	$ 267,863	$ 36,385	$ 38,173	$ 145,993	$ 11,702	$ 3,614
Receivables (Net where applicable, of allowance for uncollectibles):								
Accounts	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Due from Other Governmental Agencies	-	-	6,046	-	-	484	-	352
Property Held for Resale	-	-	-	-	-	-	-	-
Restricted Assets:								
Cash and Cash Equivalents	-	-	-	-	-	-	-	-
Deposits	-	7,664	-	-	-	-	-	-
Total Assets	208,504	35,266	273,909	36,385	38,173	146,477	11,702	3,966
Liabilities								
Accounts Payable	-	2,288	89,095	-	18,173	145,993	11,702	-
Accrued Wages	-	25,964	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-	-	-	-
Total Liabilities	-	28,252	89,095	-	18,173	145,993	11,702	-
Deferred Inflows of Resources								
Unavailable revenue- special assessments	-	-	-	-	-	-	-	-
Unavailable revenue- other taxes	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-
Fund Balance								
Reserved for:								
Non-Spendable:								
Perpetual Care	-	-	-	-	-	-	-	-
Cumulative Reserve-SDPAA	-	7,664	-	-	-	-	-	-
Restricted:								
Debt Service	208,504	-	-	-	-	-	-	-
TID	-	-	-	36,385	20,000	484	-	3,966
Perpetual Care	-	-	-	-	-	-	-	-
Lodging Sales Tax	-	-	184,814	-	-	-	-	-
Library	-	-	-	-	-	-	-	-
Road and Bridge Funds	-	-	-	-	-	-	-	-
Historic Easement Trust	-	-	-	-	-	-	-	-
Assigned:								
Capital Projects	-	-	-	-	-	-	-	-
Unassigned	-	(650)	-	-			-	
Total Fund Balances	208,504	7,014	184,814	36,385	20,000	484	-	3,966
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 208,504	$ 35,266	$ 273,909	$ 36,385	$ 38,173	$ 146,477	$ 11,702	$ 3,966

				Capital Projects	Permanent	
Bridge & Street	Lodging Sales Tax	Library Trust	Historic Easement Trust	Non-Major Capital Projects	Perpetual Care Cemetery	Total Governmental Nonmajor Funds
$ 200,090	$ 567,387	$ 32,184	$ 23,668	$ 293,262	$ 10,047	$ 1,866,474
-	-	-	-	-	980	980
-	-	-	-	22,461	-	22,461
-	62,710	-	-	-	-	69,592
-	-	-	-	2,354,378	-	2,354,378
-	-	-	-	-	153,247	153,247
-	-	-	-	-	-	7,664
200,090	630,097	32,184	23,668	2,670,101	164,274	4,474,796
15,440	18,102	817	-	-	641	302,251
-	-	-	-	-	3,407	29,371
-	-	-	-	1,498,721	-	1,498,721
56,640	-	-	-	-	-	56,640
72,080	18,102	817	-	1,498,721	4,048	1,886,983
-	-	-	-	11,408	-	11,408
-	2,306	-	-	-	-	2,306
-	2,306	-	-	11,408	-	13,714
-	-	-	-	-	50,000	50,000
-	-	-	-	-	-	7,664
-	-	-	-	-	-	208,504
-	-	-	-	-	-	60,835
-	-	-	-	-	110,226	110,226
-	609,689	-	-	-	-	794,503
-	-	31,367	-	-	-	31,367
128,010	-	-	-	-	-	128,010
-	-	-	23,668	-	-	23,668
-	-	-	-	2,658,693	-	2,658,693
-	-	-	-	(1,498,721)	-	(1,499,371)
128,010	609,689	31,367	23,668	1,159,972	160,226	2,574,099
$ 200,090	$ 630,097	$ 32,184	$ 23,668	$ 2,670,101	$ 164,274	$ 4,474,796

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Governmental Nonmajor Funds
For the Year Ended December 31, 2020

		Special Revenue						
	Debt Service	Dispatch	Business Improvement District	TID #2 Morgan Square	TID #8 Westbrook Estates Phase II	TID #6 Westbrook Estates	TID #7 West 10th Street	TID #9 Mall Improvements
Revenue:								
Taxes	$ -	$ -	$ -	$ 41,369	$ 38,191	$ 301,067	$ 23,724	$ 3,966
Sales and Other Taxes	-	-	109,001	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	554,044	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest on Investments	-	823	2,386	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Miscellaneous	-	7,143	-	-	-	-	-	-
Total Revenue	-	562,010	111,387	41,369	38,191	301,067	23,724	3,966
Expenditures:								
Current:								
Public Safety	-	1,131,105	-	-	-	-	-	-
Public Works	-	-	-	4,984	18,173	300,583	23,724	-
Culture and Recreation	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-
Capital Outlay:								
Public Works	-	-	105,007	-	-	-	-	-
Culture-Recreation	-	-	-	-	-	-	-	-
Debt Service	208,504	-	-	-	-	-	-	-
Total Expenditures	208,504	1,131,105	105,007	4,984	18,173	300,583	23,724	-
Excess (Deficiency) of Revenues over Expenditures	(208,504)	(569,095)	6,380	36,385	20,018	484	-	3,966
Other Financing Sources (Uses):								
Proceeds from Sale of Fixed Assets	-	-	-	-	-	-	-	
Transfers In	209,104	568,080	-	-	-	-	-	-
Transfers Out	-	-	(2,227)	-	-	-	-	-
Total Other Financing Sources (Uses)	209,104	568,080	(2,227)	-	-	-	-	-
Net Change in Fund Balance	600	(1,015)	4,153	36,385	20,018	484	-	3,966
Fund Balances - Beginning of Year	207,904	8,029	180,661	-	(18)	-	-	-
Fund Balances- End of Year	$ 208,504	$ 7,014	$ 184,814	$ 36,385	$ 20,000	$ 484	$ -	$ 3,966

				Capital Projects	Permanent	
Bridge & Street	Lodging Sales Tax	Library Trust	Historic Easement Trust	Non-Major Capital Projects	Perpetual Care Cemetery	Total Governmental Nonmajor Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 408,317
21,397	621,517	-	-	-	-	751,915
-	-	-	-	69,878	-	69,878
-	-	900	-	108,023	-	662,967
-	-	-	-	-	19,715	19,715
1,499	5,375	296	199	-	1,215	11,793
-	-	6,475	-	-	-	6,475
-	-	-	-	1,213	1,050	9,406
22,896	626,892	7,671	199	179,114	21,980	1,940,466
-	-	-	-	-	-	1,131,105
-	-	-	-	-	-	347,464
-	-	8,918	-	-	105,195	114,113
-	530,893	-	-	-	-	530,893
15,439	-	-	-	278,620	-	399,066
-	-	-	-	55,511	-	55,511
-	-	-	-	-	-	208,504
15,439	530,893	8,918	-	334,131	105,195	2,786,656
7,457	95,999	(1,247)	199	(155,017)	(83,215)	(846,190)
-	-	-	-	125,029	-	125,029
-	-	-	-	113,274	83,215	973,673
-	(61,744)	-	-	(55,763)	-	(119,734)
-	(61,744)	-	-	182,540	83,215	978,968
7,457	34,255	(1,247)	199	27,523	-	132,778
120,553	575,434	32,614	23,469	1,132,449	160,226	2,441,321
$ 128,010	$ 609,689	$ 31,367	$ 23,668	$ 1,159,972	$ 160,226	$ 2,574,099

CITY OF YANKTON, SOUTH DAKOTA
COMBINING BALANCE SHEET
Nonmajor Capital Projects Funds
December 31, 2020

	Public Improvement	Infrastructure Improvement
Assets		
Cash and Cash Equivalents	$ -	$ 256,636
Property Held for Resale	2,354,378	-
Special Assessments	-	-
Total Assets	2,354,378	256,636
Liabilities		
Due to Other Funds	1,498,721	-
Total Liabilities	1,498,721	-
Deferred Inflows of Resources		
Unavailable revenue- special assessments	-	-
Total Deferred Inflows of Resources	-	-
Fund Balances		
Assigned:		
Capital Projects	2,354,378	256,636
Unassigned	(1,498,721)	-
Total Fund Balances	855,657	256,636
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,354,378	$ 256,636

EXHIBIT A-3

Park Capital Projects	Infrastructure Improvement Revolving	Totals
$ 12,000	$ 24,626	$ 293,262
-	-	2,354,378
-	22,461	22,461
12,000	47,087	2,670,101
-	-	1,498,721
-	-	1,498,721
-	11,408	11,408
-	11,408	11,408
12,000	35,679	2,658,693
-	-	(1,498,721)
12,000	35,679	1,159,972
$ 12,000	$ 47,087	$ 2,670,101

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2020

	Public Improvement	Infrastructure Improvement
Revenues:		
Special Assessments	$ -	$ -
Intergovernmental	108,023	-
Miscellaneous	1,213	-
Total Revenues	109,236	-
Expenditures:		
Capital Outlay:		
Public Works	278,620	
Culture-Recreation	-	-
Debt Service		
Total Expenditures	278,620	-
Excess (Deficiency) of Revenues over Expenditures	(169,384)	-
Other Financing Sources (Uses):		
Proceeds From Sale of Capital Assets	125,029	-
Transfers In	-	55,763
Transfers (out)	-	-
Total Other Financing Sources (Uses)	125,029	55,763
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(44,355)	55,763
Fund Balances at Beginning of Year	900,012	200,873
Fund Balances at End of Year	$ 855,657	$ 256,636

EXHIBIT A-4

Park Capital Projects	Infrastructure Improvement Revolving	Totals
$ -	$ 69,878	$ 69,878
-	-	108,023
-	-	1,213
-	69,878	179,114
-	-	278,620
55,511	-	55,511
55,511	-	334,131
(55,511)	69,878	(155,017)
-	-	125,029
57,511	-	113,274
-	(55,763)	(55,763)
57,511	(55,763)	182,540
2,000	14,115	27,523
10,000	21,564	1,132,449
$ 12,000	$ 35,679	$ 1,159,972

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CITY OF YANKTON, SOUTH DAKOTA
COMBINING AND INDIVIDUAL FUND STATEMENTS
PROPRIETARY FUNDS

PROPRIETARY FUNDS – The proprietary funds are established to account for the financing of self-supporting activities of governmental units which render services on a user charge basis to the general public or to other departments of the government.

Non-Major Enterprise Funds:

Solid Waste – This fund accounts for the operations of a solid waste pickup (collection) for the residents of the City of Yankton.

Joint Powers Landfill – On April 9, 1994 the City of Vermillion, City of Yankton, Clay County and Yankton County entered into a joint powers operation for landfill and recycling. The operating activities of the landfill and recycling center located in Vermillion are accounted for by the City of Vermillion while the transfer station and recycling in Yankton are accounted for by the City of Yankton in this fund.

Golf Course – This fund was established to account for the operations of an 18-hole municipal, public play golf course.

Internal Service Fund:

Copies and Postage – This fund has been established to record all charges for copies and postage by all departments prior to allocating these charges to the respective departments.

Central Garage Fund – To account for the cost of supplying the fuel, repairs and maintenance of equipment used by all City departments, and fuel for the Yankton County automotive equipment, all purchases are billed at cost plus nominal overhead to defray administrative, equipment and shop maintenance and depreciation costs.

EXHIBIT B-1

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF NET POSITION
Nonmajor Enterprise Funds
December 31, 2020

	Golf Course	Solid Waste	Joint Powers Landfill	Totals
ASSETS				
Cash and Cash Equivalents	$ 40,543	$ 1,122,927	$ 500	$ 1,163,970
Accounts Receivable (Net of allowance for uncollectibles)	27,340	205,667	94,260	327,267
Due from other governments	-	-	54,672	54,672
Prepaid Expenses	1,068	21,083	8,256	30,407
Total Current Assets	68,951	1,349,677	157,688	1,576,316
Restricted Assets : Cash and Cash Equivalents	-	53,372	72,976	126,348
Deposits	7,425	8,827	19,396	35,648
Net Pension Asset	-	473	516	989
Land	533,787	74,639	11,414	619,840
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	2,460,663	491,929	1,330,814	4,283,406
Total Noncurrent Assets	3,001,875	629,240	1,435,116	5,066,231
Total Assets	3,070,826	1,978,917	1,592,804	6,642,547
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Deferred Outflows	-	69,794	76,098	145,892
LIABILITIES				
Current Liabilities:				
Accounts Payable	17,774	35,548	109,165	162,487
Accrued Interest Payable	-	655	813	1,468
Accrued Wages Payable	-	15,184	10,390	25,574
Accrued Compensated Absences	-	3,841	6,127	9,968
Due to other Funds	-	-	96,324	96,324
Current portion of revenue bonds	-	45,744	63,614	109,358
Total current liabilities	17,774	100,972	286,433	405,179
Noncurrent liabilities:				
Accrued Compensated Absences	-	24,162	24,507	48,669
Revenue Bonds (net of current portion)	-	347,014	335,238	682,252
Total noncurrent liabilities	-	371,176	359,745	730,921
Total Liabilities	17,774	472,148	646,178	1,136,100
DEFERRED INFLOWS OF RESOURCES				
Pension Related Deferred Inflows	-	61,911	67,503	129,414
NET POSITION				
Net Investment in Capital Assets	2,994,450	173,810	943,376	4,111,636
Restricted for:				
Debt Service	-	52,717	72,163	124,880
SDRS Pension Purposes	-	8,356	9,111	17,467
Cumulative Reserve-SDPAA	7,425	8,827	19,396	35,648
Unrestricted	51,177	1,270,942	(88,825)	1,233,294
Total Net Position	$ 3,053,052	$ 1,514,652	$ 955,221	$ 5,522,925

EXHIBIT B-2

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Nonmajor Enterprise Funds
For the Year Ended December 31, 2020

	Golf Course	Solid Waste	Joint Powers Landfill	Totals
Operating Revenues - Charges for Service	$ -	$ 1,273,713	$ 1,479,654	$ 2,753,367
Operating Expenses:				
Personal Services	298	445,605	319,209	765,112
Insurance	6,799	8,031	18,214	33,044
Professional Services	-	50,045	21,589	71,634
Tipping Fees	-	202,540	-	202,540
Repairs and Maintenance	2,948	128,352	193,666	324,966
Cost of Sales and Service	44,936	-	820,145	865,081
Supplies and Materials	-	2,828	3,879	6,707
Utilities	433	2,024	23,904	26,361
Billing and Administration	-	267,653	-	267,653
Depreciation	91,847	95,301	207,662	394,810
Total Operating Expenses	147,261	1,202,379	1,608,268	2,957,908
Operating Income (Loss)	(147,261)	71,334	(128,614)	(204,541)
Nonoperating Revenues:				
Interest Income	1	10,397	705	11,103
Interest Expense	-	(8,454)	(10,784)	(19,238)
Miscellaneous, net	54,058	-	(69)	53,989
Gain on disposition of assets	-	27,000	24,463	51,463
Total Nonoperating Revenues	54,059	28,943	14,315	97,317
Income (Loss) before Contributions and Transfers	(93,202)	100,277	(114,299)	(107,224)
Transfers In	96,650	-	-	96,650
Capital Contributions	-	-	54,672	54,672
Change in Net Position	3,448	100,277	(59,627)	44,098
Total Net Position - Beginning	3,049,604	1,414,375	1,014,848	5,478,827
Total Net Position - Ending	$ 3,053,052	$ 1,514,652	$ 955,221	$ 5,522,925

EXHIBIT B-3

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF CASH FLOWS
Nonmajor Enterprise Funds
For the Year Ended December 31, 2020

	Business-Type			
	Golf Course	Solid Waste	Joint Powers Landfill	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	$ (9,807)	$1,252,188	$ 1,464,674	$ 2,707,055
Cash Reveived for Interfund Services	-	6,656	-	6,656
Cash Paid to Suppliers for Goods and Services	(40,323)	(530,060)	(893,003)	(1,463,386)
Cash Paid to Employees for Services	-	(417,695)	(288,535)	(706,230)
Cash Paid for Interfund Services	-	(117,362)	(152,217)	(269,579)
Other Nonoperating Revenues	54,058	-	(69)	53,989
Net Cash Provided from Operating Activities	3,928	193,727	130,850	328,505
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction of Capital Assets	(84,332)	(150,774)	(273,422)	(508,528)
Proceeds from Sale of Capital Assets	-	27,000	41,400	68,400
Interest Paid on Bonds	-	(8,528)	(10,921)	(19,449)
Principal Paid on Notes, Bonds and Leases	-	(44,843)	(62,054)	(106,897)
Net Cash (Used) by Capital and Related Financing Activities	(84,332)	(177,145)	(304,997)	(566,474)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Change in Due to Other Funds	-	-	96,324	96,324
Transfers In	96,650	-	-	96,650
Net Cash Provided from Non-Capital Financing Activities	96,650	-	96,324	192,974
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	-	10,401	706	11,107
Net Cash Provided from Investing Activities	-	10,401	706	11,107
Net increase (decrease) in Cash and Cash Equivalents	16,246	26,983	(77,117)	(33,888)
Cash and Cash Equivalents at Beginning of Year	24,297	1,149,316	150,593	1,324,206
Cash and Cash Equivalents at End of Year	$ 40,543	$1,176,299	$ 73,476	$ 1,290,318
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	$ (147,261)	$ 71,334	$ (128,614)	$ (204,541)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	91,847	95,301	207,662	394,810
Other Non-Operating Income	54,058	-	(69)	53,989
(Increase) Decrease in Assets:				
Accounts Receivable	(9,807)	(14,869)	(14,978)	(39,654)
Net Pension Asset / Liability	11	850	754	1,615
Pension Related Deferred Outflow	515	(8,437)	(17,208)	(25,130)
Prepaid Expenses	1	3,250	339	3,590
Deposits	392	420	924	1,736
Increase (Decrease) in Liabilities:				
Accounts Payable	14,400	10,380	34,914	59,694
Accrued Wages Payable	-	6,105	3,026	9,131
Other Postemployment Benefit Obligation	-	(3,097)	-	(3,097)
Pension Related Deferred Inflow	(228)	34,689	41,374	75,835
Accrued Compensated Absences	-	(2,199)	2,726	527
Total Adjustments	151,189	122,393	259,464	533,046
Net Cash Provided by Operating Activities	$ 3,928	$ 193,727	$ 130,850	$ 328,505
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position:				
Cash and Cash Equivalents	$ 40,543	$1,122,927	$ 500	$ 1,163,970
Restricted Cash and Cash Equivalents	-	53,372	72,976	126,348
	$ 40,543	$1,176,299	$ 73,476	$ 1,290,318

EXHIBIT B-4

CITY OF YANKTON, SOUTH DAKOTA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2020

	Copier-Fax-Postage	Central Garage	Totals
ASSETS:			
Current Assets:			
Cash	$ -	$ 94,435	$ 94,435
Inventory	-	251,748	251,748
Due from Other Governments	-	4,585	4,585
Prepaid Expenses	-	2,587	2,587
Total Current Assets	-	353,355	353,355
Noncurrent Assets:			
Net Pension Asset	-	207	207
Capital Assets:			
Land	-	7,000	7,000
Infrastructure, Property and Equipment, Net of Accumulated Depreciation	-	165,549	165,549
Total Noncurrent Assets	-	172,756	172,756
Total Assets	-	526,111	526,111
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Deferred Outflows	-	30,529	30,529
LIABILITIES			
Current Liabilities:			
Accounts Payable	-	70,484	70,484
Accrued Wages	-	2,119	2,119
Accrued Compensated Absences	-	993	993
Total Current Liabilities	-	73,596	73,596
Noncurrent Liabilities:			
Other Postemployment Benefit Obligation	-	4,183	4,183
Accrued Compensated Absences	-	6,796	6,796
Total Noncurrent Liabilities	-	10,979	10,979
Total Liabilities	-	84,575	84,575
DEFERRED INFLOWS OF RESOURCES			
Pension Related Deferred Inflows	-	27,081	27,081
Total Deferred Inflows of Resources	-	27,081	27,081
NET POSITION			
Net Investment in Capital Assets	-	172,549	172,549
Restricted for SDRS Pension Purposes	-	3,655	3,655
Unrestricted	-	268,780	268,780
Total Net Position	$ -	$ 444,984	$ 444,984

EXHIBIT B-5

CITY OF YANKTON, SOUTH DAKOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES
EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2020

	Copier-Fax-Postage	Central Garage	Totals
Operating Revenues:			
Charges for Goods and Services	$ 9,767	$ 653,135	$ 662,902
Total Operating Revenue	9,767	653,135	662,902
Operating Expenses:			
Personnel Services	-	136,534	136,534
Professional Services	-	3,106	3,106
Repairs and Maintenance	-	22,931	22,931
Supplies and Materials	-	385,857	385,857
Utilities	-	18,168	18,168
Other Current Expenses	9,767	-	9,767
Depreciation	-	25,364	25,364
Total Operating Expenses	9,767	591,960	601,727
Operating Income	-	61,175	61,175
Change in Net Position	-	61,175	61,175
Total Net Position - Beginning	-	383,809	383,809
Total Net Position - Ending	$ -	$ 444,984	$ 444,984

EXHIBIT B-6

CITY OF YANKTON, SOUTH DAKOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	Copier-Fax-Postage	Central Garage	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customer Services Provided	$ -	$ 60,896	$ 60,896
Cash Received from Interfund Services Provided	-	595,142	595,142
Cash Paid to Employees for Services	-	(133,304)	(133,304)
Cash Received/ (Paid) from/to Suppliers	-	(433,911)	(433,911)
Cash Paid for Interfund Services	-	(2,048)	(2,048)
Net Cash Provided by Operating Activities	-	86,775	86,775
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and Construction of Capital Assets	-	(62,486)	(62,486)
Net Cash (Used for) Capital and Related Financing Activities	-	(62,486)	(62,486)
Net Increase in Cash and Cash Equivalents	-	24,289	24,289
Cash and Cash Equivalents Beginning of Year	-	70,146	70,146
Cash and Cash Equivalents End of Year	$ -	$ 94,435	$ 94,435
RENCONCILATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income	$ -	$ 61,175	$ 61,175
Adjustments to Renconcile Net Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	-	25,364	25,364
(Increase) Decrease in Assets and Increase (Decrease) in Liabilities:			
Due from other Governments	-	2,980	2,980
Prepaid Expenses	-	409	409
Inventory	-	(29,148)	(29,148)
Net Pension Asset / Liability	-	225	225
Pension Related Deferred Outflow	-	(10,483)	(10,483)
Accounts Payable	-	22,843	22,843
Accrued Wages Payable	-	(708)	(708)
Other Postemployment Benefit Obligation	-	(3,363)	(3,363)
Pension Related Deferred Inflows	-	18,187	18,187
Accrued Compensated Absences	-	(706)	(706)
Net Cash Provided by Operating Activities	$ -	$ 86,775	$ 86,775

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Dispatch			Business Improvement District			TID #2 Morgan Square		
	Final Budgeted	Actual	Variance Positive (Negative)	Final Budgeted	Actual	Variance Positive (Negative)	Final Budgeted	Actual	Variance Positive (Negative)
REVENUES									
Taxes:									
General Sales & Use	$ -	$ -	$ -	$ 140,000	$ 109,001	$ (30,999)	$ -	$ -	$ -
Property Tax	-	-	-	-	-	-	57,071	41,369	(15,702)
Intergovernmental	143,893	554,044	410,151	-	-	-	-	-	-
Charges for goods & services	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Interest earned	120	823	703	2,500	2,366	(114)	-	-	-
Contributions & Donations from Private Sources			-			-			-
Miscellaneous	-	7,143	7,143	-	-	-	-	-	-
Total revenue	144,013	562,010	417,997	142,500	111,387	(31,113)	57,071	41,369	(15,702)
EXPENDITURES									
Current:									
Public works	-	-	-	-	-	-	55,423	4,984	50,439
Public Safety	1,512,185	1,131,105	381,080	-	-	-	-	-	-
Community Development	-	-	-	147,000	105,007	41,993	-	-	-
Total Expenditures	1,512,185	1,131,105	381,080	147,000	105,007	41,993	55,423	4,984	50,439
Excess (deficiency) of revenues over (under) expenditures	(1,368,172)	(569,095)	799,077	(4,500)	6,380	10,880	1,648	36,385	34,737
OTHER FINANCING SOURCES(USES)									
Transfers in	743,731	568,080	(175,651)	-	-	-	-	-	-
Transfer (out)	-	-	-	(2,900)	(2,227)	673	-	-	-
Total other financing sources(uses)	743,731	568,080	(175,651)	(2,900)	(2,227)	673	-	-	-
Net change in fund balances	$ (624,441)	(1,015)	$ 623,426	$ (7,400)	4,153	$ 11,553	$ 1,648	36,385	$ 34,737
Fund balances - Beginning		8,029			180,661			-	
Fund balances - Ending		$ 7,014			$ 184,814			$ 36,385	

TID #8 Westbrook Estates Phase II			TID #6 Westbrook Estates			TID #7 West 10th Street		
Final Budgeted	Actual	Variance Positive (Negative)	Final Budgeted	Actual	Variance Positive (Negative)	Final Budgeted	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5,000	38,191	33,191	320,516	301,067	(19,449)	32,832	23,724	(9,108)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
		-			-			-
-	-	-			-	-	-	-
5,000	38,191	33,191	320,516	301,067	(19,449)	32,832	23,724	(9,108)
205,000	18,173	186,827	320,516	300,583	19,933	32,832	23,724	9,108
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
205,000	18,173	186,827	320,516	300,583	19,933	32,832	23,724	9,108
(200,000)	20,018	220,018	-	484	484	-	-	-
200,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200,000	-	(200,000)	-	-	-	-	-	-
$ -	20,018	$ 20,018	$ -	484	$ 484	$ -	-	$ -
	(18)			-			-	
	$ 20,000			$ 484			$ -	

(Continued)

EXHIBIT C-1

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	TID #9 Mall Improvements			Bridge & Street			Lodging Sales Tax		
	Final Budgeted	Actual	Variance Positive (Negative)	Final Budgeted	Actual	Variance Positive (Negative)	Final Budgeted	Actual	Variance Positive (Negative)
REVENUES									
Taxes:									
General Sales & Use	$ -	$ -	$ -	$ 21,397	$ 21,397	$ -	$ 632,842	$ 621,517	$ (11,325)
Property Tax	-	3,966	3,966	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for goods & services	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Interest earned	-	-	-	100	1,499	1,399	2,000	5,375	3,375
Contributions & Donations from Private Sources			-			-			-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenue	-	3,966	3,966	21,497	22,896	1,399	634,842	626,892	(7,950)
EXPENDITURES									
Current:									
Public works	-	-	-	82,465	15,439	67,026	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	594,423	530,893	63,530
Total Expenditures	-	-	-	82,465	15,439	67,026	594,423	530,893	63,530
Excess (deficiency) of revenues over (under) expenditures	-	3,966	3,966	(60,968)	7,457	68,425	40,419	95,999	55,580
OTHER FINANCING SOURCES(USES)									
Transfers in	-	-	-	48,602	-	(48,602)	-	-	-
Transfer (out)	-	-	-	-	-	-	(505,914)	(61,744)	444,170
Total other financing sources(uses)	-	-	-	48,602	-	(48,602)	(505,914)	(61,744)	444,170
Net change in fund balances	$ -	3,966	$ 3,966	$ (12,366)	7,457	$ 19,823	$ (465,495)	34,255	$ 499,750
Fund balances - Beginning		-			120,553			575,434	
Fund balances - Ending		$ 3,966			$ 128,010			$ 609,689	

(Continued)

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EXHIBIT C-2

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CAPITAL PROJECT FUNDS AND PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Pool Capital Construction			Special Capital Improvement Fund			Airport Capital Improvement		
	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)
REVENUES									
Taxes	$ -	$ -	$ -	$ 4,104,670	$ 4,351,784	$ 247,114	$ -	$ -	$ -
Special Assessments	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	420,735	570,010	149,275	2,195,000	4,290,157	2,095,157
Charges for Services	-	-	-	-	-	-	-	-	-
Interest	-	109,939	109,939	185,000	91,349	(93,651)	-	-	-
Contributions	2,000,000	348,572	(1,651,428)	-	-	-	-	-	-
Miscellaneous	-	447	447	-	2,979	2,979	-	12,363	12,363
Total revenue	2,000,000	458,958	(1,541,042)	4,710,405	5,016,122	305,717	2,195,000	4,302,520	2,107,520
EXPENDITURES									
Current									
Culture and Recreation	14,860,000	8,410,168	6,449,832	-	-	-	-	-	-
Public Works	-	-	-	6,928,864	2,884,995	4,043,869	4,495,000	4,357,062	137,938
Total expenditures	14,860,000	8,410,168	6,449,832	6,928,864	2,884,995	4,043,869	4,495,000	4,357,062	137,938
Excess (deficiency) of revenues over (under) expenditures	(12,860,000)	(7,951,210)	4,908,790	(2,218,459)	2,131,127	4,349,586	(2,300,000)	(54,542)	2,245,458
OTHER FINANCING SOURCES(USES)									
Bond Proceeds	12,550,000	-	(12,550,000)	-	-	-	-	-	-
Transfers (out)	(140,000)	(140,000)	-	(67,948)	(180,066)	(112,118)	-	-	-
Transfer in	450,000	-	(450,000)	-	-	-	-	-	-
Total other financing sources(uses)	12,860,000	(140,000)	(13,000,000)	(67,948)	(180,066)	(112,118)	-	-	-
Net change in fund balances	$ -	(8,091,210)	$ (8,091,210)	$ (2,286,407)	1,951,061	$ 4,237,468	$ (2,300,000)	(54,542)	$ 2,245,458
Fund balances - beginning		15,145,349			8,946,800			181,992	
Fund balances - ending		$ 7,054,139			$ 10,897,861			$ 127,450	

Public Improvement Cap. Project			Infrastructure Improvement			Park Capital		
Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
208,000	108,023	(99,977)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,213	1,213	-	-	-	-	-	-
208,000	109,236	(98,764)	-	-	-	-	-	-
-	-	-	-	-	-	202,548	55,511	147,037
379,000	278,620	100,380	100,000	-	100,000	-	-	-
379,000	278,620	100,380	100,000	-	100,000	202,548	55,511	147,037
(171,000)	(169,384)	1,616	(100,000)	-	100,000	(202,548)	(55,511)	147,037
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	44,720	55,763	11,043	202,548	57,511	(145,037)
						-		
-	125,029	125,029	44,720	55,763	11,043	202,548	57,511	(145,037)
$ (171,000)	(44,355)	$ 126,645	$ (55,280)	55,763	$ 111,043	$ -	2,000	$ 2,000
	900,012			200,873			10,000	
	$ 855,657			$ 256,636			$ 12,000	

(Continued)

Exhibit C-2

CITY OF YANKTON, SOUTH DAKOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CAPITAL PROJECT FUNDS AND PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Infrastructure Improvement Revolving			Permanent Fund Perpetual Care Cemetery		
	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special Assessments	44,600	69,878	25,278	-	-	-
Intergovemmental	-	-	-	-	-	-
Charges for Services	-	-	-	26,600	19,715	(6,885)
Interest	120	-	(120)	1,000	1,215	215
Contributions	-		-	-	-	-
Miscellaneous	-	-	-	-	1,050	1,050
Total revenue	44,720	69,878	25,158	27,600	21,980	(5,620)
EXPENDITURES						
Current						
Culture and Recreation	-	-	-	118,522	105,195	13,327
Public Works		-	-	-	-	-
Total expenditures	-	-	-	118,522	105,195	13,327
Excess (deficiency) of revenues over (under) expenditures	44,720	69,878	25,158	(90,922)	(83,215)	7,707
OTHER FINANCING SOURCES(USES)						
Bond Proceeds			-	-	-	-
Transfers (out)	(64,720)	(55,763)	8,957	-	-	-
Transfer in	-	-	-	90,922	83,215	(7,707)
Total other financing sources(uses)	(64,720)	(55,763)	8,957	90,922	83,215	(7,707)
Net change in fund balances	$ (20,000)	14,115	$ 34,115	$ -	-	$ -
Fund balances - beginning		21,564			160,226	
Fund balances - ending		$ 35,679			$ 160,226	

SINGLE AUDIT SECTION

CITY OF YANKTON, SOUTH DAKOTA
Schedule of Expenditures of Federal Awards (Cash Basis)
For The Year Ended December 31, 2020

	Assistance Listing Number	Agency or Pass-through Number	Amount	Expenditures to Subrecipients
Department of Housing and Urban Development:				
Indirect Federal Funding:				
SD Governor's Office of Economic Development,				
Community Development Block Grants/State's Program	14.228	N/A	$ 108,023	$ 108,023
Community Development Block Grants/State's Program	14.228	CDBG 1818-113	366,500	-
Program Subtotal			474,523	
Department of Justice:				
Direct Federal Funding:				
Bullet Proof Vest Partnership Program	16.607	N/A	2,245	-
Indirect Federal Funding:				
SD Sheriff's Association, SD Police Chiefs Association,				
Public Safety Partnership and Community Policing Grants	16.710	N/A	16,996	-
Department of Transportation:				
Direct Federal Funding:				
Airport Improvement Program	20.106	3-46-0062-28-2018	961	-
Airport Improvement Program	20.106	3-46-0062-29-2019	1,266,905	-
Airport Improvement Program	20.106	3-46-0062-30-2020	266,918	-
COVID-19 Airport Improvement Program	20.106	3-46-0062-31-2020	2,725,851	-
Program Subtotal			4,260,635	
Indirect Federal Funding:				
SD Department of Transportation				
Highway Safety Clustuer:				
National Priority Safety Programs	20.616	2020-00-23	237	-
General Services Administration:				
Indirect Federal Funding:				
SD Federal Property Agency, Donation of				
Federal Surplus Personal Property	39.003	N/A	11	-
Environmental Protection Agency:				
Indirect Federal Funding:				
SD Department of Environment and Natural Resources				
Drinking Water State Revolving Fund Cluster:				
Capitalization Grants for Drinking Water State Revolving Funds	66.468	462038-06	1,200,000	-
Department of Treasury:				
Indirect Federal Funding:				
SD Bureau of Finance and Management				
COVID-19 Coronavirus Relief Fund	21.019	N/A	3,115,057	-
Department of Homeland Sercurity				
Indirect Federal Funding:				
SD Department of Public Safety				
FEMA Public Assistance Grant	97.036	DR-4440-SD	32,869	-
Hazard Mitigation Grant	97.039	DR-4440-HMGP	2,763	-
Homeland Security Grant Program	97.067	HLS-2019-00281	24,000	-
Homeland Security Grant Program	97.067	HLS-2020-00118	25,328	-
Program subtotal			49,328	
Total Expenditures of Federal Awards			$ 9,154,664	

CITY OF YANKTON, SOUTH DAKOTA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1 - Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Yankton and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. *Code of Federal Regulations,* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

NOTE 2 - The City of Yankton had the following loan balances outstanding from the SD Clean Water State Revolving Fund, Assistance Listing #66.458 and the SD Drinking Water State Revolving Fund, Assistance Listing #66.468 at December 31, 2020.

	Total Amount Of Loan Outstanding	Federal Portion Of Loan Outstanding
Wastewater System #3, Series 2011 (83.33%)	$ 1,208,126	$ 1,006,731
Total Wastewater System	$ 1,208,126	$ 1,006,731
Water System Services 2001 (76.97%)	$ 695,982	$ 535,697
Water System, Services Series #2 (50.06%)	464,500	232,529
Water System, Services Series #3 (62.25%)	1,542,166	959,998
Water System, Services Series #4 (56.05%)	1,185,262	664,339
Water System, Services Series #5 (28.42%)	10,851,278	3,083,933
Water System, Services Series #6 (20.03%)	35,486,578	7,107,962
Total Water System	$ 50,225,766	$ 11,948,453

NOTE 3 - Expenditures reported in the Schedule are cash basis. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments,* or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 - Federal Surplus Property reported represents 23.3% of the original acquisition cost of the federal surplus property received by the City.

See accompanying independent auditors' report.

WILLIAMS & COMPANY P.C.
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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Honorable Members of the City Commission
City of Yankton, South Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Yankton, South Dakota as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated August 1, 2022. Our report includes a reference to other auditors who audited the financial statements of the Yankton Housing and Redevelopment Commission, as described in our report on the City of Yankton's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting:

In planning and performing our audit of the financial statements, we considered the City of Yankton's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Yankton's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Yankton's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control described in the accompanying schedule of findings and questioned costs, as item 2020-001 that we consider to be a material weakness.

Compliance and Other Matters:

As part of obtaining reasonable assurance about whether the City of Yankton's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Yankton's Response to Findings

The City of Yankton's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Yankton's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the City during the course of our audit.

If you have any questions concerning the above matters, we would be pleased to discuss them with you at your convenience.

Williams & Company, P.C.
Certified Public Accountants

Le Mars, Iowa
August 1, 2022

WILLIAMS & COMPANY P.C.
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Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by The Uniform Guidance

Honorable Members of the City Commission
City of Yankton, South Dakota

Report on Compliance for Each Major Federal Program

We have audited the City of Yankton, South Dakota's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal programs for the year ended December 31, 2020. The City's major federal programs are identified in the summary of the independent auditors' results section of the accompanying schedule of findings and questioned costs.

The City's basic financial statements include the operations of the Yankton Housing and Redevelopment Commission, which expended $489,376 in federal awards which is not included in the City's schedule of expenditures of federal awards during the year ended December 31, 2020. Our audit, described below, did not include the operations of the Yankton Housing and Redevelopment Commission because the Commission engaged other auditors to perform an audit of compliance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Yankton, South Dakota, complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify and deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report and our report on compliance for each major federal program are matters of public record and their distribution is not limited.

Williams & Company, P.C.
Certified Public Accountants

Le Mars, Iowa
August 1, 2022

Part I: Summary of the Independent Auditors' Results

(a) An unmodified opinion was issued on the financial statements.
(b) A material weakness in internal control over financial reporting was disclosed by the audit of the financial statements.
(c) The audit did not disclose any noncompliance which is material to the financial statements.
(d) No significant deficiencies in internal control over major programs were disclosed in the audit of the financial statements.
(e) The auditors' report on compliance for the major federal award programs expresses a unmodified opinion.
(f) The audit disclosed no audit findings which were required to be reported in accordance with the Uniform Guidance, Section 200.516(a).
(g) The major programs were as follows:
- Assistance Listing #20.106- Airport Improvement Program
- Assistance Listing #21.019- Coronavirus Relief Fund

(h) Dollar threshold used to distinguish between Type A and Type B programs: $750,000.
(i) The Auditee did not qualify as a low-risk auditee.

Part II: Findings Related to the Financial Statements Reported in Accordance with Government Auditing Standards

Instances of Non-Compliance:

No matters were noted. There were no prior year audit findings.

Material Weakness:

2020-001 Financial Reporting

Condition - During the audit, we identified material adjustments required to be made to the City's financial statements. Adjustments were made by the City to properly include these changes to the financial statements. A similar condition was noted in the prior audit.

Criteria – The City is responsible for the accuracy of the financial statements.

Effect – Expenses/Expenditures/Revenues may not be properly reported and/or balance sheet amounts may be misstated.

Cause – Due to the limited number of employees, the City does not have sufficient controls in place to ensure that all entries are properly recorded and that all other applicable adjustments are made.

Recommendation – The City should implement procedures to ensure all entries are identified and included in the City's financial statements and that any required adjustments are made.

Response – We will double check the financial statements in the future and all supporting schedules to verify that all adjustments are made properly.

Conclusion – Response accepted.

Part III: Findings and Questioned Costs Relating to Federal Awards

Instances of Non-Compliance:

No matters were noted.

Significant Deficiency:

No Matters were noted.

CITY OF YANKTON, SOUTH DAKOTA
Schedule of Prior Year Findings
For the Year Ended December 31, 2020

FINANCIAL STATEMENT AUDIT:
Material Weaknesses:

2019-001 Financial Reporting

Condition - During the audit, we identified material adjustments required to be made to the City's financial statements. Adjustments were made by the City to properly include these changes to the financial statements. A similar condition was noted in the prior audit.

Criteria - The City is responsible for the accuracy of the financial statements.

Effect - Expenses/Expenditures/Revenues may not be properly reported and/or balance sheet amounts may be misstated.

Cause - Due to the limited number of employees, the City does not have sufficient controls in place to ensure that all entries are properly recorded and that all other applicable adjustments are made.

Recommendation – The City should implement procedures to ensure all entries are identified and included in the City's financial statements and that any required adjustments are made.

Response – We will double check the financial statements in the future and all supporting schedules to verify that all adjustments are made properly.

Status – Not corrected, see finding 2020-001 The City has taken steps to implement procedures to ensure financial statements are fairly presented, however due to limited staff and resources, a system which eliminates all journal entries has not yet been achieved. This finding was first reported in fiscal year 2007.

FEDERAL AWARD PROGRAMS AUDIT:
Instances of Non-Compliance:

No matters were noted.

Significant Deficiency:

No matters were noted.

416 Walnut St
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EQUAL OPPORTUNITY EMPLOYER

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City of Yankton SOUTH DAKOTA

Schedule of Findings and Questioned Costs
Corrective Action Plan
December 31, 2020

The City of Yankton, South Dakota, respectfully submits the following corrective action plan for the year ended December 31, 2020.

The audit was performed by Williams & Company, P.C., P.O. Box 1010, Le Mars, Iowa, for the fiscal year ended December 31, 2020.

The findings from the December 31, 2020 Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the number assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS:

2020-001 Financial Reporting

Condition – During the audit, we identified material adjustments required to be made to the City's financial statements. Adjustments were made by the City to properly include these changes to the financial statements. A similar condition was noted in the prior audit.

Criteria – The City is responsible for the accuracy of the financial statements.

Effect – Expenses/Expenditures/Revenues may not be properly reported and/or balance sheet amounts may be misstated.

Cause – Due to the limited number of employees, the City does not have sufficient controls in place to ensure that all entries are properly recorded and that all other applicable adjustments are made.

Recommendation – The City should implement procedures to ensure all entries are identified and included in the City's financial statements and that any required adjustments are made.

Response – We will double check the financial statements in the future and all supporting schedules to verify that all adjustments are made properly and a review process to ensure statements are fairly presented. The City will attempt to implement these processes for the 2021 calendar year report.

If involved agencies have any questions regarding this plan, please call Al Viereck at 605-668-5241.

Sincerely yours,

CITY OF YANKTON, SOUTH DAKOTA

Al Viereck, Finance Officer

416 Walnut St
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EQUAL OPPORTUNITY EMPLOYER

Memorandum #22-159

To: Amy Leon, City Manager
From: Dave Mingo, AICP Community and Economic Development Director
Subject: Planning Commission Action #22-TBD / Resolution #22-41
Yankton Tax Incremental District Number Twelve
Date: August 31, 2022

The Planning Commission will be considering Tax Incremental District (TID) Number Twelve at their 5:30 P.M. meeting on September 12, 2022. The purpose of this tax increment district is to help with funding the infrastructure necessary to prepare the Mead's Addition for economic development. The site is located northwest of the intersection of 31st Street and Broadway Avenue. Completion of the grading, infrastructure and stormwater management facilities is essential to prepare for development of the lots. The Paradigm Technologies project will be the first private investment in the area and this infrastructure project will also provide development site(s) for other private investment to the north.

The project plan includes the construction of 33rd Street from Broadway Avenue west to Spruce Street, the construction of First Dakota Drive which is the north-south street on the east side of the soccer park, and the grading and stormwater management facilities needed for development in the Mead's Addition. The estimate for the project and related expenses is $5 million.

This TID is different than other recent ones considered in that it is substantially City owned land and the City is therefore the developer. Because the City is the developer, there will not be a Developer's Agreement or Memorandum of Understanding. As discussed through the land sale and planning process for this area, the TID revenue will very likely not fund the entirety of the project over its 20-year life. The TID proceeds are meant to be one of multiple funding sources used to fund the project. The commitment of the land for the soccer park means that the privately owned, taxable land in the area is not large enough to eventually contain the value that a typical private development would. That situation has been understood and discussed from the beginning and as such, the City is budgeting capital funds for the project too. We also received a Local Infrastructure Improvement Grant of $213,379 for the infrastructure that is directly tied to Paradigm choosing the site.

Although very unlikely because of the non-taxable public property in the development, there is a scenario where the TID could outperform projections and help more than expected. We will not have a clear estimate of that outcome until we are considerably into the life of the TID (maybe 10 years).

The TID qualifies as "economic development / industrial" by the South Dakota Department of Revenue. The action by the Planning Commission on the 12th occurred after the required notification and public hearing process. The Planning Commission's recommendation includes:

_____ Roll Call

- Naming the district.
- Establishing the district boundaries.
- Establishing the criteria under which the district is eligible.
- A recommendation on the attached plan.

Staff will verbally provide the Planning Commission's recommendation from earlier in the evening to the City Commission during the discussion of this agenda item.

The attached resolution establishes the district, and the associated plan does a good job of outlining the items that are under review as a part of the process. South Dakota Codified Law allows for consideration of the plan simultaneously with other required actions if the plan is ready. In this instance we are moving forward with consideration of all items concurrently because the plan is ready.

Respectfully submitted,

Dave Mingo

Dave Mingo, AICP
Community Development Director

Recommendation: It is recommended that the City Commission approve the referenced Tax Incremental District Number Twelve by passing Resolution #22-41.

X I concur with this recommendation.

____ I do not concur with this recommendation.

Amy Leon, City Manager

_____ Roll Call

RESOLUTION #22-41

RESOLUTION PROVIDING FOR THE CREATION OF YANKTON TAX INCREMENTAL DISTRICT NUMBER TWELVE

WHERAS, the Yankton City Planning Commission hereby recommends to the Yankton Board of City Commissioners the creation of Tax Increment District Number Twelve after publishing a Notice of Hearing at which interested parties were afforded a reasonable opportunity to express their views on the proposed creation of a tax Incremental district; and

WHEREAS, the Yankton has the power, pursuant to SDCL § 11-9-2, to create the Tax Incremental District Number Twelve, City of Yankton and define its boundaries; and

WHEREAS, such Notice was published in the official newspapers in City of Yankton not less than ten (10) nor more than thirty (30) days from the date of the hearing which was held on September 12, 2022

WHEREAS, the Yankton pursuant to SDCL § 11-9-17 has the power to adopt a project plan for the district.

THEREFORE, IT IS HEREBY RESOLVED:

1. **Authority and Declaration of Necessity.** The City declares the necessity for the creation of the Tax Incremental District Number Twelve, City of Yankton pursuant to SDCL 11-9. Further, the City finds that the improvement of the area is likely to enhance significantly the value of substantially all of the other real property in the District and is necessary for economic development within the City.

2. **Findings.** The City Commission makes the following findings with regard to the creation of The District:

    a. The proposed District is contiguous.
    b. The proposed District does not exceed 10% of the issuing authority's valuation.
    c. The proposed District will be for economic development purposes through the construction of public infrastructure.
    d. The South Dakota Department of Revenue has reviewed the TIF Plan and classified the Tax Increment District Twelve of City of Yankton to be Economic Development.
    e. Not less than twenty-five percent, by area, of the real property within the district is a blighted area as defined under SDCL 11-9-11.
    f. At least fifty percent of the real property within the district will stimulate and develop the general economic welfare and prosperity of the state through the promotion and advancement of industrial, commercial, manufacturing, agricultural, or natural resources development

g. The improvement of the area is likely to significantly enhance the value of substantially all other real property in the district;
h. The aggregate assessed value of the taxable property does not exceed 10% of the total assessed value of all taxable property in the municipality per SDCL 11-9-7

3. **Findings of Annual Appropriation TID.** Tax Increment District #12 will be designated as an Annual Appropriations TIF to ensure that it does NOT count against constitutional debt. The District does not constitute a debt within the meaning of Article 13, Section 4 of the South Dakota Constitution. No obligation is created beyond a fiscal year in which an annual appropriation has been made.

4. **Creation of District.** There is hereby created, pursuant to SDCL 11-9, the Tax Incremental District Number Twelve, City of Yankton (the "District"). The District is hereby created on the day this resolution becomes effective which shall be twenty days after publication.

5. **Designation of District Boundaries.** The District shall have boundaries which shall include the following described real property:

   Lots 1-3 in Block 1 of Mead's Addition to the City of Yankton, South Dakota. Approximately 16.4 acres.

6. **Creation of Tax Incremental Fund**. There is hereby created, pursuant to SDCL § 11-9-31, a Tax Incremental District Number Twelve Fund, a segregated asset account. All tax Increments collected pursuant to Tax Incremental District Number Twelve shall be deposited into the Tax Incremental District Number Twelve Fund. All funds in the Tax Incremental District Number Twelve Fund shall be used solely for those purposes expressly stated and reasonably inferred in SDCL 11-9.

7. **<u>Adoption of project Plan</u>**. The City does hereby approve the project plan as presented and finds that the plan is feasible and in conformity with the master plan of the City.

Passed and approved this _____ day of _____, 2022.

_____
Stephanie Moser, Mayor

ATTEST:

_____
Al Viereck, City Finance Officer

(SEAL)

City of Yankton

TID #12

Lots 1-3 in Block 1 of Mead's Addition to the City of Yankton, South Dakota

0 225 450 900 Feet

N W E S

City of Yankton Tax Increment Finance District #12

August 2022

Prepared by Tobin Morris
Colliers Securities LLC
124 W. Dakota Avenue | Pierre, SD 57501
tobin.morris@colliers.com

Table of Contents

INTRODUCTION – THE PROJECT

Tax Increment Financing (TIF) is an incentive utilized by local governments to attract private development and investment. New investment equals new jobs, more customers, and in turn, more investment opportunity. The incentive can also help attract and retain existing businesses and workers that might otherwise find more attractive options elsewhere. The jobs and additional investment, both private and public, mean more money for the community. Tax Increment Financing helps to overcome costs that often prevent redevelopment and private investment from occurring in the community. As a result, the TIF area itself improves and property values increase.

Specifically, money for improvements and other incentives comes from the growth in property valuations and the corresponding property tax revenues — the tax increment. A tax increment is the difference between the amount of property valuation present within the TIF district before TIF district designation and the amount of property valuation increase due to the creation of a TIF district. Property taxes collected on the original valuation existing in the TIF at the time of its designation continue to be distributed to the city, school district, county and all other taxing districts in the same manner as if the TIF district did not exist. Only property taxes collected as a result of the incremental increase in the value of these properties after formation of the TIF district are available for use by the counties or cities to fund projects costs in the TIF district.

In addition to increasing property valuation, creating a Tax Increment District for the benefit of economic development can mean retaining and creating more jobs. Today's business climate allows corporations the flexibility to call any state in the union their home. It is up to local communities to attract and retain companies to their communities. Using Tax Increment Financing is one of the most powerful economic development tools to help communities achieve their goals.

A local government, per South Dakota Codified Law, Chapter 11-9, can designate a specific area within its boundaries as a redevelopment area appropriate for a TIF district and prepare a plan for development. TIF projects must be recommended for approval by the County or City Planning Commission and the County or City Commission/Council.

The primary objective of TIF #12 is to enhance a currently undeveloped area of city-owned property with sanitary sewer, storm sewer, water main, and roadway infrastructure. The area lies at the intersection of SD Highway 50 and Broadway Avenue/US Highway 81. (See illustration on page 3.)

The catalyst for the Project will be a 40,000 sq ft light manufacturing building, with storefront retail. The additional lots will be shovel ready for allow for future growth and expansion within the next five years.

The building will be home to Paradigm Technology, a manufacture and retailer of custom sporting arms that implements exclusive weight and recoil reduction technologies. The technology also has possible applications in many other industries including aerospace and automotive.

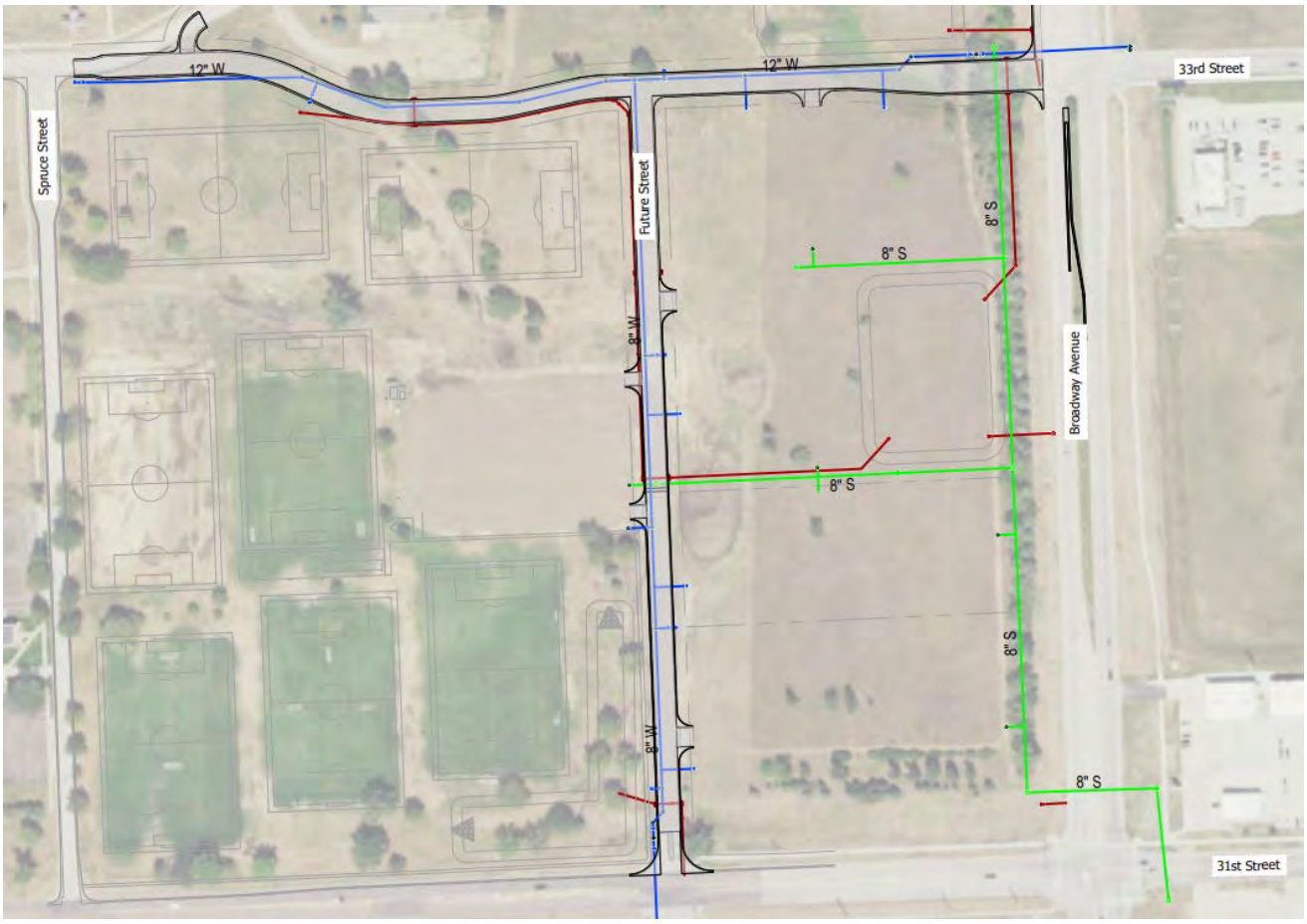
Paradigm Technology will initially create 20 full time jobs, offering full benefit packages. The facility will have the potential of adding 30 additional employees in the future. The benefit to the

City of Yankton and the region of such a sizeable number of new jobs will be substantial. Job creation maintains a healthy economic growth. With new jobs, comes new earnings, creating demand in all other business sectors, such as food, clothing, and entertainment.

In addition to attracting creative and innovative businesses such as Paradigm, the improvements to the area will also bolster the soccer complex in the area, providing additional quality of life opportunities for the community. Investing in the community and its infrastructure will make the City desirable to live in and will become key components to the city's long-term success and viability.

It must be noted that the TIF WILL NOT directly benefit the businesses that will be established in the Project area. Rather, it will be the increment from these commercial properties that will be used to make the needed infrastructure improvements to develop the area.

Preliminary Infrastructure Plan as submitted by Engineer



PURPOSE & GENERAL DEFINITIONS

The property upon which this Tax Incremental District (TID) is proposed to be implemented is located within City of Yankton, South Dakota. As such, the creation of City of Yankton TIF #12 shall be conditioned upon the creation of the District by resolution, and the establishment of the TID boundaries and approval of the TID Project plan by the City of Yankton Planning and Zoning Commission.

The purpose of this Plan, to be implemented by City of Yankton, South Dakota is to satisfy the requirements for a Tax Increment District Number Twelve as specified in SDCL Chapter 11-9. The principal purpose of the Plan is to define eligible property and to define a Tax Increment Plan for funding eligible activities in an eligible area of the City. The Plan will describe the boundary, estimated costs, feasibility and fiscal impact of the District.

This Plan was prepared for adoption by the City Commissioners in recognition that the area requires a coordinated, cooperative strategy, with financing possibilities, to promote economic development growth and accomplish the City's development objectives for improving the continued viability of the City.

The driving interest in the establishment of this Plan is to offer tax increment financing as a tool to stimulate and leverage private sector development and redevelopment, and to promote economic development growth throughout the District.

The intention of this TIF Project is to enhance an undeveloped area on the northern part of the City of Yankton by establishing the infrastructure for sanitary sewer, storm sewer, and water main. There will also be roadway surfacing and restoration in the area allowing for the area to entice light manufacturing and retail businesses. Improvements to the area will also impact the current soccer complex, allowing for increases in quality-of-life opportunities.

One such business is Paradigm Technology, which is building a 40,000 sq ft facility with storefront retail. which will allow more space for the machines and technology supporting their specialized processes. They are expected to add 20 new jobs initially, with the potential of up to 50 jobs.

The benefit to the City and the region of job creation will be significant. New jobs maintain a healthy economic growth. With job creation comes new earnings, creating demand in all other business sectors, such as food, clothing, and entertainment.

General Definitions

The following terms found in this Plan are defined as the following:

"Base" or "Tax Incremental Base" means the aggregate assessed value of all taxable property located within a Tax Incremental District on the date the district is created, as determined by SDCL § 11-9-20.

"Blighted or Economic Development" SDCL § 11-9-8.

(1) Not less than twenty-five percent, by area, of the real property within the district is a blighted area or not less than fifty percent, by area, of the real property within the

district will stimulate and develop the general economic welfare and prosperity of the state through the promotion and advancement of industrial, commercial, manufacturing, agricultural, or natural resources; and

(2) The improvement of the area is likely to enhance significantly the value of substantially all of the other real property in the district

"City Council" means the City Council of Yankton, South Dakota

"Calendar Year" means the starting date of January 1 to an ending date of December 31st.

"Department of Revenue" means the South Dakota Department of Revenue.

"Developer" means City of Yankton

"District" means the Tax Incremental District.

"Economic Development" means all powers expressly granted and reasonably inferred pursuant to SDCL § 9-54.

"Fiscal year" means that fiscal year for City of Yankton

"Generally Applicable Taxes" shall have the same meaning as set forth in 26 CFR § 1.141-4(e).

"Governing body" means the City of Yankton, South Dakota

"Grant" means the transfer for a governmental purpose of money or property to a transferee that is not a related party to or an agent of the municipality;

"Infrastructure Improvements" means a street, road, sidewalk, parking facility, pedestrian mall, alley, bridge, sewer, sewage treatment plant, property designed to reduce, eliminate, or prevent the spread of identified soil or groundwater contamination, drainage system, waterway, waterline, water storage facility, rail line, utility line or pipeline, or other similar or related structure or improvement, together with necessary easements for the structure or improvement, for the benefit of or for the protection of the health, welfare, or safety of the public generally.

"Planning Commission" means the City of Yankton Planning Commission

"Plan" means this Project Plan.

"Project Costs" means any expenditure or monetary obligations by City of Yankton, whether made, estimated to be made, incurred or estimated to be incurred, which are listed as Project Costs herein will include any costs incidental thereto but diminished by any income, special

assessments, or other revenues, other than tax increments, received, or reasonably expected to be received, by City of Yankton in connection with the implementation of this Plan.

"Project Plan" means a properly approved Plan for the development or redevelopment of a tax incremental district including all properly approved amendments thereto as recommended pursuant to SDCL § 11-9-13.

"Public Works" means the Infrastructure Improvements, the acquisition by purchase or condemnation of real and personal property within the Tax Incremental District and the sale, lease, or other disposition of such property to private individuals, partnerships, corporations, or other entities at a price less than the cost of such acquisition which benefit or further the health, safety, welfare and economic development of the City and Project Costs.

"Taxable Property" means all real taxable property located in a Tax Incremental District.

"Tax Incremental District" means a contiguous geographic area within a City defined and created by resolution of the governing body and named City of Yankton Tax Incremental District #12.

"Tax Increment Valuation" is the total value of the Tax Incremental District minus the tax incremental base pursuant to § 11-9-19.

"Tax Increment Law" means South Dakota Codified Laws Chapter 11-9.

The officials of City of Yankton are regarding the possibility of creating a Tax Incremental Financing District ("TID") to assist in the Project Costs within the Plan on land located within City of Yankton.

The primary objective of TIF #12 is to enhance an undeveloped 24 acre parcel, currently owned by the City of Yankton, by establishing sanitary sewer, storm sewer, water main, and roadway infrastructure.

One lot will be used for a new light manufacturing facility. The remaining lots will be shovel ready for future expansion of industry or retail. In addition, the City's soccer complex will receive a rejuvenation from these developments.

Property Within Tax Increment #12

The real property to be located within the Tax Increment District is within the City of Yankton, described as follows:

- Lots 1-3 in Block 1 of Mead's Addition to the City of Yankton, South Dakota

TAXABLE VALUE OF CITY OF YANKTON

State law requires that tax increment districts cannot exceed ten percent of the taxable value of a municipality. The 2022 Taxes Payable value for City of Yankton is $978,333,212. The base value of the taxable property for inclusion into this Tax Incremental District #12, as estimated but not yet verified by Yankton County Director of Equalization, is zero.

11-9-7. Maximum percentage of taxable property in municipality permitted in districts. In order to implement the provisions of this chapter, the resolution required by § 11-9-5 shall contain a finding that the aggregate assessed value of the taxable property in the district plus the **tax incremental base of all other existing districts does not exceed ten percent** of the total assessed value of taxable property in the municipality.

There are currently several other active TIF Districts in City of Yankton.

CITY OF YANKTON

Tax Increment Dist	Base Value
5	$ 102,234
6	$ 76,631
7	$ 136,600
8	$ 102,530
9	$ 2,423,800
11	$ 8,556,565
12	$ -
TOTAL	**$ 11,398,360**

Yankton City Current Taxable Value	978,333,212
All TIF Base Value must be less than 10%	**97,833,321**

The proposed Tax Increment District 12 has a $0 base due to the fact that it is currently owned by the City of Yankton.

Using the estimates provided for TID #12, the value of all existing Tax Increment Districts combined is less than 2% of the total 2022 Taxable Valuation.

KIND, NUMBER, LOCATION, AND DETAILED COSTS OF PROPOSED PUBLIC WORKS AND IMPROVEMENTS – SDCL § 11-9-13(1)

In order to implement the provisions of SDCL Chapter 11-9, the following are Project Costs and expenditures made or estimated to be made and the monetary obligations incurred or estimated to be incurred. The Project Costs include capital costs, financing costs, real property assembly costs, professional fee costs, imputed administration costs, relocation costs, organizational costs, discretionary costs and grants, plus any costs incidental thereto.

All Project Costs are found to be necessary and convenient to the creation of the Tax Incremental District and its implementation. The project constitutes economic development which is a proper public purpose of the City. The City exercises the powers expressly stated in and reasonably inferred by SDCL §11-9-15 and Chapter 9-54. The City shall enter into all contracts in accordance with South Dakota Law.

Costs of Public Works and Improvements

In accordance with SDCL § 11-9-14 the following is the kind, number, location and dollar amount of estimated Project Costs, costs of public works and improvements.

The following are estimated costs of the Project:

Kind of Project	Location[1]	Amount	Reference[2]
Capital Costs (Street, Water & Sewer) (cleaning & grading of land & associated costs)[2]	District		11-9-15(1)
Financing Costs	District		11-9-15(2)
Real Property Assembly	District		11-9-15(3)
Professional Fees	District		11-9-15(4)
Administrative Costs	District		11-9-15(5)
Relocation Costs	District		11-9-15(6)
Organizational Costs	District		11-9-15(7)
Discretionary Costs and Grants	District	**$5,000,000**	11-9-15(8)
Eligible Project Costs		**$5,000,000**	

The above are estimates of the costs involved in the project; the final total may be greater or smaller. An itemized listing of the estimated costs is set forth on Schedule 1. Because the cost estimates are only projected expenditures, the total authorized TID costs is expected to be $5,000,000. This amount is the controlling value with respect to authorized TID Project Costs rather than the particular line-item amounts contained in the above Chart and Schedule 1.

The line-item categories proposed are for guidance only, and actual costs will be determined upon completion of the improvements. The above total represents eligible Project Costs. Only such amounts as are feasible will be allowed by the City or by monetary obligation.

[1]District shall mean the Tax Increment District.

[2]SDCL §11-9-15 (1) Capital costs, including the actual costs of the construction of public works or improvements, buildings, structures, and permanent fixtures; the demolition, alteration, remodeling, repair, or reconstruction of existing buildings, structures, and permanent fixtures; the acquisition of equipment; the clearing and grading of land; and the amount of interest payable on tax incremental bonds or notes issued pursuant to this chapter until such time as positive tax increments to be received from the district, as estimated by the Project Plan, are sufficient to pay the principal of and interest on the tax incremental bonds or notes when due;
(2) Financing costs, including all interest paid to holders of evidences of indebtedness issued to pay for Project Costs, any premium paid over the principal amount thereof because of the redemption of such obligations prior to maturity and a reserve for the payment of principal of and interest on such obligations in an amount determined by the governing body to be reasonably required for the marketability of such obligations;
(3) Real property assembly costs, including the actual cost of the acquisition by a municipality of real or personal property within a tax incremental district less any proceeds to be received by the municipality from the sale, lease, or other disposition of such property pursuant to a Project Plan;
(4) Professional service costs, including those costs incurred for architectural, planning, engineering, and legal advice and services;
(5) Imputed administrative costs, including reasonable charges for the time spent by municipal employees in connection with the implementation of a Project Plan;
(6) Relocation costs;
(7) Organizational costs, including the costs of conducting environmental impact and other studies and the costs of informing the public of the creation of tax incremental districts and the implementation of project plans; and
(8) Payments and grants made, at the discretion of the governing body, which are found to be necessary or convenient to the creation of tax incremental districts or the implementation of project plans.

Conditions of the Tax Increment relating to Constitutional Debt

It is specifically a condition the Tax Increment Plan that the City's obligation to pay is limited to the proceeds of the positive tax increment from the TID receipted into the TIF Fund. The obligation of the City to pay pursuant to the proposed TIF Plandoes not constitute a general indebtedness of the City or a charge against the City's general taxing power. The provisions of SDCL 11-9-36 are specifically incorporated within the Agreement by reference. It is also is to be specifically agreed that the City has made no representation that the proceeds from such Fund shall be sufficient to retire any indebtedness that may be incurred. The City further acknowledge that SDCL 11-9-25 limits the duration of allocation of the positive tax increment payments and the fund created by the TID.

Additionally, the City’s obligations to make the payments set forth in the TIF Plan shall be lawfully made from funds to be budgeted and appropriated on an ANNUAL BASIS for that purpose during the City's then current fiscal year, thus not counting towards Constitutional Debt. If at any time during the term of this Tax Increment Plan, the governing body of the City shall fail or refuse to approve or authorize the funds due hereunder, then the Tax Increment District shall terminate upon the end of the fiscal year for which funds were approved or authorized, without penalty to the City. The City's obligation hereunder shall not in any way be construed to be a debt of the City in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the City, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the City.

It is further understood that the amount of $5,000,000 will be the maximum amount the City will ever pass on acting as a conduit for TIF #12. This amount will include any and all interest associated with the debt and the controlling value of the TIF will never pay more than $5,000,000 All TIF revenue will be collected by the City until the full amount has been paid or 20 years from the year of creation, whichever happens first.

The payment of tax increment funds under this Agreement is a grant under Chapter 11-9 of the South Dakota Codified Laws (the "Grant"). The Grant is a personal property right vested with the City on the effective date of this Agreement. The City will grant this amount to the City of Yankton.

Expenditures Exceeding Estimated Cost

Any expenditures, which in sum would exceed the total amount of the TID amount of $5,000,000, will require an amendment of this Plan. All amendments would be undertaken pursuant to SDCL §11-9-23.

When the expenditures within the Plan are increased in excess of more than 35 percent of the total above, the Department of Revenue will be required to reset the base, in accordance with SDCL §11-9-23.

If the Project Costs are not provided for in the original plan, the governing body would be required to amend the plan which requires the South Dakota Department of Revenue to re-determine the tax increment base when additional Project Costs are added to a plan. SDCL §11-9-23.

Detailed List of Estimated Project Costs

Attached as Schedule 1 is a detailed list of estimated Project Costs for the project as per SDCL § 11-9-13(3). No expenditure for Project Costs is provided for more than five years after the District is created.

FEASIBILITY STUDY, ECONOMIC DEVELOPMENT STUDY, AND FISCAL IMPACT STATEMENT

Feasibility Study

An economic feasibility study per SDCL § 11-9-13(2) is attached as Schedule 2.

Economic Development Study

Attached is Schedule 3 a Fiscal Impact Statement showing the impact of the Tax Increment District, until and after the bonds are repaid, upon all entities levying property taxes in the district. Required as per SDCL § 11-9-13(4).

Fiscal Impact Statement

Attached is Schedule 4 a Fiscal Impact Statement showing the impact of the Tax Increment District, until and after the bonds are repaid, upon all entities levying property taxes in the district. Required as per SDCL § 11-9-13(4).

METHOD OF FINANCING, TIMING OF COSTS AND MONETARY OBLIGATIONS

The payment of Project Costs is anticipated to be made by the City from the special fund of the Tax Incremental District (SDCL § 11-9-13(5). Pursuant to the TIF Plan, the City will pay to the City all available tax increment funds it receives from the District.

Maximum Amount of Tax Increment Revenue

The maximum amount of tax increment revenue bonds or monetary obligations to be paid through Tax Increment District #12 shall be the amount sufficient to reimburse the City for the payments made for Project Costs and pay all tax increment bonds or monetary obligations in an amount not to exceed $5,000,000 principal and interest or such lesser amount as may be feasible with the estimated revenue generated by the Tax Increment District.

Duration of Tax Increment Plan

The duration of the Plan will extend to the number of years it will take for the reimbursement of the City, the extinguishment of bonds and the monetary obligation except that the Plan duration **shall not exceed 20 calendar years** of revenue from the year of creation of the District.

ESTIMATED IMPACT OF TAX INCREMENT FINANCING ON REVENUES OF TAXING JURISDICTIONS

The site will generate taxes to the local jurisdictions at or above the assessed value of the base. All taxing districts shall receive the taxes from that base which will be the value set for the 2021 assessment year for taxes payable in 2022. The tax increment will be available to the taxing jurisdictions after dissolution, which is at or before twenty years after the creation of the District. Schedule 5 details the tax capture implications to each of the local taxing jurisdictions. After the repayment of all bonds and monetary obligations, taxing entities will receive their proportionate share of tax dollars for the base value and the tax incremental values.

GENERAL FUND

Mechanisms are built within State Codified Law to ensure that school districts are held harmless by TIF districts for their General Fund. For these purposes, law (SDCL 13-13-10.2) defines three classifications of TIFs:

- Economic Development - Any area where there is or will be one or more businesses engaged in any activity defined as commercial or industrial by the governing body that has zoning authority over the land contained within the tax incremental district
- Industrial – Any factory or any business engaged primarily in the manufacturing or assembly of goods, the processing of raw materials, and the wholesale distribution of products for resale
- Affordable Housing – Includes an area where: 1. The original selling price of any house in the district will be at or below the first-time homebuyer purchase price limit being used by the South Dakota Housing Development Authority as of the date the house is sold; OR 2. The monthly rental rate of all multifamily housing units in the district will be at or below the calculated rent for the state's eighty percent area median income as of the date the district is created, for a minimum of five years following the date of first occupancy.
- Local – Any tax incremental districts that do not fall under Economic Development or Industrial

Public school districts are generally funded through the State Aid to Education formula. The two primary channels of the formula are State Aid and Local Effort. Multiple agencies of the State of South Dakota calculate the amount of General Fund monies to be distributed to school districts each year through the State portion. Local effort is considered the amount of revenue that is generated by local property taxes at maximum levies.

If a TIF is classified as Economic Development, Industrial, or Affordable Housing, the school funding that would be generated by the increment valuation is considered lost local effort and is paid through the State Aid side of the formula. If a TIF is classified as Local, the affected school district funding must be recouped through local effort in the form of an additional levy added to the General and Special Education Funds. In either scenario, the school district receives the financial need associated with the increment valuation.

City of Yankton TIF #12 has already received the preliminary classification from the Department of Revenue. The TIF is considered Economic Development; therefore, any lost local effort of the General Fund will be covered through the State Aid to Education Formula.

CAPITAL OUTLAY FUND

The impact of a TIF to the Capital Outlay Fund is minimal. Starting on July 1, 2020, a school district is limited to the amount of capital outlay dollars they can receive by either:

A. the previous year's maximum allowable can be increased by a growth factor plus 3%

Or

B. a per student amount.

The primary impact would be to the first scenario; a TIF would delay annual growth until the TIF is completed. However, once the TIF is dissolved, all increment value would be considered new growth for the school district.

If a school district falls under a per student limitation, they will see no impact to their funding due to the TIF.

SPECIAL EDUCATION FUND

The Special Ed Fund has the potential to see the greatest negative impact from the creation of a TIF district.

If the school district requests their special education monies in the form of a levy, then the exclusion of the TIF increment in the tax base would mean the school district is not receiving as much as it could.

If the school district submits their request in a dollar amount, then the fund would see no impact from a TIF district.

BOND REDEMPTION FUND

The school district is always able to ask for the needed money for the principal and interest of their bond repayment. The only impact a TIF would have on this fund is by holding back the increment value, lowering tax base for the spreading of the tax burden and creating a slightly higher levy for the local taxpayers.

MAPS

The Conditions map, SDCL § 11-9-16(1), is included as Attachment 2.

The Improvements map, SDCL § 11-9-16(2), is included as Attachment 3.

The Zoning Change Map, SDCL § 11-9-16(3), is included as Attachment 4.

SUPPLEMENTARY FINDINGS

CHANGES TO CITY COMPREHENSIVE/MASTER PLAN MAP, BUILDING CODES & CITY ORDINANCES PER SDCL §11-9-16 (4)

No changes to City ordinances nor the City Master Plan are required.

LIST OF ESTIMATED NON-ELIGIBLE PROJECT COSTS

The following is a list of the non-Project Costs per SDCL § 11-9-16(5). All costs are listed as taxable value; actual non-project costs will exceed the following amounts.

Item	Amount
Paradigm Facility Construction	$11,000,000
TOTAL	**$11,000,000**

STATEMENT OF DISPLACEMENT AND RELOCATION PLAN

No residents or families will be displaced by the Project. SDCL § 11-9-16(6)

PERFORMANCE BOND, SURETY BOND OR OTHER GUARANTY

As security for its fulfillment of the agreement with the governing body, a purchaser or lessee of redevelopment property may furnish a performance bond, with such surety and in such form and amount as the governing body may approve or make such other guaranty as the governing body may deem necessary in the public interest.

LIST OF SCHEDULES

LIST OF ATTACHMENTS

Attachment 1 - Descriptions of Real Property

Attachment 2 - Conditions map, SDCL § 11-9-16(1)

Attachment 3 - Improvements map, SDCL § 11-9-16(2)

Attachment 4 - Zoning Change Map SDCL § 11-9-16(3)

SCHEDULE 1
DETAIL OF PROJECT COSTS

The following are estimate TIF eligible costs for the project as provided by the Project Engineers.

ITEM	QUANTITY		UNIT PRICE	PRICE
General Items				**$170,400.00**
Mobilization	LS	1	$160,000.00	$160,000.00
Incidental Work	LS	1	$5,000.00	$5,000.00
Verify Underground Utility	EA	3	$200.00	$600.00
Locate Underground Utility	EA	24	$200.00	$4,800.00
Traffic Control				**$7,169.00**
Traffic Control Signs	SqFt	162	$4.50	$729.00
Type 3 Barricades, 8' Double Sided	EA	16	$90.00	$1,440.00
Traffic Control Miscellaneous	LS	1	$5,000.00	$5,000.00
Erosion Control				**$61,593.75**
Seeding, Fertilizing, and Mulching	AC	23.5	$1,500.00	$35,250.00
Silt Fence	LF	2000	$4.25	$8,500.00
Vehicle Tracking Control	EA	3	$400.00	$1,200.00
Inlet Protection	EA	18	$100.00	$1,800.00
9" Erosion Control Wattle	LF	2225	$3.75	$8,343.75
Class C Rip-Rap	Ton	100	$65.00	$6,500.00
Removals				**$114,495.00**
Clearing	LS	1	$35,000.00	$35,000.00
Remove Concrete Curb & Gutter	LF	1170	$3.00	$3,510.00
Remove Concrete Sidewalk	SqFt	1818	$3.00	$5,454.00
Remove Concrete Pavement	SqYd	1094	$4.00	$4,376.00
Saw Existing PCC Pavement	LF	810	$6.50	$5,265.00
Salvage Traffic Sign for Reset	EA	6	$50.00	$300.00
Salvage Rip-Rap	LS	1	$700.00	$700.00
Remove Storm Sewer Pipe	LF	130	$12.00	$1,560.00
Remove Storm Sewer Headwall	EA	1	$900.00	$900.00
Remove Sanitary Sewer Pipe	LF	10	$9.00	$90.00
Salvage Signal Warning Sign & Light	EA	1	$400.00	$400.00
Salvage Light Pole for Reset	EA	2	$1,500.00	$3,000.00
Remove Light Pole Foundation	EA	2	$270.00	$540.00
Strip & Stockpile Topsoil	CuYd	17300	$3.00	$51,900.00
Manhole Construction Plate Marker	EA	10	$150.00	$1,500.00
Sanitary Sewer				**$407,435.55**
Trench Stabilization Material	Ton	200	$35.00	$7,000.00
Select Fill	Ton	200	$25.00	$5,000.00
Connect to Existing Sewer Main	EA	2	$2,500.00	$5,000.00
48" Manhole 6'-8' Deep	EA	2	$3,700.00	$7,400.00
48" Manhole 8'-10' Deep	EA	3	$4,000.00	$12,000.00
48" Manhole 10'-12' Deep	EA	5	$4,750.00	$23,750.00
Manhole Frame and Cover	EA	10	$750.00	$7,500.00
6" Boot for Manhole	EA	1	$200.00	$200.00
8" Boot for Manhole	EA	18	$200.00	$3,600.00
15" Boot for Manhole	EA	2	$200.00	$400.00

ITEM	QUANTITY		UNIT PRICE	PRICE
8" PVC Sanitary Sewer	LF	2293	$55.00	$126,115.00
16" Steel Casing Pipe	LF	330	$90.00	$29,700.00
8" Restrained Joint Carrier Pipe	LF	330	$80.00	$26,400.00
Trenchless Construction Sanitary Sewer	LF	330	$400.00	$132,000.00
15" PVC Sanitary Sewer	LF	10	$150.00	$1,500.00
8"x6" Sewer Wye	EA	4	$400.00	$1,600.00
6" PVC Sewer Service	LF	155	$40.00	$6,200.00
6" PVC Sewer Cap	EA	5	$150.00	$750.00
Manhole Vacuum Testing	EA	10	$250.00	$2,500.00
Sanitary Sewer Televising	LF	2633	$2.25	$5,924.25
PVC Sewer Pipe Deflection Test	LF	2633	$1.10	$2,896.30
Storm Sewer				**$229,137.75**
18" RCP Class 3, Furnish	LF	2201	$36.00	$79,236.00
18" RCP, Install	LF	2201	$35.00	$77,035.00
18" RCP Flared End Section, Furnish	EA	4	$700.00	$2,800.00
18" RCP Flared End Section, Install	EA	4	$700.00	$2,800.00
Class M6 Concrete	CuYd	35.55	$990.00	$35,194.50
Reinforcing Steel	LB	2306	$3.00	$6,918.00
Type B Frame & Grate Assembly	EA	12	$700.00	$8,400.00
Junction Box Frame & Cover	EA	3	$700.00	$2,100.00
Type Y Frame & Lid	EA	1	$700.00	$700.00
Cap Existing Storm Sewer Structure	EA	2	$1,200.00	$2,400.00
Connect to Existing Structure	EA	1	$1,000.00	$1,000.00
Convert Existing Inlet to Junction Box	EA	1	$1,200.00	$1,200.00
Storm Sewer Televising	LF	2201	$4.25	$9,354.25
Water Main				**$396,931.00**
Remove Water Main Pipe	LF	6	$40.00	$240.00
6" C900 DR18 PVC Water Main	LF	171	$50.00	$8,550.00
8" C900 DR18 PVC Water Main	LF	1284	$60.00	$77,040.00
12" C900 DR18 PVC Water Main	LF	1661	$70.00	$116,270.00
12" C900 DR18 PVC Restrained Joint Carrier Pipe	LF	135	$125.00	$16,875.00
Trenchless Construction Water Main	LF	135	$400.00	$54,000.00
20" Steel Casing Pipe	LF	135	$100.00	$13,500.00
8" MJ Bend	EA	2	$800.00	$1,600.00
12" MJ Bend	EA	6	$1,800.00	$10,800.00
8" MJ Sleeve	EA	2	$500.00	$1,000.00
8" x 6" MJ Tee	EA	3	$800.00	$2,400.00
8" x 8" MJ Tee	EA	1	$800.00	$800.00
12" x 6" MJ Tee	EA	2	$1,800.00	$3,600.00
12" x 8" MJ Tee	EA	1	$2,000.00	$2,000.00
8" x 6" MJ Reducer	EA	1	$600.00	$600.00
12" x 6" MJ Reducer	EA	1	$2,000.00	$2,000.00
12" x 8" MJ Reducer	EA	1	$2,600.00	$2,600.00

ITEM	QUANTITY		UNIT PRICE	PRICE
6" MJ Cap	EA	1	$450.00	$450.00
6" MJ Gate Valve with Box	EA	7	$2,600.00	$18,200.00
8" MJ Gate Valve with Box	EA	2	$4,000.00	$8,000.00
12" MJ Gate Valve with Box	EA	2	$4,200.00	$8,400.00
Fire Hydrant	EA	6	$4,200.00	$25,200.00
Connect to Existing Water Main	EA	1	$1,500.00	$1,500.00
2" Water Service Pipe	LF	283	$32.00	$9,056.00
2" Water Service	EA	5	$1,400.00	$7,000.00
Water Main Manhole	EA	1	$4,500.00	$4,500.00
8" Boot for Manhole	EA	2	$250.00	$500.00
Tracer Wire Terminal Box	EA	1	$250.00	$250.00
Surfacing & Restoration				**$2,007,538.00**
Unclassified Excavation	CuYd	112000	$4.25	$476,000.00
Aggregate Base Course	Ton	15159	$22.00	$333,498.00
8" Nonreinforced PCC Pavement	SqYd	12857	$57.00	$732,849.00
8.5" Nonreinforced PCC Pavement	SqYd	528	$60.00	$31,680.00
Concrete Curb & Gutter, B68	LF	5273	$21.00	$110,733.00
Concrete Curb & Gutter, B68.5	LF	664	$22.00	$14,608.00
8" Fillet Section	SqYd	465	$92.00	$42,780.00
8.5" Fillet Section	SqYd	54	$95.00	$5,130.00
4" Concrete Sidewalk	SqFt	34016	$6.00	$204,096.00
6" Concrete Sidewalk	SqFt	556	$8.00	$4,448.00
Warning Detection Panel	SqFt	96	$65.00	$6,240.00
Dowel Bar	EA	342	$13.00	$4,446.00
Insert Steel Bars into Pavement, No. 5	EA	144	$15.00	$2,160.00
Adjust Manhole	EA	2	$500.00	$1,000.00
Adjust Valve Box	EA	6	$400.00	$2,400.00
Cold Applied Plastic Pavement Marking, 4" White	LF	154	$5.00	$770.00
Cold Applied Plastic Pavement Marking, 24" White	LF	30	$30.00	$900.00
Cold Applied Plastic Pavement Marking, Arrow	EA	4	$550.00	$2,200.00
Reset Traffic Sign	EA	6	$150.00	$900.00
Place Salvaged Topsoil	CuYd	4000	$3.50	$14,000.00
Electrical	LS	1	$9,000.00	$9,000.00
Street Light Foundation	EA	2	$1,000.00	$2,000.00
Reset Salvaged Street Light	EA	2	$1,000.00	$2,000.00
Reset Salvaged Signal Warning Sign & Light	LS	1	$3,700.00	$3,700.00
			Subtotal	$3,394,700.05
			Contingencies (10%)	$339,470.01
			Subtotal Construction Costs	$3,734,170.06
			Underground Utility Locates	$10,334.00
			Geotechnical & Materials Testing	$22,000.00
			Engineering & Construction Admin.	$544,000.00
			Total Project Costs	**$4,278,170.06**
			Cost Per Acre (23.5 Acres)	$182,049.79

Estimates TID Eligible of Project Costs Requested

The City of Yankton has determined that this will be an Economic Development Tax Increment District, thus the eligible cost will be in the form of an infrastructure grant that will not exceed $5,000,000. This is a permitted use under SDCL 11-9-15.

SDCL 11-9-15. Specific items included in project costs. Project costs include:

(1) Capital costs, including the actual costs of the construction of public works or improvements, buildings, structures, and permanent fixtures; the demolition, alteration, remodeling, repair, or reconstruction of existing buildings, structures, permanent fixtures; the acquisition of equipment; the clearing & grading of land; & the amount of interest payable on tax incremental bonds issued pursuant to this chapter until such time as positive tax increments to be received from the district, as estimated by the project plan, are sufficient to pay the principal of & interest on the tax incremental bonds when due;

(2) Financing costs, including all interest paid to holders of evidences of indebtedness issued to pay for project costs, any premium paid over the principal amount thereof because of the redemption of such obligations prior to maturity and a reserve for the payment of principal of and interest on such obligations in an amount determined by the governing body to be reasonably required for the marketability of such obligations;

(3) Real property assembly costs, including the actual cost of the acquisition by a municipality of real or personal property within a tax incremental district less any proceeds to be received by the municipality from the sale, lease, or other disposition of such property pursuant to a project plan;

(4) Professional service costs, including those costs incurred for architectural, planning, engineering, and legal advice and services;

(5) Imputed administrative costs, including reasonable charges for the time spent by municipal employees in connection with the implementation of a project plan;

(6) Relocation costs;

(7) Organizational costs, including the costs of conducting environmental impact and other studies and the costs of informing the public of the creation of tax incremental districts and the implementation of project plans; and

(8) Payments and grants made, at the discretion of the governing body, which are found to be necessary or convenient to the creation of tax incremental districts, the implementation of project plans, or to stimulate and develop the general economic welfare and prosperity of the state.

SCHEDULE 2
ECONOMIC FEASIBILITY STUDY & TAXABLE VALUE

The City has been asked to create a Tax Increment District to help offset the expansion associated with this project. This feasibility study provides that the Project Costs can be financed through tax increment financing under South Dakota Tax Incremental District Law (South Dakota Codified Laws Chapter 11-9). Tax increment financing is an indispensable self-financing tool used throughout the United States to help local governments successfully develop and redevelop areas and encourage economic development.

In tax increment financing, the current real property tax assessed value of all properties in a designated project area ("tax increment financing district") is established as the "base value." As development in the tax increment financing district increases the assessed values of the redeveloped properties, a portion of the additional tax revenue generated by the increase in assessed value over the base value is set aside and committed by the City to the reimbursement of approved project costs.

Tax increment financing is permitted only in connection with a "Project Plan" duly adopted by the City. The property is currently estimated to have a taxable value of $8,556,565. The improvements to be made to the property are estimated to add to the assessed valuation. The estimated increment resulting from the improvements would be approximately $11,000,000 in new value once fully developed. Since only positive tax increment will be applied, the proposed project is feasible.

All of the project costs are found to be necessary and convenient to the creation of the Tax Incremental District and the implementation of the project.

For purposes of this Project Plan, the City of Yankton is projecting that the infrastructure and site improvements will be fully developed by calendar year 2024.

It is assumed that all obligations incurred would be adequately secured as to allow the payment of principal and interest when due, whether by means of a taxable bond or loan. The actual repayment schedule may change, but all principal and interest shall be paid within the life of the TID. Utilizing the information regarding expected increment valuation and tax generation, it is possible to estimate an expected revenue stream that can be utilized to retire debt that will be created as a result of implementing the Project Plan.

City of Yankton TID #12 is proven feasible based upon the projections made by the City, projecting a total in excess of $5,000,000 in tax revenue during the life of the 20-year TIF.

The calculations of the estimated tax increment valuation and tax generated for the TID can be found in the following tables. For purposes of this Project Plan, it is anticipated no increment generated by City TID #12 will be available until the earliest of calendar year 2024 and thereafter.

TID Tax Revenue Estimates Available for City of Yankton

This project will have properties that are classified as Non-Ag Other. The following preliminary projections show that the TIF #12 is projected to be financially feasible for a breakeven analysis.

Project 1 - Commercial Project		Project 2 - TBD Commercial Expansion	
Total Project Costs	$11,000,000	Total Project Cos	$4,000,000
Projected Valuation	$9,900,000	Projected Valuati	$3,600,000
Projected Taxes	$ 203,445	Projected Taxes	$73,980
Year Built	2023	Year Built	2024

Project 3 - TBD Commerical Lot 3		Project 4 TBD Commercial	
Total Project Costs	$3,000,000	Total Project Cos	$0
Projected Valuation	$2,700,000	Projected Valuati	$0
Projected Taxes	$55,485	Projected Taxes	$0
Year Built	2025	Year Built	2026

School	County	City	Fire	Water	Library	Total	Equalized
12.949	3.443	4.095	0	0.063	0	20.55	90%

Construction Year	Valuation Year	Revenue Year	Project Increment 1	Project Increment 2	Project Increment 3	Project Increment 4	Total Amount Available for D/S
2022	2023	2024					$ -
2023	2024	2025	$ 203,445				$ 203,445
2024	2025	2026	$ 203,445	$ 73,980			$ 277,425
2025	2026	2027	$ 203,445	$ 73,980	$ 55,485		$ 332,910
2026	2027	2028	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2027	2028	2029	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2028	2029	2030	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2029	2030	2031	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2030	2031	2032	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2031	2032	2033	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2032	2033	2034	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2033	2034	2035	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2034	2035	2036	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2035	2036	2037	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2036	2037	2038	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2037	2038	2039	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2038	2039	2040	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2039	2040	2041	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
2040	2041	2042	$ 203,445	$ 73,980	$ 55,485	$ -	$ 332,910
			$ 3,662,010	**$ 1,183,680**	**$ 832,275**	**$ -**	**$ 5,474,520**

SCHEDULE 3
ECONOMIC DEVELOPMENT STUDY

The City of Yankton has been approached concerning the creation of a tax increment district (TID) located within the city limits. Per South Dakota Codified Law 11-9-8, the governing body must make a finding that not less than 50%, by area, of the real property within the district will stimulate and develop the general economic welfare and prosperity of the State through the promotion and advancement of industrial, commercial, manufacturing, agricultural and natural resources, and the improvement of the area is likely to enhance significantly the value of substantially all of the other real property in the district.

Study Area Boundary

The Project boundaries are described and depicted on the maps in Attachments 1 and 2 of this Plan.

Establishing Economic Development

South Dakota law describes economic development as activity that stimulates and develops the general economic welfare and prosperity of the state through the promotion and advancement of industrial, commercial, manufacturing, agricultural, or natural resources. The definition of Economic Development for State Aid to Education Formula purpose is any area where there is or will be one or more businesses engaged in any activity defined as commercial or industrial. The proposed City of Yankton TID #12 meets both of these criteria. The area within the boundaries of the TIF is to develop the area for light manufacturing and retail, as well as expand quality of life opportunities in the City of Yankton.

The project will lie within the City of Yankton. The project is expected to be completed by 2023 calendar year.

Finding That the Improvements to the Area Are Likely to Enhance Significantly the Value of Substantially All of The Other Real Property in The District

It is definitively found that once the improvements set forth within the Project Plan are initiated, the improvements will enhance significantly the value of substantially all of the other real property in the district. The City of Yankton TID #12 will have a tremendous economic impact on the region's infrastructure advancement and the labor force.

Conditions Within the Study Area; Land Use and Planning Land Use, Planning and Comprehensive Plan

The City of Yankton Comprehensive Plan is consistent with the proposed use of the District.

Findings within the Project Area Analysis

It is found that not less than 50%, by area, of the real property within the District will stimulate and develop the general economic welfare and prosperity of the State of South Dakota through the promotion and advancement of industrial, commercial, manufacturing, agricultural, and natural resources. It is also found that the improvement of the area is likely to enhance significantly the value of substantially all of the other real property in the District in accordance with SDCL 11-9-8.

The Project area is part of an undeveloped 35 acre parcel that is owned by the City.

The Project will stimulate and develop the general economic welfare and prosperity of the State through the promotion of employment and advancement of commerce during the construction period. The Project will enhance the community of Yankton City by creating additional jobs and will have a substantial annual economic impact to the region and state.

SCHEDULE 4
FISCAL IMPACT STATEMENT FOR CITY OF YANKTON TID #12

A fiscal impact statement shows the impact of the TID, both until and after the bonds or obligations are repaid, upon all entities levying taxes upon property in the District. The following fiscal impact statement is intended to provide only a brief analysis of the estimated impact of the Tax Increment District to the public pursuant to SDCL § 11-9-13(4). It is not intended to challenge a more detailed, complete financial analysis.

Definitions

"Assumptions" means factors or definitions used in the fiscal analysis. Assumptions may include facts and figures identified by the District and educated guesses that are sometimes necessary when not all of the information is available. Assumptions are often used to extrapolate an estimate. Assumptions may include an estimate of tax levies of each taxing entity, the school aid formula contribution, the value of the real property, etc.

"Base Revenues" means the taxes collected on the base value.

"Fiscal Impact" means the increase or decrease in revenues and generally refers to an impact to revenues caused by the district.

"Revenue" means ad valorem taxes.

"Tax Increment District" means City of Yankton Tax Increment District Number 12.

"Taxing Districts" means all political subdivisions of the state which have ad valorem taxing power over property within the boundaries of the Tax Increment District.

"Tax Increment Revenues" means all revenues above the Base Revenues.

Assumptions

1. The property will have improvements, which at completion, are estimated at taxable purposes up to $11,000,000 .
2. The average tax levy of all taxing districts will be $20.550 per thousand dollars of taxable valuation.
3. Tax increment will start to be collected in 2024 and end prior to 2043.
4. The discretionary formula will be waived by the Company

SCHEDULE 5
ESTIMATED CAPTURED TAXABLE VALUES

For purposes of this Project Plan, City assumes that **Company will elect not to use any real property tax discretionary formula** currently utilized in Yankton County or City of Yankton, South Dakota, pertaining to payment of real property taxes (i.e., 20% Year 1; 40% Year 2; 60% Year 3; 80% Year 4; and 100% Year 5.

* Actual valuation shall depend upon the value determined by the Yankton County Director of Equalization when assessed, with the application of dollars-per-thousand from local taxes. All tax increment revenues shall be from Generally Applicable Taxes attributable to the improvements to be constructed in the TID. The potential for total increment collections is estimated to be at the maximum range of $5,000,000 covering a span of captured tax years not to exceed 20. Collection is anticipated to begin in 2024, and the schedule carries out the tax captured 20 years from the date of Plan adoption.

The following dollars-per-thousand rates are the current taxing rates of the local taxing jurisdictions for Non-AG Other property types:

2022 Property Tax Rate

2021 Payable in 2022	$ per $1,000 assessed
City of Yankton	$ 4.095
Yankton County	$ 3.443
Water District	$ 0.063
School District "Other"	$ 12.949
Total Tax Levy	**$ 20.550**

Utilizing the information regarding expected increment valuation and tax generation, it is possible to generate an expected revenue stream that can be utilized to retire debt that will be created as a result of implementing the Project Plan.

ATTACHMENT 1

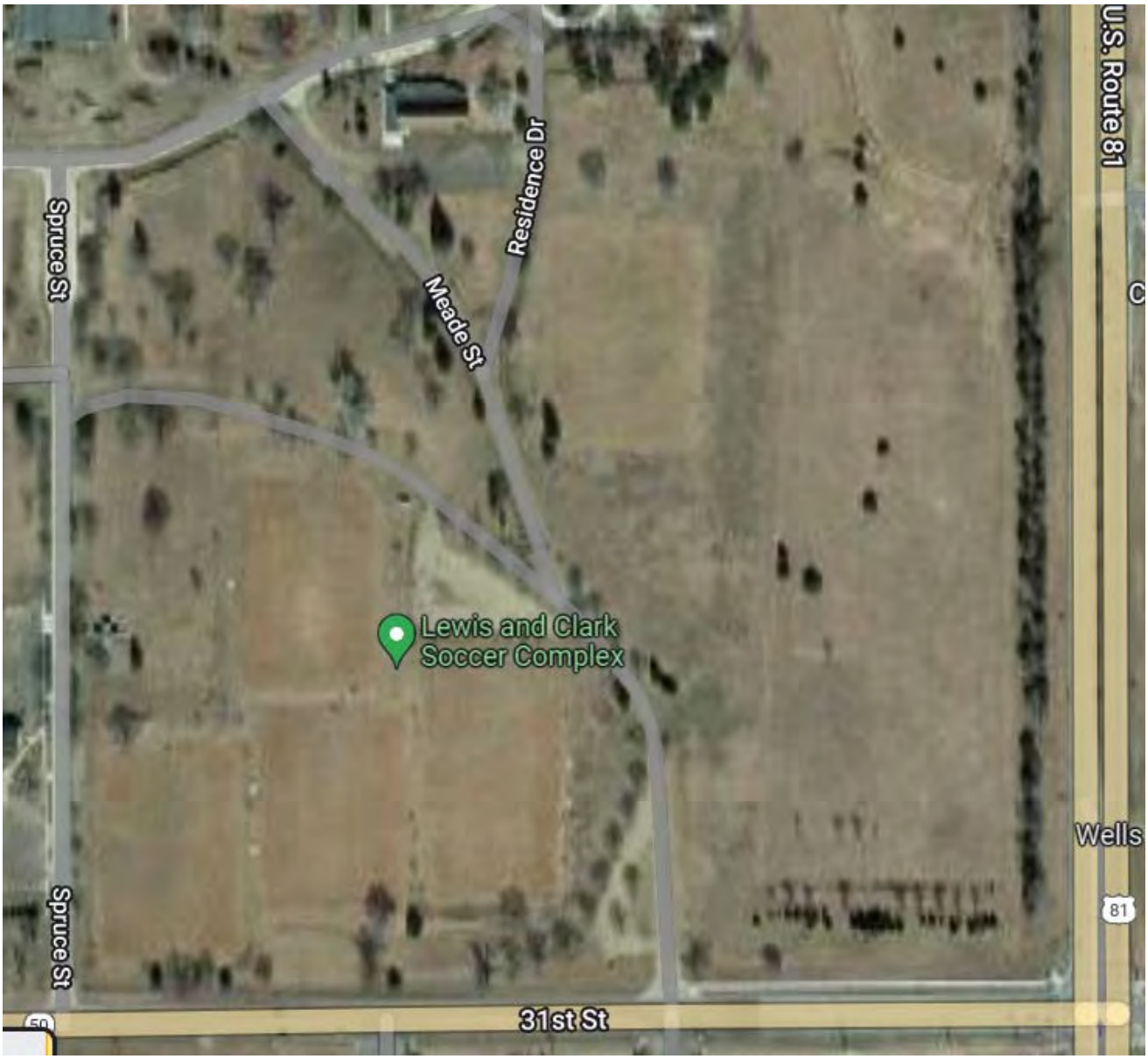
Descriptions of real property:

- Lots 1-3 in Block 1 of Mead's Addition to the City of Yankton, South Dakota

ATTACHMENT 2

Conditions picture for City of Yankton Tax Incremental District #12, SDCL § 11-9-16(1)

The following is a picture showing the current conditions of the proposed location of TIF #12



ATTACHMENT 3

Improvements map for City of Yankton Tax Incremental District #12, SDCL § 11-9-16(2).

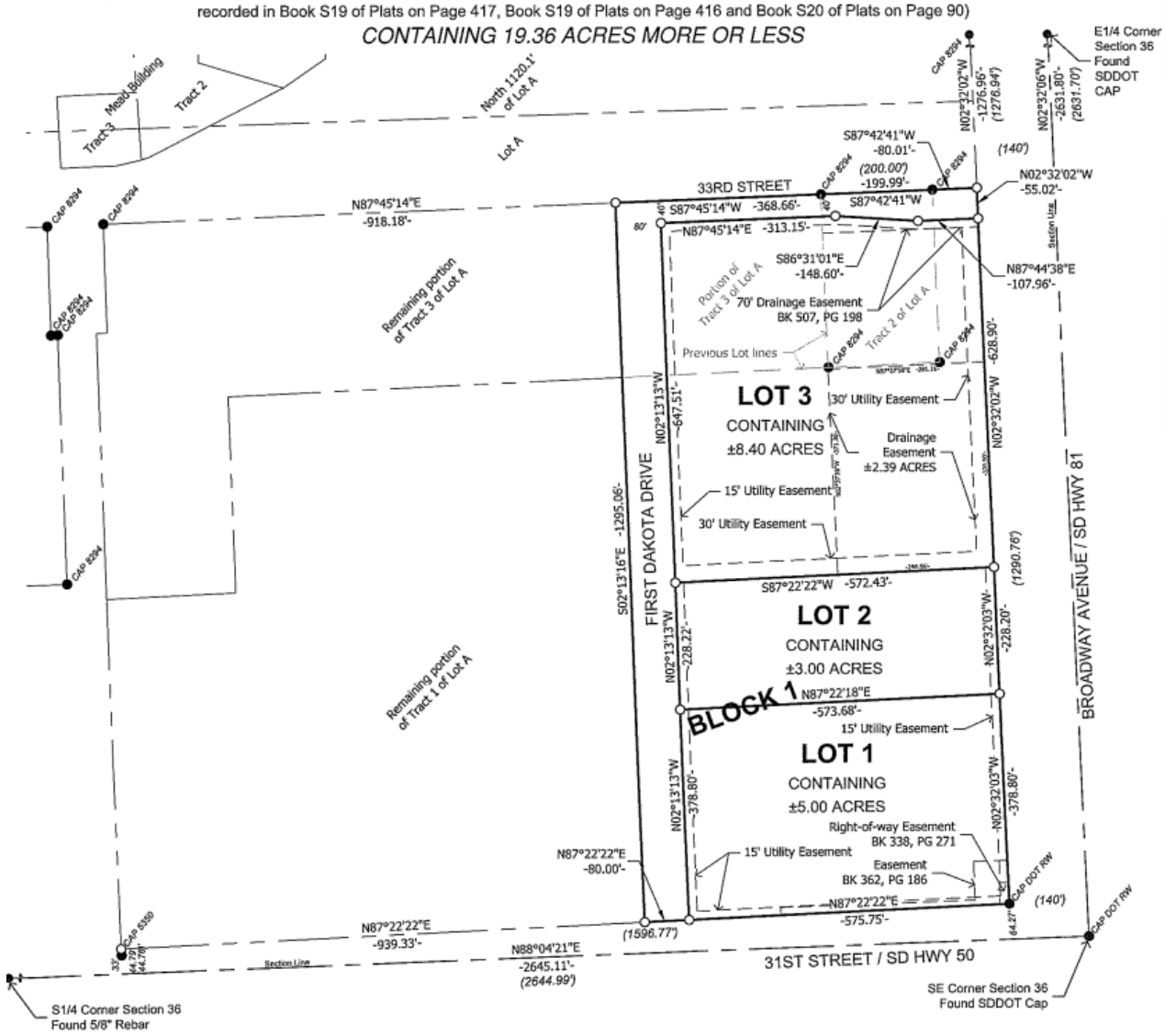
The following is a plat map of the Tax Increment District:

PLAT OF

LOTS 1 - 3 IN BLOCK 1 OF MEAD'S ADDITION TO THE CITY OF YANKTON, SOUTH DAKOTA

(A portion of Tracts 1 and 3 and all of Tract 2 of Lot A in the SE1/4 of Section 36, T94N, R56W of the 5th P.M. Yankton County, South Dakota recorded in Book S19 of Plats on Page 417, Book S19 of Plats on Page 416 and Book S20 of Plats on Page 90)

CONTAINING 19.36 ACRES MORE OR LESS



ATTACHMENT 4

Zoning Change Map for City of Yankton Tax Incremental District #12, SDCL § 11-9-16(2).

Map Legend

- R-1 Single Family
- R-2 Single Family
- R-3 Two Family
- R-4 Multi-Family
- B-1 Local Bus
- B-2 Highway Bus
- B-3 Central Bus
- I-1 Industrial
- A-1 Agricultural
- PUD

SOUTH DAKOTA DEPARTMENT OF REVENUE
445 East Capitol Avenue • Pierre, SD 57501
(605) 773-3311 • dor.sd.gov

August 9, 2022

City Finance Office
PO Box 176
Yankton SD 57078

RE: Preliminary Classification of City of Yankton # 12

Dear Dave Mingo:

The Department of Revenue hereby acknowledges receipt of your request for Preliminary Classification of Tax Increment Financing District submitted on 08/09/2022.

Upon review of the provided information, the Department has determined the preliminary classification for the TIF District "City of Yankton # 12" to be Economic for the purposes of the State Aid to Education formula.

If you have any questions or concerns, please do not hesitate to contact this office.

Sincerely,

Wendy Semmler, Director
Property Tax Division

Memorandum #22-160

To: Amy Leon, City Manager
From: Dave Mingo, AICP Community and Economic Development Director
Subject: TID #11 Memorandum of Understanding with Yankton Thrive
Date: August 31, 2022

Attached is the proposed Memorandum of Understanding between the City of Yankton and Yankton Thrive regarding the Tax Incremental District (TID) #11 / Gehl Drive Area TID. As discussed when TID #11 was approved, Thrive is the Developer and ultimately responsible for the project over the 20 year life of the TID. The City is taking a more active role as a project sponsor / construction manager because of the grant and loan funding involved. These funding sources are only available to the City. There is also a clear understanding that the project will provide benefits to the community, even in areas outside the TID boundary, for decades to come.

The document does a good job of assigning financial responsibilities between the City and Thrive. Section 5 of the document describes the details of how the increment from the TID will be distributed. We have worked through some of the language and timing in the document to better represent the project's overall community impact in the area. The details of the MOU also represent an understanding that Thrive's financial situation in the early years of the TID needs to remain strong, so they can help the community address other beneficial community projects related to housing needs.

As with any TID, there are risks and unknowns for the developer. The City's larger role in this instance also means some risk for the City too. As always, the TID is a plan at this stage of the process, and it will be many years before the outcome is clear. The initial Manitou building is the project we have been waiting for that is large enough to make the TID and MOU an acceptable risk. We are also confident about other potential private taxable property development investments in the district that are being discussed.

Respectfully submitted,

Dave Mingo

Dave Mingo, AICP
Community Development Director

Recommendation: It is recommended that the City Commission approve Memorandum #22-160 authorizing the City Manager to execute the TID #11 Memorandum of Understanding between the City of Yankton and Yankton Thrive.

X I concur with this recommendation.

_____ I do not concur with this recommendation.

Amy Leon, City Manager

_____ Roll Call

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding ("*MOU"*) is dated _____, 2022, and entered into by and between the CITY OF YANKTON, SOUTH DAKOTA (the "***City and Project Manager / Sponsor****"*), and Yankton Thrive a South Dakota limited liability company ("***Developer****"*) (collectively, the "*Parties*").

WHEREAS, the proposed property is to be used for commercial, industrial and residential development; and

WHEREAS, both parties recognize that the infrastructure project associated with this private / public partnership will benefit community and economic development in the area.

WHEREAS, the City plans to extend a sanitary sewer trunk line through the property that will benefit the property and enable the City to provide sanitary sewer to nearby properties being considered for development;

WHEREAS, The goal of the TID as described in the plan is to perform in a manner that creates enough increment to cover all costs for both the City and Thrive.

WHEREAS, The purpose of this MOU is to define the roles and responsibilities of the City of Yankton (City) and Yankton Thrive (Thrive).

NOW, THEREFORE, in consideration of the foregoing recitals and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties recognize and agree as follows:

1. Role of the City of Yankton Because of the funding sources, specifically the grant funding available to the City, the City will be the infrastructure construction project manager / sponsor. Thrive is paying for the design engineering of the project and those costs are eligible for TID reimbursement over time. Construction engineering will be a part of the regular billing cycle the City accounts for after the bid(s) are awarded.

2. Role of Thrive "Developer" DEVELOPER agrees to assume the financial responsibilities as described herein.

3. Property Attributes. See Exhibit A

4. TIF Eligibility. The City of Yankton has created a Tax Increment District on July 11th, 2022 for the benefit of this project.

5. Project Costs and Reimbursable Project Costs. The Developer anticipates the project costs in acquiring, developing, and preparing the TIF Property for sale, lease and/or development will meet or exceed Five Million Dollars ($5,000,000), of these costs would be considered TIF-eligible costs within the meaning of SDCL § 11-9-14 and

SDCL § 11-9-15. Developer anticipates requesting reimbursement of those eligible reimbursement costs that relate to site work, street, water sewer, utility build-out, and engineering.

As the TID creating entity, the City shall be the initial recipient of 100 percent of the increment created. The increment produced from the TID shall be split between the City and Thrive in the following manner:

- Thrive agrees to provide $500,000 to the City within 180 days after the prime contractor has been given the Notice to Proceed. This amount is over and above any costs associated with design engineering and other non-construction costs.
- The City shall retain 60 percent of the increment as it is received, and
- The City shall remit the other 40 percent of said total increment to Thrive within 45 days of being received. Said remittance shall not exceed Thrive's actual expenses which may include design engineering, the above referenced $500,000 plus actual interest paid and possible costs associated with paying Manitou for waiving the discretionary formula.

Under SDCL 11-9-25 the maximum duration of the Tax Increment is 20 years from year of creation. It is beneficial to the City and Developer to enter into a second MOU, at a later date in time, for the creation of an additional Tax Increment District related to the Industrial land.

Both parties recognize that there is risk associated with the construction of the proposed infrastructure. It is an expensive project that will serve a large area. While it is hoped that the TID will perform as planned, the risk involves the possibility that it may not, and both Thrive, and the City may have future exposure to possible increment shortfalls.

6. **Financing of the Project.** The City of Yankton will apply to the South Dakota Department of Ag and Natural Resources for a SRF Loan for the SRF eligible portions of the project.

If at the end of the life of the TID, the increment produced does not cover the associated costs of the project defined in the plan, Thrive, as the developer, shall be responsible for the shortfall. At such time, the City may consider reducing the amount of shortfall, if there is one, by the amount of financing initially provided by the SRF loan.

The initial cost of the Project and Public Infrastructure Improvements and all other improvement expenses associated with the Project shall be provided through the use of the City's application to SD DANR, SD DOT the SRF Fund and other applicable capital resources budgeted by the City. The City may use any or part of the TID Revenue as collateral for the construction loan or loans as required for the financing of the Project. THESE AVAILABLE TAX INCREMENT FUND PAYMENTS MADE TO DEVELOPER ARE NOT INTENDED TO REIMBURSE DEVELOPER FOR ALL OF ITS COSTS INCURRED IN CONNECTION WITH PERFORMING ITS OBLIGATIONS UNDER THIS AGREEMENT UNLESS THE TID PERFORMS AT THE LEVEL NECESSARY TO DO SO UP TO THE CAP AND ELIGIBLE TIMELINE ALLOWED BY THE TID.

The projected development costs are preliminary, but developed on the good-faith estimate of the City and Developer through the estimates by Stockwell Engineering

Cooperation with State and Federal agencies. It is anticipated that some of the projects costs could be eligible for State or Federal grants. Typically speaking, to apply for these grants requires the local government to be the applicant. The City and Thrive will work jointly on these applications with the intent to minimize the time the City would have to dedicate. Thrive will research potential grants and inform the City of the requirement for application.

IN WITNESS WHEREOF, the parties hereto have executed this MOU as of the date set forth above.

CITY: CITY OF YANKTON	DEVELOPER: YANKTON THRIVE
By: _____	By: _____
Its:	Its:
_____	_Chief Executive Officer_____

Memorandum 22-164

To: Amy Leon, City Manager
From: Adam Haberman, PE, Public Works Director
Subject: TID #11 / Gehl Drive Infrastructure Engineering Services
Date: September 6th, 2022

As discussed when the Tax Incremental District (TID) #11 / Gehl Drive Area TID was approved, the City of Yankton is taking a role as a project sponsor / construction manager because of the grant and loan funding involved. The TID #11 project includes completing the construction of Gehl Drive, between Ferdig Ave. and Whiting Drive, with new sanitary sewer, storm sewer, water main, and roadway infrastructure. The sanitary sewer will connect to existing the existing sewer main on the south side of Highway 50 and commence north to Whiting Drive.

Attached is a Proposal for Professional Services, with Stockwell Engineers, Inc., for the Gehl Drive & Sanitary Trunk Sewer Improvements Project. The scope of services within the proposal include construction administration, project survey, and inspection. The cost for the services by Stockwell Engineers, Inc. included in the proposal is $563,422.00.

Recommendation: It is recommended that the City Commission approve the Proposal for Professional Services with Stockwell Engineers, Inc. and authorize the City Manager to sign and administer the contract as explained in Memorandum #22-164.

Respectfully submitted,

Adam Haberman, PE
Public Works Director

X I concur with this recommendation.

_____ I do not concur with this recommendation.

Amy Leon, City Manager

_____Roll call

STOCKWELL

AGREEMENT FOR PROFESSIONAL SERVICES

Project: Gehl Drive & Sanitary Trunk Sewer Improvements

Stockwell Project No.: 22220.02

This Agreement for Professional Services (hereinafter "Agreement") is made and entered into by and between STOCKWELL ENGINEERS, INC., 201 Walnut Street, Yankton, SD 57078, (hereinafter "Engineer") and CITY OF YANKTON, (hereinafter "Client"), for the services described under the Scope of Services (the "Services").

CLIENT: City of Yankton

ADDRESS: P.O. Box 176 | Yankton, SD 57078

Scope of Services: Client hereby agrees to retain Engineer to perform the Services as outlined in the attached *Proposal for Professional Services* dated August 19, 2022. In general, the Project consists of construction administration services for improvements to sanitary sewer, storm sewer, water main and roadway infrastructure within the project limits.

Compensation: In consideration of these Services, the Client agrees to pay Engineer compensation as follows:

Basic Compensation: Lump sum $563,422.00 excluding sales tax

The attached Proposal for Professional Services and Standard Terms and Conditions are made a part hereof and incorporated into this Agreement.

IN WITNESS WHEREOF, this Agreement is accepted on the date last written below, subject to the terms and conditions above stated and the provisions set forth herein.

CLIENT	STOCKWELL ENGINEERS, INC.
Signed:_____	Signed:_____
Name (printed):_____	Name (printed): Jon Brown, P.E.
Title: _____	Title: President
Date:_____	Date: _____

STOCKWELL

Proposal for Professional Services

City of Yankton
Gehl Drive & Sanitary Trunk Sewer Improvements

22220.02| SEI No.
Eastside Industrial Park Service Area| Encl

August 19, 2022

Mr. Kyle Goodmanson
City of Yankton
P.O. Box 176
Yankton, SD 57078
KGoodmanson@cityofyankton.org

Re: Proposal for Professional Services
Gehl Drive & Sanitary Trunk Sewer Improvements

Dear Kyle,

Thank you for your consideration of our proposal. Stockwell Engineers, Inc. (Stockwell) proposes to provide professional services for Gehl Drive & Sanitary Trunk Sewer Improvements (the "Project"). Stockwell's services will be provided in the manner described in this Proposal. The City of Yankton is referred to as the "Client."

Acknowledgments

Client: City of Yankton

Project: Gehl Drive & Sanitary Trunk Sewer Improvements

Description: In general, the Project consists of construction administration services for improvements to sanitary sewer, storm sewer, water main and roadway infrastructure within the project limits. Project limits shall be as identified in the attached illustration.

Scope of Basic Services

The following is a scope of work meant to describe services to be provided to the Client for the abovementioned project. Work listed below will be completed by Stockwell Engineers, Inc. (Stockwell) unless otherwise stated. Work not explicitly listed shall be considered an additional service. The scope is organized into the following tasks.

Phase 1 | Construction Administration

1.1 Deliver to Client and Yankton Thrive tabulation of bids received and letter of recommendation for awarding the construction contract.
1.2 Prepare construction agreement and submit to Contractor for signature.
1.3 Review construction agreement and accompaniments provided by the Contractor. Client's legal staff to review Contractor's bonds and insurance for authenticity.
1.4 Prepare Contractor's notice to proceed.
1.5 Deliver paper copies of contract documents for Client to execute and distribute to Contractor and other respective agents.

1.6 Assist Client in procuring material testing services. Material testing agent will be hired directly by Client. Client is responsible for paying the cost of material testing. Stockwell is not responsible for any impact on Client's Project caused by failing tests. Stockwell is entitled to rely on the accuracy of the information and services furnished by Client and its testing firm.
1.7 Schedule and conduct preconstruction meeting. Stockwell to notify contractor and private utilities of the meeting time and location, prepare an agenda, and distribute minutes to attendees.
1.8 Review and make comment on shop drawings or other product submittals from contractor.
1.9 Mark removal limits of appropriate items.
1.10 Document conditions of project site prior to construction beginning by means of video.
1.11 Observe construction activities when significant work is done to determine generally if the contractor is proceeding in accordance with the contract documents. Based on site visit, Stockwell will keep Client reasonably informed about the progress and quality of the work completed, and report to Client known deficiencies observed in the work and deviations from the contractor's work schedule. Stockwell shall notify Client if it appears the construction activities will exceed the time provisions of the contract and if whether Stockwell's maximum fee will be exceeded as a result.
1.12 Maintain site visit reports indicating weather conditions, construction progress, deviations from the contract documents, and other pertinent information.
1.13 Prepare biweekly reports documenting general progress on the project and submit to the Client and Contractor.
1.14 Attend coordination meetings with Contractor, estimated at biweekly during construction.
1.15 Maintain and update the Storm Water Pollution Prevention Plan (SWPPP) as required.
1.16 As required under the construction contract, conduct final inspections and deliver to contractor "punch list" of items requiring completion or correction.
1.17 Submit to Client certificate of completion, documenting compliance of work with the contract documents and start of Contractor's warranty.
1.18 Prepare monthly progress payment request forms for Client and Contractor to execute.
1.19 Review change order requests made by Contractor and provide recommendation to Client to approve or deny such claims. Work added to the Contractor's contract resulting in additional effort by Stockwell shall be considered an additional service.
1.20 Prepare final change order to reflect as-built quantities and final pay request forms for Client and Contractor to execute.
1.21 Prepare Notice of Termination (NOT) for Client to execute. Client to submit NOT to permit authority.
1.22 Survey as-built locations and elevations of utility appurtenances accessible at ground surface.
1.23 Prepare and deliver record drawings to Client. Record drawings to convey significant changes to the construction documents. Utility linework shall be redrafted to reflect as-built survey data and field measurements. Design text will not be updated. Pavement sheets shall not be updated except for significant design changes.
1.24 Conduct one warranty inspection in conformance with the construction contract. Prepare a "punch list" of warranted items requiring completion or correction. Stockwell to deliver punch list to Client and Contractor. Stockwell is not responsible for further coordination of Contractor's repairs. Additional effort spent by Stockwell coordinating repair work shall be considered an additional service and invoiced separately to the Client.

Deliverables: Recommendation of award; executed contract documents; contractor's notice to proceed; preconstruction meeting minutes; change orders; pay requests; biweekly progress reports; certificate of completion; punch lists; notice of termination; and record drawings.

Phase 2 | Construction Staking

2.1 Mark proposed improvements and elevations as shown on the plans.
2.2 Reset boundary markers found at the time of survey but are removed during construction.

Additional Services

A non-comprehensive outline of additional services and exclusions from Stockwell's proposal are listed below. If authorized in writing by Client, Stockwell will furnish additional services over and above the amount set forth by this agreement. Compensation for additional services will be at Stockwell's current hourly rates or otherwise as mutually agreed upon by both parties.

- Materials testing.
- Public meetings.
- Topographic survey.
- Construction documents.
- Bidding services.
- Change order work.
- Coordination of warranty repairs.

Compensation

Compensation for services provided by Stockwell pursuant to this Proposal will be on a lump sum basis, in an amount of $563,422.00 excluding sales or excise tax. Client must make payments in accordance with Item B of the Standard Terms and Conditions attached to this Proposal.

Where compensation for Basic Services through Lump Sum method of payment is specified, Client shall pay Stockwell for Basic Services as follows:

1.1 The Lump Sum includes compensation for Stockwell's services and services of Stockwell's Subcontractors and Subconsultants, if any. Appropriate amounts have been incorporated in the Lump Sum to account for labor costs, overhead, profit, and expenses (other than any expressly allowed Reimbursable Expenses). In addition to the Lump Sum, Stockwell is also entitled to reimbursement from Client for Reimbursable Expenses. The portion of the Lump Sum amount billed for Stockwell's services will be based upon Stockwell's estimate of the percentage of the total services actually completed during the billing period. Stockwell may also bill for any Reimbursable Expenses incurred during the billing period. Compensation will not exceed the total Lump Sum amount unless approved in writing by the Client.

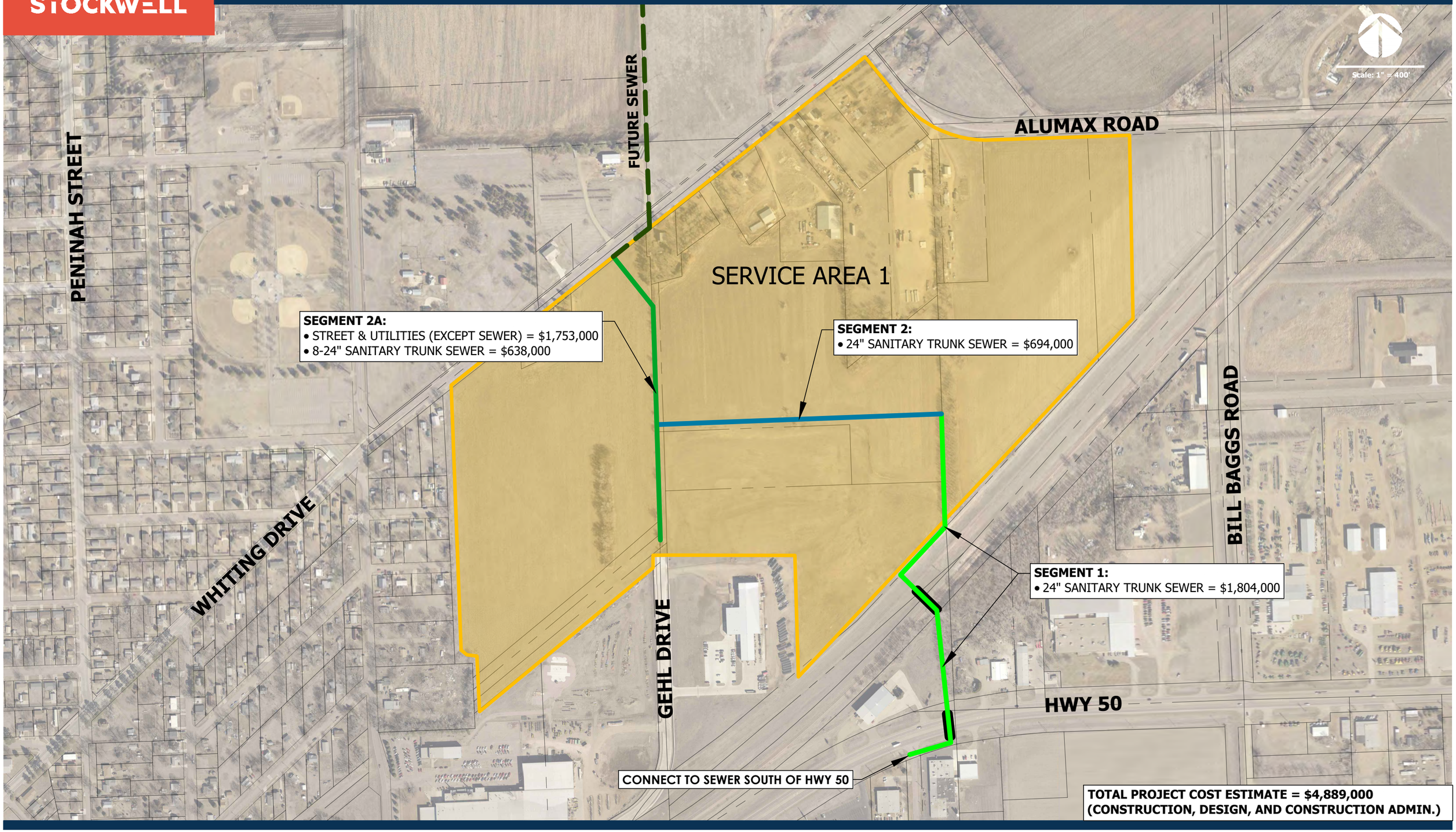
Sincerely,

STOCKWELL ENGINEERS, INC.

Jon Brown, P.E.
President

STOCKWELL

STOCKWELLENGINEERS.COM | (605) 338-6668



Eastside Industrial Park Service Area

Gehl Drive & Sanitary Sewer

5/4/2022 SEI#18173

Yankton Thrive

STOCKWELL

STANDARD TERMS AND CONDITIONS

A. Commencement of Services.
The Services will be commenced immediately upon receipt of the signed Proposal (the "Agreement"). If after commencement of the Services, the Project is delayed for any reason beyond Stockwell's control for more than 60 days, the terms and conditions contained herein will be subject to revision by Stockwell. Subsequent modifications to this Agreement must be in writing and signed by the parties to the Agreement.

B. Fees and Payment.

1.0 Invoices. Compensation for Services will be as designated in this Agreement. Services based on Stockwell's standard hourly rates will be those rates currently in effect at the time the Services are rendered. Hourly rates are subject to change upon 30 days' written notice, including during the term of this Agreement. Client must reimburse Stockwell for out-of-pocket expenses directly attributable to the Project, such as: (1) living and traveling expenses of Stockwell's employees when away from the home office on business connected with the Project; and (2) additional contracted third-party services to be charged in accordance with the rates in effect at the time the services are rendered.

2.0 Payment Due. Stockwell will deliver to Client invoices monthly. Payment will be due within 30 days after the date of the invoice.

3.0 Failure to Pay. Client agrees timely payment is a material term of this Agreement and failure to make timely payment as agreed will constitute a breach hereof. In the event payment for Services rendered has not been made within 30 days from the date of the invoice, Stockwell may, after to Client giving 7 days' written notice, and without penalty or liability of any nature, and without waiving any claim against Client, suspend all Services to be performed. Upon receipt of payment in full for Services rendered, plus interest charges, Stockwell will continue with the Services, but all deadlines for Stockwell's performance of services will be extended for a period of time equal to the delay in Stockwell's receipt of payment. Payment of all compensation due Stockwell pursuant to this Agreement will be a condition precedent to Client using any of Stockwell's Services' work product under this Agreement.

4.0 Interest on Late Payments. In order to defray carrying charges resulting from delayed payments, interest at the rate of 1.5% per month will be added to the unpaid balance of each invoice. The interest period will commence 45 days after the date of the original invoice and will terminate upon date of payment. Payments will be first credited to interest and then to principal.

C. **Owner's Responsibilities**.

1.0 Client to Provide Information. Unless otherwise provided for under this Agreement, Client will provide information in a timely manner regarding requirements for and limitations on the Project, including Client's Program objectives, schedule, constraints and criteria, including space requirements and relationships, flexibility, expandability, special equipment, systems and site requirements. Within 15 days after receipt of a written request from Stockwell, Client must furnish the requested information as necessary and relevant for Stockwell to evaluate, give notice of or enforce lien rights.

2.0 Client to Provide Contractors. Client will furnish the services of a contractor who along with Client will be responsible for creating the overall Project Schedule. Client will adjust the Project Schedule, if necessary, as the Project proceeds.

3.0 Client to Provide Representative. Client will identify a representative authorized to act on Client's behalf with respect to the Project. Client will render decisions and approve Stockwell's submittals in a timely manner in order to avoid unreasonable delay in the orderly and sequential progress of Stockwell's Services.

4.0 Client to Provide Notice. Client will provide to Stockwell prompt written notice if Client becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in Stockwell's instruments of service.

D. Miscellaneous Provisions.

1.0 Insurance/Indemnification/Risk Allocation
1.1 Insurance/Limitation of Stockwell's Liability. Stockwell will maintain the following insurance coverages.
(a) Worker's compensation insurance pursuant to state law.
(b) Business automobile insurance covering claims for injuries to members of the public and/or damages to property of others arising from use of motor vehicles, including onsite and offsite operations, and owned, non-owned, or hired vehicles, with a combined single limit of $1,000,000.
(c) Commercial general liability insurance covering claims for injuries to members of the public or damage to property of others arising out of any covered negligent act or omission of Stockwell with limits of not less than $1,000,000 per occurrence and $3,000,000 in the aggregate.
(d) Professional liability insurance of $1,000,000 per occurrence and in the aggregate.

1.2 Professional Liability. Stockwell agrees to indemnify and hold Client harmless from and against claims, losses, damages, expenses, costs, including reasonable attorney's fees and expenses, but only to the proportionate extent caused by the negligence of Stockwell.

1.3 Hazardous Materials – Indemnification by Client. Client understands and agrees Stockwell has not created nor contributed to the creation or existence of any types of hazardous or toxic wastes, materials, chemical compounds, or substances, or any other type of environmental hazard or pollution, whether latent or patent, at Client's premises, or in connection with or related to the Project with respect to which Stockwell has been retained to provide Services. The compensation to be paid Stockwell for Services is in no way commensurate with, and has not been calculated with reference to, the potential risk of injury or loss which may be caused by the exposure of persons or property to such substances or conditions. Therefore, to the fullest extent permitted by law, Client agrees to defend, indemnify and hold harmless Stockwell, its agents, officers, directors, employees, contractors and consultants, from and against any and all claims, damages, and expenses, whether direct, indirect, consequential or otherwise, including, but not limited to, attorneys' fees and court costs, arising out of, or resulting from the discharge, escape. release, or saturation of smoke, vapors, soot, fumes, acid, alkaline, toxic chemicals, liquid gases, or other materials, irritants, contaminants, or pollutants in or into the atmosphere, or on, onto upon, in or into the surface or subsurface or soil, water, or water courses, objects, or any tangible or intangible matter, whether sudden or not.

1.4 No Governmental Action Liability. Stockwell will not be liable for damages arising out of or resulting from the actions or inaction of government agencies, including, but not limited to, permit processing, environmental impact reports, general plans and amendments thereto, zoning matters, annexations or consolidations, use or conditional use permits, and building permits. Client agrees to defend, indemnify and hold harmless Stockwell, its agents, officers, directors, employees, contractors, and consultants from any and all such liabilities (including reasonable attorneys' fees and court costs), other than that caused by the negligent acts, errors or omissions of Stockwell, arising out of or resulting from the same.

1.5 No Project Liability. Notwithstanding any provisions in this Agreement to the contrary, if the Project involves construction, as that term is generally understood, and Stockwell does not provide Services during construction, including, but not limited, to, observation, site visits, shop drawing review, and design clarifications, Client agrees to defend, indemnify and hold harmless Stockwell, its agents, officers, directors, employees, contractors and consultants from any and all liability (including reasonable attorneys' fees and court costs) arising out of the Project or this Agreement.

1.6 Warranty. Stockwell makes no warranties of any kind, including any implied warranty of merchantability or of fitness for any particular purpose.

2.0 Documents. Notwithstanding the foregoing, all computer programs, work product, inventions, patents, copyrights, software, and other like data developed during the course of the Project, are and will remain Stockwell's sole property.

Stockwell's liability to Client for any errors or omissions is limited solely to the correction of residual errors, minor maintenance, or updates as needed.

2.2 Environmental. Environmental Audit/Site Assessment reports are prepared for Client's use only. Client agrees to defend, indemnify, and hold harmless Stockwell, its agents, officers, directors, employees, contractors and consultants against all damages, claims, expenses, and losses (including reasonable attorneys' fees and court costs) arising out of or

resulting from any reuse of the Environmental Audit/Site Assessment reports without Stockwell's written authorization.

Nothing contained in this Agreement may be construed or interpreted as requiring Stockwell to assume the status of a generator, storer, transporter, treater, or disposal facility as those terms appear within the Resource Conservation and Recovery Act, 42 U.S.C.A., §6901 et seq., as amended, or within any state statute governing the generation, treatment, storage, and disposal of waste.

3.0 Injury to Workers on Project. Client agrees Stockwell will be named an Additional Insured on construction contractors' insurance policy for commercial general liability insurance, and Client agrees to insert into all contracts for construction between Client and construction contractors a provision requiring the construction contractors to defend, indemnify and hold harmless both Client and Stockwell from any and all actions arising out of the construction Project, including, but not limited to, injury to or death of any worker on the job site, not caused by the sole negligence of Client or Stockwell.

4.0 Probable Construction Cost Opinions. Any opinion of probable construction costs for the Project considered and designed under this Agreement will be prepared by Stockwell through the exercise of its experience and judgment in applying presently available cost data, but it is recognized Stockwell has no control over the cost of labor and materials, the construction contractors' methods of determining prices, competitive bidding procedures, market conditions, and unknown field conditions. Stockwell cannot and does not guarantee proposals, bids, or the Project construction costs will not vary from Stockwell's opinion of probable construction costs.

5.0 Site Visits. Visits to the construction site and observations made by Stockwell as part of the Services during construction under this Agreement will not make Stockwell responsible for, not relieve the construction contractors of the obligation to conduct comprehensive monitoring of the work sufficient to ensure conformance with the intent of the contract documents, will not make Stockwell responsible for, nor relieve the construction contractors of the full responsibility for all construction means, methods, techniques, sequences, and procedures necessary for coordinating and completing portions of the work under the construction contracts, and will not relieve the construction contractors of the obligation to provide all safety precautions incidental thereto. Such visits by Stockwell are not to be construed as part of Stockwell's observation duties of the Project site.

6.0 On-Site Observation. When Stockwell provides on-site observation personnel as part of the Services during construction, the on-site observation personnel will make reasonable efforts to advise Client of observed defects and deficiencies in the contractors' work, and to help determine if the provisions of the Contract Documents are being fulfilled. Their day-to-day observation will not, however, cause Stockwell to be responsible for those duties and responsibilities which belong to the construction contractors, including, but not limited to, full responsibility for the means, methods, techniques, sequences, and progress of construction, and the safety precautions incidental thereto, and for performing the construction work in accordance with the Contract Documents.

7.0 Right of Entry. Client must provide for entry to the Project site for Stockwell's agents, employees, contractors and consultants and for all necessary equipment.

8.0 Termination. Either party may, by thirty (30) days written notice to the other, terminate this agreement in whole or part at any time. Upon receipt of notice, a party shall immediately discontinue all servicer affected, unless the notice directs otherwise. If the termination is for the convenience of the Client, no amount shall be allowed for Stockwell for unperformed service, but Stockwell shall be compensated for services rendered through the date of termination notice.

9.0 Default and Remedies.

9.1 Client's Default. If Client breaches any of the terms of this Agreement, Stockwell, in addition to other rights set forth in Section 1.3 above, will give Client written notice of default setting forth the default. If Client has not remedied the default within 7 days of the date of default, Stockwell may terminate this Agreement and proceed with any or all remedies provided under applicable law.

9.2 Stockwell's Default. If Stockwell breaches any of the terms of this Agreement, Client will give Stockwell written notice of default setting forth the default. If Stockwell has not remedied the default within 7 days of the date of default, Client may terminate this Agreement and proceed with any or all remedies provided under applicable law.

10.0 Jurisdiction. This Agreement is governed by the laws of the State of South Dakota and any action at law or other judicial proceeding arising from this Agreement must be instituted only in Minnehaha County Circuit Court, Sioux Falls, South Dakota, and may not be removed to federal district court, nor may venue be changed to any other circuit court.

11.0 Waiver. Stockwell's waiver of any term, condition, or covenant or breach of any term, condition, or covenant, will not constitute a waiver of any other term, condition, or covenant, or the breach thereof.

12.0 Entire Agreement. This Agreement, and its attachments, constitutes the entire understanding between Client and Stockwell relating to services to be provided by Stockwell and supersede any prior or contemporaneous agreements, promises, negotiations, or representations not expressly set forth herein. Subsequent modifications or amendments to this Agreement must be in writing and signed by the parties to this Agreement. The foregoing notwithstanding, if Client, its agents, officers, directors, employees, contractors and consultants request Stockwell perform extra Services pursuant to this Agreement, Client must pay for the additional Services even though an additional written agreement is not issued or signed.

13.0 Successors and Assigns. All of the terms, conditions and provisions of this Agreement will include and be for the benefit of and be binding upon the parties and their respective successors and assigns; provided, however, no assignment of this Agreement may be made without written consent of the other party to this Agreement.

14.0 Severability. If any provision of this Agreement is declared invalid, illegal or incapable of being enforced by any court of competent jurisdiction, all of the remaining provisions of this Agreement will nevertheless continue in full force and effect, and no provision will be deemed dependent upon any other provision unless so expressed herein.

15.0 Force Majeure. Stockwell will not be liable to Client for delays in performing its obligations, or for the direct or indirect cost resulting from delays that may result from acts of nature, governmental authorities, extraordinary weather conditions or other natural catastrophes, or any other cause beyond Stockwell's reasonable control. Each party will take reasonable steps to mitigate the impact of any force majeure event. Stockwell will be entitled to an adjustment to the schedule and its compensation under this Agreement to the extent required by the force majeure event.

16.0 Underground Utilities. If included as a Service under this Agreement, Stockwell or its authorized consultant will conduct research in Stockwell's or the consultant's professional opinion is necessary, and will prepare a plan indicating the locations intended for subsurface penetrations with respect to assumed locations of underground improvements. These Services will be performed in a manner consistent with the ordinary standard of care. Client recognizes the research may not identify all underground improvements or their locations, and the information upon which Stockwell and the consultant rely may contain errors or may not be complete. Client agrees, to the fullest extent permitted by law, to defend, indemnify and hold harmless Stockwell and its agents, officers, directors, contractors and consultants from all liability (including reasonable attorneys' fees and court costs) of Client, its contractors or all other persons for delay or additional compensation relating to the identification, removal, relocation, or restoration of utilities, or damages to underground improvements resulting from subsurface penetration locations established by Stockwell.

Memorandum 22-166

To: Amy Leon, City Manager
From: Adam Haberman, PE, Public Works Director
Subject: Westside Park Pond Improvements Construction Change Order #1
Date: September 6, 2022

In April of 2022, bids were received for the Westside Park Pond Improvements Project. Parkway Construction was awarded the low bid of $1,162,110.00. Improvements in the project include pond regrading, updated outlet structure, bank stabilization, retaining walls, new pedestrian bridge, and landscaping. The contractor has been making progress on the project, the pond bed removals are complete and the bridge piling have been installed. Due to poor soils at the new retaining wall locations, additional subgrade over-excavation and stabilization will need to occur as well as retaining wall reinforcement and over excavation and backfill.

Attached is City of Yankton Construction Change Order No. 1 for the Westside Park Pond Improvements Project for $135,452.08. The change order addresses the unforeseen soil conditions at the retaining wall locations. Stockwell Engineers Inc., the consultant for the project, finds the additional costs reasonable.

Recommendation: It is recommended that the City Commission approve Memorandum 22-166 accepting the City of Yankton Construction Change Order No. 1 to the Westside Park Pond Improvements contract with Parkway Construction of Tea, South Dakota.

Respectfully submitted,

Adam Haberman, PE
Public Works Director

X I concur with this recommendation.

____ I do not concur with this recommendation.

Amy Leon, City Manager

_____Roll call

City of Yankton Construction Change Order No. 1

Original Contract Amount:	$ 1,162,110.00	Project Name:	Westside Park - Pond Improvements
Net Change by Previous CCOs:	$ -		
Increase/Decrease this CCO:	$ 135,452.08	Contractor Name:	Parkway Construction
Current Contract Amount:	$ 1,297,562.08	SEI No.:	21289

All CCO's must comply with South Dakota Codified Law 5-18B-19. To view the law in its entirety: http://legis.state.sd.us/statutes/index.aspx.
The following change in plans and/or specifications for the subject project is hereby made. Attach supporting documents as required.

	Line Item(s) or RFP #	Description of Proposed Work	Justification	Cost
1	RFP #2	Reinforcing tie backs and subgrade over excavation and reinforcing for retaining walls at island and overlook.	Unforeseen conditions.	$ 135,452.08
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

See Attachment for Quantities and/or Justifications: ☑ Yes ☐ No

Net Increase/Decrease this Change Order: $ 135,452.08

Original Completion Date:	10/14/22	Net Time Change of Previous CCO's:	0	Time Change Due On This Change Order:	10 calendar days	Revised Contract Completion Date:	10/24/22
Time Extension Justification:	Additional days for additional work required for overexcavation and installation of materials on controlling items.						

The changes contained in this Construction Change Order are made in accordance with the provisions of the contract for subject project, and when accepted by the Contractor and upon approval by the City of Yankton, shall become part of said contract.

	Date	Signature
Architect/Engineer Recommendation	09/06/22	
Contractor Acceptance	9-6-22	
Mayor Approval		

STOCKWELL

Request for Proposal

Project: Westside Park Pond Improvements	**Owner: City of Yankton**	**RFP # 2**
Location: Yankton, SD	**Engineer: Stockwell Engineers**	**SEI No: 21289**
	Contractor: Parkway Construction	**Issue Date: August 31, 2022**

You are hereby requested to provide information for changes to the work as described below. **THIS IS NOT A CHANGE ORDER.** This request is for information only and is not an instruction either to stop work in progress or to execute the proposed change. Review the request and provide pricing and adjustments to contract time where requested. Quantities provided are estimated. All work shall meet the specifications of the current contract unless otherwise indicated.

Request #1.0 Retaining Wall Reinforcement & Subgrade Stabilization

CHANGE IN TIME		
	No Change	
✓	Increase in Time (# of Calendar Days)	10 days
	Decrease in Time (# of Calendar Days)	

The precast concrete modular block retaining wall for the island and overlook will require reinforcement and subgrade over-excavation and stabilization due to poor soils as recommended by the geotechnical engineer and designed by the retaining wall design engineer. Approved shop drawings require additional work utilizing over excavation of subgrade, geosynthetic reinforcement of the subgrade backfill, geosynthetic reinforcement at each block course, over excavation of backfill, and installation of approved reinforced and retained backfill. The equipment, labor, unclassified excavation, geotechnical approved backfill, geogrid, and incidentals that are necessary to complete the work as detailed in the plans and approved retaining wall shop drawings and memo for the island and overlook shall be included.

CHANGE IN COST

Item No	Description	Unit	QTY	Unit Price	Amount
New	Retaining Wall Reinforcement & Subgrade Stabilization	LS	1	135,452.08	135,452.08
				Total	135,452.08

END REQUEST

RESPONDING PARTY

PARKWAY CONSTRUCTION

By: [signature]

Title: President

Date: 09.01.22

RFP #2

Date: 09-01-22

Project Name: Westside Park Pond Renovations

Company Name: Parkway Construction

Submitted By: Tony Brown

To: David Locke / Eric Derickson
Stockwell Engineers

Item: Retaining Wall Reinforcement

1800 ton ¾" drain rock	$75,000.00
Walker Construction – digging, placement of rock, dirt & clay, packing & placing Geogrid	38,500.00
Geo Fabric	5,600.00
Packer rental	1,100.00
Civil Design Professionals	300.00
Profit	9,640.00
Excise Tax	2,656.16
Bond	2,655.92

Total: $135,452.08

GEOTEK ENGINEERING
& TESTING SERVICES, INC.
909 East 50th Street North
Sioux Falls, South Dakota 57104
605-335-5512 Fax 605-335-0773
www.geotekeng.com

Memorandum

To:	Adam Haberman; City of Yankton
From:	Ethan Thein EIT & Nick Bierle, PE
Subject:	Excavation Observation – Overlook Area Westside Park Pond Improvements Yankton, SD GeoTek #22-C61
Date:	8/31/2022

This correspondence is pursuant to an excavation observation for the retaining wall in the overlook area in Yankton, South Dakota.

Our site visit occurred on August 30, 2022. We observed fine alluvium soils at the bottom of the excavation. The bottom of the excavation was approximately at the bottom of wall elevation. We performed shallow hand auger borings (3 feet in depth) at the bottom of the excavation. Similar soils were encountered to the termination depth of the borings.

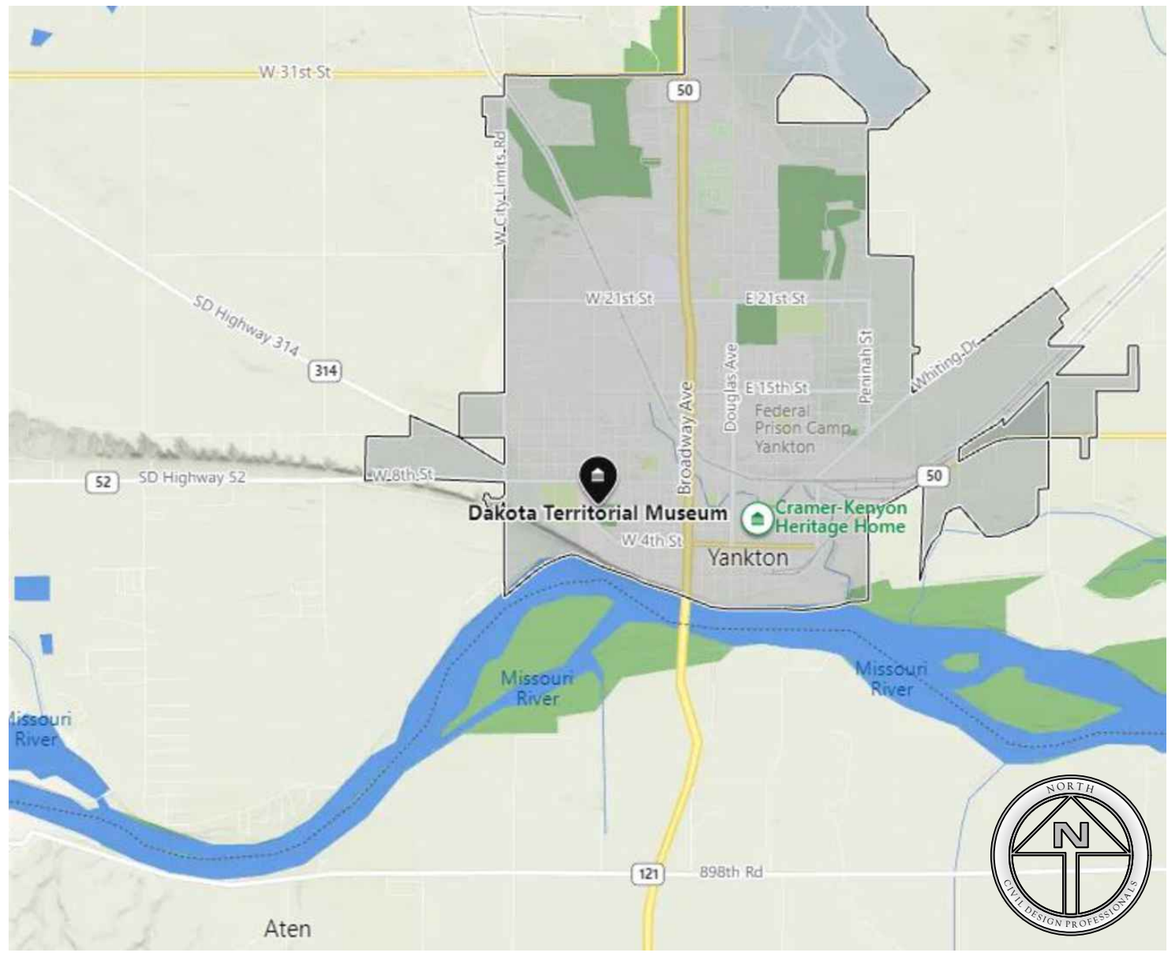
We recommended performing the proposed CDP's section below the retaining wall since glacial till soils were not encountered. It is our understanding that the proposed section consists of 4 ½ feet of crushed rock and 3 layers of geogrid below the concrete leveling pad (6 inches). The crushed rock and geogrid should meet the specifications outlined in the geotechnical report (Geotek #22-070).

We trust that this document provides you with information pertinent to the project. If you have any questions or require additional information, please contact our office.

WESTSIDE PARK
YANKTON, SOUTH DAKOTA

PROJECT INFORMATION:

1. OWNER:
   CITY OF YANKTON
2. SITE CIVIL ENGINEER:
   STOCKWELL
3. GEOTECHNICAL EVALUATION REPORT:
   PREPARED BY GEOTEK ENGINEERING & TESTING SERVICES, INC. LAST DATED 03/07/2022. IN PREPARATION OF THE DESIGN, ASSUMED SOIL PARAMETERS WERE USED, THEREFORE, CONSTRUCTION VERIFICATION OF THE ASSUMED SOIL CONDITIONS IS IMPERATIVE PRIOR TO AND DURING CONSTRUCTION. FAILURE TO VALIDATE THE PROVIDED SOIL PARAMETERS CAN RESULT IN STRUCTURE FAILURE AND SHALL RENDER THESE PLANS VOID. (SEE SPECIFICATION 1.07 ON SHEET 2.00).
4. UNIT MANUFACTURER:
   LT COMPANIES, INC.
5. UNIT TYPE:
   MONSTER BLOCK
6. REINFORCEMENT:
   MIRAFI 5XT



PROJECT VICINITY MAP
NOT TO SCALE

SHEET INDEX

SHEET	DESCRIPTION
1.00	TITLE SHEET
2.00	SPECIFICATIONS: GENERAL INFORMATION
2.01	SPECIFICATIONS: MATERIALS
2.02	SPECIFICATIONS: EXECUTION
2.03	SPECIFICATIONS: QUALITY ASSURANCE
3.00	SITE PLAN
4.00	WALL 1 ELEVATION
4.01	WALL 1 ELEVATION
4.02	WALL 1 ELEVATION
4.03	WALL 2 ELEVATION
5.00	SECTION A - A
5.01	SECTION B - B
5.02	SOIL CORRECTION SECTIONS C & D
6.00	DETAILS

☑ APPROVED
☐ APPROVED AS NOTED
☐ REVISE AND RESUBMIT
☐ REJECTED

STOCKWELL

This review is only for general conformance with the design concept of the project and does not relieve the Contractor from compliance with the contract documents.

BY dlocke DATE 8/31/2022

REGISTERED PROFESSIONAL ENGINEER
REG. NO. 7332
MICHAEL R. JOHNSON
SOUTH DAKOTA

MICHAEL R. JOHNSON, P.E. Date: 8/30/2022

CIVIL DESIGN PROFESSIONALS
8609 LYNDALE AVENUE SOUTH, SUITE 200 BLOOMINGTON, MN 55420
PHONE: (952) 303-5312 | WEBSITE: WWW.CDP-US.COM
SITE SOLUTION PROFESSIONALS, INC. D.B.A. CIVIL DESIGN PROFESSIONALS

No.	Date	Revision	By
1	08/12/2022	REVISE FOUNDATION SOIL PARAMETERS AND	SAP
2		REDLINE REVIEW.	
3	08/30/2022	ADD SOIL CORRECTION SECTIONS	SAP
4			
5			
6			

Designed By: SAP
Scale: N.T.S.
Date: AUG 30, 2022
Project: WESTSIDE PARK YANKTON, SOUTH DAKOTA
Title: TITLE SHEET
Registration No: 7332
Project No: 22-0554
Sheet No: 1.00

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SECTION 1: GENERAL INFORMATION

1.01 SCOPE OF WORK:

A. THE SCOPE OF WORK FOR THE PROJECT INCLUDES FURNISHING AND INSTALLING A PREFABRICATED MODULAR BLOCK RETAINING WALL SYSTEM IN ACCORDANCE WITH CIVIL DESIGN PROFESSIONALS' (CDP) DESIGN PLANS AND SPECIFICATIONS. WORK INCLUDES PREPARING THE FOUNDATION SOIL, FURNISHING AND INSTALLING THE LEVELING PAD, CONCRETE RETAINING WALL BLOCKS, DRAINAGE AGGREGATE, AND BACKFILL IN CONFORMANCE WITH THE LINES, GRADES, AND DIMENSIONS SHOW.

B. MULTIPLE CONTRACTORS (FENCE, WALL, GRADING, ETC.) MAY BE INVOLVED IN THE COMPLETION OF THE OVERALL PROJECT. CDP'S DESIGN PLANS DO NOT DEFINE SCOPE OF WORK FOR INDIVIDUAL ENTITIES. SEE CONTRACT DOCUMENTS FOR SPECIFIC DETAILS ON THE SCOPE OF WORK THAT WILL BE PROVIDED BY ALL PARTIES.

1.02 GENERAL NOTES:

A. THE OWNER IS RESPONSIBLE FOR OBTAINING A GEOTECHNICAL INVESTIGATION WITH BORINGS DRILLED ALONG THE RETAINING WALL PER NCMA AND/OR *AASHTO* RECOMMENDATIONS:

A.1. NCMA: BORINGS SHOULD BE SPACED AT MAXIMUM 100-FOOT INTERVALS ALONG THE PROPOSED WALL ALIGNMENT AND AT 150-FOOT INTERVALS ALONG THE BACK OF THE REINFORCED ZONE.

B. CDP ASSUMES NO LIABILITY FOR OWNER'S FAILURE TO COMPLY WITH MINIMUM BORING RECOMMENDATIONS AT RETAINING WALL LOCATIONS.

C. OWNER SHALL ENSURE THAT RETAINING WALL CONSTRUCTION PLANS ARE DISTRIBUTED TO GENERAL CONTRACTOR, RETAINING WALL CONTRACTOR, SITE CIVIL ENGINEER, GEOTECHNICAL ENGINEERS, INSPECTORS, AND ANY OTHER PERTINENT PARTIES.

D. THE SITE CIVIL ENGINEER SHALL REVIEW THE RETAINING WALL CONSTRUCTION PLAN ELEVATIONS, GRADES, AND DRAINAGE PATTERNS FOR COMPLIANCE WITH THE SITE CIVIL DESIGN PLANS.

1.03 CONSTRUCTION NOTES:

A. THE CONTRACTOR SHALL CALL 811 TO HAVE UTILITIES LOCATED AND ANY OTHER APPLICABLE ENTITY BEFORE BEGINNING WORK. IT IS THE CONTRACTOR'S RESPONSIBILITY TO FIELD VERIFY ALL LOCATIONS AND DEPTHS OF EXISTING UTILITIES PRIOR TO COMMENCING CONSTRUCTION AND AVOID IMPACTING THEM.

B. THE CONTRACTOR SHALL COORDINATE RELOCATION OF ALL EXISTING CONDUITS AND SERVICES WITH THE UTILITY PROVIDER. IF CONFLICTS EXIST, THE SITE CIVIL ENGINEER SHALL BE CONTACTED IMMEDIATELY.

C. THE CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLYING WITH ALL FEDERAL, STATE, AND LOCAL REQUIREMENTS FOR EXECUTION OF WORK, INCLUDING LOCAL BUILDING INSPECTION AND CURRENT OSHA STANDARDS.

D. THE WORK SHALL BE PERFORMED IN A GENERAL SEQUENCE DEVELOPED BY THE CONTRACTOR IN ACCORDANCE WITH THE REQUIREMENTS OF THE CONTRACT. THE CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR THE MEANS AND METHODS OF CONSTRUCTION AND FOR THE SEQUENCES AND PROCEDURES TO BE USED.

E. EXCAVATION SUPPORT, IF REQUIRED, IS THE RESPONSIBILITY OF THE CONTRACTOR, INCLUDING THE STABILITY OF THE EXCAVATION AND ITS INFLUENCE ON ADJACENT PROPERTIES AND STRUCTURES.

F. IF THE CONTRACTOR FINDS A CONFLICT, ERROR, OR DISCREPANCY WITHIN OR BETWEEN THE CONTRACT DOCUMENTS AND DESIGN PLANS, THE CONTRACTOR SHALL IMMEDIATELY REPORT THE ISSUE TO THE RESPECTIVE ENGINEER IN WRITING. THE CONTRACTOR SHALL OBTAIN A WRITTEN INTERPRETATION OR CLARIFICATION FROM THE ENGINEER PRIOR TO PROCEEDING WITH CONSTRUCTION. WORK DONE BEFORE THE ENGINEER RENDERS A DECISION IS AT THE SOLE RISK OF THE CONTRACTOR.

G. UTILITIES SHALL BE PLACED DURING THE CONSTRUCTION OF THE RETAINING WALL. GEOGRIDS SHALL NOT BE CUT TO INSTALL FUTURE UTILITIES.

1.04 TECHNICAL REFERENCES

A. NATIONAL CONCRETE MASONRY ASSOCIATION (NCMA) DESIGN MANUAL FOR SEGMENTAL RETAINING WALLS - 3RD EDITION (5TH PRINTING - 2012).

B. AMERICAN ASSOCIATION OF STATE HIGHWAY AND TRANSPORTATION OFFICIALS (AASHTO) LRFD BRIDGE DESIGN SPECIFICATIONS, 9TH EDITION (2020).

C. OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION (OSHA) TECHNICAL MANUAL.

D. UNITED SOIL CLASSIFICATION SYSTEM (USCS).

1.05 TESTING REFERENCES

A. AMERICAN SOCIETY OF TESTING MATERIALS (ASTM) INTERNATIONAL.

B. AMERICAN CONCRETE INSTITUTE (ACI).

C. AMERICAN ASSOCIATION OF STATE HIGHWAY AND TRANSPORTATION OFFICIALS (AASHTO).

D. NATIONAL CONCRETE MASONRY ASSOCIATION (NCMA).

1.06 DESIGN INFORMATION

A. DESIGN METHOD:	NCMA
B. RETAINING WALL INFORMATION:	
UNIT TYPE:	MONSTER BLOCK
REINFORCEMENT:	MIRAFI 5XT
PERCENT COVERAGE OF GEOGRID	100%
C. LOADING CONDITIONS:	
LIVE LOAD SURCHARGE	50 PSF (SIDEWALK)
DEAD LOAD SURCHARGE (BUILDING)	N/A
HYDROSTATIC LOADING	NONE
D. WALL GEOMETRY:	
TOE SLOPE:	VARIES (SEE GRADING PLAN)
BACK SLOPE:	VARIES (SEE GRADING PLAN)
BATTER:	5.2°
E. INTERNAL STABILITY:	**(MINIMUM FOS)**
GEOGRID STRENGTH	1.5
GEOGRID PULLOUT	1.5
GEOGRID CONNECTION	1.5
BLOCK TO BLOCK SLIDING	1.3
F. EXTERNAL STABILITY:	
BASE SLIDING	1.5
BEARING	2.0
OVERTURNING	2.0
GLOBAL STABILITY	1.3

THE PROJECT GEOTECHNICAL ENGINEER SHALL CONFIRM GLOBAL STABILITY BASED ON THE PROPOSED WALL DESIGN AND THE ACTUAL PARAMETERS OF THE ONSITE SOILS.

G. *SEISMIC:*	
SEISMIC CONDITIONS	N/A

1.07 ASSUMED SOIL PARAMETERS

	ϕ	c	γ	SOIL TYPE
REINFORCED BACKFILL	40°	0 PSF	120 PCF	1" CLEAN CRUSHED STONE
RETAINED BACKFILL	22°	0 PSF	125 PCF	LEAN CLAY
FOUNDATION SOIL	22°	*50 PSF	125 PCF	GLACIAL TILL
LEVELING PAD	40°	0 PSF	125 PCF	AGGREGATE

***COHESION WAS ONLY USED FOR CHECKING GLOBAL STABILITY AND NOT SLIDING OR OVERTURNING.**

REGISTERED PROFESSIONAL ENGINEER
REG. NO.
7332
MICHAEL R.
JOHNSON
SOUTH DAKOTA

MICHAEL R. JOHNSON, P.E. Date: 8/30/2022

CIVIL DESIGN PROFESSIONALS
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No.	Date	Revision	By
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4			
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Designed By: SAP
Scale: N.T.S.
Date: AUG 30, 2022
Project: WESTSIDE PARK YANKTON, SOUTH DAKOTA
Title: SPECIFICATIONS: GENERAL INFORMATION
Registration No: 7332
Project No: 22-0554
Sheet No: 2.00

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SECTION 2: MATERIALS:

2.01 DEFINITIONS

A. *ADHESIVE*: HIGH STRENGTH CONSTRUCTION ADHESIVE FOR BONDING CONCRETE TO CONCRETE INSTALLED PER THE MANUFACTURER'S RECOMMENDATIONS.
B. *COLLECTION DRAIN SYSTEM*: A SYSTEM FOR COLLECTING AND REMOVING WATER FROM BEHIND THE RETAINING WALL.
C. *DENSE GRADED AGGREGATE*: LOW PERMEABLE MATERIAL USED TO HELP FACILITATE DRAINAGE THROUGH THE FACE OF THE RETAINING WALL.
D. *DRAINAGE AGGREGATE*: CLEAN CRUSHED ANGULAR STONE LOCATED WITHIN AND DIRECTLY BEHIND THE RETAINING WALL UNITS TO THE DEPTH SPECIFIED ON THE CROSS SECTION, INCLUDING UNIT CORE FILL (IF APPLICABLE).
E. *EXPANSION MATERIAL*: 0.5-INCH FELT EXPANSION BOARD OR POLYSTYRENE FOAM BOARD.
F. *FOUNDATION SOIL*: SOIL IMMEDIATELY BENEATH THE RETAINING WALL LEVELING PAD AND REINFORCED SOIL (IF APPLICABLE).
G. *GEOGRID*: A GEOSYNTHETIC MATERIAL MANUFACTURED OF HIGH TENSILE MATERIALS SPECIFICALLY FOR THE PURPOSE OF REINFORCING AND CREATING A STRUCTURAL SOIL MASS.
H. *GEOTEXTILE FABRIC*: A GEOSYNTHETIC MATERIAL MANUFACTURED FOR THE PURPOSE OF SOIL SEPARATION AND DRAINAGE.
I. *LEVELING PAD*: A CONCRETE OR COMPACTED SOIL PAD WHICH SERVES AS A FLAT SURFACE FOR PLACING THE INITIAL COURSE OF UNITS (SPECIFICATION 2.05).
J. *LOW PERMEABLE SOIL CAP*: LOW PERMEABLE SOIL, CONTAINING A MINIMUM OF 40% PASSING THE NO. 200 SIEVE AND A LIQUID LIMIT (LL) AND PLASTICITY INDEX (PI) OF LESS THAN 30 AND 15 RESPECTIVELY, PLACED OVER THE REINFORCED AND/OR RETAINED BACKFILL.
K. *REINFORCED BACKFILL*: SOIL EXTENDING FROM THE BACK OF THE DRAINAGE AGGREGATE TO THE ENDS OF THE EMBEDDED GEOGRID.
L. *RETAINED BACKFILL*: SOIL DIRECTLY BEHIND THE RETAINING WALL REINFORCED BACKFILL. THE RETAINED ZONE IS DEFINED AS A LINE THAT EXTENDS UPWARD AT A 1H:1V FROM THE BACK BASE OF THE REINFORCED ZONE TO THE TOP OF WALL ELEVATION.
M. *RETAINING WALL UNIT (SRW)*: A WET CAST CONCRETE PREFABRICATED MODULAR BLOCK WALL FACING UNIT.

2.02 MONSTER BLOCK RETAINING WALL UNITS

A. RETAINING WALL SHALL BE COMPRISED OF MONSTER BLOCK UNITS MANUFACTURED BY A LICENSED PRODUCER.
B. MONSTER BLOCK WALL UNITS SHALL HAVE A MINIMUM 28-DAY COMPRESSIVE STRENGTH OF 4,000 PSI. STANDARD WEIGHT CONCRETE SHALL HAVE A 6% ± 1.5% AIR ENTRAINMENT BY VOLUME. WEIGHT OF CONCRETE SHALL BE 145 PCF. UNITS SHALL BE PRODUCED WITH FIRST PURPOSE FRESH CONCRETE (RECYCLED CONCRETE CANNOT BE USED TO PRODUCE UNITS).
C. BLOCKS SHALL BE CONSISTENT AND FREE OF STAINS, DEFECTS, CRACKS, AND/OR CHIPS.
D. TEXTURE AND COLOR ON THE FACE OF THE BLOCK SHALL BE SPECIFIED BY THE OWNER PER MANUFACTURER'S RECOMMENDATION.

2.03 GEOTEXTILE FABRIC

A. GEOTEXTILE FABRIC, IF REQUIRED, SHALL BE MIRAFI 180N OR APPROVED EQUAL (8OZ MINIMUM) AND SHALL MEET THE PROPERTIES SPECIFIED BY THE MANUFACTURER.
B. ALL GEOTEXTILE SEAMS SHALL BE OVERLAPPED BY A MINIMUM OF 12-INCHES.

2.04 GEOGRID

A. GEOGRID SHALL BE THE TYPE AND STRENGTH SPECIFIED IN THE CONSTRUCTION DRAWINGS AND SHALL MEET THE PROPERTIES SPECIFIED BY THE MANUFACTURER. ANY SUBSTITUTION REQUIRES WRITTEN APPROVAL BY CDP PRIOR TO WALL CONSTRUCTION.
B. GEOGRID SHALL BE INSTALLED PER MANUFACTURER'S RECOMMENDATIONS.

2.05 LEVELING PAD

A. SOIL LEVELING PAD SHALL CONSIST OF COMPACTED SAND, GRAVEL, CRUSHED STONE, OR ANY COMBINATION THEREOF (USE SOIL TYPE GP, GW, SP, OR SW PER USCS).
B. CONCRETE LEVELING PAD SHALL BE REINFORCED WITH (2) CONTINUOUS #4 REBAR AND HAVE A MINIMUM 28-DAY COMPRESSIVE STRENGTH OF 2,500 PSI. CONCRETE MUST CURE A MINIMUM OF 12-HOURS PRIOR TO PLACING ANY **MONSTER BLOCK** UNITS.

2.06 COLLECTION DRAIN SYSTEM

A. SUBSURFACE DRAINAGE SYSTEM CONSTRUCTED OF 4-INCH PERFORATED HDPE OR PVC PIPE PER ASTM D3034 AND/OR ASTM F2648. IF THE PIPE IS NOT PLACED WITHIN CLEAN CRUSHED STONE IT SHALL BE WRAPPED IN A GEOTEXTILE FABRIC.
B. USE NON-PERFORATED PIPE TO OUTLET THROUGH FACE OF WALL, BENEATH WALL, AND WHEN CONNECTING TO DRAINAGE STRUCTURES.
C. PIPE FITTINGS SHALL BE PER MANUFACTURER'S RECOMMENDATION.

2.07 DRAINAGE AGGREGATE

A. DRAINAGE AGGREGATE SHALL BE DURABLE CLEAN CRUSHED STONE HAVING AT LEAST TWO FRACTURED FACES AND COMPLY WITH THE FOLLOWING GRADATION:

SIEVE SIZE	% PASSING
1-INCH	100
$\frac{3}{4}$ - INCH	75 - 10
NO. 4	0 - 10
NO. 50	0 - 5

B. ROUNDED AGGREGATE (E.G. RIVER ROCK AND PEA GRAVEL) IS NOT ACCEPTABLE DRAINAGE AGGREGATE MATERIAL.

2.08 FOUNDATION SOIL

A. THE FOUNDATION SOIL IS ASSUMED TO BE GLACIAL TILL EXHIBITING A MINIMUM EFFECTIVE INTERNAL FRICTION ANGLE OF 22° AND A COHESION OF 50 PSF.
B. THE FOUNDATION SOIL SHALL BE FREE OF DEBRIS, HIGH PLASTIC CLAY, FROST, ICE, ORGANIC MATTER (<1%), AND OTHER DELETERIOUS MATERIALS.

2.09 REINFORCED BACKFILL

A. THE REINFORCED BACKFILL SHALL BE 1" CLEAN CRUSHED STONE EXHIBITING A MINIMUM EFFECTIVE INTERNAL FRICTION ANGLE OF 40° AND COMPLY WITH THE FOLLOWING GRADATION:

SIEVE SIZE	% PASSING
1-INCH	100
3/4-INCH	75 - 10
NO. 4	0 - 10
NO. 50	0 - 5

B. REINFORCED BACKFILL SHALL BE FREE OF DEBRIS, HIGH PLASTIC CLAY, ICE, ORGANIC MATTER (<1%), AND OTHER DELETERIOUS MATERIALS.
C. CONTRACTOR MAY USE A HIGHER QUALITY MATERIAL IN LIEU OF 1" CLEAN CRUSHED STONE WITH APPROVAL.
D. REINFORCED BACKFILL MAY BE SITE EXCAVATED WHEN THE ABOVE REQUIREMENTS ARE MET.
E. REINFORCED BACKFILL SHALL NOT BE RECYCLED CONCRETE OR ASPHALT.

2.10 RETAINED BACKFILL

A. THE RETAINED BACKFILL SHALL BE LEAN CLAY EXHIBITING A MINIMUM EFFECTIVE INTERNAL FRICTION ANGLE OF 22°, A COHESION OF 0 PSF, AND COMPLY WITH THE FOLLOWING GRADATION:

SIEVE SIZE	% PASSING
2-INCH	100
3/4-INCH	100 - 75
NO. 4	20 - 100
NO. 200	0 - 60

PLASTICITY INDEX (PI)<20
LIQUID LIMITS (LL)<40
4.5 < PH < 9

B. RETAINED BACKFILL SHALL BE FREE OF DEBRIS, HIGH PLASTIC CLAY, ICE, ORGANIC MATTER (<1%), AND OTHER DELETERIOUS MATERIALS.
C. CONTRACTOR MAY USE A HIGHER QUALITY MATERIAL IN LIEU OF LEAN CLAY WITH APPROVAL.
D. RETAINED BACKFILL MAY BE SITE EXCAVATED WHEN THE ABOVE REQUIREMENTS ARE MET.

2.11 BACK SLOPE FILL MATERIAL

A. BACK SLOPE FILL MATERIAL SHALL BE APPROVED STRUCTURAL FILL PER THE GEOTECHNICAL ENGINEER AND SHALL EXHIBIT THE MINIMUM EFFECTIVE STRESS PARAMETERS REQUIRED TO PERMANENTLY MAINTAIN SLOPE STABILITY.
B. BACK SLOPE FILL MATERIAL SHALL BE FREE OF DEBRIS, HIGH PLASTIC CLAY, ICE, ORGANIC MATTER (<1%), AND OTHER DELETERIOUS MATERIALS.

2.12 DENSE GRADED AGGREGATE

A. THE DENSE GRADED AGGREGATE SHALL EXHIBIT A MINIMUM EFFECTIVE INTERNAL FRICTION ANGLE OF 40° AND COMPLY WITH THE FOLLOWING GRADATION:

SIEVE SIZE	% PASSING
1-INCH	100
$\frac{3}{4}$ - INCH	95 - 100
NO.4	35 - 70
NO. 40	10- 35
NO. 200	5 - 15

PLASTICITY INDEX (PI) < 10
LIQUID LIMIT (LL) < 20

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MICHAEL R.
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MICHAEL R. JOHNSON, P.E. Date: 8/30/2022

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Designed By: SAP
Scale: N.T.S.
Date: AUG 30, 2022
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SECTION 3: EXECUTION

3.01 CONSTRUCTION STAKING

A. STAKING SHALL BE PERFORMED BY A LICENSED SURVEYOR.
B. WALL STATIONING SHOWN IS RELATIVE TO EACH WALL AND NOT TO ANY OTHER STATIONING SHOWN ON THE CONTRACT PLANS (UNLESS OTHERWISE NOTED). STATION 0.00 IS ON THE LEFT END OF WALL AS VIEWED FROM THE FRONT OF THE WALL (UNLESS OTHERWISE NOTED ON WALL ELEVATION).

3.02 EXCAVATION

A. CONTRACTOR SHALL EXCAVATE TO THE LINES AND GRADES SHOWN ON THE CONSTRUCTION DRAWINGS. CONTRACTOR SHALL BE CAREFUL NOT TO DISTURB EMBANKMENT AND FOUNDATION MATERIALS BEYOND LINES SHOWN. EXCAVATION FOR CONSTRUCTION OF THE RETAINING WALL SHALL CONFORM TO OSHA REQUIREMENTS FOR SAFE EXCAVATION.

3.03 SOIL COMPACTION

A. *COARSE GRAINED SOILS*: ALL COARSE GRAINED SOIL SHALL BE PLACED IN MAXIMUM 9-INCH LOOSE LIFTS AND COMPACTED TO A MINIMUM OF 95% OF ITS STANDARD PROCTOR DENSITY AS DETERMINED BY ASTM D698. THE MOISTURE CONTENT OF THE BACKFILL MATERIAL, PRIOR TO AND DURING CONSTRUCTION, SHALL BE UNIFORMLY DISTRIBUTED THROUGHOUT EACH LAYER AND SHALL BE WITHIN A RANGE OF 2% BELOW TO 2% ABOVE OPTIMUM MOISTURE CONTENT.
B. *FINE GRAINED SOILS*: ALL FINE GRAINED SOIL SHALL BE PLACED IN MAXIMUM 8-INCH LOOSE LIFTS AND COMPACTED TO A MINIMUM OF 95% OF ITS STANDARD PROCTOR DENSITY AS DETERMINED BY ASTM D698. THE MOISTURE CONTENT OF THE BACKFILL MATERIAL, PRIOR TO AND DURING CONSTRUCTION, SHALL BE UNIFORMLY DISTRIBUTED THROUGHOUT EACH LAYER AND SHALL BE WITHIN A RANGE OF 2% BELOW TO OPTIMUM MOISTURE CONTENT.
C. *CRUSHED STONE*: CRUSHED STONE SHALL BE PLACED IN MAXIMUM 12-INCH LOOSE LIFTS AND COMPACTED WITH A MINIMUM OF THREE (3) PASSES OF A VIBRATORY COMPACTOR (OR OTHER SUITABLE EQUIPMENT) CAPABLE OF EXERTING A MINIMUM OF 3,000 LBS OF CENTRIFUGAL FORCE AND TO THE SATISFACTION OF THE GEOTECHNICAL ENGINEER.
D. ONLY LIGHTWEIGHT HAND-OPERATED COMPACTION EQUIPMENT SHALL BE USED WITHIN 3-FEET OF THE BACK OF WALL.

3.04 FOUNDATION SOIL PREPARATION

A. FOUNDATION SOIL SHALL BE EXCAVATED FOR PLACEMENT OF THE LEVELING PAD AND BACKFILL MATERIAL AS SHOWN ON THE CONSTRUCTION DRAWINGS OR AS DIRECTED BY THE GEOTECHNICAL ENGINEER (WHICHEVER IS MORE STRINGENT).
B. FOUNDATION SHALL BE EXAMINED BY THE GEOTECHNICAL ENGINEER TO CONFIRM THAT THE ACTUAL FOUNDATION CONDITIONS MEET OR EXCEED THE DESIGN ASSUMPTIONS AND MINIMUM BEARING CAPACITY REQUIREMENTS (BEARING CAPACITY SHALL BE GREATER THAN THE FACTOR OF SAFETY FOR BEARING MULTIPLIED BY THE APPLIED LOAD LISTED ALONG THE WALL PROFILE). AT A MINIMUM, FOUNDATION SOIL SHALL BE PROOF-ROLLED BEFORE CONSTRUCTION PROCEEDS. SUBGRADE MATERIAL NOT MEETING THE REQUIRED STRENGTH SHALL BE REMOVED AND REPLACED WITH SUITABLE STRUCTURAL FILL PER THE GEOTECHNICAL ENGINEER.
C. OVER-EXCAVATED AREAS SHALL BE BACKFILLED WITH APPROVED STRUCTURAL FILL AND COMPACTED AS PER SP*ECIFICATION 3.03*.

3.05 BASE LEVELING PAD

A. LEVELING PAD MATERIALS SHALL BE PLACED UPON AN APPROVED FOUNDATION AS SHOWN ON THE CONSTRUCTION DRAWINGS TO A MINIMUM THICKNESS OF 6-INCHES AND COMPACTED AS PER SP*ECIFICATION 3.03 (SOIL LEVELING PAD).*
B. LEVELING PAD SHALL BE PREPARED TO ENSURE COMPLETE CONTACT WITH THE BASE RETAINING WALL UNITS.

3.06 MODULAR WALL UNIT INSTALLATION

A. THE FIRST COURSE OF MONSTER BLOCK UNITS SHALL BE CAREFULLY PLACED ON TOP OF AND IN FULL CONTACT WITH THE LEVELING PAD. THE BASE UNITS SHALL BE CLOSELY ABUTTED TOGETHER AT THE LOCATIONS AND ELEVATIONS SHOWN ON THE APPROVED CONSTRUCTION DRAWINGS. THE HORIZONTAL GAP BETWEEN UNITS SHALL NOT EXCEED 1/4-INCH. EACH UNIT SHALL BE CHECKED FOR PROPER ELEVATION, ALIGNMENT, AND THAT IT IS LEVEL.
B. UNITS ARE PLACED SIDE BY SIDE FOR FULL LENGTH OF WALL ALIGNMENT. ALIGNMENT MAY BE ACHIEVED WITH THE AID OF A STRING LINE OR OFFSET FROM A BASE LINE.
C. DRAINAGE AGGREGATE SHALL BE PLACED BETWEEN THE UNITS, WITHIN THE UNITS (UNIT CORE FILL, IF APPLICABLE), AND IMMEDIATELY BEHIND THE UNITS TO THE DRAINAGE ZONE DEPTH SPECIFIED ON THE CROSS SECTION. THE DRAINAGE AGGREGATE SHALL BE PLACED AND COMPACTED AS PER SP*ECIFICATION 3.03*.
D. PRIOR TO PROCEEDING TO THE NEXT COURSE, SWEEP EXCESS MATERIAL FROM TOP OF UNITS.
E. UNITS MAY BE SHIMMED WITH GEOGRID REINFORCEMENT, ASPHALT ROOFING SHINGLES, OR ROLLED ROOFING TO MAINTAIN FACE BATTER AND UNIFORM BLOCK ELEVATIONS. SHIMMING MATERIAL SHALL MAINTAIN A MAXIMUM NOMINAL THICKNESS OF 1/8-INCH AND SHALL ONLY OCCUR AT COURSES OF BLOCK WHERE PRIMARY LAYERS OF REINFORCEMENT ARE NOT PRESENT. CONTRACTOR SHALL TAKE PRECAUTIONS TO CONTINUOUSLY SUPPORT A SHIMMED UNIT TO PREVENT POINT LOADING THAT MAY INDUCE UNIT CRACKING. THE WALL CONTRACTOR MAY ALSO GRIND UNITS AS NECESSARY TO MAINTAIN FACE BATTER AND UNIFORM BLOCK ELEVATIONS.
F. SEE MANUFACTURER'S INFORMATION FOR ADDITIONAL INSTALLATION REQUIREMENTS.

3.07 COLLECTION DRAIN PLACEMENT

A. INSTALL COLLECTION DRAIN SYSTEM PER THE APPROVED CONSTRUCTION SHOP DRAWINGS.
B. THE COLLECTION DRAIN SYSTEM SHALL DRAIN SURFACE WATER INFILTRATION AND GROUNDWATER AWAY FROM THE REINFORCED AND RETAINED BACKFILL ZONES. THE COLLECTION DRAIN SYSTEM SHALL OUTLET INDEPENDENT OF THE STORM DRAIN SYSTEMS AT LOCATIONS THAT MOVE THE WATER AWAY FROM THE WALL WHEREVER POSSIBLE.
C. THE DRAIN PIPE SHALL BE PLACED TO MAINTAIN GRAVITY FLOW (1% MINIMUM).
D. DO NOT CONNECT ANY OTHER DRAINS INTO THE COLLECTION DRAIN SYSTEM.
E. DO NOT OUTLET UPPER TIERED WALL COLLECTION DRAIN SYSTEM ONTO LOWER TIERED WALL.
F. TIERED WALL DRAINS SHALL REMAIN INDEPENDENT OF EACH OTHER.

3.08 GEOGRID INSTALLATION

A. GEOGRID SHALL BE ORIENTED WITH THE HIGHEST STRENGTH AXIS PERPENDICULAR TO THE WALL ALIGNMENT. CORRECT ORIENTATION (ROLL DIRECTION) SHALL BE VERIFIED BY CONTRACTOR PRIOR TO WALL INSTALLATION.
B. GEOGRID SHALL BE PLACED AT THE ELEVATIONS AND TO THE EXTENTS SHOWN ON THE CONSTRUCTION DRAWINGS OR AS DIRECTED BY THE ENGINEER. GEOGRID SHALL BE PLACED IN A MANNER TO ENSURE 100% COVERAGE PARALLEL TO THE WALL FACE.
C. THE GEOGRID SHALL BE LAID HORIZONTALLY ON COMPACTED BACKFILL. THE GEOGRID SHALL BE PULLED TAUT (50LBS/FT) TO ELIMINATE LOOSE FOLDS AND PRETENSION THE REINFORCEMENT. STAKE OR SECURE THE BACK EDGE OF THE GEOGRID PRIOR TO BACKFILLING AND COMPACTION.
D. GEOGRID LAYERS SHALL BE ONE CONTINUOUS PIECE FOR THEIR ENTIRE EMBEDMENT LENGTH. OVERLAP OR SPLICING OF THE GEOGRID IN THE DESIGN STRENGTH DIRECTION (PERPENDICULAR TO THE WALL FACE) SHALL NOT BE PERMITTED.
E. TRACKED OR RUBBER TIRE EQUIPMENT SHALL NOT BE OPERATED DIRECTLY ON THE GEOGRID REINFORCEMENT. A MINIMUM FILL THICKNESS OF 6-INCHES IS REQUIRED PRIOR TO OPERATION OF EQUIPMENT OVER THE GEOGRID REINFORCEMENT. TURNING OF EQUIPMENT SHOULD BE KEPT TO A MINIMUM TO PREVENT DISPLACING THE FILL AND DAMAGING OR MOVING THE GEOGRID REINFORCEMENT.
F. NO CHANGES TO GEOGRID WITHOUT WRITTEN APPROVAL OF CDP: INCLUDING, BUT NOT LIMITED TO, LAYOUT, LENGTH, TYPE, OR ELEVATION SHALL BE PERMITTED.
G. SEE MANUFACTURER'S INFORMATION FOR ADDITIONAL REQUIREMENTS REGARDING THE GEOGRID INSTALLATION.

3.09 REINFORCED BACKFILL PLACEMENT

A. REINFORCED BACKFILL MATERIAL SHALL BE PLACED, SPREAD, AND COMPACTED IN SUCH A MANNER THAT MINIMIZES THE DEVELOPMENT OF SLACK IN THE GEOGRID.
B. REINFORCED BACKFILL MATERIAL SHALL BE PLACED AND COMPACTED AS PER SP*ECIFICATION 3.03* OR PER THE GEOTECHNICAL ENGINEERS RECOMMENDATION (WHICHEVER IS MORE STRINGENT).

3.10 RETAINED BACKFILL PLACEMENT

A. RETAINED BACKFILL MATERIAL SHALL BE PLACED AND COMPACTED AS PER *SPECIFICATION 3.03*.

3.11 BACK SLOPE PLACEMENT

A. ALL BACKFILL PLACED ABOVE THE REINFORCED AND RETAINED BACKFILL SHALL BE PLACED AND COMPACTED AS PER SPECIFICATION 3.03 OR PER THE GEOTECHNICAL ENGINEERS RECOMMENDATION (WHICHEVER IS MORE STRINGENT).

3.12 SITE DRAINAGE

A. POOR PERFORMANCE AND/OR FAILURE OF RETAINING WALLS DURING AND AFTER CONSTRUCTION CAN OCCUR IF UNANTICIPATED STORM WATER IMPACTS THE WALL. THEREFORE IT IS CRITICAL THAT ANY POTENTIAL DRAINAGE ISSUES THAT BECOME APPARENT DURING OR AFTER CONSTRUCTION BE ADDRESSED IMMEDIATELY TO AVOID RETAINING WALL PERFORMANCE ISSUES.
B. CONTRACTOR SHALL PROTECT RETAINING WALLS AGAINST SURFACE WATER RUNOFF FROM ADJACENT AREAS AT ALL TIMES THROUGH THE USE OF BERMS, DIVERSION DITCHES, TEMPORARY DRAINS, OR ANY OTHER MEANS NECESSARY.
C. AT THE END OF EACH DAYS OPERATION, THE CONTRACTOR SHALL SLOPE THE LAST LIFT AWAY FROM THE WALL FACING TO DIRECT RUNOFF AWAY FROM THE WALL.
D. AT COMPLETION OF WALL CONSTRUCTION, BACKFILL SHALL BE PLACED LEVEL WITH FINAL TOP OF WALL ELEVATION. IF FINAL GRADING, PAVING, LANDSCAPING, OR STORM DRAINAGE INSTALLATIONS ADJACENT TO THE WALL ARE NOT PLACED IMMEDIATELY AFTER THE WALL CONSTRUCTION IS COMPLETED, TEMPORARY GRADING AND DRAINAGE SHALL BE PROVIDED TO ENSURE WATER RUNOFF IS NOT DIRECTED TOWARDS THE WALL NOR ALLOWED TO COLLECT OR POND BEHIND THE WALL UNTIL FINAL CONSTRUCTION ADJACENT TO THE WALL IS COMPLETED.
E. ALL SLOPES ABOVE OR BELOW THE RETAINING WALL SHALL BE IMMEDIATELY VEGETATED AND PROTECTED FROM EROSION. SLOPES ABOVE THE RETAINING WALL STEEPER THAN AN 8H:1V SHALL HAVE A SILT FENCE INSTALLED AND MAINTAINED UNTIL ADEQUATE VEGETATION CAN BE ESTABLISHED.
F. THE RETAINING WALLS ARE NOT DESIGNED TO RESIST CONCENTRATED FLOWS: INCLUDING, BUT NOT LIMITED TO, DOWNSPOUTS, SUMP PUMPS, AND SWALES. ALL CONCENTRATED FLOWS SHALL BE COLLECTED IN A SUB-DRAIN SYSTEM, DIRECTED AWAY FROM AND/OR AROUND THE ENDS OF RETAINING WALLS. ANY CHANGE IN SURFACE WATER DIRECTION OR CONNECTION INTO SITE STORM SEWER SYSTEM SHALL BE SUBMITTED TO THE SITE CIVIL ENGINEER FOR REVIEW AND APPROVAL.

3.13 AS-BUILT CONSTRUCTION TOLERANCES:

A. *HORIZONTAL ALIGNMENT*: ±0.75-INCHES OVER ANY 10-FOOT DISTANCE; 3-INCHES MAXIMUM.
B. *WALL BATTER*: WITHIN 1° OF DESIGN BATTER.
C. *CORNERS, BENDS, AND CURVES*: ±2-FEET FROM THEORETICAL POSITION.
D. *MAXIMUM DIFFERENTIAL SETTLEMENT*: L/200 (0.5% OF REFERENCED LENGTH).
E. *TOTAL SETTLEMENT*: 2-INCHES MAXIMUM.

3.14 CONSTRUCTION ADJACENT TO WALL:

A. THE OWNER OR OWNER'S REPRESENTATIVE IS RESPONSIBLE FOR ENSURING THAT CONSTRUCTION ADJACENT TO THE WALL DURING AND POST CONSTRUCTION DOES NOT DISTURB THE WALL OR PLACE TEMPORARY OR PERMANENT LOADS ON THE WALL THAT EXCEED THE DESIGN LOADS, INCLUDING BUT NOT LIMITED TO WATER PRESSURE, TEMPORARY GRADES, EQUIPMENT LOADING, AND FUTURE STRUCTURES.

REGISTERED PROFESSIONAL ENGINEER
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Designed By: SAP	Project: WESTSIDE PARK YANKTON, SOUTH DAKOTA	Registration No: 7332
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SECTION 4: QUALITY ASSURANCE

4.01 OWNER/GENERAL CONTRACTOR:

A. THE OWNER OR GENERAL CONTRACTOR IS RESPONSIBLE FOR OBTAINING AND CONTRACTING FOR PROFESSIONAL GEOTECHNICAL ENGINEERING AND RETAINING WALL CONSTRUCTION INSPECTION SERVICES PER S*PECIFICATION 4.02 AND 4.03* RESPECTIVELY.

B. THE OWNER SHALL BE RESPONSIBLE FOR LONG TERM MAINTENANCE (SEE SPECIFICATION 4.05)

4.02 PROFESSIONAL GEOTECHNICAL ENGINEER:

A. THE GEOTECHNICAL ENGINEER SHALL OBSERVE SITE SOIL CONDITIONS FOR COMPLIANCE WITH RETAINING WALL DESIGN PLANS PRIOR TO WALL CONSTRUCTION. IF THE GEOTECHNICAL ENGINEER DETERMINES THE ONSITE SOIL WILL NOT EXHIBIT THE EFFECTIVE STRESS PARAMETERS ASSUMED IN THE DESIGN PLANS, THE WALL CONSTRUCTION SHALL NOT COMMENCE UNTIL AN APPROPRIATE SOLUTION IS DETERMINED.

B. THE GEOTECHNICAL ENGINEER SHALL INSPECT AND EVALUATE THE FOUNDATION SOILS AT THE RETAINING WALL LOCATIONS, PRIOR TO CONSTRUCTION, TO ENSURE THEY WILL SAFELY SUPPORT THE MAXIMUM APPLIED LOADS PROVIDED ON THE WALL PROFILES WITHOUT FAILURE OR EXCESSIVE DIFFERENTIAL SETTLEMENT PER SPECIFICATION 3.14D. ANY UNSUITABLE SOIL OR IMPROPERLY COMPACTED EMBANKMENT MATERIAL SHALL BE REMOVED AND REPLACED AS DIRECTED BY THE GEOTECHNICAL ENGINEER TO ACHIEVE ADEQUATE BEARING CAPACITY AND ACCEPTABLE SETTLEMENT LIMITS.

C. THE GEOTECHNICAL ENGINEER SHALL INSPECT WALL EXCAVATION AND RETAINED SOILS FOR GROUNDWATER AND SEEPAGE. IF EITHER CONDITION IS OBSERVED, THE GEOTECHNICAL ENGINEER SHALL IMMEDIATELY HALT THE RETAINING WALL CONSTRUCTION AND NOTIFY CDP.

D. WALL BACKFILL MATERIAL SHALL BE APPROVED BY THE GEOTECHNICAL ENGINEER FOR COMPLIANCE WITH THE MINIMUM STRENGTH ASSUMPTIONS AND GRADATION LIMITS PER SECTION 2 OF THESE SPECIFICATIONS.

E. WALL BACKFILL SOIL SHALL BE TESTED BY THE GEOTECHNICAL ENGINEER FOR MOISTURE, DENSITY, AND COMPACTION EVERY 2-FEET VERTICALLY, 100-FEET TO 200-FEET C/C, OR PER THE PROJECT SPECIFICATIONS, IF MORE STRINGENT, TO ENSURE COMPLIANCE WITH THE MINIMUM COMPACTION REQUIREMENTS IN *SPECIFICATION 3.03*.

4.03 RETAINING WALL CONSTRUCTION INSPECTOR:

A. THE RETAINING WALL CONSTRUCTION SHALL BE INSPECTED BY A LICENSED PROFESSIONAL ENGINEER OR QUALIFIED TECHNICIAN (IF NOT THE GEOTECHNICAL ENGINEER). THE INSPECTOR SHALL HAVE ADEQUATE KNOWLEDGE OF THE PROJECT AND BE FAMILIAR WITH THE MEANS AND METHODS OF RETAINING WALL CONSTRUCTION. IF THE RETAINING WALL INSPECTOR IS NOT EMPLOYED BY THE GEOTECHNICAL ENGINEER, THE GEOTECHNICAL ENGINEER SHALL BE CONSULTED IN THOSE MATTERS PERTAINING TO SOIL CONDITIONS AND WALL PERFORMANCE.

B. THE INSPECTOR IS RESPONSIBLE FOR READING AND UNDERSTANDING THE RETAINING WALL DESIGN AND CONSTRUCTION PLANS AND SPECIFICATIONS. THE INSPECTOR SHALL BE IN POSSESSION OF A COMPLETE SET OF THESE DOCUMENTS WHEN PERFORMING ON-SITE INSPECTIONS.

C. THE INSPECTOR SHALL INSPECT THE RETAINING WALL UNITS, GEOGRID (TYPE, PLACEMENT, ORIENTATION, AND DEPTH), WALL ELEVATIONS, GRADES, BACK SLOPE, AND TOE SLOPE CONDITIONS FOR CONFORMANCE WITH THE APPROVED SHOP DRAWINGS.

D. THE INSPECTOR SHALL IMMEDIATELY NOTIFY THE WALL CONTRACTOR OF ANY DEFICIENCIES DISCOVERED IN THE RETAINING WALL INSTALLATION AND PROVIDE THE CONTRACTOR A REASONABLE OPPORTUNITY TO CORRECT THE DEFICIENCY.

E. THE INSPECTOR SHALL NOTIFY THE GENERAL CONTRACTOR, OWNER, AND CDP OF ANY CONSTRUCTION DEFICIENCIES THAT HAVE NOT BEEN CORRECTED IN A TIMELY MANNER.

F. THE INSPECTOR SHALL DOCUMENT AND MAINTAIN RECORDS OF ALL INSPECTION RESULTS.

4.04 RETAINING WALL CONTRACTOR:

A. PRIOR TO PLACING THE BLOCKS, THE CONTRACTOR SHALL INSPECT THE RETAINING WALL UNITS TO ENSURE THEY DO NOT CONTAIN ANY VISIBLE DEFECTS PER SPECIFICATION 2.02C.

B. THE CONTRACTOR SHALL ESTABLISH AND MAINTAIN QUALITY CONTROL FOR THE CONSTRUCTION OF THE RETAINING WALL TO ENSURE COMPLIANCE WITH THE CONTRACT REQUIREMENTS. THIS INCLUDES, BUT IS NOT LIMITED TO, TAKING PHOTOGRAPHS THROUGHOUT THE WALL CONSTRUCTION AND MAINTAINING ALL QUALITY CONTROL RECORDS.

4.05 MAINTENANCE:

A. THE RETAINING WALL(S) SHOULD BE INSPECTED EVERY SIX MONTHS FOR MOVEMENT, SOIL TENSION CRACKS, EROSION ADJACENT TO THE RETAINING WALL STRUCTURES, AND FOR SURFICIAL SLOPE STABILITY WHEN A SLOPE EXISTS ABOVE OR BELOW THE RETAINING WALL(S).

B. SURFICIAL SLOPE INSTABILITY TYPICALLY IMPACTS THE UPPER 3 TO 5 FEET OF THE SUBSURFACE PROFILE. REGULAR MAINTENANCE SHOULD BE ANTICIPATED TO IDENTIFY AND ADDRESS POTENTIAL SOIL CREEP OR EROSION. THIS INCLUDES REPLACING OR REPLANTING TREES AND GRASSES, AS NECESSARY, AND GRADING THE SLOPE TO REDUCE SOIL CREEP AND EROSION. IF FUTURE SURFICIAL SLOPE EROSION OCCURS, CDP RECOMMENDS THE SLOPE FACE BE RESTORED AS SOON AS PRACTICAL. CDP ALSO RECOMMENDS IRRIGATED LANDSCAPING BE SETBACK A MINIMUM OF 20-FEET FROM THE CREST OF THE SLOPES.

C. FILL SLOPES SHOULD BE RE-VEGETATED AS SOON AS POSSIBLE AFTER GRADING AND PROTECTED FROM EROSION UNTIL VEGETATION IS ESTABLISHED. SLOPE PLANTING SHOULD CONSIST OF GROUND COVER, SHRUBS, AND TREES POSSESSING DEEP, DENSE ROOT STRUCTURES THAT REQUIRE MINIMUM IRRIGATION.

4.06 CONFORMANCE LETTER:

A. IF A CONFORMANCE LETTER IS REQUIRED, IT MAY BE PROVIDED UNDER A SEPARATE PROPOSAL.

B. IN ORDER TO PROVIDE A CONSTRUCTION CONFORMANCE LETTER, THE FOLLOWING ITEMS WILL BE REQUIRED:

B.1. FOUNDATION INSPECTION/TESTING
B.2. SOIL PROPERTY TESTING (SIEVE, SHEAR, MOISTURE, ETC.)
B.3. SOIL COMPACTION TESTING
B.4. INSPECTION LOGS
B.5. CONSTRUCTION PHOTOGRAPHS, INCLUDING: EXCAVATION, LEVELING PAD, DRAINPIPE AND OUTLETS, BLOCK PLACEMENT AND STEPS, FILTER FABRIC AND/OR GEOGRID REINFORCEMENT (IF APPLICABLE), FINISHED GEOMETRY (BACK SLOPE, TOE SLOPE, BATTER, ETC.)

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Scale: N.T.S.		Project No: 22-0554
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NOTES:

1. THE SITE PLAN SHOWN IS FOR ILLUSTRATIVE PURPOSES ONLY. IT WAS REPRODUCED FROM STOCKWELL GRADING PLAN (PROJECT NO.: 21289) DATED 03/16/2022. REFER TO PROJECT PLANS FOR GRADING, DRAINAGE, PAVING, AND ALL OTHER CIVIL ASPECTS OF THE PROJECT. ANY MODIFICATIONS TO THE REFERENCED PLANS MAY IMPACT THE RETAINING WALL DESIGN AND SHALL BE PROVIDED TO CDP TO CONFIRM THESE PLANS ARE STILL VALID.
2. HORIZONTAL CONTROL FOR THE RETAINING WALL(S) SHALL BE AS INDICATED ON THE CIVIL PLANS.
3. THE APPROXIMATE LOCATION OF UTILITIES KNOWN TO EXIST AS SHOWN ON THE PLANS ARE BASED ON THE BEST INFORMATION AVAILABLE AT THE TIME OF PLAN PREPARATION.

LEGEND:

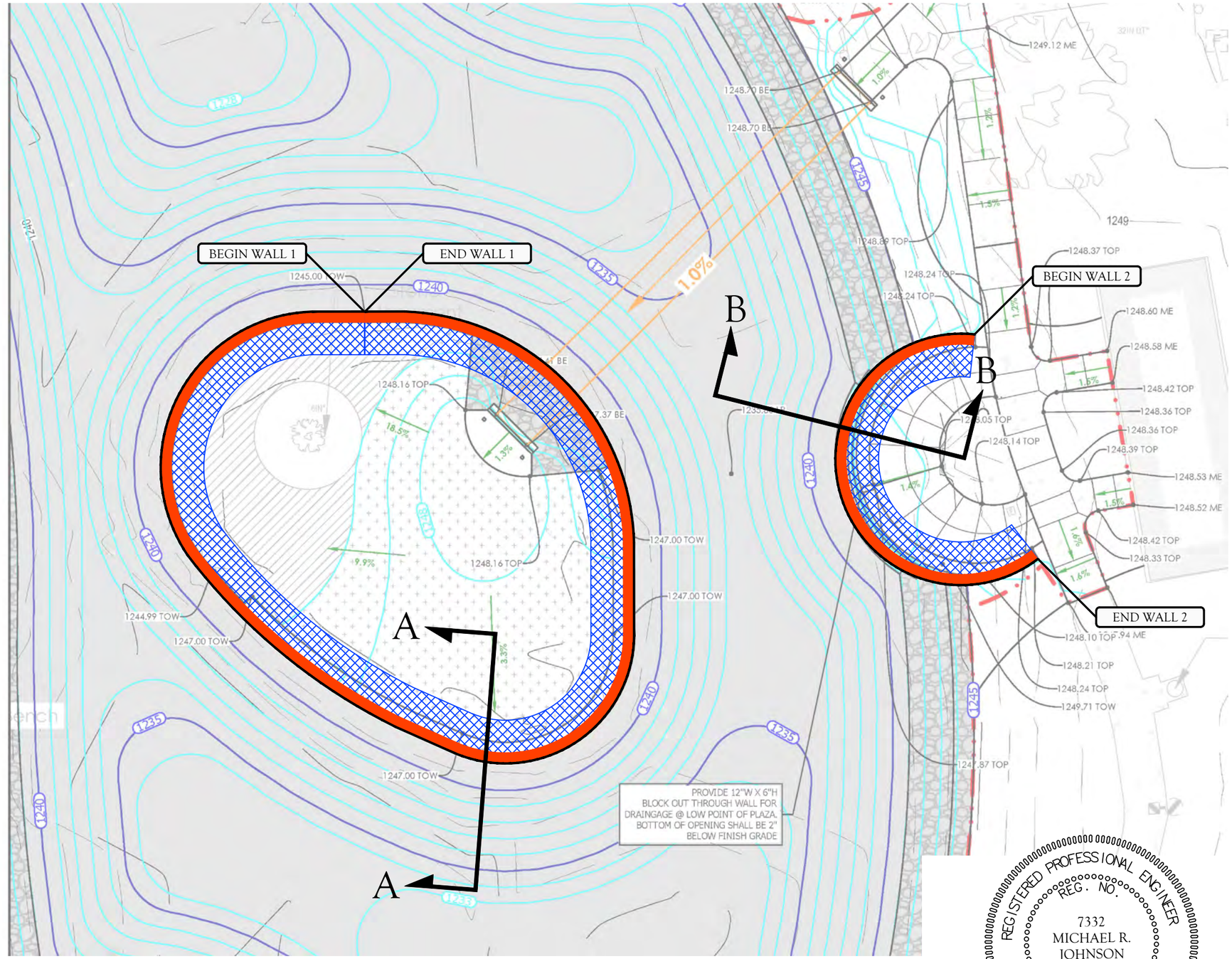
WALL LOCATION	
GEOGRID LIMITS	

NORTH

0 20 40 60

GRAPHIC SCALE IN FEET

811 Know what's below. Call before you dig.



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CDP

CIVIL DESIGN PROFESSIONALS

8609 LYNDALE AVENUE SOUTH, SUITE 200 BLOOMINGTON, MN 55420
PHONE: (952) 303-5312 | WEBSITE: WWW.CDP-US.COM
SITE SOLUTION PROFESSIONALS, INC. D.B.A. CIVIL DESIGN PROFESSIONALS

No.	Date	Revision	By
1	08/12/2022	REVISE FOUNDATION SOIL PARAMETERS AND	SAP
2		REDLINE REVIEW.	
3	08/30/2022	ADD SOIL CORRECTION SECTIONS	SAP
4			
5			
6			

Designed By: SAP	Project: WESTSIDE PARK YANKTON, SOUTH DAKOTA	Registration No: 7332
Scale: 1" = 20'		Project No: 22-0554
Date: AUG 30, 2022	Title: SITE PLAN	Sheet No: 3.00

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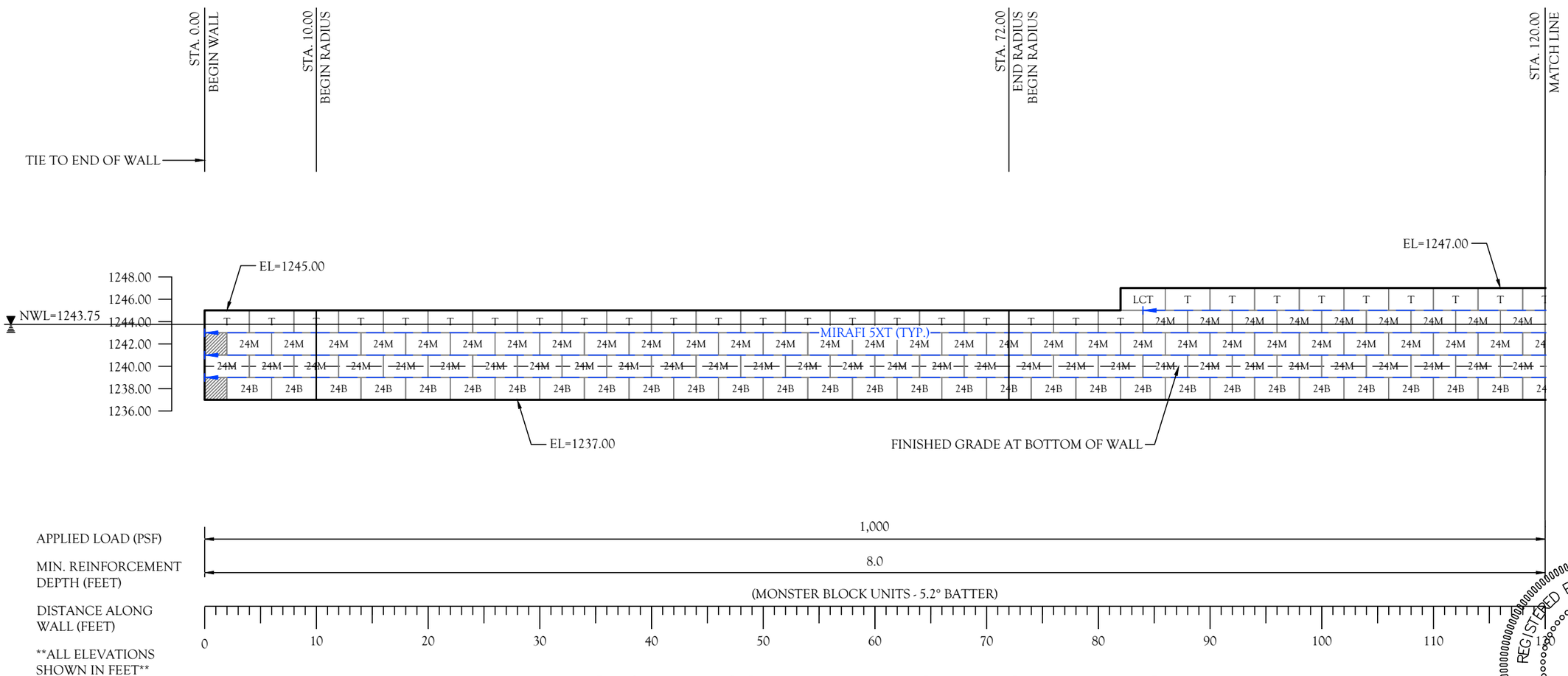
GENERAL NOTES:

1. SEE SHEET 5.00 FOR SECTION A - A.

BLOCK KEY		
RCT	RIGHT CORNER TOP	1
LCT	LEFT CORNER TOP	1
T	TOP BLOCK	67
28M	28" DEEP MIDDLE BLOCK	167
28B	28" DEEP BOTTOM BLOCK	68
CONTRACTOR SHALL CONFIRM ALL QUANTITIES		



MONSTER BLOCK WALL 1 - FRONT FACE ELEVATION

REGISTERED PROFESSIONAL ENGINEER
REG. NO.
7332
MICHAEL R. JOHNSON
SOUTH DAKOTA

CIVIL DESIGN PROFESSIONALS
8609 LYNDALE AVENUE SOUTH, SUITE 200 BLOOMINGTON, MN 55420
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Designed By: SAP	Project: WESTSIDE PARK YANKTON, SOUTH DAKOTA	Registration No: 7332
Scale: 1" = 10'		Project No: 22-0554
Date: AUG 30, 2022	Title: WALL 1 ELEVATION	Sheet No: 4.00

MICHAEL R. JOHNSON, P.E. Date: 8/30/2022

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LCT	LEFT CORNER TOP	1
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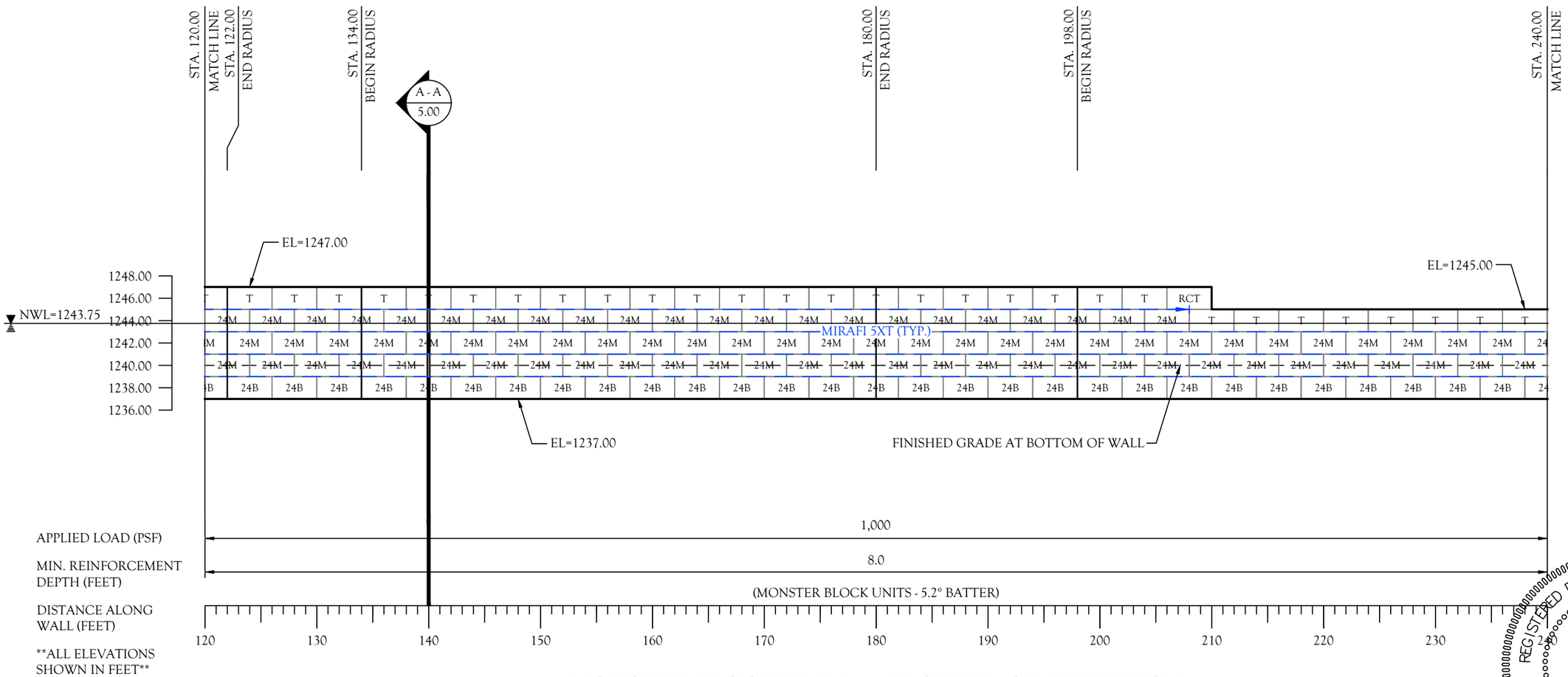
28M	28" DEEP MIDDLE BLOCK	167
28B	28" DEEP BOTTOM BLOCK	68
CONTRACTOR SHALL CONFIRM ALL QUANTITIES		



MONSTER BLOCK WALL 1 - FRONT FACE ELEVATION

REGISTERED PROFESSIONAL ENGINEER
REG. NO.
7332
MICHAEL R.
JOHNSON
SOUTH DAKOTA

MICHAEL R. JOHNSON, P.E. Date: 8/30/2022

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Scale: 1" = 10'		Project No: 22-0554
Date: AUG 30, 2022	Title: WALL 1 ELEVATION	Sheet No: 4.01

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BLOCK KEY		
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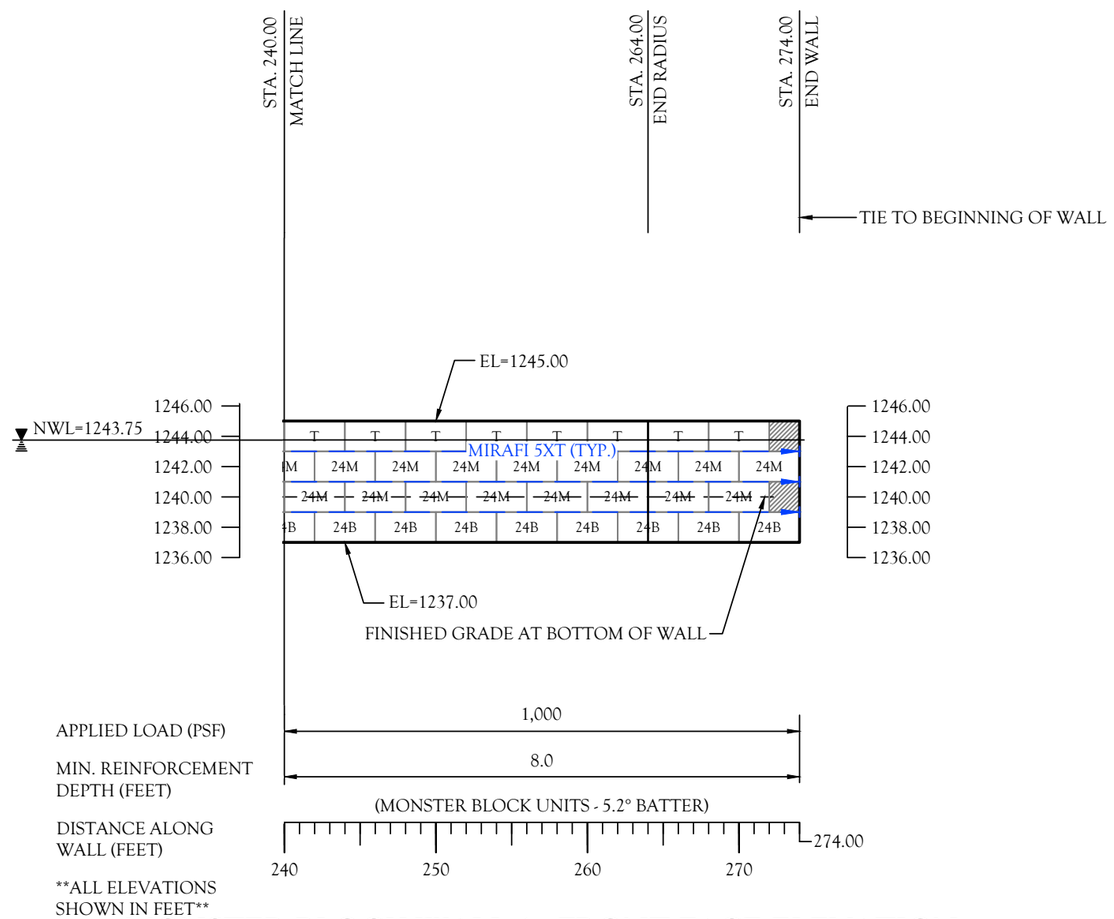
28M	28" DEEP MIDDLE BLOCK	167
28B	28" DEEP BOTTOM BLOCK	68
CONTRACTOR SHALL CONFIRM ALL QUANTITIES		



MONSTER BLOCK WALL 1 - FRONT FACE ELEVATION

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Designed By: SAP
Scale: 1" = 10'
Date: AUG 30, 2022
Project: WESTSIDE PARK YANKTON, SOUTH DAKOTA
Title: WALL 1 ELEVATION
Registration No: 7332
Project No: 22-0554
Sheet No: 4.02

REGISTERED PROFESSIONAL ENGINEER
REG. NO. 7332
MICHAEL R. JOHNSON
SOUTH DAKOTA

MICHAEL R. JOHNSON, P.E.
Date: 8/30/2022

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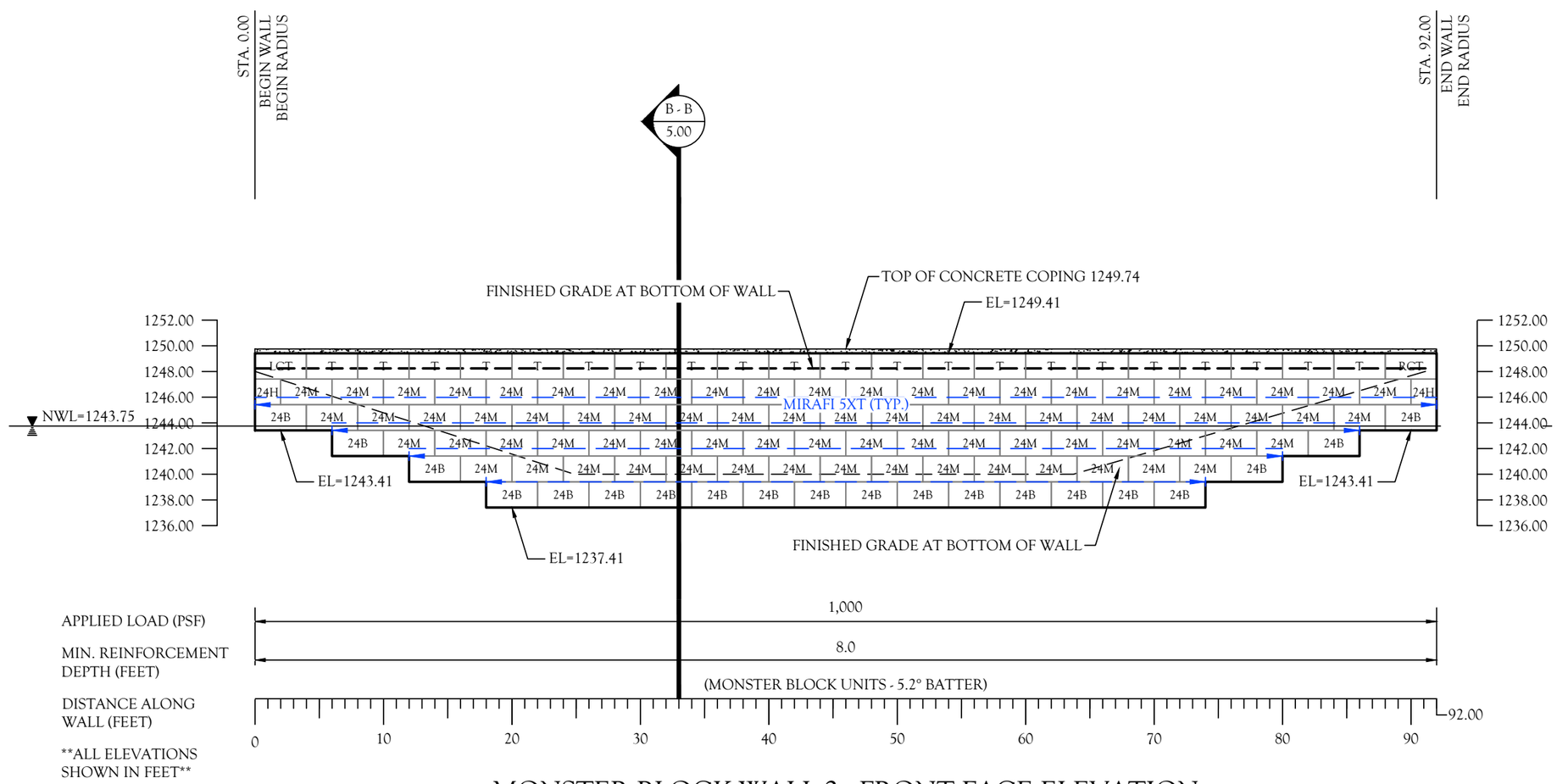
GENERAL NOTES:

1. SEE SHEET 5.01 FOR SECTION B - B.
2. AS SHOWN IN SECTION DETAIL RETAINING WALL 2 HAS TOP BLOCKS BACK TO BACK AT TOP OF WALL.
3. PROVIDE NOTCH OUT IN BLOCK AT FINISHED GRADE AT TOP OF WALL THROUGH WALL AT LOW POINT OF PLAZA FOR DRAINAGE.

BLOCK KEY		
RCT	RIGHT CORNER TOP	2
LCT	LEFT CORNER TOP	2
T	TOP BLOCK	42
28M	28" DEEP MIDDLE BLOCK	76
28H	28" DEEP HALF MIDDLE BLOCK	2
28B	28" DEEP BOTTOM BLOCK	20
CONTRACTOR SHALL CONFIRM ALL QUANTITIES		



MONSTER BLOCK WALL 2 - FRONT FACE ELEVATION

REGISTERED PROFESSIONAL ENGINEER
REG. NO.
7332
MICHAEL R.
JOHNSON
SOUTH DAKOTA

MICHAEL R. JOHNSON, P.E. Date: 8/30/2022

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Designed By: SAP
Scale: 1" = 10'
Date: AUG 30, 2022
Project: WESTSIDE PARK YANKTON, SOUTH DAKOTA
Title: WALL 2 ELEVATION
Registration No: 7332
Project No: 22-0554
Sheet No: 4.03

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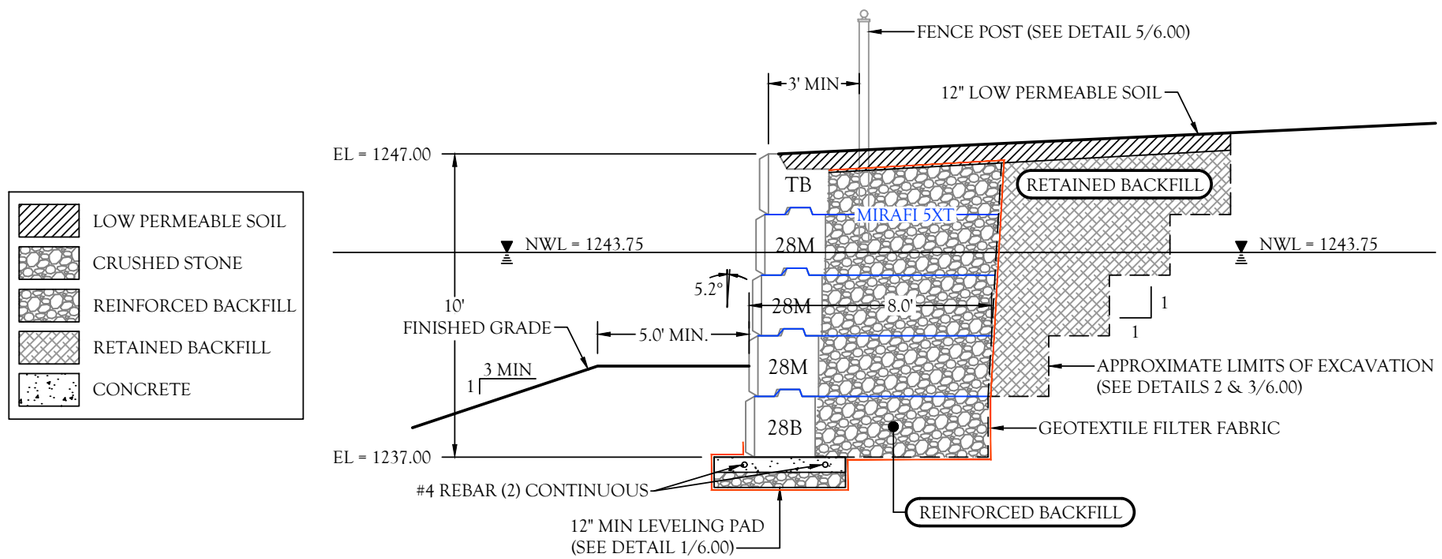
GENERAL NOTES:

1. THE SECTION SHOWN IS A REPRESENTATIVE WALL SECTION. THE WALL HEIGHTS, ELEVATIONS, TOE SLOPES, AND BACK SLOPES VARY ACCORDING TO THE ELEVATION PLAN AND SITE PLAN RESPECTIVELY. SECTIONS AND DETAILS APPLY TO SAME AND SIMILAR CONDITIONS UNLESS SPECIFICALLY NOTED OTHERWISE.



TYPICAL WALL SECTION A - A

(WALL 1 SECTION SHOWN AT STA 140.0')

REGISTERED PROFESSIONAL ENGINEER
REG. NO.
7332
MICHAEL R.
JOHNSON
SOUTH DAKOTA

MICHAEL R. JOHNSON, P.E. Date: 8/30/2022

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Designed By: SAP	Project: WESTSIDE PARK YANKTON, SOUTH DAKOTA	Registration No: 7332
Scale: 1" = 5'		Project No: 22-0554
Date: AUG 30, 2022	Title: SECTION A - A	Sheet No: 5.00

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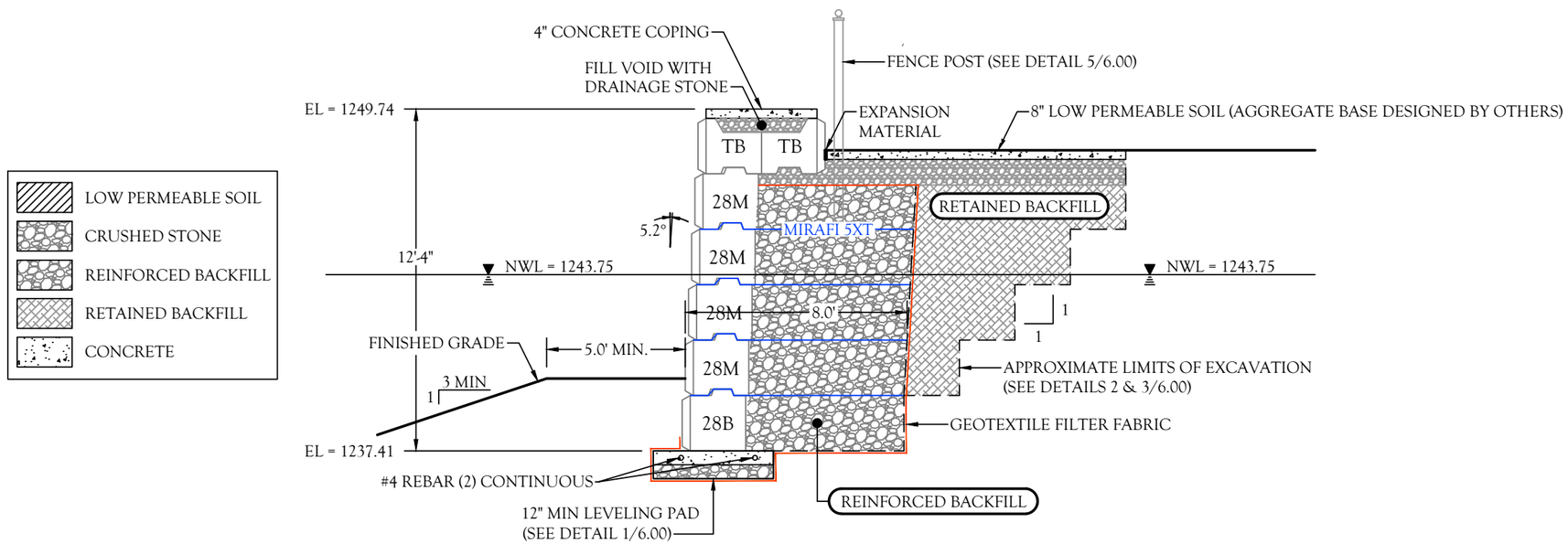

TYPICAL WALL SECTION B - B

(WALL 2 SECTION SHOWN AT STA 33.0')

REGISTERED PROFESSIONAL ENGINEER
REG. NO.
7332
MICHAEL R. JOHNSON
SOUTH DAKOTA

MICHAEL R. JOHNSON, P.E. Date: 8/30/2022

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Date: AUG 30, 2022	Title: SECTION B - B	Sheet No: 5.01

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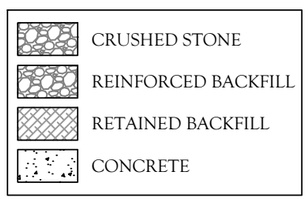
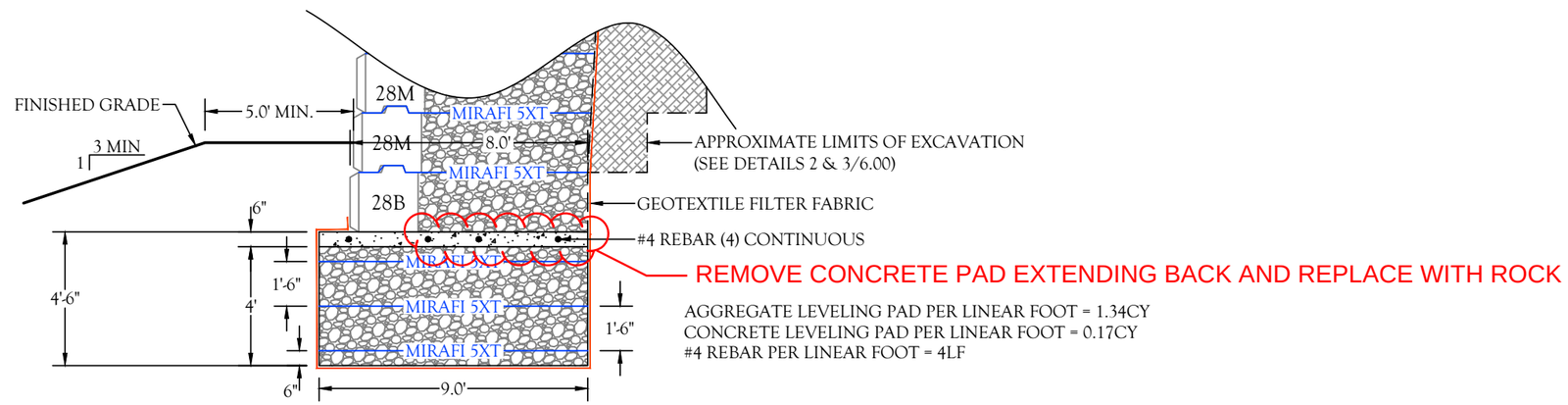
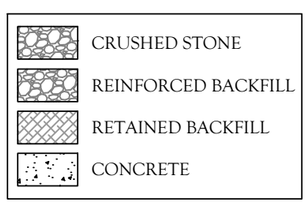
GENERAL NOTES:

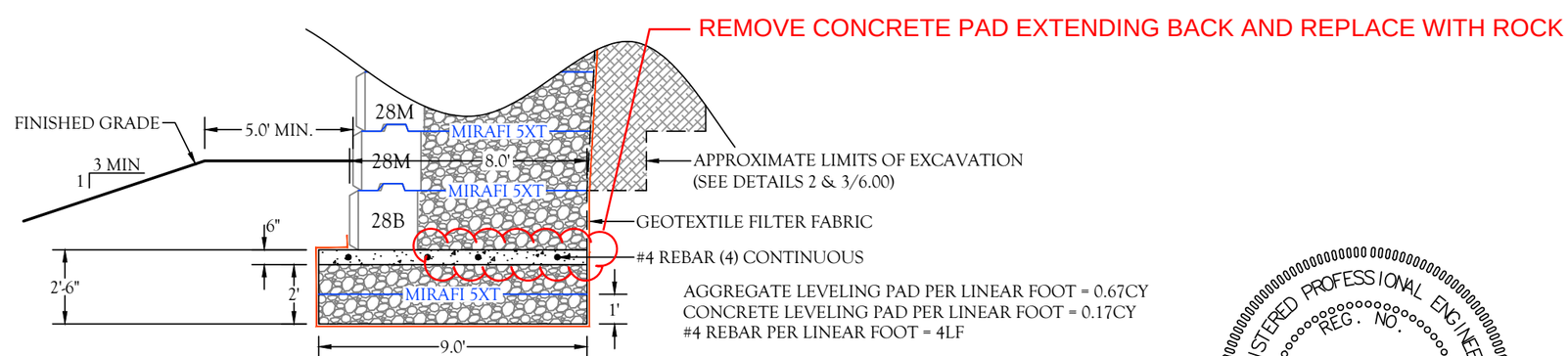
1. THE SOIL CORRECTION SECTION DETAILS PERTAIN TO RETAINING WALLS 1 AND 2.
2. SOIL CORRECTION C IS REQUIRED WHERE COMPETENT GLACIAL TILL IS NOT PRESENT. ONSITE GEOTECHNICAL ENGINEER SHALL DETERMINE EXTENTS.
3. SOIL CORRECTION D SHALL BE USED TO FILL AREAS THAT HAVE COMPETENT GLACIAL TILL AND HAVE BEEN OVER EXCAVATED FOR SOIL TESTING.





SOIL CORRECTION SECTION C





SOIL CORRECTION SECTION D

REGISTERED PROFESSIONAL ENGINEER
REG. NO.
7332
MICHAEL R.
JOHNSON
SOUTH DAKOTA

MICHAEL R. JOHNSON, P.E. Date: 8/30/2022

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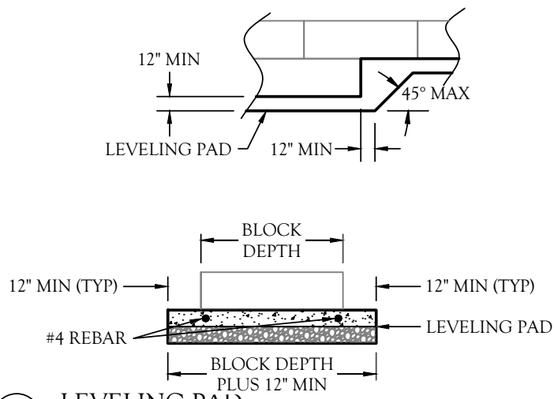
Scale: 1" = 5'		Project No: 22-0554
Date: AUG 30, 2022	Title: SOIL CORRECTION SECTIONS C & D	Sheet No: 5.02

NOTES:

1. THE LEVELING PAD SHALL BE PER SPECIFICATION 2.05.
2. THE BASE FOUNDATION SHALL BE APPROVED BY THE GEOTECHNICAL ENGINEER PRIOR TO PLACEMENT OF THE LEVELING PAD.
3. IF THE LEVELING PAD IS AT AN ELEVATION LOWER THAN THE 100-YEAR HIGH WATER LEVEL IN FRONT OF THE WALL, THE LEVELING PAD, UNLESS CONCRETE, SHALL BE WRAPPED WITH AN 8OZ. MINIMUM FILTER FABRIC.

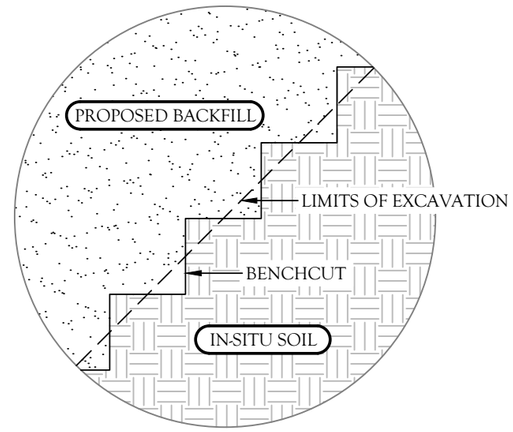


1 / 6.00 LEVELING PAD

SCALE: N.T.S.

NOTES:

1. DURING WALL EXCAVATION, BENCHCUT LIMITS OF EXCAVATION, WHEN ONSITE SOILS ALLOW, TO INCREASE BOND BETWEEN THE IN-SITU SOILS AND NEW BACKFILL.
2. BENCHCUT USING MINIMUM 24-INCH HORIZONTAL BENCHES (TYPICAL).

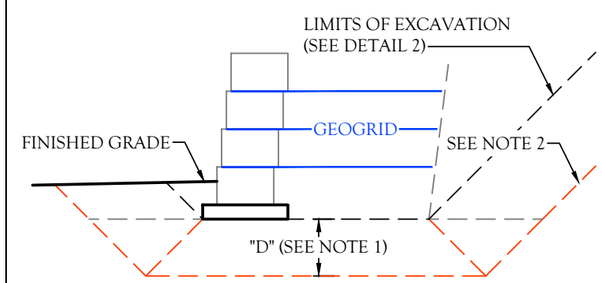


2 / 6.00 TYPICAL BENCHCUT DETAIL

SCALE: N.T.S.

NOTES:

1. UPON EXCAVATION, WHERE UNSUITABLE SOILS ARE FOUND, SUBCUT TO DEPTH "D" AS REQUIRED BY THE ONSITE GEOTECHNICAL ENGINEER AND REPLACE WITH SUITABLE COMPACTED STRUCTURAL FILL TO ACHIEVE THE REQUIRED BEARING CAPACITY.
2. APPROXIMATE LIMITS OF EXCAVATION VARIES WHERE SUBCUT IS REQUIRED. ACTUAL LIMITS AND SIDE SLOPES SHALL BE DETERMINED BY OSHA REGULATIONS OR THE ONSITE GEOTECHNICAL ENGINEER.

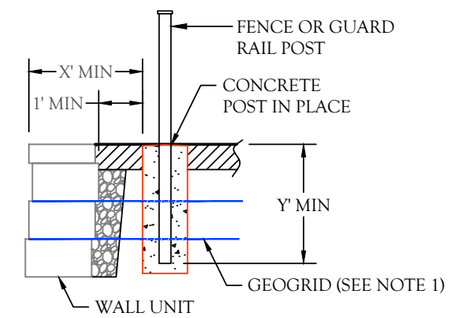


3 / 6.00 TYPICAL REINF. WALL SUBCUT DETAIL

SCALE: N.T.S.

NOTES:

1. PLACE SONOTUBES AT POST LOCATIONS DURING WALL CONSTRUCTION, AND HAND CUT GEOGRID AROUND SONOTUBE (IF APPLICABLE).
2. X=3.0' MIN. AND Y=3.0' MIN FOR STANDARD FENCING; X=3.0' MIN. AND Y=5.0' MIN FOR GUARDRAILS. EDGE OF SONOTUBE SHALL NOT BE CLOSER THAN 1-FOOT FROM THE BACK OF THE CLOSEST BLOCK.
3. SEE NCMA FOR ADDITIONAL REQUIREMENTS.
4. FENCE AND RAIL DESIGNED BY OTHERS.



4 / 6.00 TYP. FENCE & GUARDRAIL INSTALL

SCALE: N.T.S.

NOTES:

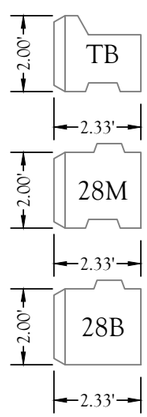
1. REFER TO MONSTER BLOCK LANDSCAPE BLOCK INSTALLATION AND ENGINEERING MANUAL FOR ADDITIONAL DETAILS.

STANDARD TOP BLOCK	
WIDTH:	48"
HEIGHT:	24"
DEPTH:	28"
WEIGHT:	±2,400 LBS

STANDARD LANDSCAPE BLOCK	
WIDTH:	48"
HEIGHT:	24"
DEPTH:	28"
WEIGHT:	±2,400 LBS

STANDARD LANDSCAPE BLOCK	
WIDTH:	48"
HEIGHT:	24"
DEPTH:	28"
WEIGHT:	±2,400 LBS

HALF BLOCK	
WIDTH:	24"
HEIGHT:	24"
DEPTH:	28"
WEIGHT:	±1,200 LBS

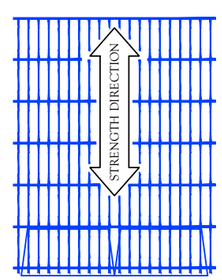


5 / 6.00 MONSTER BLOCK DETAILS

SCALE: N.T.S.

NOTES:

1. COMPACTED BACKFILL SHALL BE LEVEL WITH THE TOP OF THE WALL PRIOR TO GEOGRID PLACEMENT.
2. TYPICALLY GEOGRID IS PLACED WITHIN 1" OF THE FRONT FACE OF WALL UNIT. (GEOGRID CONNECTION DEVICES SHALL BE INSTALLED AS DIRECTED BY THE BLOCK MANUFACTURER.)
3. GEOGRID SHALL LAY FLAT ON THE WALL UNIT AND COMPACTED BACKFILL SOILS BEHIND WALL UNIT.
4. PLACE THE NEXT COURSE OF WALL UNITS. PULL GEOGRID TAUT TO REMOVE SLACK AND WRINKLES.
5. STAKE AS REQUIRED TO KEEP GEOGRID TAUT DURING BACKFILL PLACEMENT.

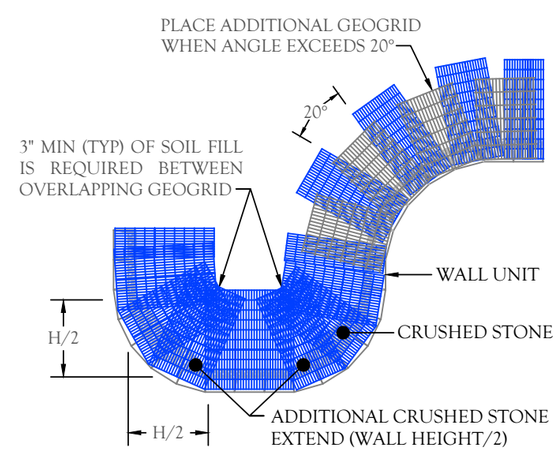


6 / 6.00 GEOGRID ORIENTATION

SCALE: N.T.S.

NOTES:

1. INSTALL GEOGRID IN ACCORDANCE WITH MANUFACTURER'S RECOMMENDATION AND CONSTRUCTION DRAWINGS.
2. "H" IS WALL HEIGHT.



7 / 6.00 GEOGRID INSTALLATION ON CURVES

SCALE: N.T.S.

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Designed By: SAP	Project: WESTSIDE PARK YANKTON, SOUTH DAKOTA	Registration No: 7332
Scale: AS NOTED		Project No: 22-0554
Date: AUG 30, 2022	Title: DETAILS	Sheet No: 6.00

REGISTERED PROFESSIONAL ENGINEER
REG. NO. 7332
MICHAEL R. JOHNSON
SOUTH DAKOTA

MICHAEL R. JOHNSON, P.E. Date: 8/30/2022

Memorandum #22-162

To: *Amy Leon, City Manager*
From: *Adam Haberman, PE, Public Works Director*
Subject: *Bid Award for the Labyrinth and The McVay Family Sundial & Reflection Garden, Westside Park*
Date: *September 7, 2022*

One bid was received for the Labyrinth and The McVay Family Sundial & Reflection Garden Project. This project consists of constructing new features at Westside Park with donated funds totaling $275,000.00. The base bid for the project improvements includes a meditative garden, labyrinth walkway, a sundial, benches, and landscaping. An alternate bid was also included in the project bid packet for lighting and associated electrical components inside the labyrinth and garden area. The bid received is listed below:

1. Parkway Construction, Tea, SD Base Bid: $232,454.00 Alternate #1: $50,110.00

The Engineer's estimate for the project base bid was $225,000.00 and alternate was $60,000.00 for a total, base plus alternate, estimate of $285,000.00. The bidder, Parkway Construction, meets the specifications and is $7,454 above the Engineer's base bid estimate and $9,890 below the Engineer's alternate estimate. The bidder's total base bid plus alternate bid is $282,564.00, which is $2,436 below the Engineer's total estimate. Stockwell Engineers, Inc. is the engineer for the project and is familiar with Parkway Construction's work experience and have recommended award to the bidder. Based on Stockwell Engineers recommendation and a review of the bids submitted, City staff recommends that the City Commission discuss and consider awarding the base bid plus alternate bid to Parkway Construction in the amount of $282,564.00.

Respectfully submitted,

Adam Haberman, PE
Public Works Director

Recommendation: It is recommended that the City Commission discuss and consider awarding the Labyrinth and The McVay Family Sundial & Reflection Garden contract to Parkway Construction, Tea, SD in the amount of $282,564.00, as explained in Memorandum #22-162 and authorize the City Manager to sign all documents associated with the project.

X I concur with the recommendation.

_____ I do not concur with the recommendation.

Amy Leon
City Manager

_____ Roll call

STOCKWELL

September 7, 2022

22199 | SEI No.
Notice of Award | Encl
Bid Tabulation | Encl

City of Yankton
ahaberman@cityofyankton.org

Re: McVay Family Reflection Garden
Yankton, SD

Dear Mr. Haberman:

We have completed our review of bids received for the referenced project. The total bid amounts are as follows:

Bidders	Bid Security	Addendum	Total Gross Base Bid	Alternate #1
Parkway Construction Tea, SD	X	X	$232,454.00	$50,110.00

Our estimate for the project base bid was $225,000.00 and alternate was $60,000.00. We attribute the difference in price to fluctuating material costs and a competitive bid environment.

In regard to the low bidder, our office has researched their past history on similar type projects. No record of suspension or debarment was reported. We consider the bidder to be a responsible contractor.

Upon review, we find the bids to be in order. The City is not bound or obligated to award the contract and may reject all bids at their discretion. If awarded, then we recommend award to the low bidder, Parkway Construction, in the amount specified above. Our recommendation of award is contingent upon the availability of funds. Please notify our office how the Commission chooses to proceed, and our office will prepare and deliver contracts appropriately. If there are questions, please contact our office at your earliest convenience.

Respectfully submitted,

STOCKWELL ENGINEERS, INC.

David Locke, PLA
Project Landscape Architect

Memorandum #22-167

To: Amy Leon, City Manager
From: Adam Haberman, PE, Public Works Director
Subject: Agreement with South Dakota Department of Transportation for Taxiway A Rehabilitation Project Funding
Date: September 7, 2022

The Chan Gurney Municipal Airport Taxiway A Rehabilitation Project was recently completed and accepted by the City of Yankton with a final construction cost of $224,038.00. Funding for the project is 90% Federal Funding, 5% State Funding, and 5% Local Funding.

Attached is an agreement from the State of South Dakota Department of Transportation Division of Secretariat Office of Air, Rail, and Transit (State) for Project No. 3-46-0062-036-2022 (Taxiway A Project) with the City of Yankton. The agreement allows the City to access funding from the State Aeronautics Fund, as the State's funding match toward the project. The State will share in the cost of the project in the amount of 5% of the total eligible project costs, not to exceed $13,875.00.

Respectfully submitted,

Adam Haberman, PE
Public Works Director

Recommendation: It is recommended that the City Commission authorize the City Manager to sign the State of South Dakota Department of Transportation Division of Secretariat Office of Air, Rail, and Transit Agreement for Project No. 3-46-0062-036-2022 for the Taxiway "A" Rehabilitation Project as explained in Memorandum #22-167.

X I concur with this recommendation

_____ I do not concur with this recommendation

Amy Leon, City Manager

_____ Roll Call

DOT-939A
(09/2016)

Agreement Number _____

CFDA No. 20.106
Federal Award Date: June 6, 2022

STATE OF SOUTH DAKOTA
DEPARTMENT OF TRANSPORTATION
DIVISION OF SECRETARIAT
OFFICE OF AIR, RAIL, AND TRANSIT
AGREEMENT FOR PROJECT NO. 3-46-0062-036-2022

This Agreement is made and entered into by and between the State of South Dakota, acting by and through its Department of Transportation, referred to in this Agreement as the "STATE," and the city of Yankton, South Dakota, referred to in this Agreement as the "SPONSOR."

BACKGROUND:

A. The STATE and the SPONSOR have entered into an agency agreement for the purpose of establishing, constructing, and maintaining an airport on a portion of Section Six (6), of Township Ninety-Three North (93N) and Sections Thirty (30) and Thirty-one (31), of Township Ninety-four North (94N), Range Fifty-five West (55W) of the 5th Prime Meridian, Yankton County, South Dakota, referred to in this Agreement as the "Airport."

B. The SPONSOR requested financial assistance from the STATE for the development of the Airport.

C. The SPONSOR acquired satisfactory title to the property on which the Airport will be located and indicated the SPONSOR'S desire to use the same for an Airport.

D. The SPONSOR proposes the development of the Airport will consist of the following described items, referred to in this Agreement as the "Project":

Rehabilitate Taxiway A (6,095' x 35') – Reseal Joints, Concrete Panel Repair, Crack Repair, and Pavement Markings

NOW, THEREFORE, in consideration of these facts and the mutual covenants contained in this Agreement, the Parties agree as follows:

Section 1. Payment

Pursuant to and for the purposes of carrying out the provisions of South Dakota Codified Law (SDCL) § 50-7-15, the STATE will share in the cost of the Project in the amount of **Five percent (5%) of the total eligible Project costs, but in no event will the STATE'S TOTAL SHARE exceed the amount of Thirteen Thousand Eight Hundred Seventy-Five and no cents ($13,875.00).** The STATE will determine eligible costs in the same manner as for the Federal Aviation Administration (FAA) Grant Agreement Project Number 3-46-0062-036-2022. The STATE will pay the STATE'S share of the eligible Project costs from the STATE AERONAUTICS FUND. The STATE will make progress payments to the SPONSOR up to 90% of the STATE'S total share of eligible Project costs listed in this section. Once the STATE'S share of eligible Project costs have reached 90% of the approved STATE share listed in this section, the STATE will withhold the remaining 10% of eligible Project costs until the FAA has approved the Quality Closeout Report. The STATE will pay the remaining 10% of the STATE'S share of eligible Project costs to the SPONSOR upon notification of the FAA'S approval of the Quality Closeout Report.

Section 2. Termination

1. For Convenience. The STATE may, with the concurrence of the SPONSOR, terminate and cancel this Agreement if both parties agree, in writing, that the continuation of the Project would not produce beneficial results commensurate with the further expenditure of funds.

2. For Cause. The STATE may, by written notice to the SPONSOR, terminate the Project and cancel this Agreement for any of the following reasons:

   (a) The SPONSOR takes any action pertaining to this Agreement without the STATE'S approval when, under the terms of this Agreement, the STATE'S approval is required.

   (b) The commencement, prosecution, or timely completion of the Project by the SPONSOR is, for any reason, rendered improbable, impossible, or illegal.

   (c) The SPONSOR is default under any provision of this Agreement.

Section 3. SPONSOR Assurances

1. The SPONSOR will operate the Airport as such for the use and benefit of the public. The SPONSOR will operate and maintain the Airport as a public use facility for a minimum of twenty (20) years from the date of this Agreement.

2. The SPONSOR will not exercise, grant, or permit any exclusive right for the use of the Airport. This provision will not be construed to prohibit the granting or exercising of an exclusive right for the furnishing of non-aviation products and supplies or any services of a non-aeronautical nature.

3. The SPONSOR will suitably operate and maintain the Airport and all facilities on or connected with which are necessary for airport purposes. The SPONSOR will not allow facilities on Airport property which would interfere with the SPONSOR'S use for aeronautical purposes in a safe manner. Essential facilities, including night lighting systems, when installed, will be operated in such a manner as to assure their availability to all users of the Airport.

4. Insofar as is within the SPONSOR'S powers, the SPONSOR will prevent the use of any land either within or outside the boundaries of the Airport in any manner, including construction, which would create a hazard to the landing, taking-off, or maneuvering of aircraft at the Airport, or otherwise limit the usefulness of the Airport. The SPONSOR will notify the STATE as soon as any information is known which may cause or create such hazards to the Airport.

5. The SPONSOR will not enter into any transaction which would operate to deprive the SPONSOR of any of the rights and powers necessary to perform any or all of the covenants made in this Agreement, unless by such transaction the obligation to perform all such covenants is assumed by another public agency. If an arrangement is made for management or operation of Airport by an agency or person other than the SPONSOR or an employee of the SPONSOR, the SPONSOR will reserve sufficient powers and authority to insure that the Airport will be operated and maintained in accordance with these covenants.

Section 4. Special Conditions

1. As may be applicable, the "Conditions" and "Assurances" contained in the Airport Improvement Program (AIP) Grant Agreement for Project No. **3-46-0062-036-2022** are included in and incorporated into this Agreement by reference.

2. Eligible costs for this Agreement will be as indicated in the AIP Grant as determined by the FAA.

3. The SPONSOR will include provisions in its subcontracts requiring its subcontractors to comply with the applicable provisions of this Agreement, to indemnify the STATE, and to provide insurance coverage for the benefit of the STATE in a manner consistent with this Agreement. The SPONSOR will cause its subcontractors, agents, and employees to comply with applicable federal, state, and local laws, regulations, ordinances, guidelines, permits, and requirements and will adopt such review and inspection procedures as are necessary to assure such compliance. Failure to comply with federal requirements related to right-of-way, environmental clearances, utilities, contract provisions, and the bid letting process could jeopardize future federal funding.

4. The SPONSOR will pay subcontractors or suppliers within fifteen (15) days of receiving payment for work that is submitted for progress payment by the STATE. If the SPONSOR withholds payment beyond this time period, the SPONSOR will submit written justification to the STATE, upon request. If it is determined that a subcontractor or supplier has not received payment due without just cause, the STATE may withhold future estimated payments or may direct the SPONSOR to make such payment to the subcontractor or supplier.

5. The SPONSOR must submit any proposed change affecting the Project to the STATE, in writing, for the STATE'S approval prior to any change.

6. This Agreement may not be amended, except in writing, which writing will be expressly identified as a part of this Agreement, and be signed by an authorized representative of each of the parties to this Agreement.

7. The SPONSOR will maintain an accurate cost accounting system for all costs incurred under this Agreement with costs clearly identified with activities performed under this Agreement. All Project charges will be subject to audit in accordance with the STATE'S current procedures and 2 CFR Part 200.

8. Upon reasonable notice, the SPONSOR will allow the STATE or U.S. Department of Transportation representatives to examine all records of the SPONSOR related to this Agreement during the SPONSOR'S normal business hours. The SPONSOR will keep all such records for a period of three (3) years after the date of final payment by the STATE under this Agreement and all other pending matters are closed.

9. If the SPONSOR expends Seven Hundred Fifty Thousand Dollars ($750,000.00) or more in federal funds during any SPONSOR fiscal year covered, in whole or in part, under this Agreement, the SPONSOR will be subject to the single agency audit requirements under the U. S. Office of Management and Budget (OMB) regulations, found at 2 CFR Part 200 subpart F. If the SPONSOR expends less than Seven Hundred Fifty Thousand Dollars ($750,000.00) in federal funds during any SPONSOR fiscal year, the STATE may perform a more limited program or performance audit related to the completion of Agreement objectives, the allowability of services or costs and adherence to Agreement provisions.

10. This Agreement depends upon the continued availability of appropriated funds and expenditure authority from the Legislature for this purpose. If for any reason the Legislature fails to appropriate funds or grant expenditure authority, or funds become unavailable by operation of law or federal funds reductions, the Agreement may be terminated by the STATE. Termination for any of these reasons is not a default by the STATE nor does it give rise to a claim against the STATE.

11. The SPONSOR will provide services in compliance with the American with Disabilities Act of 1990, and any amendments.

12. The SPONSOR certifies, to the best of the SPONSOR'S knowledge and belief, that no federal appropriated funds have been paid or will be paid, by or on behalf of the SPONSOR, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an

officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a federal contract, grant, loan, or cooperative agreement. If any funds other than federal appropriated funds have been paid or will be paid to any of the above mentioned parties, the SPONSOR will complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

The SPONSOR will require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients will certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification will be subject to a civil penalty of not less than $10,000.00 and not more than $100,000.00 for each such failure.

13. The SPONSOR certifies, by signing this Agreement, that neither the SPONSOR nor the SPONSOR'S principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this Agreement by any federal department or agency.

14. In accordance with Executive Order 13513, Federal Leadership on Reducing Text Messaging While Driving, October 1, 2009, and DOT Order 3902.10, Text Messaging While Driving, December 30, 2009, the SPONSOR is encouraged to:

    A. Adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers, including policies to ban text messaging while driving when performing any work for or on behalf of the federal government, including work relating to a grant or subgrant.

    B. Conduct workplace safety initiatives in a manner commensurate with the size of the business, such as:

        i. Establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving; and,

        ii. Education, awareness, and other outreach to employees about the safety risks associated with texting while driving.

15. The SPONSOR will indemnify the STATE, its officers, agents, and employees against any and all actions, suits, damages, liability, or other proceeding which may arise as a result of the SPONSOR performing services under this Agreement. This section does not require the SPONSOR to be responsible for or defend against claims or damages arising solely from acts or omissions of the STATE, its officer, agents, or employees.

16. The SPONSOR has designated its Mayor as the SPONSOR'S authorized representative and has empowered the Mayor with the authority to sign this Agreement on behalf of the SPONSOR. A copy of the SPONSOR'S Commission minutes or resolution authorizing the execution of this Agreement by the Mayor as the SPONSOR'S authorized representative is attached to this Agreement as **Exhibit A**.

17. The effective date of this Agreement is **June 6, 2022**. This Agreement will end four (4) years from the date of signature by the STATE.

18. Any notice or communication required under this Agreement will be in writing and sent to the following addresses:

South Dakota Department of Transportation
Attn: Program Manager
700 East Broadway Avenue
Pierre, South Dakota 57501

City of Yankton, South Dakota
Attn: Mayor
416 Walnut Street
PO Box 176
Yankton, SD 57078

This Agreement has been executed by the STATE and the SPONSOR acting by and through their duly authorized representatives.

City of Yankton, South Dakota

By: _____

Printed Name:_____

Its: Mayor

Date: _____

State of South Dakota
Department of Transportation

By: _____

Printed Name:_____

Its: _____

Date: _____

Attest:

By:_____

Printed Name:_____
City Auditor/Clerk

(City Seal)

Memorandum #22-165

TO: **Mayor and City Commissioners**
FROM: **Amy Leon, City Manager**
RE: **Westside Park Territorial Museum Heritage Building Removal Invoice**
DATE: **September 6, 2022**

You may recall that the City Commission authorized $10,000 out of BBB to help with the move of the small buildings near the old Territorial Museum to Heritage Park. That item action item dated August 9, 2021 is attached.

When that moved occurred, the removal of the structures disrupted the park and left some foundations and other debris that needed to be addressed. The MEAD/Territorial Museum did not have the ability to get this cleaned up so the City hired a contractor to get it taken care of. At that time, City staff informed Crystal Nelson, Executive Director of the Mead Cultural Education Center that we would use the approved moving funds to cover the clean-up costs.

The bill for the clean-up (also attached) is $2,775.13 more than what the Commission approved to contribute towards the relocation of the buildings.

Staff would like the Commission's direction on whether the City absorbs the remainder of the bill or charges the Mead Cultural Educational Center for the remaining costs.

The invoice is in the schedule of bills and is on the agenda earlier in the evening. The work was ordered by the City, however this bill could be pulled from the schedule if the Commission should so chose until this agenda item is acted upon.

Recommendation: Discuss and take action regarding weather to absorb the entire cost of the clean-up, invoice the Mead Cultural Education Center, or more alternative course of action.

_____Roll call

Memorandum No. 21-170

TO: **Mayor and City Commissioners**
FROM: **Amy Leon, City Manager**
RE: **Funding Request for Mead Building**
DATE: **July 29, 2021**

Attached is a letter from Crystal Nelson of Mead Cultural Education Center requesting financial participation from the City of Yankton for 2021.

(FOOTINGS)

Crystal is requesting $10,000 from the BBB to be used towards the move of the historical structures from Westside Park to Heritage Park (the Mead Campus). They have raised $90,000 of the $100,000 amount needed for this project.

Crystal Nelson of the Mead Cultural Education Center will be present to answer questions from the Commission in respect to this request.

Recommendation: Based on discussion at the work session on July 26, 2021, Staff recommends denial of this request.

_____Roll call

YANKTON CITY COMMISSION MEETING

August 9th, 2021

Agenda Item:

IV. NEW BUSINESS

4. Funding Request – Mead Cultural Education Center

Consideration of Memorandum #21-170 regarding funding request by Mead Cultural Education Center

Attachment IV-4

MOVED TO FUND THE REQUEST WITH BBB AFTER REMOVAL OF BLDINGS #10K

MOTION:

1st WEBBER **2nd** VILLANUEVA

Action : 21-213	**Aye**	**Nay**	**Comments from Meeting**
Benson, Bridget	✓		**Memo 21-170**
Brunick, Ben	✓		
Johnson, Nathan V.	✓		
✓ Maibaum, Tony		✓	
Miner, Amy	✓		
Schramm, Mason	✓		
Webber, Jerry L.	✓		
Villanueva, Michael	✓		
Mayor Moser	✓		

GAVE A SHORT PRESENTATION AND REQUESTED COMMISSION SUPPORT FOR THE MEAD CULTURAL EDUCATION CENTER REQUEST

CRYSTAL NELSON - VISITORS 75% OUTSIDE OF COUNTY
STAGED MOVING

MAIBAUM - NOT INDICATIVE OF BBB FUNDING
WEBBER - BY END OF YR
CRYS DEPENDS ON CONTRACTOR
SCHRAMM - BBB
JOHNSON - MOMENTUM
VILL - AGREE

MEAD
CULTURAL EDUCATION CENTER

Home of the
Yankton County Historical Society
Dakota Territorial Museum
Mead Event Hall

July 27th, 2021

Yankton City Commissioners
c/o: City Manager, Amy Leon
PO Box 176
Yankton, SD 57078

Dear Yankton City Commission:

We would like to express our sincere gratitude for all of the support given to the Mead Cultural Education Center over the past few years.

We are looking forward to starting the move of the historical structures from their current location at Westside Park to their new home on the campus of the Mead Cultural Education Center (north of the Yankton soccer Complex.) The total cost to move all the buildings (including foundation work) is $100,000 and to date we have raised $90,000! These funds were secured through grants, fundraisers, and private donations. The first structure to be moved is the Great Northern Railroad which will take place this October.

The completion of phase one of this project to move these structures is a huge catalyst for us moving forward with the overall plan of completing Heritage Park which will also feature a botanical garden of native plants, living history displays and green spaces for hosting events. To complete this move we are requesting that the City of Yankton consider a gift in the amount of $10,000 in 2022 from the Triple B Fund to finish off this project.

We are eager to move forward with vacating the property at Westside Park as we know the City of Yankton and Mount Marty University have plans to move forward with the Park. I have enclosed a brochure detailing the plans for Heritage park.

Respectfully Submitted

Crystal Nelson

Crystal Nelson, Director/Curator
Yankton County Historical Society
Dakota Territorial Museum
Mead Cultural Education Center

Enclosure: Heritage Park Plan

WHEREAS, Riverboat Days Committee has made a request to enact this no parking zone for their event on August 20-22, 2021.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the City of Yankton, South Dakota hereby approves the Special Event Parking Request on Levee Street from Douglas to Pearl, Mulberry Street from Levee to 2nd Street and Pearl Street from Levee to 2nd Street and the designated parking lots from August 20-22, 2021.

Roll Call: Commissioners voting "Aye" were Benson, Brunick, Johnson, Maibaum, Miner, Schramm, Webber and Mayor Moser; voting "Nay:" None. Abstain: Commissioner Villanueva.
Motion adopted.

Action 21-213
Crystal Nelson, Mead Cultural Education Center, gave a short presentation and requested Commission support for the Mead Cultural Education Center request. (Memorandum 21-170)
Moved by Commissioner Webber, seconded by Commissioner Villanueva, to fund the $10K request from the BBB Fund after removal of the buildings from West Side Park.
Roll Call: Commissioners voting "Aye" were Benson, Brunick, Johnson, Miner, Schramm, Webber, Villanueva and Mayor Moser; Commissioners voting "Nay" were Maibaum.
Motion adopted.

Action 21-214
This was the time and place for the bid opening of the 2021-2022 Annual Supply of Bulk De-Icing Salt. The following bids were received and opened on July 29th, 2021 at 3:00 p.m.: Johnson Feed, Canton, South Dakota for $66.88 per ton; Blackstrap Inc., Neligh, Nebraska for $61.85 per ton; and Central Salt, Lyons, Kansas for $66.23 per ton. (Memorandum 21-169)
Moved by Commissioner Schramm, seconded by Commissioner Villanueva, to award the bid to Blackstrap Inc., Neligh, Nebraska, in the amount of $61.85 per ton for the Annual Supply of Bulk De-Icing Salt in the 2021-2022 winter season.
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 21-215
Moved by Commissioner Schramm, seconded by Commissioner Maibaum, to approve the four tuition reimbursement requests through the Employee Tuition Reimbursement Program. (Memorandum 21-171)
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Action 21-216
Moved by Commissioner Johnson, seconded by Commissioner Miner, to authorize City Manager to sign the agreements plus any additional documents involving the American Rescue Plan Act (ARPA). (Memorandum 21-173)
Roll Call: All members present voting "Aye;" voting "Nay:" None.
Motion adopted.

Adm.

FCC

Feimer Construction Co. Inc
901 W. 19th Street
Yankton, SD 57078
Phone (605) 665-4382
FAX (605) 665-5141

Invoice

Date	Invoice #
7/23/2022	6492

Bill To
City of Yankton 416 Walnut Yankton SD 57078

RECEIVED
AUG 4 2022
Dept. of Finance
City of Yankton

P.O. No.	Project
80763	

Description	Unit	Qty	Rate	Amount
West side park				
6/14/22 1. Demo footings, walls, and concrete foundation backfill with dirt for 2 buildings by old museum	L.S.	1	12,500.00	12,500.00T
Excise Tax			2.041%	255.13

Total	$12,755.13

Past Due Accounts Subject to Service Charge of 1 1/2% per Month (18% Annual Rate)

Balance Due	$12,755.13