

**Agenda**  
**Elk Point City Council**  
**Regular Meeting**  
**Monday, December 7, 2015 @ 7:00pm**  
**Elk Point City Hall**

- (1) Call to Order and Roll Call
- (2) Approve Agenda
- (3) Approve Minutes
- (4) Approve Payment of Bills
- (5) Public Forum
- (6) Unfinished Business
  - Proposed shooting range
  - Information for rates and fees study
- (7) New Business
  - Approve 2015 mobile home park licenses.
  - Schedule special meeting for December
  - Motion to advertise for bids for a new motor grader as budgeted in the 2016 budget.
  - Contract with the Siouxland Humane Society.
  - Appraisal board member
  - Motion to hire Quam & Berglin for the 2015 audit.
- (8) Executive Session per SDCL #1-25-2 (3) - Legal Counsel
- (9) Department Head Reports
  - City Administrator
  - Finance Officer
  - Public Works Director
  - Police Chief
- (10) Information Items
  - December 2015 Calendar
  - Overtime Report

**Agenda**  
**Elk Point City Council**  
**Agenda Summary**  
**Regular Meeting**  
**Monday, December 7, 2015 @ 7:00pm**  
**Elk Point City Hall**

- (1) Call to Order and Roll Call
- (2) Approve Agenda
- (3) Approve Minutes
- (4) Approve Payment of Bills
- (5) Public Forum
- (6) Unfinished Business
  - Proposed shooting range

*City insurance premium costs for liability insurance adding the proposed shooting range would be \$258 per year. The underwriter requests the gun range only used by the police department personnel with no outside guests. The insurance carrier requests no outside guests be allowed and a range instructor be present at all times to ensure there is a trained professional on site. The projected project costs are estimated at \$985.00 for crushed concrete on the base surface where people will shoot and \$200.00 for lumber to construct the targets. The total costs is projected at \$1,185.00. City public works personnel have initially bladed grounded and made a backstop. Nothing else was done pending a Council decision. Requests a motion if the Council wants a shooting range.*

- Information for rates and fees study

*Follow-up from the last Council meeting, the Council wanted to know the proposed costs to conduct a rate analysis. SE Council of Governments (SECOG) charge \$4,000 to conduct a water and sewer rate analysis. SECOG can assist us with a DENR grant application that would pay 80% of these proposed costs. If the grant was approved, City costs would be \$800 for the two rate studies. In regards to an electric rate analysis, SECOG doesn't perform such a study. Jeff Mehlhaff, SD Municipal League's Director of Municipal Electric Services would do the analysis at no costs provided we furnish him with the needed data.*

(7) New Business

- Approve 2015 mobile home park licenses.

*A motion is needed to approve the annual license renewal for LMAC/VMAC/MAC trailer courts(Andy Curry,owner).*

- Schedule special meeting for December

*A special Council meeting is needed for bill payment and year end transfer of funds. Is Monday December 21, 2015 a good date?*

- Motion to advertise for bids for a new motorgrader as budgeted in the 2016 budget.

*Requires a motion to advertise bids to enter into a lease arrangement for a new motorgrader.*

- Contract with the Siouxland Humane Society.

*No changes to the contract compared to last year. Requires a motion approve the contract.*

- Appraisal board member

*Need to replace Jerry Buum who resides outside of city limits as an appraiser for surplus property. Corey Fanta is will to serve as an appraiser. Requires a motion.*

- Motion to hire Quam & Berglin for the 2015 audit.

*Requires a motion to have Quam & Berglin conduct our 2015 audit.*

(8) Executive Session Per SDCL 1-25-2 (3) – Legal Counsel

(9) Department Head Reports

- City Administrator
- Finance Officer
- Public Works Director
- Police Chief

(10) Information Items

- December 2015 Calendar
- Overtime Report

## UNAPPROVED MINUTES OF THE REGULAR MEETING OF THE ELK POINT CITY COUNCIL

The Elk Point City Council met in regular session on Monday, November 2, 2015 at 7:00pm in the council chambers of City Hall located at 106 W. Pleasant Street with Mayor Trobaugh presiding and these members present: McCreary, Verros, VonHaden, Penfield, Zevenbergen and Buum. No one was absent. Also present were: City Attorney Thompson, City Engineer McLaury, City Administrator Nelsen, Police Chief Fleek, Public Works Director Buum and Finance Officer Hammitt.

Motion made by Verros, seconded by Buum to approve the agenda. All in favor.

Zevenbergen moved and Verros seconded a motion to approve the minutes from the October 5, 2015 council meeting with the following correction: VonHaden recommended the council pay be reduced to \$25.00 per month rather than \$200.00 per month Discussion was held. Motion and second, VonHaden/Verros to table until the next regular council meeting. Unanimous.

Motion and second, Zevenbergen/Penfield to approve the following salaries and bills and to instruct the Finance Officer for payment of the same. All in favor. Salaries: General Fund: \$37,142.38; Enterprise Fund: \$25,093.69; Fringe Benefits: General Fund: \$9,117.87; Enterprise Fund: \$6,531.42; Bills: 3D Specialties, Inc.-supplies: \$252.95; Alignment Pros, Inc.-auto expense: \$40.95; Analytical & Consulting-sewer testing: \$94.25; Aquafix-repairs: \$1,555.17; Bomgaars-uniforms: \$201.70; Border States Electric Supply-supplies: \$48.92; Brian's Repair, Inc.-repairs: \$17.14; Cardmember Services-supplies: \$3,844.00; City of Sioux Falls-water testing: \$87.00; City of Vermillion-tipping fees: \$3,832.65; Class C Solutions Group-supplies: \$240.70; Colonial Research Chemical Corp.-supplies: \$326.53; Craig K. Thompson, Atty.-professional services: \$1,540.78; Creative Production Sourcing-supplies: \$842.57; Department of Revenue-professional services: \$181.00; Detco-supplies: \$218.75; Dollar General-supplies: \$22.00; East River Electric-power: \$103,875.89; Echo Group, Inc.-supplies: \$72.72; Electrical Engineering & Equipment-police radios (grant): \$3,173.00; Fanta-C Auto-repairs: \$445.00; GCR Tire Center-tires: \$378.60; Hammitt, Erika-travel and conference: \$64.50; Hanson, Mark-uniforms: \$65.24; Hawkins, Inc.-supplies: \$916.37; Ingram Library Services-library books: \$816.46; Jack's Uniform & Equipment-uniforms: \$290.80; L.G. Everist, Inc.-repairs: \$47.43; Leader-Courier-publishing: \$509.05; MaGuire Iron, Inc.-maintenance: \$36,029.00; McGrath North Attorney at Law-professional services: \$145.00; McLaury Engineering, Inc.-professional services: \$3,302.00; Mid-American Research Chemical-supplies: \$1,006.00; Midwest Striping-maintenance: \$7,171.34; Nygren's True Value-supplies: \$396.84; Office Systems Co.-office expense: \$375.00; Olson Welding-repairs: \$80.00; Perkins Office Solution-office expense: \$380.93; Sanitation Products-supplies: \$248.79; Sheehan Mack Sales & Equipment-repairs: \$631.12; Sioux City Foundry Company-supplies: \$37.50; Sioux Sales Company-uniforms: \$15.90; South Dakota One Call-locate tickets: \$29.40; Southeast Farmer Elevator Coop.-auto expense: \$1,700.73; Staples Credit Plan-supplies: \$209.98; Sturdevant's Auto Parts-repairs: \$146.51; Team Laboratory Chemical Corp.-street repairs: \$840.00; The Road Guy Construction Co., Inc.-street repairs: \$17,321.25; Tudog's Computing, LTD-maintenance: \$65.00; Union County Electric Coop.-utilities: \$2,038.55; Union County Register of Deeds-filing fees: \$60.00; UNUM Life Insurance

Company-insurance: \$87.67; US Bank Equipment Finance-copier lease: \$162.47; Utility Equipment Co.-supplies: \$180.74; Vast Broadband-utilities: \$749.65; Verizon Wireless-utilities: \$252.06; Vermillion Ace Hardware-supplies: \$71.97; Zimco Supply Company-fertilizer: \$305.10

A public hearing was held at 7:00pm for a retail on-sale liquor license from H&S BBQ-N-More, Parcel 6 of Previous Platted 3 of Tr A in NW ¼ NE ¼ (.528A) City of Elk Point, Union County, South Dakota to Cody's Homestead. Motion made by Buum, seconded by Verros to approve the transfer. Unanimous.

Discussion was held on the garbage fuel surcharge implemented in June of 2013. Council agreed that fuel charges have decreased since implementing this Resolution. Penfield moved and VonHaden seconded a motion to adopt the following Resolution to repeal Resolution #2013-5. All in favor. This Resolution will take effect on the January 2016 bill (due February 5, 2016) for December 2015 usage.

### **RESOLUTION 2015-6**

#### **A RESOLUTION OF THE CITY OF ELK POINT, SOUTH DAKOTA TO REPEAL THE FUEL SURCHARGE APPLICABLE TO ALL SOLID WASTE CUSTOMERS.**

WHEREAS, a \$1.00 per month fuel surcharge applicable to all solid waste customers was established on September 1, 2013, and

WHEREAS, the cost of fuel has decreased over the past four or more months,

NOW THEREFORE, IT IS HEREBY RESOLVED by the City Council of the City of Elk Point as follows:

The \$1.00 per month surcharge effective on September 1, 2013 for August 2013 usage and established by Resolution 2013-5 is hereby repealed.

Dated this 2<sup>nd</sup> day of November 2015.

CITY OF ELK POINT, SOUTH DAKOTA

By: Isabel Trobaugh  
Mayor

ATTEST:

By: Erika Hammitt  
Finance Officer

Approved: November 2, 2015

Published: November 12, 2015  
Effective Date: December 2, 2015

Council member VonHaden recommended the council decrease their pay from \$200.00 per month to \$25.00 per month. Council discussed that historically it was difficult to get people to run for the council positions until the council pay was raised a few years ago and they now have no trouble filling the positions. Council agreed to leave the council pay as it currently is paid.

Police officer Corey Trudeau attended the meeting to discuss a proposed shooting range on City property located near the city rubble site. Trudeau, a certified training officer, could use the range to keep the local police force current with their training requirements and allow other city employees who want to use it for target shooting. Officers currently travel to area shooting ranges to keep their certification current. He stated that costs to construct it would be minimal, mostly just equipment and time. The council discussed the cost of liability insurance. Police Chief Fleek and City Administrator Nelsen are currently checking into the insurance cost. Council also would like to see it opened up to only the police department and require a certified officer to be there at all times during training. Fleek and Nelsen will bring more information to the next regular city council meeting.

Buum moved and Verros seconded a motion to approve the 2016 Off Sale and On Sale Liquor License applications for Los Amigos Mexican Restaurant. Unanimous.

Motion and second, Buum and Verros to approve the 2016 Off Sale Liquor License application for Jones Food Center. All in favor.

The 2016 On Sale Liquor License application for Pace's, L.L.C. was approved on a motion by Buum, second by Verros. Unanimous.

Moved by Buum, seconded by Verros to approve the 2016 On Sale Liquor License application for the Recreation Development Association. All in favor.

Motion made by Buum, seconded by Verros to approve the 2016 On-Off Sale Wine License application for the Dollar General Store. Unanimous.

Buum moved and Verros seconded a motion to approve the 2016 Off Sale Liquor License application for Casey's General Store. Unanimous.

Council member Buum asked if there was a rates and fees study that could be done, so the council has a better understanding of the city's current rates. City Administrator Nelsen will contact Southeastern Council of Governments (SECOG) for more information and bring the information to the next regular council meeting.

Council member VonHaden discussed the city police officers controlling traffic near the Fire Hall when a fire call is received. Council agreed to look into it.

A special meeting was scheduled for Thursday, November 5, 2015 at 7:00pm to discuss hiring part-time on-call police officers.

Motion and second to adjourn, Verros/McCreary. All in favor.

Attest: Erika Hammitt  
Finance Officer

Isabel Trobaugh  
Mayor

Publish: November 12, 2015

**UNAPPROVED MINUTES OF THE SPECIAL MEETING OF THE ELK POINT CITY COUNCIL**

The Elk Point City Council met in special session on Thursday, November 5, 2015 at 7:00pm in the council chambers of City Hall located at 106 W. Pleasant Street with Mayor Trobaugh presiding and these members present: McCreary, Verros, VonHaden, Penfield, Zevenbergen and Boom. No one was absent. Also present were: City Attorney Thompson, City Administrator Nelsen, Police Chief Fleek and Finance Officer Hammitt.

Motion made by VonHaden, seconded by Penfield to approve the agenda. All in favor.

Boom moved and Verros seconded a motion to hire Derek McIntosh as a certified part-time on-call police officer (\$15.40/hour) as recommended by Police Chief Fleek. Unanimous.

Motion and second, Boom/Zevenbergen to hire Stephanie Ryan as a certified part-time on-call police officer starting at \$15.40/hour as recommended by Police Chief Fleek. All in favor.

Motion made by Penfield, seconded by VonHaden to go into executive session at 7:03pm per SDCL #1-25-2 (3) & SDCL #1-25-2 (4). Unanimous.

Mayor Trobaugh declared the council out of executive session at 7:38pm.

Motion to adjourn, Penfield/McCreary. All in favor.

Attest: Erika Hammitt  
Finance Officer

Isabel Trobaugh  
Mayor

Publish: November 12, 2015

**UNAPPROVED MINUTES OF THE SPECIAL MEETING OF THE ELK POINT CITY  
COUNCIL**

The Elk Point City Council met in special session on Monday, November 16, 2015 at 7:00pm in the council chambers of City Hall located at 106 W. Pleasant Street with Mayor Trobaugh presiding and these members present: Zevenbergen, Penfield, VonHaden, McCreary, Buum and Verros. No one was absent. Also present were: City Attorney Thompson, City Administrator Nelsen and Finance Officer Hammitt.

Motion made by Verros, seconded by Penfield to approve the agenda. All in favor.

VonHaden moved and Buum seconded a motion to go into executive session at 7:00pm per SDCL #1-25-2 (1). Unanimous.

Mayor Trobaugh declared the council out of executive session at 7:43pm with a short recess.

Mayor declared the council back in session at 7:56pm.

Motion and second, Penfield/McCreary to go back into executive session at 7:56pm per SDCL #1-25-2 (1). All in favor.

Mayor Trobaugh declared the council out of executive session at 8:06pm.

Motion made by McCreary, seconded by VonHaden to accept Ryan Fleek's retirement effective immediately. Unanimous.

Buum moved and Zevenbergen seconded approving Mayor Trobaugh's appointment of Jacob Limoges as acting Police Chief. All in favor.

Motion and second, Verros/VonHaden to pay Limoges \$20.00/hour. Unanimous.

Motion to adjourn, Verros/Penfield. All in favor.

Attest: Erika Hammitt  
Finance Officer

Isabel Trobaugh  
Mayor

Publish: November 26, 2015

**City of Elk Point**  
**PAYMENTS BY FUND**

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
<b>FUND 101 GENERAL FUND</b>				
<b>DEPT</b>				
	UNUM LIFE INSURANCE	\$94.56		LIFE & AD&D COVERAGE
	SANFORD HEALTH PLAN	\$11,042.05		monthly premium
<b>DEPT</b>		<u>\$11,136.61</u>		
<b>DEPT 41100 LEGISLATIVE</b>				
SUPPLIES AND MATERIALS	BUSINESS FORMS AND	\$13.50		LASER W2 & ENVELOPES / LASE
REPAIRS AND MAINTENANCE	CARDMEMBER SERVICE	\$7.49		back up fees
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
SUPPLIES AND MATERIALS	DOLLAR GENERAL-REGI	\$35.50		candy- games at The Pointe
SUPPLIES AND MATERIALS	DOLLAR GENERAL-REGI	\$39.75		Towels, Quilted Northern, coffee
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$1.49		Push Pins
PUBLISHING	LEADER-COURIER	\$15.02		PUBLISHING
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$128.62		ATTORNEY FEES
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$10.99		Screen cleaner wipes
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$7.99		Desk Pad - Erika
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$15.39		Planner - Alicia
SUPPLIES AND MATERIALS	JAN'S PRINTING & SPEC	\$49.63		Utility Receipt Books
OTHER OTHER CURRENT EXP	ELK POINT CHAMBER	\$10.00		meal for Dennis Nelson 10-29-2
SUPPLIES AND MATERIALS	OFFICE SYSTEMS CO.	\$53.57		quarterly service contract
TRAVEL AND CONFERENCE	CARDMEMBER SERVICE	\$22.91		Gas for City car
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$3.99		Index, Data, 6 tab
<b>DEPT 41100 LEGISLATIVE</b>		<u>\$439.05</u>		
<b>DEPT 41120 CITY HALL</b>				
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$16.90		whole bean coffee
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$3.90		gallon water refill
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$7.79		gallon water refill-lawn leaf flap
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$4.79		2Cup Plas Measuring Cup
REPAIRS AND MAINTENANCE	TEP'S REFRIGERATION	\$379.70		Furnace repairs
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$5.85		gallon water refill
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$26.82		water refills, quilted northern, sc
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$1.95		water refills
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$10.35		water refill - fl circle kit bag
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$10.34		bags
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$38.91		water refill-cottonelle - dusters
UTILITIES	Vast Broadband	\$331.07		CITY HALL - #005729701
UTILITIES	MIDAMERICAN ENERGY	\$10.71		106 W Pleasant St
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$105.90		Towels, C fold, 2 ply
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$19.95		Index Data 6 Tab
<b>DEPT 41120 CITY HALL</b>		<u>\$974.93</u>		
<b>DEPT 42100 POLICE</b>				
UTILITIES	TRUDEAU, COREY	\$120.00		cell phone reimbursement from
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$755.24		ATTORNEY FEES
UTILITIES	FRYE, KLYE	\$120.00		cell phone reimbursement from
UTILITIES	LIMOGES, JACOB	\$120.00		cell phone reimbursement from
AUTO EXPENSES	SOUTHEAST FARMER EL	\$51.92		#102
PUBLISHING	LEADER-COURIER	\$15.01		PUBLISHING
OFFICE EXPENSE	BUSINESS FORMS AND	\$13.50		LASER W2 & ENVELOPES / LASE
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$7.98		New Car Vent Stick
UTILITIES	Vast Broadband	\$0.00		POLICE PHONE

**City of Elk Point**  
**PAYMENTS BY FUND**

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
UTILITIES	Vast Broadband	\$204.62		POLICE - acct# 004030801
SUPPLIES AND MATERIALS	STURDEVANT'S AUTO P	\$188.10		Gear
SUPPLIES AND MATERIALS	STURDEVANT'S AUTO P	\$15.36		Fuel cap
SUPPLIES AND MATERIALS	STURDEVANT'S AUTO P	\$27.92		Thermostat & Seal for 04 Ford C
PROFESSIONAL SERVICES AN	MCGRATH NORTH ATTO	\$130.50		28318-0000
AUTO EXPENSES	Sioux City Ford	\$48.70		COIL
AUTO EXPENSES	FANTA-C AUTO	\$55.95		A/C CONDENSOR/POWER STEE
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$44.25		Custom made stamp ( Clerk of C
REPAIRS AND MAINTENANCE	STANDARD BATTERY, I	\$78.95		
OFFICE EXPENSE	OFFICE SYSTEMS CO.	\$53.58		quarterly service contract
SUPPLIES AND MATERIALS	STURDEVANT'S AUTO P	\$135.29		Seals & Gaskets
PUBLISHING	LEADER-COURIER	\$35.00		PUBLISHING
AUTO EXPENSES	CARDMEMBER SERVICE	\$21.38		10.188 GALLONS #102
AUTO EXPENSES	CARDMEMBER SERVICE	\$14.00		6.669 GALLONS #102
AUTO EXPENSES	CARDMEMBER SERVICE	\$24.07		11.807 GALLONS #103
AUTO EXPENSES	CARDMEMBER SERVICE	\$15.50		7.755 GALLONS #103
AUTO EXPENSES	CARDMEMBER SERVICE	\$41.02		21.376 GALLONS #101
AUTO EXPENSES	CARDMEMBER SERVICE	\$20.00		9.528 GALLONS #103
AUTO EXPENSES	CARDMEMBER SERVICE	\$22.00		9.248 GALLONS #102
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$59.92		DARE
UNIFORMS	SIOUX SALES COMPANY	\$122.85		pants, shirt, stocking cap, sew p
AUTO EXPENSES	CARDMEMBER SERVICE	\$27.00		12.506 GALLONS#102
AUTO EXPENSES	CARDMEMBER SERVICE	\$30.33		14.046 GALLONS #103
AUTO EXPENSES	CARDMEMBER SERVICE	\$28.11		12.781 GALLONS #102
AUTO EXPENSES	CARDMEMBER SERVICE	\$24.50		10.656 GALLONS #102
AUTO EXPENSES	CARDMEMBER SERVICE	\$23.00		10.180 GALLONS #102
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$120.43		DARE
REPAIRS AND MAINTENANCE	CARDMEMBER SERVICE	\$117.55		TIE ROD ENDS
AUTO EXPENSES	CARDMEMBER SERVICE	\$68.50		32.633 GALLONS #101
AUTO EXPENSES	CARDMEMBER SERVICE	\$23.60		11.242 GALLONS #103
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$21.49		Grocery - Dare
AUTO EXPENSES	CARDMEMBER SERVICE	\$15.50		7.383 GALLONS #102
AUTO EXPENSES	CARDMEMBER SERVICE	\$23.00		10.957 GALLONS #102
AUTO EXPENSES	CARDMEMBER SERVICE	\$20.00		9.527 GALLONS #102
AUTO EXPENSES	CARDMEMBER SERVICE	\$20.00		9.528 GALLONS #103
AUTO EXPENSES	CARDMEMBER SERVICE	\$48.00		23.543 GALLONS #101
DEPT 42100 POLICE		\$3,196.83		
DEPT 43100 HIGHWAYS AND STREETS				
SUPPLIES AND MATERIALS	BOMGAARS	\$39.99		UTILITY SET -
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
OTHER OTHER CURRENT EXP	AVERA OCCUPATIONAL	\$69.90		Justin Keegan - Pre-employment
SNOW REMOVAL WAGES	SOOLAND BOBCAT	\$20.19		ANTENNA, RADIO
SUPPLIES AND MATERIALS	STAPLES CREDIT PLAN	\$56.15		Epson Durabrite Ultra 252
SUPPLIES AND MATERIALS	MSC INDUSTRIAL SUPP	\$252.48		Waterproof Utility Glove
REPAIRS AND MAINTENANCE	JOHNSON FEED, INC.	\$37.50		Adjust clutch in red dump truck
OFFICE EXPENSE	BUSINESS FORMS AND	\$13.50		LASER W2 & ENVELOPES / LASE
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$15.39		Planner - Jerry
UNIFORMS	BOMGAARS	\$149.96		CLOTHES - DAN HUTCHESON
UNIFORMS	BOMGAARS	\$356.98		CLOTHES - MARK HANSON
AUTO EXPENSES	SOUTHEAST FARMER EL	\$39.18		Dump Truck #123
OFFICE EXPENSE	OFFICE SYSTEMS CO.	\$53.57		quarterly service contract
DUES	IWORQ SYSTEMS	\$1,200.00		IWORQ INTERNET PAVEMENT
OTHER OTHER CURRENT EXP	FERDIG'S BODY SHOP I	\$70.00		Move 2 vehicles off Clay St. for

**City of Elk Point**  
**PAYMENTS BY FUND**

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$1.50		Finance Charge
UTILITIES	Vast Broadband	\$5.59		#004108201 STREET
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$21.99		LD Tank Sprayer
PROFESSIONAL SERVICES AN	MCGRATH NORTH ATTO	\$130.50		28318-0000
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$4.29		Plastic Roll Tray
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$8.49		GoofOff Remover
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$15.99		10" Locking Pliers
SNOW REMOVAL	SOUTHEAST FARMER EL	\$301.11		137 139 145
UTILITIES	MIDAMERICAN ENERGY	\$8.00		301 E Rose St
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$8.49		Screw
SUPPLIES AND MATERIALS	STURDEVANT'S AUTO P	\$306.41		Air Filter, Fuel Filter, Oil Filter
SUPPLIES AND MATERIALS	STURDEVANT'S AUTO P	\$18.70		Fuel Filter
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$1.99		DPLX Jack Plug
SUPPLIES AND MATERIALS	SOUTHEAST FARMER EL	\$105.02		Hose/ 81305
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$3.58		Mix Lid - Container
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$142.93		ATTORNEY FEES
REPAIRS AND MAINTENANCE	MIDWEST STRIPING	\$205.00		Crosswalk & stop bar on Frankli
REPAIRS AND MAINTENANCE	MIDWEST STRIPING	\$1,681.36		Thermoplastic RxR & 6 painted s
AUTO EXPENSES	SOUTHEAST FARMER EL	\$65.98		Jerry's Truck #104
SUPPLIES AND MATERIALS	JIM HAWK TRUCK TRAI	\$123.00		Total Power 32 oz.
SUPPLIES AND MATERIALS	JIM HAWK TRUCK TRAI	\$43.82		9 LED 4" RND BACK UP LITE
AUTO EXPENSES	SOUTHEAST FARMER EL	\$38.84		Dump Truck #120
SUPPLIES AND MATERIALS	D-P TOOLS INC.	\$15.95		Building sweeper - brooms
AUTO EXPENSES	SOUTHEAST FARMER EL	\$39.12		Black Truck #107
AUTO EXPENSES	SOUTHEAST FARMER EL	\$142.52		Street Sweeper #141
PUBLISHING	LEADER-COURIER	\$15.01		PUBLISHING
AUTO EXPENSES	SOUTHEAST FARMER EL	\$46.54		Loader #137
DEPT 43100 HIGHWAYS AND STREETS		\$5,899.72		
DEPT 43700 CEMETERIES				
SUPPLIES AND MATERIALS	SOUTHEAST FARMER EL	\$28.24		Cemetary Mower
SUPPLIES AND MATERIALS	SOUTHEAST FARMER EL	\$7.94		Cemetary Truckster
SUPPLIES AND MATERIALS	MIDWEST READY MIX	\$141.84		BLACK DIRT
SUPPLIES AND MATERIALS	BUSINESS FORMS AND	\$13.50		LASER W2 & ENVELOPES / LASE
DEPT 43700 CEMETERIES		\$191.52		
DEPT 45100 RECREATION				
SUPPLIES AND MATERIALS	BUSINESS FORMS AND	\$13.50		LASER W2 & ENVELOPES / LASE
REPAIRS AND MAINTENANCE	MC & R POOLS, INC	\$981.75		WINTERIZE POOL- SPRAYERS -
UTILITIES	Vast Broadband	\$0.00		Phone -pool #004108101
DEPT 45100 RECREATION		\$995.25		
DEPT 45200 PARKS				
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$14.37		Antifreeze Blend
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$25.44		Hillman Fasteners
SUPPLIES AND MATERIALS	SOUTHEAST FARMER EL	\$127.30		2 4D
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$8.49		WD Screw
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$4.79		Antifreeze Blend
SUPPLIES AND MATERIALS	BUSINESS FORMS AND	\$13.50		UTILITY BILLS
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$18.99		DrillBit
AUTO EXPENSES	SOUTHEAST FARMER EL	\$9.34		#130
SUPPLIES AND MATERIALS	THERMO BOND	\$1,662.88		Park Building Supplies
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$2.29		Wal Smoo Cup
SUPPLIES AND MATERIALS	KAFKA GRANITE LLC	\$2,989.44		BURMA RED INFIELD MIX & FR
SUPPLIES AND MATERIALS	PEDERSEN MACHINE, I	\$91.07		WHEEL

**City of Elk Point**  
**PAYMENTS BY FUND**

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
REPAIRS AND MAINTENANCE	BEELNER SERVICE INC.	\$265.00		sprinkler system draining- baseb
DEPT 45200 PARKS		\$5,232.90		
DEPT 45500 LIBRARIES				
BOOKS	CARDMEMBER SERVICE	\$26.74		DVD
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$17.77		ENAMEL
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$59.03		LAMINATOR FILM
OTHER OTHER CURRENT EXP	CARDMEMBER SERVICE	\$90.00		POST OFFICE BOX YEARLY
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$58.79		TAPE 8 TAB
BOOKS	INGRAM LIBRARY SERV	\$51.70		BOOKS
BOOKS	INGRAM LIBRARY SERV	\$490.40		BOOKS
SUBSCRIPTIONS	SIOUX CITY JOURNAL	\$169.96		1 yr subscription acct 9455
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$14.66		SPRAY PAINT
DEPT 45500 LIBRARIES		\$979.05		
FUND 101 GENERAL FUND		\$29,045.86		
FUND 211 LIQ, LODG, DINE SALES TAX FUND				
DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC				
INTEREST	Recreation Development	\$1,170.03		RDA LEASE PAYMENT - INTERE
PRINCIPAL	Recreation Development	\$1,097.52		RDA LEASE PAYMENT
DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC		\$2,267.55		
FUND 211 LIQ, LODG, DINE SALES TAX FUND		\$2,267.55		
FUND 602 WATER FUND				
DEPT 43300 WATER				
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$7.49		Fuel Stabilizer
PROFESSIONAL SERVICES AN	MCGRATH NORTH ATTO	\$130.50		28318-0000
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$1.89		frozen food
SUPPLIES AND MATERIALS	JIM HAWK TRUCK TRAI	\$22.83		Winter Blade Ken&Vol
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$16.95		POSTAGE-NITRATE
PUBLISHING	LEADER-COURIER	\$15.01		PUBLISHING
UTILITIES	MIDAMERICAN ENERGY	\$23.65		108 S. JACKSON
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$38.97		Antifreeze
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$14.99		Sawzall Blade
PROFESSIONAL SERVICES AN	MCLAURY ENGINEERIN	\$510.00	46	Watermain-N Pearl from Sherma
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$124.49		Recipro Blad - Battery Pack
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$9.99		Dura 2PK 9V Battery
UTILITIES	Vast Broadband	\$0.24		#004107801 108 S. Jackson
OTHER OTHER CURRENT EXP	AVERA OCCUPATIONAL	\$69.90		RANDOM DRUG TESTING - TRO
UTILITIES	MIDAMERICAN ENERGY	\$21.51		210 W. Main - Water treatment
REPAIRS AND MAINTENANCE	DEPARTMENT OF REVE	\$14.00		Water testing/Nitrate
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$10.00		Pail
OTHER OTHER CURRENT EXP	MIDWEST ALARM COMP	\$67.50		MONITORING SERVICES FOR 1
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$1.89		artic ice 7 pound
OFFICE EXPENSE	OFFICE SYSTEMS CO.	\$53.57		quarterly service contract
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$17.50		STAMPS - POSTCARDS
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$5.75		POSTAGE
SUPPLIES AND MATERIALS	JAN'S PRINTING & SPEC	\$49.62		Receipt Books
SUPPLIES AND MATERIALS	HAWKINS, INC.	\$1,357.19		MIXER
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$3.99		BLU Enamel
OFFICE EXPENSE	BUSINESS FORMS AND	\$13.50		LASER W2 & ENVELOPES / LASE
OTHER OTHER CURRENT EXP	SOUTH DAKOTA ONE C	\$8.05		LOCATE TICKETS
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$142.93		ATTORNEY FEES
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$7.99		Desk Pad - Andrea

**City of Elk Point**  
**PAYMENTS BY FUND**

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
AUTO EXPENSES	SOUTHEAST FARMER EL	\$126.98		Troy's Truck #108
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$1.79		Mixing Container
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$119.00		BatteryPack
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$10.37		CuttWheel - Wheel
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		Ianier copier lease
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$19.48		Nipple - Ball Valve
DEPT 43300 WATER		<u>\$3,062.72</u>		
FUND 602 WATER FUND		<u>\$3,062.72</u>		
FUND 604 SEWER FUND				
DEPT 43200 SANITATION				
UNIFORMS	BOMGAARS	-\$11.90		DIFFERENCE - MARK RUBIDA
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		Ianier copier lease
REPAIRS AND MAINTENANCE	ANALYTICAL & CONSUL	\$94.25		sewer tests
AUTO EXPENSES	SOUTHEAST FARMER EL	\$5.92		Ditchwitch - sewer vac #144
UTILITIES	UNION COUNTY ELECTR	\$2,047.30		LAGOON
UTILITIES	Vast Broadband	\$0.00		#004108001 liftstations
UTILITIES	Vast Broadband	\$0.24		#004107801 108 S. Jackson
PROFESSIONAL SERVICES AN	SEWER-MATIC	\$2,430.00		Televised Rose St. 6 blocks. 6 in
SUPPLIES AND MATERIALS	BOMGAARS.	\$39.99		PRY BAR
UTILITIES	VANROEKEL, TROY	\$120.00		cell phone reimbursement for Ju
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$16.99		Outlet
OFFICE EXPENSE	OFFICE SYSTEMS CO.	\$53.57		quarterly service contract
UNIFORMS	BOMGAARS	\$389.19		CLOTHES - MARK RUBIDA
UNIFORMS	BOMGAARS	\$127.49		CLOTHES - MARK RUBIDA
UNIFORMS	BOMGAARS	\$2.00		DIFFERENCE - MARK RUBIDA
PUBLISHING	LEADER-COURIER	\$15.01		PUBLISHING
UNIFORMS	BOMGAARS	-\$2.00		CREDIT - MARK RUBIDA
PROFESSIONAL SERVICES AN	MCGRATH NORTH ATTO	\$130.50		28318-0000
SUPPLIES AND MATERIALS	JIM HAWK TRUCK TRAI	\$22.82		Winter Blade Ken&Vol
SUPPLIES AND MATERIALS	STURDEVANT'S AUTO P	\$22.46		U Joint 2009 Ford D-350
OTHER OTHER CURRENT EXP	SOUTH DAKOTA ONE C	\$8.05		LOCATE TICKETS
PROFESSIONAL SERVICES AN	PER MAR SECURITY SYS	\$67.98		Acct # 54621 Kum & Go Lift
PROFESSIONAL SERVICES AN	PER MAR SECURITY SYS	\$67.98		Acct # 54627 Dunham Lift
OFFICE EXPENSE	BUSINESS FORMS AND	\$13.50		LASER W2 & ENVELOPES / LASE
AUTO EXPENSES	SOUTHEAST FARMER EL	\$72.79		136
SUPPLIES AND MATERIALS	STATE INDUSTRIAL PR	\$272.78		UVP-1000 6" X 9"
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$17.50		STAMPS-POSTCARDS
PROFESSIONAL SERVICES AN	PER MAR SECURITY SYS	\$67.98		Acct # 54614 Green St. Lift
PROFESSIONAL SERVICES AN	PER MAR SECURITY SYS	\$67.98		Acct# 54633 Westside liftstati
SUPPLIES AND MATERIALS	ELECTRICAL ENGINEERI	\$14.62		GEL72266 GE232MAXPN/ULTRA
AUTO EXPENSES	SOUTHEAST FARMER EL	\$159.00		Rubida's Truck #106
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$14.99		
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$144.23		ATTORNEY FEES
UTILITIES	MIDAMERICAN ENERGY	\$23.65		108 S. JACKSON
PROFESSIONAL SERVICES AN	PER MAR SECURITY SYS	\$67.98		Acct # 54638 Wurtz Lift
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$28.97		Screen, Gorilla Tape, Fuel Oil
SUPPLIES AND MATERIALS	JAN'S PRINTING & SPEC	\$49.63		Receipt Books
DEPT 43200 SANITATION		<u>\$6,686.65</u>		
FUND 604 SEWER FUND		<u>\$6,686.65</u>		
FUND 610 ELECTRIC FUND				
DEPT				

**City of Elk Point**  
**PAYMENTS BY FUND**

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
	SAMUEL SCHWEIGERT	\$123.96		Meter deposit to refund less fina
	FIRST NATIONAL BANK	<u>\$75,000.00</u>		740,000 Refunding Certificates
DEPT		\$75,123.96		
DEPT 00000 ALL DEPARTMENTS				
	EAST RIVER ELECTRIC	<u>-\$937.07</u>		Margin Stabilization credit
DEPT 00000 ALL DEPARTMENTS		-\$937.07		
DEPT 43400 ELECTRICITY				
SUPPLIES AND MATERIALS	JIM HAWK TRUCK TRAI	\$22.83		Winter Blade Ken&Vol
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$17.50		STAMPS-POSTCARDS
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$23.40		BRAEBURN NON-PROGRAMMAB
SUPPLIES AND MATERIALS	JAN'S PRINTING & SPEC	\$49.62		Receipt Books
OTHER OTHER CURRENT EXP	SOUTH DAKOTA ONE C	\$8.05		LOCATE TICKETS
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$755.76		PARTS 2006 CHEVY SIVERADO
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$29.94		cold weather gloves
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$53.18		LED
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$38.80		1000 watts led
UTILITIES	MIDAMERICAN ENERGY	\$23.66		108 S. JACKSON
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$144.23		ATTORNEY FEES
OFFICE EXPENSE	OFFICE SYSTEMS CO.	\$53.57		quarterly service contract
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$2.70		Hillman Fasteners
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$574.68		200A INSUL STANDOFF BSHG
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$50.97		Wrench, Tape Measure, Marker
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$3.90		ThermWire
AUTO EXPENSES	SOUTHEAST FARMER EL	\$189.78		Electric Truck #105
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$220.00		FR Sweatshirt
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$464.28		15KV 4/OSTER-250SOL .75-1.08
UTILITIES	ANTONSON, MIKE	\$120.00		cell phone reimbursement from
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$1.29		Future Glue
UTILITIES	GATES,TODD	\$120.00		cell phone reimbursement from
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$185.00		FR Jacket
INTEREST	FIRST NATIONAL BANK	\$7,511.65		Interest due 740,000 Refunding
SUPPLIES AND MATERIALS	ELECTRICAL ENGINEERI	\$58.28		WLSW OCC SEN WHITE
OFFICE EXPENSE	BUSINESS FORMS AND	\$13.50		LASER W2 & ENVELOPES / LASE
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$300.00		10 Pk 4 AP LED LUMINAIRE
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$12.76		Offset Nipple, Conduit Locknut,
UTILITIES	Vast Broadband	\$0.24		#004107801 108 S. Jackson
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$177.36		105-285V TWISTLOCK PHOTOC
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$159.54		LED15T8/L48/F/841/SUB/G5
UTILITIES	UNION COUNTY ELECTR	\$102.30		EXIT 18 STREET LIGHT
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$49.98		GELA-GE232MAX-N/ULTRA BAL
PUBLISHING	LEADER-COURIER	\$15.02		PUBLISHING
OTHER OTHER CURRENT EXP	AVERA OCCUPATIONAL	\$69.90		RANDOM DRUG TESTING - MIK
PROFESSIONAL SERVICES AN	MCGRATH NORTH ATTO	\$130.50		28318-0000
PROFESSIONAL SERVICES AN	FIRST NATIONAL BANK	\$1,500.00		TRUSTEE FEE
OTHER MATERIALS FOR RESA	EAST RIVER ELECTRIC	\$75,552.48		POWER
SUPPLIES AND MATERIALS	BORDER STATES ELECT	<u>\$55.00</u>		FR KNIT CAP BLK
DEPT 43400 ELECTRICITY		\$88,884.86		
FUND 610 ELECTRIC FUND		<u>\$163,071.75</u>		
FUND 612 SOLID WASTE FUND				
DEPT 43250 SEWAGE COLLECTION AND DISPOSAL				

**City of Elk Point**  
**PAYMENTS BY FUND**

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
TIPPING FEES	CITY OF VERMILLION	\$303.75		TIPPING FEES
OFFICE EXPENSE	OFFICE SYSTEMS CO.	\$53.57		quarterly service contract
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$17.50		STAMPS-POSTCARDS
TIPPING FEES	CITY OF VERMILLION	\$296.55		TIPPING FEES
TIPPING FEES	CITY OF VERMILLION	\$252.90		TIPPING FEES
TIPPING FEES	CITY OF VERMILLION	\$388.80		TIPPING FEES
TIPPING FEES	CITY OF VERMILLION	\$387.90		TIPPING FEES
SUPPLIES AND MATERIALS	PETERBILT OF SIOUX CI	\$56.08		SPIN ON FUEL FILTER
TIPPING FEES	CITY OF VERMILLION	\$298.35		TIPPING FEES
UNIFORMS	BOMGAARS	\$436.80		CLOTHES - JUSTIN KEEGAN
SUPPLIES AND MATERIALS	PETERBILT OF SIOUX CI	\$61.10		AIR FILTER
AUTO EXPENSES	SOUTHEAST FARMER EL	\$46.53		137
SUPPLIES AND MATERIALS	PETERBILT OF SIOUX CI	\$70.05		FUEL-WATER SEPARATOR
TIPPING FEES	CITY OF VERMILLION	\$300.15		TIPPING FEES
SUPPLIES AND MATERIALS	PETERBILT OF SIOUX CI	\$77.60		OIL FILTER
SUPPLIES AND MATERIALS	STURDEVANT'S AUTO P	\$7.24		FLUID DIESEL EXHAUST
UTILITIES	UNION COUNTY ELECTR	\$75.75		DUMP ROAD
PUBLISHING	LEADER-COURIER	\$15.02		PUBLISHING
PROFESSIONAL SERVICES AN	MCGRATH NORTH ATTO	\$130.50		28318-0000
AUTO EXPENSES	PETERBILT OF SIOUX CI	\$204.84		OIL FILTER, AIR FILTER, SEPAR
AUTO EXPENSES	PETERBILT OF SIOUX CI	\$56.08		FILTER
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$170.22		ATTORNEY FEES
UTILITIES	KEEGAN, JUSTIN	\$40.00		cell phone reimbursement for N
AUTO EXPENSES	SOUTHEAST FARMER EL	\$453.34		Garbage Truck #135
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
TIPPING FEES	CITY OF VERMILLION	\$279.00		TIPPING FEES
OFFICE EXPENSE	BUSINESS FORMS AND	\$13.50		UTILITY BILLS
SUPPLIES AND MATERIALS	WASTEQUIP TEEM	\$2,850.30		2 H100-F 1YD SDH H-100 PRIM
TIPPING FEES	CITY OF VERMILLION	\$369.45		TIPPING FEES
TIPPING FEES	CITY OF VERMILLION	\$234.45		TIPPING FEES
TIPPING FEES	CITY OF VERMILLION	\$391.50		TIPPING FEES
TIPPING FEES	CITY OF VERMILLION	\$353.25		TIPPING FEES
TIPPING FEES	CITY OF VERMILLION	\$417.60		TIPPING FEES
UTILITIES	HANSON, MARK	\$120.00		CELL PHONE REIMBURSEMENT
DEPT 43250 SEWAGE COLLECTION AND DISPOSAL		\$9,252.88		
FUND 612 SOLID WASTE FUND		\$9,252.88		
		\$213,387.41		

[BatchID]=5568



City of Elk Point  
Expenditure Guideline LS-EP

Account Descr	OCTOBER 2014		2015 YTD		OCTOBER 2015		SEPTEMBER 2015		2015		% of Budget
	2014 Amt	YTD Amt	Budget	2014 Amt	2015 Amt	2015 Amt	2015 Amt	YTD Amt	Balance		
E 101-42100-41100 SALARIES AND	\$14,931.86	\$152,058.22	\$185,000.00	\$14,728.65	\$21,954.23	\$151,186.84	\$10,544.96	94.30%			
E 101-42100-41103 OVERTIME WAG	\$54.88	\$3,147.99	\$7,000.00	\$1,216.80	\$493.12	\$4,441.17	\$1,782.75	74.53%			
E 101-42100-41106 LONGEVITY PAY	\$0.00	\$600.00	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	100.00%			
E 101-42100-41200 OASI	\$1,039.39	\$10,975.14	\$14,975.00	\$1,048.58	\$1,492.59	\$10,865.94	\$2,480.66	83.43%			
E 101-42100-41300 RETIREMENT	\$1,031.55	\$11,619.38	\$14,000.00	\$1,188.45	\$1,672.21	\$12,209.86	\$646.99	95.38%			
E 101-42100-42100 INSURANCE	\$2,076.92	\$23,030.75	\$27,000.00	\$2,076.92	\$3,115.38	\$22,846.12	\$2,076.96	92.31%			
E 101-42100-42150 INS-LIAB/PROP/	\$1,435.62	\$7,861.08	\$8,650.00	\$725.57	\$2,611.32	\$8,329.43	\$320.57	96.29%			
E 101-42100-42200 PROFESSIONAL	\$1,054.44	\$7,783.51	\$11,000.00	\$226.32	\$522.77	\$6,107.01	\$4,562.25	58.53%			
E 101-42100-42300 PUBLISHING	\$46.07	\$460.18	\$1,000.00	\$35.00	\$141.32	\$859.79	\$60.19	93.98%			
E 101-42100-42320 DUES	\$0.00	\$237.75	\$500.00	\$0.00	\$0.00	\$412.75	\$87.25	82.55%			
E 101-42100-42500 REPAIRS AND M	-\$488.32	\$3,905.64	\$3,000.00	\$90.22	\$484.85	\$2,393.55	\$0.17	99.99%			
E 101-42100-42550 OFFICE EXPENS	\$114.25	\$1,510.37	\$2,500.00	\$15.14	\$69.20	\$1,048.56	\$1,397.87	44.09%			
E 101-42100-42600 SUPPLIES AND	\$420.79	\$720.49	\$2,500.00	\$221.84	\$264.91	\$1,911.56	-\$3,482.24	239.29%			
E 101-42100-42610 UNIFORMS	\$312.70	\$743.93	\$2,500.00	\$0.00	\$0.00	\$434.65	\$1,758.65	29.65%			
E 101-42100-42620 AUTO EXPENSES	\$552.69	\$9,964.58	\$15,000.00	\$426.72	\$713.45	\$6,973.14	\$7,414.47	50.57%			
E 101-42100-42630 POLICE RADIO	\$0.00	\$139.55	\$2,000.00	\$0.00	\$0.00	\$473.00	-\$1,646.00	182.30%			
E 101-42100-42700 TRAVEL AND CO	\$0.00	\$22.00	\$1,000.00	\$0.00	\$0.00	\$447.51	\$552.49	44.75%			
E 101-42100-42750 TRAINING	\$0.00	\$722.98	\$1,000.00	\$0.00	\$0.00	\$386.62	\$613.38	38.66%			
E 101-42100-42800 UTILITIES	\$258.89	\$2,530.84	\$3,300.00	\$122.67	\$221.79	\$2,358.62	\$674.61	79.56%			
E 101-42100-42900 OTHER OTHER C	\$0.00	\$808.60	\$2,000.00	\$0.00	\$0.00	\$61.00	\$1,939.00	3.05%			
E 101-42100-43400 MACHINERY AN	\$23.21	\$653.22	\$1,300.00	\$4,100.20	\$23.21	\$4,309.09	-\$3,032.30	333.25%			
E 101-42100-43410 COMPUTER SOF	\$0.00	\$1,022.97	\$1,200.00	\$0.00	\$0.00	\$900.00	\$300.00	75.00%			
E 101-42100-43440 SUBSCRIPTIONS	\$0.00	\$479.25	\$200.00	\$0.00	\$0.00	\$403.00	-\$203.00	201.50%			
DEPT 42100 POLICE	\$22,864.94	\$240,998.42	\$307,325.00	\$26,223.08	\$33,780.35	\$240,059.21	\$28,849.68				
DEPT 42900 OTHER PROTECTION-SELF DEFENSE											
E 101-42900-42600 SUPPLIES AND	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$105.27	78.95%			
E 101-42900-42800 UTILITIES	\$279.09	\$3,628.22	\$4,900.00	\$329.26	\$342.89	\$3,658.20	\$915.66	81.31%			
DEPT 42900 OTHER PROTECTIO	\$279.09	\$3,628.22	\$5,400.00	\$329.26	\$342.89	\$3,658.20	\$1,020.93				
DEPT 43100 HIGHWAYS AND STREETS											
E 101-43100-41100 SALARIES AND	\$8,279.28	\$91,081.05	\$114,700.00	\$5,695.67	\$13,273.01	\$92,654.89	\$14,599.92	87.27%			
E 101-43100-41102 SNOW REMOVAL	\$0.00	\$300.22	\$10,000.00	\$0.00	\$0.00	\$1,041.85	\$8,958.15	10.42%			
E 101-43100-41103 OVERTIME WAG	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$199.33	\$529.37	47.06%			
E 101-43100-41106 LONGEVITY PAY	\$0.00	\$660.00	\$1,170.00	\$0.00	\$0.00	\$745.00	-\$30.00	102.56%			
E 101-43100-41200 OASI	\$593.98	\$6,995.74	\$9,100.00	\$431.44	\$987.34	\$7,161.94	\$1,324.55	85.44%			
E 101-43100-41300 RETIREMENT	\$497.06	\$5,589.24	\$7,000.00	\$333.88	\$539.22	\$5,408.23	\$1,103.67	84.23%			
E 101-43100-42100 INSURANCE	\$1,200.00	\$13,178.51	\$15,350.00	\$706.16	\$1,107.72	\$12,064.61	\$2,288.46	85.09%			
E 101-43100-42150 INS-LIAB/PROP/	\$2,751.61	\$15,191.08	\$16,600.00	\$1,451.15	\$5,222.64	\$16,483.32	\$116.68	99.30%			
E 101-43100-42200 PROFESSIONAL	\$190.38	\$1,208.97	\$72,200.00	\$1,376.82	\$3,643.56	\$6,663.15	\$64,404.61	10.80%			
E 101-43100-42300 PUBLISHING	\$65.01	\$232.90	\$500.00	\$89.63	\$129.37	\$607.97	-\$142.99	128.60%			
E 101-43100-42320 DUES	\$0.00	\$1,235.00	\$1,300.00	\$0.00	\$0.00	\$35.00	\$1,265.00	2.69%			

## City of Elk Point Expenditure Guideline LS-EP

Account Descr	OCTOBER	2014	2015 YTD		OCTOBER	SEPTEMBER	2015	Balance	% of
	2014 Amt	YTD Amt	Budget	Budget	2015 Amt	2015 Amt	YTD Amt		Budget
E 101-43100-42400 RENTALS	\$0.00	\$1,656.90	\$2,000.00	\$0.00	\$0.00	\$2,600.00	-\$600.00	130.00%	
E 101-43100-42500 REPAIRS AND M	\$1,225.82	\$14,869.76	\$25,000.00	\$209.06	\$281.59	\$21,933.23	-\$4,152.00	116.61%	
E 101-43100-42550 OFFICE EXPENS	\$0.00	\$784.10	\$1,000.00	\$0.00	\$37.53	\$581.39	\$365.03	63.50%	
E 101-43100-42600 SUPPLIES AND	\$1,430.34	\$8,160.44	\$15,000.00	\$872.62	\$1,342.24	\$9,997.54	\$2,395.20	84.03%	
E 101-43100-42610 UNIFORMS	\$199.54	\$1,074.57	\$1,350.00	\$0.00	\$254.91	\$1,096.06	\$253.94	81.19%	
E 101-43100-42620 AUTO EXPENSES	\$682.98	\$6,915.38	\$10,000.00	\$438.56	\$706.70	\$4,815.00	\$4,714.17	52.86%	
E 101-43100-42700 TRAVEL AND CO	\$0.00	\$514.54	\$1,000.00	\$0.00	\$0.00	\$939.02	\$60.98	93.90%	
E 101-43100-42715 STREET REPAIR	\$1,516.41	\$28,932.32	\$55,000.00	\$0.00	\$4,227.00	\$44,462.00	-\$7,623.25	113.86%	
E 101-43100-42720 SNOW REMOVAL	\$0.00	\$5,443.55	\$10,000.00	\$0.00	\$0.00	\$1,986.72	\$8,013.28	19.87%	
E 101-43100-42750 TRAINING	\$0.00	\$0.00	\$500.00	-\$35.00	\$100.00	\$170.00	\$330.00	34.00%	
E 101-43100-42800 UTILITIES	\$675.86	\$9,945.55	\$13,250.00	\$524.79	\$454.88	\$7,847.01	\$4,608.83	65.22%	
E 101-43100-42900 OTHER OTHER C	\$270.00	\$415.50	\$500.00	\$0.00	\$69.90	\$350.80	\$149.20	70.16%	
E 101-43100-43400 MACHINERY AN	\$23.21	\$318.34	\$1,000.00	\$23.21	\$23.21	\$1,000.20	-\$23.41	102.34%	
E 101-43100-43410 COMPUTER SOF	\$0.00	\$123.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%	
E 101-43100-43440 SUBSCRIPTIONS	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%	
DEPT 43100 HIGHWAYS AND STR	\$19,601.48	\$214,826.66	\$385,120.00	\$12,117.99	\$32,400.82	\$240,844.26	\$103,509.39		
DEPT 43700 CEMETERIES									
E 101-43700-41100 SALARIES AND	\$601.02	\$11,844.98	\$15,500.00	\$1,226.65	\$2,752.13	\$14,451.06	-\$137.98	100.89%	
E 101-43700-41103 OVERTIME WAG	\$0.00	\$1,006.36	\$1,000.00	\$0.00	\$0.00	\$397.51	\$602.49	39.75%	
E 101-43700-41200 OASI	\$45.33	\$978.10	\$1,200.00	\$93.67	\$215.97	\$1,135.60	-\$26.19	102.18%	
E 101-43700-41300 RETIREMENT	\$7.44	\$89.17	\$100.00	\$7.62	\$11.43	\$85.32	\$7.04	92.96%	
E 101-43700-42100 INSURANCE	\$16.80	\$201.26	\$275.00	\$20.14	\$30.39	\$208.82	\$46.00	83.27%	
E 101-43700-42150 INS-LIAB/PROP/	\$239.27	\$1,310.17	\$1,450.00	\$120.93	\$435.22	\$1,454.99	-\$4.99	100.34%	
E 101-43700-42200 PROFESSIONAL	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%	
E 101-43700-42300 PUBLISHING	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%	
E 101-43700-42500 REPAIRS AND M	\$47.95	\$910.87	\$1,500.00	\$37.61	\$65.00	\$907.42	\$592.58	60.49%	
E 101-43700-42600 SUPPLIES AND	\$285.95	\$1,952.66	\$2,000.00	\$204.55	\$125.31	\$1,453.01	\$457.36	77.13%	
E 101-43700-42800 UTILITIES	\$0.00	\$316.59	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%	
E 101-43700-42900 OTHER OTHER C	-\$640.83	-\$166.99	\$500.00	\$28.52	\$88.52	\$596.62	-\$156.62	131.32%	
E 101-43700-43400 MACHINERY AN	\$0.00	\$535.71	\$750.00	\$0.00	\$0.00	\$367.99	\$382.01	49.07%	
E 101-43700-43410 COMPUTER SOF	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%	
DEPT 43700 CEMETERIES	\$602.93	\$18,978.88	\$25,975.00	\$1,739.69	\$3,723.97	\$21,058.34	\$3,461.70		
DEPT 44130 WEST NILE									
E 101-44130-41100 SALARIES AND	\$0.00	\$97.13	\$500.00	\$0.00	\$0.00	\$104.59	\$395.41	20.92%	
E 101-44130-41103 OVERTIME WAG	\$0.00	\$59.60	\$200.00	-\$75.00	\$0.00	-\$6.79	\$206.79	-3.40%	
E 101-44130-41200 OASI	\$0.00	\$21.29	\$50.00	\$0.00	\$0.00	\$21.59	\$28.41	43.18%	
E 101-44130-41300 RETIREMENT	\$0.00	\$17.35	\$50.00	\$0.00	\$0.00	\$17.45	\$32.55	34.90%	
E 101-44130-42100 INSURANCE	\$0.00	\$40.17	\$100.00	\$0.00	\$0.00	\$41.53	\$58.47	41.53%	
E 101-44130-42500 REPAIRS AND M	\$0.00	\$176.67	\$250.00	\$0.00	\$0.00	\$78.83	\$171.17	31.53%	
E 101-44130-42600 SUPPLIES AND	\$0.00	\$1,205.60	\$500.00	\$0.00	\$0.00	\$2,079.20	-\$1,579.20	415.84%	



**City of Elk Point  
Expenditure Guideline LS-EP**

Account Descr	OCTOBER	2014	2015 YTD	OCTOBER	SEPTEMBER	2015	Balance	% of
	2014 Amt	YTD Amt	Budget	2015 Amt	2015 Amt	YTD Amt		Budget
E 101-45200-42605 FERTILIZER & P	\$0.00	\$492.10	\$1,000.00	\$0.00	\$493.75	\$903.15	-\$208.25	120.83%
E 101-45200-42620 AUTO EXPENSES	\$219.22	\$1,243.83	\$1,600.00	\$67.57	\$198.19	\$1,161.10	\$394.55	75.34%
E 101-45200-42800 UTILITIES	\$526.93	\$6,005.77	\$8,700.00	\$1,232.88	\$1,169.65	\$7,294.83	\$170.03	98.05%
E 101-45200-42900 OTHER OTHER C	\$0.00	\$231.50	\$0.00	\$0.00	\$0.00	\$236.50	-\$236.50	0.00%
E 101-45200-43400 MACHINERY AN	\$0.00	\$1,126.97	\$50,000.00	\$0.00	\$0.00	\$15,166.58	\$34,833.42	30.33%
E 101-45200-43500 DONATIONS	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,783.00	-\$783.00	178.30%
DEPT 45200 PARKS	\$2,442.00	\$30,441.46	\$89,855.00	\$2,463.34	\$4,719.19	\$48,766.62	\$40,354.33	
DEPT 45500 LIBRARIES								
E 101-45500-41100 SALARIES AND	\$1,669.31	\$16,098.45	\$22,000.00	\$1,738.62	\$2,495.70	\$15,818.56	\$4,632.36	78.94%
E 101-45500-41200 OASI	\$127.71	\$1,244.75	\$1,700.00	\$133.00	\$190.90	\$1,227.37	\$354.11	79.17%
E 101-45500-42150 INS-LIAB/PROP/	\$119.64	\$655.10	\$750.00	\$60.46	\$217.61	\$1,108.96	-\$358.96	147.86%
E 101-45500-42300 PUBLISHING	\$0.00	\$91.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	100.00%
E 101-45500-42500 REPAIRS AND M	\$0.00	\$18.63	\$0.00	\$0.00	\$0.00	\$192.00	-\$192.00	0.00%
E 101-45500-42600 SUPPLIES AND	\$55.35	\$284.13	\$750.00	\$34.90	\$0.00	\$530.48	\$209.72	72.04%
E 101-45500-42700 TRAVEL AND CO	\$0.00	\$17.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 101-45500-42900 OTHER OTHER C	\$86.00	\$102.14	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
E 101-45500-43400 MACHINERY AN	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$250.00	-\$150.00	250.00%
E 101-45500-43420 BOOKS	\$250.45	\$3,712.18	\$7,000.00	\$482.34	\$0.00	\$3,283.71	\$2,886.75	58.76%
E 101-45500-43440 SUBSCRIPTIONS	\$0.00	\$901.61	\$1,000.00	\$55.24	\$34.91	\$839.80	\$160.20	83.98%
DEPT 45500 LIBRARIES	\$2,308.46	\$23,124.99	\$33,900.00	\$2,504.56	\$2,939.12	\$23,350.88	\$8,042.18	
DEPT 45800 MUSEUM								
E 101-45800-42320 DUES	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	\$220.00	\$30.00	88.00%
E 101-45800-42800 UTILITIES	\$0.00	\$1,750.00	\$1,750.00	\$0.00	\$0.00	\$0.00	\$1,750.00	0.00%
DEPT 45800 MUSEUM	\$0.00	\$1,750.00	\$2,000.00	\$0.00	\$0.00	\$220.00	\$1,780.00	
DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC								
E 101-46500-42900 OTHER OTHER C	\$2,550.00	\$3,649.41	\$50,000.00	\$2,550.00	\$0.00	\$4,446.56	\$45,553.44	8.89%
E 101-46500-43500 DONATIONS	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	100.00%
DEPT 46500 ECONOMIC DEVELO	\$2,550.00	\$13,649.41	\$60,000.00	\$2,550.00	\$0.00	\$14,446.56	\$45,553.44	
DEPT 46520 PLANNING AND ZONING								
E 101-46520-41100 SALARIES AND	\$0.00	\$620.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-46520-41200 OASI	\$0.00	\$47.43	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	0.00%
E 101-46520-42100 INSURANCE	\$420.00	\$1,260.00	\$1,700.00	\$420.00	\$0.00	\$1,260.00	\$440.00	74.12%
E 101-46520-42200 PROFESSIONAL	\$487.75	\$2,051.16	\$3,000.00	\$300.00	\$0.00	\$820.00	\$1,833.50	38.88%
E 101-46520-42300 PUBLISHING	\$18.06	\$144.35	\$500.00	\$0.00	\$0.00	\$28.17	\$471.83	5.63%
E 101-46520-42320 DUES	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	100.00%
E 101-46520-42600 SUPPLIES AND	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
E 101-46520-42700 TRAVEL AND CO	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 101-46520-42900 OTHER OTHER C	\$0.00	\$900.45	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
DEPT 46520 PLANNING AND ZON	\$925.81	\$5,073.39	\$7,025.00	\$720.00	\$0.00	\$2,158.17	\$4,520.33	

City of Elk Point  
Expenditure Guideline LS-EP

Account Descr	OCTOBER 2014 Amt	2014 YTD Amt	2015 YTD Budget	OCTOBER 2015 Amt	SEPTEMBER		2015 YTD Amt	Balance	% of Budget
					2015 Amt	2015 YTD Amt			
DEPT 51300 EQUIPMENT REPLACEMENT DEPT.									
E 101-51300-43400 MACHINERY AN	\$0.00	\$82,075.00	\$42,000.00	\$0.00	\$0.00	\$0.00	\$44,257.12	-\$2,257.12	105.37%
DEPT 51300 EQUIPMENT REPLAC	\$0.00	\$82,075.00	\$42,000.00	\$0.00	\$0.00	\$0.00	\$44,257.12	-\$2,257.12	
FUND 101 GENERAL FUND	\$90,016.82	\$943,970.61	\$1,381,405.00	\$87,438.81	\$106,858.09	\$963,392.39		\$305,366.02	
FUND 200 SPECIAL REVENUE									
DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC									
E 200-46500-44300 UDAG EXPENSE	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
DEPT 46500 ECONOMIC DEVELO	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
FUND 200 SPECIAL REVENUE	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
FUND 211 LIQ, LODG, DINE SALES TAX FUND									
DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC									
E 211-46500-42150 INS-LIAB/PROP/	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
E 211-46500-44100 PRINCIPAL	\$1,046.51	\$11,114.60	\$13,150.00	\$1,090.11	\$1,124.46	\$10,968.27	\$10,968.27	\$1,050.12	92.01%
E 211-46500-44200 INTEREST	\$1,221.04	\$13,828.45	\$14,100.00	\$1,177.44	\$1,143.09	\$11,707.23	\$11,707.23	\$1,256.83	91.09%
DEPT 46500 ECONOMIC DEVELO	\$2,267.55	\$24,943.05	\$29,250.00	\$2,267.55	\$2,267.55	\$22,675.50	\$22,675.50	\$4,306.95	
FUND 211 LIQ, LODG, DINE SALES T	\$2,267.55	\$24,943.05	\$29,250.00	\$2,267.55	\$2,267.55	\$22,675.50	\$22,675.50	\$4,306.95	
FUND 602 WATER FUND									
DEPT 43300 WATER									
E 602-43300-41100 SALARIES AND	\$5,740.28	\$58,997.77	\$78,100.00	\$5,945.82	\$8,914.85	\$63,319.51	\$63,319.51	\$8,834.67	88.69%
E 602-43300-41103 OVERTIME WAG	\$73.89	\$1,774.90	\$4,400.00	\$138.46	\$364.97	\$2,185.06	\$2,185.06	\$2,026.57	53.94%
E 602-43300-41106 LONGEVITY PAY	\$0.00	\$690.00	\$875.00	\$0.00	\$0.00	\$750.00	\$750.00	\$5.00	99.43%
E 602-43300-41200 OASI	\$428.72	\$4,942.26	\$6,200.00	\$450.27	\$687.15	\$5,081.98	\$5,081.98	\$654.75	89.44%
E 602-43300-41300 RETIREMENT	\$348.86	\$3,981.01	\$4,900.00	\$365.05	\$556.77	\$4,123.50	\$4,123.50	\$401.27	91.81%
E 602-43300-42100 INSURANCE	\$707.96	\$7,823.61	\$9,300.00	\$708.03	\$1,062.00	\$7,797.67	\$7,797.67	\$794.31	91.46%
E 602-43300-42150 INS-LIAB/PROP/	\$1,315.99	\$7,206.00	\$7,950.00	\$725.57	\$2,611.32	\$8,150.49	\$8,150.49	-\$200.49	102.52%
E 602-43300-42200 PROFESSIONAL	\$2,826.50	\$11,539.58	\$25,400.00	\$1,576.82	\$1,825.37	\$31,444.47	\$31,444.47	-\$7,220.31	128.43%
E 602-43300-42300 PUBLISHING	\$46.05	\$397.44	\$750.00	\$14.62	\$34.33	\$467.35	\$467.35	\$247.63	66.98%
E 602-43300-42320 DUES	\$0.00	\$1,155.00	\$1,200.00	\$0.00	\$0.00	\$1,155.00	\$1,155.00	\$45.00	96.25%
E 602-43300-42400 RENTALS	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 602-43300-42500 REPAIRS AND M	\$616.77	\$33,231.42	\$15,000.00	\$138.55	\$0.00	\$17,906.64	\$17,906.64	-\$39,212.64	361.42%
E 602-43300-42550 OFFICE EXPENS	\$0.00	\$1,547.15	\$2,500.00	\$400.00	\$331.79	\$1,982.33	\$1,982.33	\$444.05	82.24%
E 602-43300-42600 SUPPLIES AND	\$146.87	\$22,130.64	\$22,000.00	\$47.43	\$2,009.21	\$13,070.56	\$13,070.56	\$8,112.87	63.12%
E 602-43300-42610 UNIFORMS	\$0.00	\$224.97	\$450.00	\$0.00	\$0.00	\$76.98	\$76.98	\$373.02	17.11%
E 602-43300-42620 AUTO EXPENSES	\$295.96	\$2,360.09	\$3,600.00	\$201.56	\$158.92	\$1,335.82	\$1,335.82	\$2,116.58	41.21%
E 602-43300-42700 TRAVEL AND CO	\$0.00	\$492.11	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 602-43300-42750 TRAINING	\$0.00	\$293.69	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 602-43300-42800 UTILITIES	\$2,212.71	\$31,217.57	\$49,850.00	\$3,147.87	\$3,989.30	\$35,480.73	\$35,480.73	\$11,629.04	76.67%

## City of Elk Point Expenditure Guideline LS-EP

Account Descr	OCTOBER	2014	2015 YTD		OCTOBER	SEPTEMBER	2015	2015	Balance	% of
	2014 Amt	YTD Amt	Budget	Budget	2015 Amt	2015 Amt	YTD Amt	Amt		Budget
E 602-43300-42830 TRANSFERS OUT	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00%
E 602-43300-42900 OTHER OTHER C	\$10.85	\$263.15	\$500.00	\$500.00	\$174.49	\$7.70	\$444.53	\$7.70	\$45.67	90.87%
E 602-43300-43300 IMPROVE OTHE	\$0.00	\$0.00	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$101,758.90	\$0.00	-\$56,758.90	226.13%
E 602-43300-43400 MACHINERY AN	\$23.21	\$1,085.98	\$5,500.00	\$5,500.00	\$23.21	\$23.21	\$5,085.06	\$23.21	\$391.73	92.88%
E 602-43300-43410 COMPUTER SOF	\$0.00	\$87.98	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 602-43300-44100 PRINCIPAL	\$0.00	\$0.00	\$80,475.00	\$80,475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,475.00	0.00%
E 602-43300-44200 INTEREST	\$10,874.50	\$44,443.67	\$41,900.00	\$41,900.00	\$10,227.69	\$0.00	\$41,887.50	\$0.00	\$12.50	99.97%
DEPT 43300 WATER	\$25,669.12	\$235,885.99	\$438,450.00	\$438,450.00	\$24,285.44	\$22,576.89	\$343,504.08	\$22,576.89	\$45,817.32	
FUND 602 WATER FUND	\$25,669.12	\$235,885.99	\$438,450.00	\$438,450.00	\$24,285.44	\$22,576.89	\$343,504.08	\$22,576.89	\$45,817.32	
FUND 604 SEWER FUND										
DEPT 43200 SANITATION										
E 604-43200-41100 SALARIES AND	\$4,337.40	\$44,837.51	\$59,150.00	\$59,150.00	\$4,500.70	\$6,747.17	\$47,902.12	\$6,747.17	\$6,747.18	88.59%
E 604-43200-41103 OVERTIME WAG	\$73.89	\$1,208.38	\$3,800.00	\$3,800.00	\$92.79	\$243.80	\$1,459.00	\$243.80	\$2,215.42	41.70%
E 604-43200-41106 LONGEVITY PAY	\$0.00	\$460.00	\$620.00	\$620.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	100.00%
E 604-43200-41200 OASI	\$325.87	\$3,729.53	\$4,675.00	\$4,675.00	\$340.51	\$518.49	\$3,831.10	\$518.49	\$491.68	89.48%
E 604-43200-41300 RETIREMENT	\$264.67	\$2,998.53	\$3,700.00	\$3,700.00	\$275.61	\$419.46	\$3,103.35	\$419.46	\$311.87	91.57%
E 604-43200-42100 INSURANCE	\$536.91	\$5,898.68	\$4,600.00	\$4,600.00	\$717.67	\$798.96	\$6,062.91	\$798.96	-\$1,995.57	143.38%
E 604-43200-42150 INS-LIAB/PROP/	\$717.81	\$3,930.54	\$4,350.00	\$4,350.00	\$362.79	\$1,305.66	\$4,195.78	\$1,305.66	\$154.22	96.45%
E 604-43200-42200 PROFESSIONAL	\$537.75	\$10,496.62	\$37,400.00	\$37,400.00	\$1,332.30	\$1,485.37	\$6,123.11	\$1,485.37	\$29,814.06	20.28%
E 604-43200-42300 PUBLISHING	\$46.05	\$193.35	\$400.00	\$400.00	\$14.63	\$34.33	\$239.79	\$34.33	\$125.19	68.70%
E 604-43200-42320 DUES	\$0.00	\$30.00	\$100.00	\$100.00	\$0.00	\$0.00	\$30.00	\$0.00	\$70.00	30.00%
E 604-43200-42400 RENTALS	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 604-43200-42500 REPAIRS AND M	\$881.71	\$33,279.03	\$32,000.00	\$32,000.00	\$6,314.68	\$1,798.25	\$34,185.15	\$1,798.25	-\$3,905.57	112.20%
E 604-43200-42550 OFFICE EXPENS	\$14.50	\$734.33	\$2,000.00	\$2,000.00	\$400.00	\$326.04	\$1,840.93	\$326.04	\$105.50	94.73%
E 604-43200-42600 SUPPLIES AND	\$1,356.28	\$13,345.01	\$16,000.00	\$16,000.00	\$9.97	\$2,712.14	\$11,892.74	\$2,712.14	\$3,719.76	76.75%
E 604-43200-42610 UNIFORMS	\$0.00	\$0.00	\$450.00	\$450.00	\$0.00	\$0.00	\$76.98	\$0.00	\$373.02	17.11%
E 604-43200-42620 AUTO EXPENSES	\$394.63	\$2,289.34	\$3,300.00	\$3,300.00	\$260.60	\$232.90	\$1,881.27	\$232.90	\$1,274.64	61.37%
E 604-43200-42700 TRAVEL AND CO	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$51.00	\$0.00	\$449.00	10.20%
E 604-43200-42750 TRAINING	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
E 604-43200-42800 UTILITIES	\$2,626.57	\$22,344.35	\$30,100.00	\$30,100.00	\$2,880.07	\$2,745.95	\$22,126.12	\$2,745.95	\$5,054.62	83.21%
E 604-43200-42830 TRANSFERS OUT	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
E 604-43200-42900 OTHER OTHER C	\$10.85	\$69.65	\$300.00	\$300.00	\$174.49	\$7.70	\$311.96	\$7.70	-\$21.76	107.25%
E 604-43200-43200 BUILDINGS	\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$10,500.00	\$0.00	\$1,500.00	87.50%
E 604-43200-43400 MACHINERY AN	\$23.21	\$889.74	\$5,500.00	\$5,500.00	\$23.21	\$23.21	\$11,636.26	\$23.21	-\$6,589.47	219.81%
E 604-43200-43410 COMPUTER SOF	\$0.00	\$87.98	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 604-43200-44100 PRINCIPAL	\$0.00	\$0.00	\$59,275.00	\$59,275.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,275.00	0.00%
E 604-43200-44200 INTEREST	\$7,045.95	\$28,882.69	\$26,995.00	\$26,995.00	\$6,567.88	\$0.00	\$26,993.49	\$0.00	\$1.51	99.99%
DEPT 43200 SANITATION	\$19,194.05	\$175,705.26	\$318,565.00	\$318,565.00	\$24,267.90	\$19,399.43	\$194,943.06	\$19,399.43	\$110,520.30	
FUND 604 SEWER FUND	\$19,194.05	\$175,705.26	\$318,565.00	\$318,565.00	\$24,267.90	\$19,399.43	\$194,943.06	\$19,399.43	\$110,520.30	

**City of Elk Point  
Expenditure Guideline LS-EP**

Account Descr	OCTOBER	2014	2015 YTD	OCTOBER	SEPTEMBER	2015	Balance	% of
	2014 Amt	YTD Amt	Budget	2015 Amt	2015 Amt	YTD Amt		Budget
<b>FUND 610 ELECTRIC FUND</b>								
DEPT 43400 ELECTRICITY								
E 610-43400-41100 SALARIES AND	\$9,187.64	\$98,521.14	\$124,650.00	\$9,496.86	\$13,751.51	\$100,542.67	\$14,610.47	88.28%
E 610-43400-41103 OVERTIME WAG	\$139.32	\$4,044.82	\$5,900.00	\$449.42	\$842.47	\$4,384.49	\$1,148.01	80.54%
E 610-43400-41106 LONGEVITY PAY	\$1,200.00	\$1,200.00	\$1,420.00	\$1,300.00	\$0.00	\$1,300.00	\$0.00	100.00%
E 610-43400-41200 OASI	\$776.82	\$7,972.21	\$9,900.00	\$839.29	\$1,109.75	\$8,157.74	\$977.47	90.13%
E 610-43400-41300 RETIREMENT	\$631.62	\$6,431.69	\$7,800.00	\$674.78	\$907.32	\$6,641.57	\$550.19	92.95%
E 610-43400-42100 INSURANCE	\$1,063.84	\$11,675.47	\$13,850.00	\$1,578.70	\$1,588.17	\$12,207.05	\$477.32	96.55%
E 610-43400-42150 INS-LIAB/PROP/	\$1,794.53	\$9,826.36	\$10,800.00	\$967.43	\$3,481.76	\$10,906.27	-\$106.27	100.98%
E 610-43400-42200 PROFESSIONAL	\$87.75	\$1,084.65	\$5,000.00	\$251.82	\$157.12	\$8,667.48	-\$3,838.30	176.77%
E 610-43400-42300 PUBLISHING	\$46.05	\$193.35	\$500.00	\$14.63	\$34.33	\$239.79	\$225.18	54.96%
E 610-43400-42320 DUES	\$0.00	\$1,220.00	\$1,300.00	\$0.00	\$0.00	\$1,215.00	\$85.00	93.46%
E 610-43400-42400 RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$210.00	-\$210.00	0.00%
E 610-43400-42500 REPAIRS AND M	\$1,266.46	\$6,551.67	\$10,000.00	\$151.79	\$0.00	\$5,689.25	\$3,647.13	63.53%
E 610-43400-42550 OFFICE EXPENS	\$14.69	\$3,287.54	\$5,500.00	\$400.00	\$295.25	\$2,117.29	\$3,329.14	39.47%
E 610-43400-42600 SUPPLIES AND	\$9,110.64	\$65,039.02	\$50,000.00	\$4,853.36	\$3,858.65	\$71,143.43	-\$21,491.65	142.98%
E 610-43400-42610 UNIFORMS	\$88.98	\$860.12	\$900.00	\$0.00	\$0.00	\$718.65	\$27.62	96.93%
E 610-43400-42620 AUTO EXPENSES	\$367.34	\$3,368.05	\$4,800.00	\$174.63	\$307.46	\$2,313.50	\$2,306.50	51.95%
E 610-43400-42629 OTHER MATERIA	\$90,633.74	\$1,021,393.10	\$1,252,500.00	\$0.00	\$104,334.74	\$891,705.19	\$255,981.85	79.56%
E 610-43400-42700 TRAVEL AND CO	\$0.00	\$891.73	\$1,000.00	\$0.00	\$0.00	\$447.96	\$552.04	44.80%
E 610-43400-42750 TRAINING	\$0.00	\$966.62	\$1,500.00	\$0.00	\$0.00	\$609.00	\$891.00	40.60%
E 610-43400-42800 UTILITIES	\$593.04	\$6,547.04	\$11,150.00	\$722.79	\$572.03	\$6,029.42	\$3,477.12	68.82%
E 610-43400-42810 CONVERSION	\$0.00	\$53,073.00	\$32,000.00	\$0.00	\$0.00	\$0.00	\$32,000.00	0.00%
E 610-43400-42830 TRANSFERS OUT	\$0.00	\$0.00	\$41,155.00	\$0.00	\$0.00	\$0.00	\$41,155.00	0.00%
E 610-43400-42900 OTHER OTHER C	\$186.79	\$1,206.39	\$1,000.00	\$100.00	\$103.60	\$3,988.74	-\$3,023.54	402.35%
E 610-43400-43400 MACHINERY AN	\$23.21	\$39,704.06	\$5,500.00	\$23.21	\$23.21	\$5,085.06	\$391.73	92.88%
E 610-43400-43410 COMPUTER SOF	\$0.00	\$122.97	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 610-43400-43700 REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$113.68	\$113.68	0.00%
E 610-43400-44100 PRINCIPAL	\$0.00	\$0.00	\$83,704.00	\$0.00	\$0.00	\$0.00	\$83,704.00	0.00%
E 610-43400-44200 INTEREST	\$0.00	\$3,854.36	\$8,704.00	\$0.00	\$0.00	\$8,703.75	\$0.25	100.00%
DEPT 43400 ELECTRICITY	\$117,212.46	\$1,349,035.36	\$1,690,633.00	\$21,998.71	\$131,367.37	\$1,152,909.62	\$417,080.94	
FUND 610 ELECTRIC FUND	\$117,212.46	\$1,349,035.36	\$1,690,633.00	\$21,998.71	\$131,367.37	\$1,152,909.62	\$417,080.94	
<b>FUND 612 SOLID WASTE FUND</b>								
DEPT 43250 SEWAGE COLLECTION AND DISPOSAL								
E 612-43250-41100 SALARIES AND	\$3,012.00	\$36,489.73	\$47,800.00	\$3,168.18	\$5,138.09	\$37,807.42	\$6,378.35	86.66%
E 612-43250-41103 OVERTIME WAG	\$55.42	\$454.80	\$1,150.00	\$1.46	\$1.46	\$474.35	\$559.38	51.36%
E 612-43250-41106 LONGEVITY PAY	\$0.00	\$90.00	\$240.00	\$0.00	\$0.00	\$105.00	\$0.00	100.00%
E 612-43250-41200 OASI	\$226.40	\$2,873.53	\$3,800.00	\$240.63	\$381.10	\$2,975.51	\$533.75	85.95%
E 612-43250-41300 RETIREMENT	\$153.83	\$1,694.91	\$2,150.00	\$157.07	\$235.33	\$1,737.19	\$193.33	91.01%

**City of Elk Point  
Expenditure Guideline LS-EP**

Account Descr	OCTOBER 2014 Amt	2014 YTD Amt	2015 YTD Budget	OCTOBER 2015 Amt	SEPTEMBER		2015 YTD Amt	Balance	% of Budget
					2015 Amt	2015 Amt			
E 612-43250-42100 INSURANCE	\$393.61	\$4,239.83	\$5,050.00	\$368.81	\$573.93	\$573.93	\$4,196.25	\$360.34	92.86%
E 612-43250-42150 INS-LIAB/PROP/	\$1,076.72	\$5,673.82	\$6,500.00	\$544.18	\$1,958.49	\$1,958.49	\$6,481.07	\$18.93	99.71%
E 612-43250-42200 PROFESSIONAL	\$87.75	\$980.02	\$1,000.00	\$174.32	\$155.81	\$155.81	\$853.40	\$19.36	98.06%
E 612-43250-42300 PUBLISHING	\$46.05	\$762.34	\$800.00	\$14.63	\$34.33	\$34.33	\$475.29	\$289.68	63.79%
E 612-43250-42500 REPAIRS AND M	\$196.06	\$3,159.24	\$5,000.00	\$4,450.55	\$0.00	\$0.00	\$7,489.88	-\$2,489.88	149.80%
E 612-43250-42550 OFFICE EXPENS	\$0.00	\$606.90	\$1,500.00	\$400.00	\$326.04	\$326.04	\$1,769.29	-\$322.86	121.52%
E 612-43250-42600 SUPPLIES AND	\$207.25	\$2,028.62	\$3,000.00	\$74.21	\$79.85	\$79.85	\$3,519.26	-\$805.27	126.84%
E 612-43250-42610 UNIFORMS	\$0.00	\$354.67	\$450.00	\$0.00	\$76.80	\$76.80	\$76.80	\$307.96	31.56%
E 612-43250-42620 AUTO EXPENSES	\$793.35	\$7,018.65	\$9,900.00	\$389.07	\$507.97	\$507.97	\$4,469.65	\$5,080.99	48.68%
E 612-43250-42700 TRAVEL AND CO	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 612-43250-42710 TIPPING FEES	\$3,066.40	\$32,185.22	\$45,000.00	\$3,169.80	\$3,628.80	\$3,628.80	\$36,926.27	\$4,241.08	90.58%
E 612-43250-42750 TRAINING	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
E 612-43250-42800 UTILITIES	\$134.43	\$1,138.86	\$1,700.00	\$134.73	\$139.53	\$139.53	\$1,116.76	\$450.17	73.52%
E 612-43250-42900 OTHER OTHER C	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 612-43250-43400 MACHINERY AN	\$23.21	\$704.09	\$10,500.00	\$23.21	\$23.21	\$23.21	\$11,362.70	-\$885.91	108.44%
E 612-43250-43410 COMPUTER SOF	\$0.00	\$87.98	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 612-43250-44100 PRINCIPAL	\$0.00	\$0.00	\$23,125.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,125.00	0.00%
E 612-43250-44200 INTEREST	\$0.00	\$1,545.21	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,355.84	\$44.16	98.16%
DEPT 43250 SEWAGE COLLECTIO	\$9,472.48	\$102,088.42	\$172,015.00	\$13,310.85	\$13,260.74	\$13,260.74	\$124,191.93	\$38,048.56	
FUND 612 SOLID WASTE FUND	\$9,472.48	\$102,088.42	\$172,015.00	\$13,310.85	\$13,260.74	\$13,260.74	\$124,191.93	\$38,048.56	
FUND 700 TRUST & AGENCY									
DEPT 42900 OTHER PROTECTION-SELF DEFENSE									
E 700-42900-42900 OTHER OTHER C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	-\$900.00	0.00%
DEPT 42900 OTHER PROTECTIO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	-\$900.00	
DEPT 45200 PARKS									
E 700-45200-41100 SALARIES AND	\$0.00	\$1,440.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$1,413.00	\$587.00	70.65%
E 700-45200-41200 OASI	\$0.00	\$110.16	\$175.00	\$0.00	\$0.00	\$0.00	\$108.09	\$66.91	61.77%
E 700-45200-42600 SUPPLIES AND	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
DEPT 45200 PARKS	\$0.00	\$1,550.16	\$2,375.00	\$0.00	\$0.00	\$0.00	\$1,521.09	\$853.91	
FUND 700 TRUST & AGENCY	\$0.00	\$1,550.16	\$2,375.00	\$0.00	\$0.00	\$0.00	\$2,421.09	-\$46.09	
	\$263,832.48	\$2,833,178.85	\$4,033,193.00	\$173,569.26	\$295,730.07	\$295,730.07	\$2,804,037.67	\$921,594.00	

(((((Not Balance=0))) or (((YTD Budget}>0)))

City of Elk Point  
Revenue Guideline LS-EP

Account Descr	OCTOBER	2014	2015 YTD	OCTOBER	SEPTEMBER	2015	Balance	% of
	2014 Amt	YTD Amt	Budget	2015 Amt	2015 Amt	YTD Amt		Budget
FUND 101 GENERAL FUND								
R 101-00000-10200 AMT PROV FOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-31100 GENERAL PROPE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-31110 GEN PROP TAXE	\$17,136.70	\$394,049.95	\$745,750.00	\$17,463.58	\$0.00	\$409,041.99	\$336,708.01	54.85%
R 101-00000-31120 GEN PROP TAXE	\$0.00	\$2,151.55	\$5,000.00	\$0.00	\$5,446.10	\$10,482.04	-\$5,482.04	209.64%
R 101-00000-31130 GEN PROP TAXE	\$0.00	\$1,129.07	\$1,500.00	\$0.00	\$0.00	\$642.03	\$857.97	42.80%
R 101-00000-31160 GEN PROP TAXE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-31170 GEN PROP TAXE	\$25.81	\$3,851.09	\$3,500.00	\$25.64	\$26.58	\$2,612.42	\$887.58	74.64%
R 101-00000-31190 GEN PROP TAXE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-31300 GEN SALES AND	\$36,191.28	\$367,247.82	\$420,000.00	\$48,391.25	\$36,574.37	\$375,697.68	\$32,434.12	92.28%
R 101-00000-31400 GROSS RECEIPT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-31500 AMUSEMENT TA	\$0.00	\$12.00	\$200.00	\$0.00	\$0.00	\$192.00	\$8.00	96.00%
R 101-00000-31900 PENALTY, INTER	\$216.86	\$700.29	\$1,000.00	\$16.64	\$0.89	\$389.69	\$610.31	38.97%
R 101-00000-32000 LICENSES AND P	\$1,350.00	\$3,725.00	\$7,500.00	\$3,731.00	\$224.00	\$5,410.00	\$512.40	93.17%
R 101-00000-32200 RIGHT OF WAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-32400 VIDEO AND LOT	\$300.00	\$400.00	\$2,000.00	\$1,100.00	\$0.00	\$1,450.00	\$550.00	72.50%
R 101-00000-33100 FEDERAL GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$9,131.13	0.00%
R 101-00000-33140 LAND AND WAT	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00%
R 101-00000-33200 FEDERAL SHARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-33499 OTHER STATE G	\$0.00	\$1,804.00	\$0.00	\$0.00	\$0.00	\$4,034.81	-\$8,111.80	0.00%
R 101-00000-33500 STATE SHARE R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-33510 BANK FRANCHIS	\$0.00	\$2,881.34	\$3,000.00	\$0.00	\$0.00	\$3,408.46	-\$408.46	113.62%
R 101-00000-33530 LIQUOR TAX RE	\$0.00	\$8,697.88	\$11,000.00	\$0.00	\$0.00	\$8,584.86	-\$1,206.56	110.97%
R 101-00000-33540 MOTOR VEHICL	\$1,607.82	\$15,996.20	\$18,000.00	\$1,829.50	\$1,885.85	\$18,091.54	-\$91.54	100.51%
R 101-00000-33570 LICENSE REVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-33580 LOCAL GOV HW	\$4,507.99	\$12,778.67	\$14,000.00	\$4,777.62	\$0.00	\$11,100.21	\$2,899.79	79.29%
R 101-00000-33590 OTHER STATE S	\$3,000.00	\$4,718.78	\$5,200.00	\$0.00	\$0.00	\$3,514.91	\$1,685.09	67.59%
R 101-00000-33800 COUNTY SHARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-33830 COUNTY WHEEL	\$492.76	\$5,246.54	\$7,000.00	\$474.18	\$528.91	\$5,373.93	\$1,626.07	76.77%
R 101-00000-33900 COUNTY PAY IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-34000 CHARGES FOR G	\$60.00	\$182.94	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
R 101-00000-34100 GENERAL GOVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-34110 ZONING AND SU	\$31.00	\$2,638.00	\$2,000.00	\$0.00	\$63.00	\$1,235.00	\$765.00	61.75%
R 101-00000-34120 SALE OF MAPS A	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-34190 OTHER GENERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-34200 PUBLIC SAFETY	\$1,095.00	\$1,651.67	\$2,000.00	\$75.00	\$1,075.00	\$1,173.58	\$826.42	58.68%

## City of Elk Point Revenue Guideline LS-EP

Account Descr	OCTOBER	2014	2015 YTD	OCTOBER	SEPTEMBER	2015	Balance	% of Budget
	2014 Amt	YTD Amt	Budget	2015 Amt	2015 Amt	YTD Amt		
R 101-00000-34290 OTHER PUBLIC	\$3.77	\$216.28	\$200.00	\$47.95	\$0.00	\$47.95	\$152.05	23.98%
R 101-00000-34520 ANIMAL CONTR	\$0.00	\$520.00	\$750.00	\$0.00	\$15.00	\$505.00	\$245.00	67.33%
R 101-00000-34620 SWIMMING POO	\$0.00	\$373.84	\$500.00	\$0.00	\$0.00	\$1,028.06	-\$528.06	205.61%
R 101-00000-34621 DAILY FEES	\$0.00	\$4,812.90	\$5,500.00	\$0.00	\$0.00	\$4,807.08	\$692.92	87.40%
R 101-00000-34622 SINGLE MEMBER	\$0.00	\$859.79	\$1,000.00	\$0.00	\$0.00	\$953.24	\$46.76	95.32%
R 101-00000-34623 FAMILY MEMBE	\$0.00	\$5,238.35	\$5,200.00	\$0.00	\$0.00	\$4,794.45	\$405.55	92.20%
R 101-00000-34624 SWIMMING LES	\$0.00	\$3,891.50	\$3,800.00	\$0.00	\$0.00	\$3,919.77	-\$119.77	103.15%
R 101-00000-34640 CONCESSIONS	\$193.00	\$7,373.65	\$7,500.00	\$0.00	\$0.00	\$8,045.84	-\$545.84	107.28%
R 101-00000-34670 SIGN ADVERTIS	\$173.00	\$787.07	\$550.00	\$137.02	\$12.04	\$780.37	-\$256.38	146.61%
R 101-00000-34690 OTHER CULTUR	\$18.43	\$1,418.43	\$2,000.00	\$320.92	\$838.70	\$2,956.86	-\$956.86	147.84%
R 101-00000-35000 FINES AND FOR	\$0.00	\$675.00	\$1,500.00	\$0.00	\$0.00	\$798.25	\$701.75	53.22%
R 101-00000-35100 COURT FINES A	\$0.00	\$39.00	\$500.00	\$0.00	\$0.00	\$39.00	\$461.00	7.80%
R 101-00000-35900 OTHER FINES A	\$0.00	\$558.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-36000 MISCELLANEOU	\$0.22	\$3,039.44	\$500.00	\$1.29	-\$4.52	\$29.84	\$470.16	5.97%
R 101-00000-36100 INTEREST EARN	\$110.25	\$830.64	\$1,000.00	\$193.89	\$223.01	\$1,863.71	-\$863.71	186.37%
R 101-00000-36200 RENTALS	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
R 101-00000-36300 SPECIAL ASSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-36310 PRINCIPAL COLL	\$0.00	\$3,675.85	\$3,950.00	\$0.00	\$0.00	\$2,586.80	\$1,363.20	65.49%
R 101-00000-36320 INT AND PENAL	\$0.00	\$2,423.13	\$2,150.00	\$0.00	\$0.00	\$1,495.57	\$654.43	69.56%
R 101-00000-36330 PRINCIPAL COLL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-36340 INT AND PENAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-36600 GAIN ON SALE O	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$519.81	-\$519.81	0.00%
R 101-00000-36700 CONTRIB AND D	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
R 101-00000-36900 OTHER MISCEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-38610 SALE OF LOTS	\$3,000.00	\$4,500.00	\$2,500.00	\$1,500.00	\$1,000.00	\$9,000.00	-\$6,500.00	360.00%
R 101-00000-38620 GRAVE-DIGGING	\$1,084.87	\$3,160.28	\$2,500.00	\$1,100.00	\$100.00	\$3,789.57	-\$1,389.57	155.58%
R 101-00000-38690 OTHER CEMETE	\$0.00	\$0.00	\$0.00	\$9.28	\$0.00	\$9.28	-\$9.28	0.00%
R 101-00000-38750 CABLE TV FRAN	\$0.00	\$0.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	0.00%
R 101-00000-39000 OTHER SOURCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-39100 OTHER FINANCI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-39110 OPERATING TRA	\$0.00	\$0.00	\$41,155.00	\$0.00	\$0.00	\$0.00	\$41,155.00	0.00%
R 101-00000-39130 SALE OF GENER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-39140 COMP FOR LOSS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-43100-33100 FEDERAL GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>FUND 101 GENERAL FUND</b>	<b>\$71,198.76</b>	<b>\$874,856.48</b>	<b>\$1,381,405.00</b>	<b>\$81,194.76</b>	<b>\$48,008.93</b>	<b>\$910,405.60</b>	<b>\$440,597.77</b>	

**City of Elk Point  
Revenue Guideline LS-EP**

Account Descr	OCTOBER	2014	2015 YTD	OCTOBER	SEPTEMBER	2015	2015	Balance	% of Budget
	2014 Amt	YTD Amt	Budget	2015 Amt	2015 Amt	YTD Amt	Budget		
<b>FUND 200 SPECIAL REVENUE</b>									
R 200-00000-31400 GROSS RECEIPT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 200-00000-36000 MISCELLANEOU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 200-00000-36100 INTEREST EARN	\$34.18	\$325.64	\$300.00	\$0.00	\$34.68	\$310.80	\$0.00	-\$10.80	103.60%
R 200-00000-36330 PRINCIPAL COLL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 200-00000-36340 INT AND PENAL	\$64.37	\$846.16	\$425.00	\$25.30	\$28.37	\$388.84	\$0.00	\$36.16	91.49%
R 200-00000-39100 OTHER FINANCI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>FUND 200 SPECIAL REVENUE</b>	<b>\$98.55</b>	<b>\$1,171.80</b>	<b>\$725.00</b>	<b>\$25.30</b>	<b>\$63.05</b>	<b>\$699.64</b>	<b>\$0.00</b>	<b>\$25.36</b>	
<b>FUND 211 LIQ, LODG, DINE SALES TAX FUND</b>									
R 211-00000-31400 GROSS RECEIPT	\$2,072.50	\$22,760.92	\$30,000.00	\$2,942.71	\$2,810.65	\$22,238.33	\$0.00	\$6,959.89	76.80%
R 211-00000-36700 CONTRIB AND D	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 211-00000-39110 OPERATING TRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>FUND 211 LIQ, LODG, DINE SALES T</b>	<b>\$2,072.50</b>	<b>\$22,760.92</b>	<b>\$30,000.00</b>	<b>\$2,942.71</b>	<b>\$2,810.65</b>	<b>\$22,238.33</b>	<b>\$0.00</b>	<b>\$6,959.89</b>	
<b>FUND 500 CAPITAL PROJECTS FUND</b>									
R 500-00000-33100 FEDERAL GRANT	\$0.00	\$70.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 500-00000-33130 COMMUNITY DE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 500-00000-33175 COMMUNITY AC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 500-00000-33499 OTHER STATE G	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 500-00000-36000 MISCELLANEOU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 500-00000-36100 INTEREST EARN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 500-00000-39000 OTHER SOURCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 500-00000-39110 OPERATING TRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>FUND 500 CAPITAL PROJECTS FUND</b>	<b>\$0.00</b>	<b>\$70.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>FUND 602 WATER FUND</b>									
R 602-00000-33100 FEDERAL GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-00000-33499 OTHER STATE G	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-00000-36100 INTEREST EARN	\$0.00	\$0.00	\$150.00	\$0.00	\$3.70	\$13.21	\$0.00	\$136.79	8.81%
R 602-00000-36900 OTHER MISCEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-00000-38100 WATER REVENU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-00000-38110 METERED AND F	\$30,404.83	\$332,025.26	\$421,000.00	\$33,703.12	\$36,927.73	\$357,646.56	\$0.00	\$63,353.44	84.95%
R 602-00000-38120 BULK WATER SA	\$0.00	\$77.97	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
R 602-00000-38130 SURCHARGE	\$2,096.94	\$21,042.69	\$25,000.00	\$2,242.92	\$2,234.02	\$21,678.01	\$0.00	\$3,321.99	86.71%
R 602-00000-38180 SALE OF SUPPLI	\$0.00	\$65.00	\$0.00	\$0.00	\$0.00	\$65.00	\$0.00	-\$65.00	0.00%





**City of Elk Point  
Revenue Guideline LS-EP**

Account Descr	OCTOBER 2014 Amt	2014 YTD Amt	2015 YTD Budget	OCTOBER 2015 Amt	SEPTEMBER		YTD Amt	Balance	% of Budget
					2015 Amt	2015 Amt			
R 700-45200-34630 RECREATION PR	\$0.00	\$957.53	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,245.27	\$254.73	83.02%
R 700-45200-36700 CONTRIB AND D	\$0.00	\$650.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$700.00	\$300.00	70.00%
FUND 700 TRUST & AGENCY	\$0.00	\$2,150.68	\$2,500.00	\$0.00	\$0.00	\$0.00	\$1,945.27	\$554.73	
	\$269,217.95	\$3,060,828.07	\$4,112,230.00	\$283,449.12	\$270,910.90	\$3,192,485.63		\$884,186.78	







**SIOUXLAND HUMANE SOCIETY, INC.**  
**AGREEMENT WITH THE MUNICIPALITY OF \_\_\_\_\_**

This Agreement effective the \_\_\_\_ day of \_\_\_\_\_, 20( ), is entered into by and between the SIOUXLAND HUMANE SOCIETY, INC. (hereinafter "SHS", and the MUNICIPALITY OF \_\_\_\_\_, state of \_\_\_\_\_ (hereinafter "Municipality").

WHEREAS, SHS is a nonprofit corporation which maintains facilities for the humane shelter, care and disposal of dogs, cats and other animals; and

WHEREAS, the Municipality has certain responsibilities to enforce its ordinances and state laws pertaining to stray or unleashed animals; and

WHEREAS, the Municipality wishes to use the services and facilities of SHS, from time to time, to assist the Municipality in the humane treatment of animals coming into Municipality's possession as a result of Municipality's enforcement of its ordinances and state laws;

IT IS THEREFORE AGREED as follows:

1. Impoundment. Upon delivery of any animal to SHS by any authorized representative of the Municipality, SHS shall provide humane shelter services, including feeding and medical care and, if necessary, isolation, for a period of at least \_\_\_\_ days. If the animal has not been retrieved by its rightful owner by the end of such period, the animal shall be disposed of as determined by SHS, in its sole discretion.

2. Authorized Representative. For purposes of this Agreement, an authorized representative of the Municipality shall mean any sheriff or sheriff's deputy, any police officer, any animal control officer or any person authorized by telephone by Municipality personnel.

3. Fees for Services: SHS shall be paid the following fees for its services:

- a. For each animal brought to the shelter, an incoming fee of \$10.00;
- b. For housing each animal, \$9.00 per day, for a maximum period of \_\_\_\_ days. (In accordance with SHS policy, each animal will be held for a minimum of three (3) days for a minimum housing fee of \$27.00.)
- c. Business hours for SHS are Sunday through Saturday – 8:00 a.m. to 5:00 p.m. Fees for services during non-business hours shall be in the amount of an additional \$25.00 to the set fees for each animal brought to the shelter.

4. Responsibility for Fees.

- a. In the event the rightful owner of the animal retrieves the animal from SHS, all fees shall be collected from the owner prior to release of the animal. In addition, SHS reserves the right to charge additional fees to such owner. SHS shall make a report to the Municipality of all animals retrieved by their owners.

b. In the event the rightful owners do not retrieve the animal within \_\_\_\_\_ days, the Municipality shall be responsible for such fees upon submission of an itemized statement from SHS. Fees are due within thirty (30) days of billing.

5. Animals Captured or Impounded by Municipality. The Municipality agrees to turn over to SHS for adoption or disposal any animals impounded by the Municipality which are not claimed by the rightful owner within the time period provided by Municipality ordinance.

6. SHS Not An Enforcement Agency. SHS has no obligation or responsibility for enforcement of Municipality's ordinances. Neither the services provided by SHS, fees therefore, nor return of an animal by SHS to its proper owner shall be contingent upon Municipality's collection of fines from pet owners.

7. Right to Euthanize. Notwithstanding any minimum holding period provided herein, SHS reserves the right to euthanize at any time any animal which SHS determines, in its sole discretion, is suffering needlessly and will not benefit from medical treatment.

8. Hold Harmless. The Municipality agrees to hold SHS and its employees, volunteers and directors harmless from any right, demand, claim or cause of action arising from any wrongful receipt, impounding or disposition of any animal which is sheltered, retrieved, euthanized or disposed of under this Agreement, so long as SHS complies with the terms of this Agreement.

9. Representations. The Municipality represents that it has been duly authorized to enter into this agreement by the proper body and that the person executing the same on behalf of the Municipality is authorized to do so. SHS represents that it has been duly authorized to enter into this agreement by its board of directors.

10. Term of Agreement. This agreement shall remain in force until properly terminated by either party. Termination shall be effected by either party giving written notice to the other at least thirty (30) days prior to the date of termination. For the purpose of giving notice, the addresses of the parties stated below are sufficient until such time as a party notifies the other of a change in address.

11. Entire Agreement. This Agreement constitutes the entire agreement among the parties and supersedes any prior understanding, agreements, or representations by or among the parties, written or oral, to the extent they are related in any way to the subject matter hereof. No amendment of any provision of this Agreement shall be valid unless the same shall be in writing and signed by the party against whom enforcement is sought.

SIouxLAND HUMANE SOCIETY, INC.

Municipality of \_\_\_\_\_

By: J. Domunicak  
Executive Director

By: \_\_\_\_\_  
(title)

Signed on 11/11/15

Signed \_\_\_\_\_, 20\_\_

Siouxland Humane Society  
1015 Tri-View Avenue  
Sioux City, IA 51103

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

# QUAM & BERGLIN, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
110 WEST MAIN – P.O. BOX 426  
ELK POINT, SOUTH DAKOTA 57025

---  
(605) 356-3374

November 21, 2015

Ms. Erika Hammitt, Finance Officer  
City Council  
City of Elk Point  
Elk Point, South Dakota

We are pleased to confirm our understanding of the services we are to provide for the City of Elk Point for the year ended December 31, 2015.

We will prepare the financial statement of the City of Elk Point, which comprise the governmental balance sheet, the propriety fund statement of net position and the related statements of revenue and expenses for the year ended December 31, 2015, and perform a compilation engagement with respect to those financial statements. Management has elected to omit substantially all of the disclosures (and the statement of cash flows) required by accounting principles generally accepted in the United States of America.

We will assist your finance officer in adjusting the general ledger with the objective that she will be able to prepare a working trial balance from which financial statements can be prepared. Your finance officer will provide us with a detailed trial balance and any supporting schedules we require.

## **Our Responsibilities**

The objective of our engagement is to----

1. Prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you and
2. Apply accounting and financial reporting expertise to assist you in the presentation of financial statement without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our compilation in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing

within the entity or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our compilation procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Your Responsibilities**

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles general accepted in the United States of America and assist you in the presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
2. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
4. The prevention and detection of fraud.
5. To ensure that the city complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with—
  - a. Access to all information of which you aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that we may request from you for the purpose of the compilation engagement.
  - c. Unrestricted access to persons within the City of whom we determine it necessary to make inquiries.
8. Including our compilation report in any document containing financial statements that indicate that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to ask our permission to do so.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping services and

the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

### **Our Report**

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

### **Other Relevant Information**

Terri L. Post, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will be \$3,000.00 exclusive of all costs incurred. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Quam and Berglin, P.C.  
Elk Point, SD

\_\_\_\_\_  
Acknowledged:

\_\_\_\_\_  
Date

## City Administrator's Report

November 2015

I provide support as Executive Director to the Elk Point Economic Development Corporation (EDC) and the Housing and Rehabilitation Commission (HRC). The Economic Development Corporation (EDC) is obtaining quotes to construct a road and infrastructure in the development park. I will be taking over the financial record keeping for the HRC. I currently compile the quarterly EDC financial statements.

The EDC is looking at editing and refining the community video. The video once completed will be a good promotional tool that can be placed on our web site or made into CD's. Initially, aerial video was taken of the community. It is quite lengthy and needs editing. It also needs music or narration background. John Herrity, EDC President has some quotes for video editing. I have applied to Mid American Energy's Local Partners grant program for community economic development. The video could be used to promote businesses interested in locating to our community. It would be listed where to view the video in future GOED request for information proposals of businesses looking to relocate to South Dakota. The community video is also apart of the economic development theme of our community assessment plan.

I have had further correspondence with Lacey Schmeling from SECOG regarding the Deadwood grant application to help fund the Museum roof repair and construct a handicapped entrance. We plan to meet in mid December and start putting the grant application together. It will be due in February of 2016.

In November with Mike Turnwall from the Governor's Office of Economic Development, we made several business retention visits to ThermoBond and Legacy Post & Beam. Both businesses have been busy and are doing well.

Per Council's request at the last meeting, I have been looking into the sources needed for a rate analysis. Lacey Schmeling from SECOG advised they charge \$2,000 each for water and sewer rate analysis, total of \$4,000. DENR provides grants that pay up to 80% for the two rate analysis. The City costs for the two would be \$800 if we had SECOG do the analysis. They haven't done an electrical analysis. I called Jeff Mehlhaff, Director of Municipal Electric Services for the SD Municipal League. Jeff advised me if we had an outside consultant perform an electrical rate analysis it would cost the City in a range of \$10,000 - \$15,000. Jeff said if we gave him the electrical data he needed he would try and do one for us. He said he has only done one in the past for the City of Puckwana. It wouldn't cost the City to have Jeff compile an electrical analysis.

Per the City Council's request at the last meeting, I queried the City's liability insurance carrier and checked if they would provide coverage for a shooting range, requirements, and premium costs. Daschle Larson from McKinney Olson Insurance stated Continental Western Group will endorse the general liability policy to extend liability to the gun range. The additional premium

for the full-term would be \$258 per year. Per the underwriter, they request the gun range only be used by the police department personnel with no outside guests allowed. They request a range instructor be present at all times to ensure there is a trained professional on site.

## **December Department Head Report**

October 31, 2015-December 2, 2015

1. The police department is going to be making a change with the number of police vehicle's that we are currently using. I would like remove 1 vehicle from our fleet and go to just 2 vehicles. I feel that this change will help the police department with the perception of having one vehicle sitting idle and also with lowering the amount of money going to that vehicle whether it is through insurance and or repairs. I believe with this change I would be able to purchase a new vehicle that would last longer and have fewer repairs.
2. I implemented a more proactive community policing approach. The officers and I will be spending more time getting to know our citizens and our businesses.
3. I held my first department meeting in which I was able hear each officer's ideas and things that they wanted to see with the police department. I feel this meeting has improved the morale with the officers.
4. I am still continuing to work with the schedule to make it more user friendly to each officer. My ultimate goal is to do a rotation with all officers so that each person would be able to get every other weekend off.
5. The police department has received a insurance quote for the gun range. The pro rata quote effective 11/10/15 is an additional premium of \$184. The full-term cost is \$258 per year. I am having Officer Trudeau create a replica of what the gun range should look like. I will be attaching pictures of what we have so far.
6. I have had a lot of people come to me and congratulate me on becoming interim chief. I will continue to improve the police department and the perception with our citizens.

### **Agency Assists**

- Ambulance-11
- Fire Department-1
- South Dakota Highway Patrol-1
- Union County Sheriff's Office-6
- Other agencies-3

### **Accidents**

- Private Property-2
- State reportable accidents- No state reportable accidents this month

### **Alcohol offenses**

- There was no alcohol offense this month

### Animal calls

- Animals other than dog(Trap setting, non domesticated animal)-2
- Dogs at large-3

### Assault

- Simple assault(domestic)-1

### City Business

- City Business(Utility calls, paper service, council meetings, etc)-4
- Burnt out street lights- 2
- Shut off notices- 20
- Training-5

### Civil matters

- There was no civil matters this month

### Code Enforcement

- Parking violations-1
- Misc code enforcement(grass, snow, trees, etc)-2

### Complaints

- Misc complaints(Noise, driving, etc)-3
- Phone/mail solicitation-5
  - There has recently been a IRS scam going throughout Union County.

### Investigations

- Domestic violence investigation- 1

### Door checks

- Open doors-2
  - There was 1 gate and 1 door that were found open. The gate was secured and an employee's was located inside the building to notify regarding the door.

### Drug offenses

- There was no drug offenses this month.

### Elk Point-Jefferson School

- Safety talk-1
- Dare-2
- Community policing(walk thru, activities)-4

### Traffic Violations Contacts

- Equipment violation contacts-2
- Truck route violations contacts-1
- Speeding violations contacts- 12
- Other violation contacts-6
- Driver's licenses violation contacts-none this month

### **Family Matters**

- There was 1 call for service this month.

### **Firearm Offenses**

- There was 1 offense this month.

### **Reports Issued in Error**

- There was 1 report issued in error this month.

### **Juvenile Offenses**

- There was 1 juvenile offense this month

### **Lost and found**

- There was 1 items lost and reported to the police department this month. The item was later recovered by the owner.

### **Ministerial aid**

- There was 1 Ministerial aid was given for 1 night stay at the Hometowne Inn.

### **Motorist assist**

- There was 3 motorist in need of help, all were given the help that was needed and then went back on the road.

### **Other**

- Anything other than what was previously noted would be placed in this other column. The police department had 8 contacts.
- Community policing-12

### **Paper Service**

- Papers served-1

### **Security checks**

- Patrol-65
- Commerical-95
- Park-35
- Residential-2

### **Suspicious activity**

- There was 2 suspicious activities there were investigated.

### **Warrants served**

- There was 1 warrant served this month.

# Department Head Report

November 2015

Business dumpsters are picked up twice a week and residential garbage is picked up once a week. We have been taking our newspapers and cardboard to Dexter Jorgenson's for use of the gaylords that he supply's us for our other recycling ever since Al took over the recycling and we have continued doing so. Well now, they will not be baling any paper or cardboard until March and we will have to figure out what we are going to do. As of now, we have locked the door and we have placed a sign up there stating that we are not accepting paper or cardboard but I'm sure people will still drop it off and leave it for us to deal with. I have gotten a quote for some self tipping carts that we budgeted for next year, we could discuss at the meeting. I see in the quote that they would want them ordered by the 9<sup>th</sup> if we wanted them shipped before the first of the year. I helped the guys with garbage on the 1<sup>st</sup> of December; we have a lot of people that do not have lids. With the wet heavy snow, most of the cans had a block of ice on the bottom of the can which makes it difficult to dump the cans. We also had lot of people that like to throw their bags on the ground before the snow which can cause problems when plowing the alleys.

I think we will done sweeping for a while unless it warms up they are predicting, if that is the case I would like to get some of the sand and other road grime off the streets.

Rube was jetting the sewer main on Rose St. and was pulling back a lot of clay pipe. To me, that would be a good indication that the sewer main is not in very good shape. I thought that it would good to put in my State of the Public Works presentation some video of the sewer main. I had Sewer-Matic come up and video the main, Rube was with them and said that the main was in really good shape for the age of the tile. With Chuck's years of experience, he believes that the tile that Rube has been seeing is coming from service lines along Rose St. He also suggested that Rose St. would be a great candidate for lining the sewer and skip the full depth excavating of the street. Kim McLaury suggested that we try and get in touch with the residents along the project and see if we couldn't run a camera done the service lines in order to see who is having the problems. Last Friday we had some float issues at the Dunham Lift station. Mike was informed by the alarm company that we had an issue there; he called Troy in to help because they had to wire in a temporary new float and he needed another set of hands. I had Dakota Pump come and they installed a float tree so the floats weren't all tied together with a boat anchor at the bottom and they installed the new float.

The electric guys have replacing street lights, doing locates, worked on service calls and working on some inside projects up at the other shop. Southeast Elevator brought a conveyor into town and when they turned by our shop, they clipped our street light and broke it off at the ground. They have also been hauling snow after the last two storms when the other guys are picking up garbage.

Before we starting getting the snow the guys mounted plows and got everything ready for the snow season. They also moved some of summer equipment out to the rubble site so it would be easier

to clean up the snow around our shop. They also did a lot of cleaning and organizing in the old street shop.

Troy informed me yesterday that the roof on the water treatment plant is leaking. When the snow melts off, we will have to get up there and see where it's coming in at.

We plowed snow starting at noon and continued until 6:45pm on November 20<sup>th</sup>, we came in at 6:00am on the 21<sup>st</sup> to do some clean up on some of the routes and sand streets again. They picked up snow on Monday and Tuesday the following week. Dan came in and sanded on Thanksgiving morning. We started plowing snow at 10 am on the 30<sup>th</sup> and plowed until 5:45 pm. We hauled snow the following morning as well sanded all the streets again.

## **CHAPTER 6.03 - SNOW REMOVAL**

- 6.0301 Duty to Remove. It shall be the duty of the owner, tenant, or person in possession of any property abutting on any sidewalk to keep such sidewalk and boulevard free from snow and to cause any accumulated snow to be removed within twenty-four (24) hours after the termination of any snowfall, or snow accumulation. When it is impossible to take snow and ice from such walk by reason of its being frozen to the sidewalk, the owner or occupant or person in charge of such lot shall sprinkle or spread some suitable material upon the same to prevent the walk from becoming slippery and dangerous to travel.
- 6.0302 Disposal of Snow. It shall be the duty of the property owner, tenant, or person in possession of any public or private driveway, parking lot, parking area or boulevard to dispose of accumulated snow upon such property in such manner that any snow when removed shall not be deposited upon any sidewalk, within or upon any public street or alley, after such public street or alley has been cleared of snow by grading of such snow away from the curb or picking up and carrying away of such snow by the City, or in a manner that will obstruct or interfere with the passage or vision of vehicle or pedestrian traffic.
- 6.0303 Removal Costs Assessed. In the event any owner, tenant, or person in possession of any property shall neglect or fail to or refuse to remove such snow or ice within the time provided, the City may issue a citation for such violation and may authorize such removal with the costs to be assessed against the abutting property owner. (SDCL 9-30-5)

It would be a great reminder if we could let people know that shouldn't blow their snow back into the street after we have plowed. When I sanded on Tuesday morning it was pretty obvious what happened when everybody got home that night.

## NOVEMBER 2015 FINANCE OFFICE DEPARTMENT HEAD REPORT

Payroll and accounts payable were done on November 3<sup>rd</sup>, 9<sup>th</sup> and 23<sup>rd</sup>.

Figured sales tax for general, electric and garbage funds.

Monthly bank statements were done for the accounts at First Dakota National Bank, South Dakota FIT and Liberty National.

Prepared and sent notices to the Leader-Courier

Weekly deposits were made to both Liberty National Bank and First Dakota National Bank.

Prepared Council Meeting agendas, minutes and packets.

All the paperwork has been filled out and fees were collected for the 2016 Mobile Home Park licenses.

I am continuing to work on Ordinances and Resolutions for the end of the year (Supplemental Budget) and any contingency fund transfers.

I have received the application for the Basin Electric Scholarships. They have been dropped off at the school. The deadline for applications is February 8<sup>th</sup>, 2016.

I attended a SEAFOG meeting in Sioux Falls on December 2<sup>nd</sup>.

We have had three new home building permits in the month of November.

Total October 2015 Expenditures: \$173,569.26

Total October 2015 Revenue: \$283,449.12

First Dakota National Bank Checking Account Beginning Balance for October 2015:  
\$1,019,398.19

First Dakota National Bank Checking Account Ending Balance for October 2015:  
\$1,099,975.56

UDAG/Trust & Agency Account Ending Balance as of October 2015: \$141,606.73

SD FIT Account Ending Balance as of October 2015 - \$562,128.72

Liberty National Bank Water Fund Reserve as of October 2015 - \$45,076.49

Liberty National Bank CD - \$546,897.77

**Cash Balance Worksheet**  
**October-15**

Fund	Fund Balances October-15
<b>General Fund</b>	
Restricted for Equipment Purchase	\$14,000.00
Reserved for Rose Street Construction	\$20,000.00
Nonspendable Inventory	\$25,756.32
Unassigned Fund Balance	\$471,370.05
<b>Liquor, Lodging, Dining Sales Tax Fund</b>	
Restricted Fund Balance	\$21,392.38
<b>Water Fund</b>	
Reserved for Rose Street Construction	\$50,000.00
Restricted for Revenue Bond	\$10,895.64
Restricted for Loan Requirement	\$25,000.00
Unassigned Fund Balance	\$298,427.34
<b>Sewer Fund</b>	
Reserved for Rose Street Construction	\$30,000.00
Restricted for Revenue Bond	\$15,806.49
Restricted for Loan Requirement	\$25,000.00
Unassigned Fund Balance	\$85,163.84
<b>Electric Fund</b>	
Restricted for Revenue Bond	\$187,977.32
Restricted for others	\$2,827.74
Unassigned Fund Balance	\$843,982.28
<b>Garbage Fund</b>	
Unassigned Fund Balance	\$91,841.57
<b>T&amp;A Fund</b>	
Unassigned Fund Balance	\$579.28

# December 2015

## CITY OF ELK POINT

City Offices will be closed Dec. 24th @ 12:00pm, Dec. 25 & Jan. 1 to celebrate Christmas

Recycling available on Mondays and Thursdays from 5pm to 7 pm. The Landfill/Rubble Site will be open Dec. 5 from 9:00am to 5:00pm

Commercial Garbage pick up on Wed. Dec. 23 due to holiday closings.

SUN	MON	TUE	WED	THU	FRI	SAT
	1		2 HRC meeting @ 9am SEFOG @ Sioux Falls	3 RECYCLING 5-7 pm	4	5 Landfill Open 9am—5pm
6	7 City Council meeting @ 7pm RECYCLING 5-7 pm	8	9	10 RECYCLING 5-7 pm	11	12
13	14 RECYCLING 5-7 pm	15	16	17 RECYCLING 5-7 pm	18	19
20	21 RECYCLING 5-7 pm	22	23	24 Commercial Garbage Collection (City Offices Closed at 12:00pm.	25 City Offices Closed all day.	26
27	28 RECYCLING 5-7 pm	29	30	31 RECYCLING 5-7pm		



## Overtime Sheet - Police Department

Officer J.Limoges 10/25/2015-10/31/2015		
Date	Duties Performed	Hours
10/26/2015	cover shift for 2A vacation	4.75
TOTAL:		4.75

  
 \_\_\_\_\_  
 Approval of Overtime - Police Chief Signature

11/9/2015  
 \_\_\_\_\_  
 Date

### Overtime Sheet - Police Department

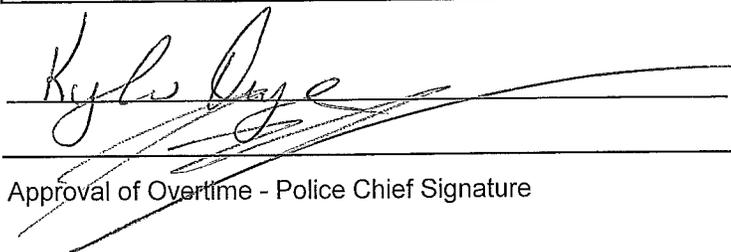
Officer: Frye 10/25/2015--11/7/2015		
Date	Duties Performed	Hours
11/4/2015	Cover 2G Cory Shift.	9
	<div style="font-size: 2em; transform: rotate(-15deg); opacity: 0.5;">                     NOT GOOD ENOUGH - NEED (WHY?)                      IE. VACATION, SICK TRAINING ETC.                 </div>	
Total Hrs		9

Kyle Frye
11/7/15

Approval of Overtime - Police Chief Signature Date

## Overtime Sheet - Police Department

Officer: Frye    11/08/2015--11/21/2015		
Date	Duties Performed	Hours
11/13/2015	Came in early 2D sick.	0.25
Total Hrs		0.25



11/21/2015  
11/22/15

Approval of Overtime - Police Chief Signature Date



### Overtime Sheet - Police Department

Officer J.Limoges 11/08/2015-11/21/2015		
Date	Duties Performed	Hours
11/11/2015	Holiday for Veterans Day	4
11/21/2015	1 officer short covering partial extra shift	0.75
TOTAL:		4.75

  
 \_\_\_\_\_  
 Approval of Overtime - City Administrator Signature

11/22/2015  
 \_\_\_\_\_  
 Date

