

**Agenda**  
**Elk Point City Council**  
**Regular Meeting**  
**Monday, June 2, 2014 @ 7:00pm**  
**Elk Point City Hall**

- (1) Call to Order and Roll Call
- (2) Approve Agenda
- (3) Approve Minutes
- (4) Approve Payment of Bills
  - Union County Sheriff's invoice
- (5) Public Forum
  - Ag Spraying in City Limits – Renee Chicoine
  - Rally for a Cure request – Emily Wells
- (6) Unfinished Business
  - MidAmerican Energy Franchise Renewal
  - Resolution #2014-2, to establish electric rates for the EPJ School
  - Ordinance No. 367-an Ordinance of the City of Elk Point, SD, Amending the Zoning Ordinance of the City of Elk Point by Amending Section 11.04, Off-Street Parking.
- (7) New Business
  - Survey Plat – Brad Fowler & Steve Nelson
  - City of Elk Point, South Dakota (the “Issuer” or “City”) Post-Issuance Tax Compliance Procedures For Tax-Exempt Bonds
  - Motion to approve the 2014/2015 Malt Beverage Licenses
  - Declare aerators surplus property and sell to the City of Harrisburg
  - Motion to advertise for bids for the water line replacement project on the north side of Pearl Street to Sioux Street.
  - Step Increase for Seasonal Public Works employee Colton McCreary.
  - Tax abatement request from the Union County Historical Society.
- (8) Executive Session – to discuss personnel per SDCL #1-25-2.1
- (9) Department Head Reports
  - City Administrator
  - Finance Officer
  - Public Works Director
  - Police Chief
- (10) Information Items
  - June 2014 Calendar
  - Overtime Reports

**Agenda Review & City Administrator's Report**  
**Elk Point City Council**  
**Regular Meeting**  
**Monday, June 2, 2014 @ 7:00pm**  
**Elk Point City Hall**

- (1) Call to Order and Roll Call
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  - Union County Sheriff's invoice
- (5) Public Forum

• Ag Spraying in City Limits – Renee Chicoine  
*Ms. Chicoine wants to express her concerns with the spraying on the fields right behind the homes on Country Club Blvd. She feels the chemical spraying raises a health hazard. Emails and photos from Ms. Chicoine are enclosed in your Council packet.*

• Rally for a Cure request – Emily Wells  
*Emily Wells will be present to discuss her request..*

(6) Unfinished Business

• MidAmerican Energy Franchise Renewal  
*Requires a motion if you want to approve the franchise renewal with Mid American Energy.*

• Resolution to set rates for the EPJ School – Brian Shanks  
*Motion to approve the Resolution.*

• Ordinance No. 367-an Ordinance of the City of Elk Point, SD, Amending the Zoning Ordinance of the City of Elk Point by Amending Section 11.04, Off-Street Parking.  
*Need to clarify the language in Ordinance No. 367, confusion remains regarding the time element listed under the parking language.*

(7) New Business

• Survey Plat – Brad Fowler & Steve Nelson  
*Requires a motion to approve the survey plat.*

- City of Elk Point, South Dakota (the “Issuer” or “City”) Post-Issuance Tax Compliance Procedures For Tax-Exempt Bonds

*This is a request from First National Bank in Sioux Falls. Requires a motion to approve a resolution.*

- Motion to approve the 2014/2015 Malt Beverage Licenses

*Requires a motion to approve the malt beverage licences.*

- Declare aerators surplus property and sell to the City of Harrisburg  
*The City of Harrisburg wishes to purchase lagoon aerators from the City that we no longer use. They would have to be declared surplus property. A motion is required to declare them surplus property.*

- Motion to advertise for bids for the water line replacement project on the north side of Pearl Street to Sioux Street.

*This is an approved project and is apart of the approved 2014 city budget. It requires a motion to advertise for bids.*

- Step Increase for Seasonal Public Works employee Colton McCreary.

*Requires a motion for a step increase.*

- Tax abatement request from the Union County Historical Society.

*Requires a motion to approve the tax abatement. If approved, the Council approval is forwarded to the County Commission for their review and consideration.*

(8) Executive Session – to discuss personnel per SDCL #1-25-2.1

(9) Department Head Reports

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

(10) Information Items

- June 2014 Calendar
- Overtime Reports

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

The Elk Point City Council met in regular session on Monday, May 5, 2014 at 7:00pm in the council chamber of City Hall located at 106 W. Pleasant Street with Mayor Trobaugh presiding and these members present: Zevenbergen, Boom, Verros, Honomichl, Fanta and McCreary. No one was absent. Also present were: City Attorney Thompson, City Administrator Nelsen, Public Works Director Boom, Police Chief Fleek and Finance Officer Hammitt.

Motion made by McCreary, seconded by Fanta to approve the agenda. All in favor.

South Dakota State Representative of District 16, Jim Bolin introduced himself to the council and citizens and thanked the council for their service.

McCreary moved and Honomichl seconded a motion to approve the minutes from the April 7, 2014 council meeting. Unanimous.

Motion and second, Verros/Boom to approve the following salaries and bills and to instruct the Finance Officer for payment of the same. All in favor. Salaries: General Fund: \$68,902.00; Enterprise Fund: \$34,398.57; Fringe Benefits: General Fund: \$15,541.00; Enterprise Fund: \$8,654.46; Bills: American Best Pool Supply-machinery & equipment: \$2,889.99; Analytical & Consulting-lagoon testing: \$1,415.75; Appletree Inst.-insurance: \$10,747.52; Aquafix-supplies: \$1,657.95; B& D Diamond Pro, Inc.-supplies: \$310.20; Banyon Data Systems, Inc.-annual support: \$1,590.00; Best Western Ramkota, Inc.-travel & conference: \$94.99; Bomgaars-supplies: \$34.56; Border States Electric Supply-supplies: \$14,206.34; Brock White Company-street repairs: \$3,185.88; Campbell Supply-supplies: \$61.99; Cardis Mfg. Co.-supplies: \$246.50; Cardmember Services-supplies: \$1,616.70; City of North Sioux City-machinery & equipment: \$200.00; City of Sioux Falls-water testing: \$87.00; City of Vermillion-tipping fees: \$3,109.20; Civil Air Patrol Magazine-subscriptions: \$95.00; Class C Solutions Group-supplies: \$672.14; Coast to Coast Solutions-supplies: \$78.76; Country Estates Truck Repair-tire repair: \$10.00; Craig K. Thompson, Atty.-professional fees: \$862.05; Dakota Pump, Inc.-repairs: \$2,960.07; Ditchwitch of SD-repairs: \$769.50; D-P Tools, Inc.-supplies: \$125.20; Earthbend-supplies: \$185.00; Gates, Todd-auto expense: \$15.03; Grainger-supplies: \$226.29; Hammitt, Erika-travel & conference: \$69.00; Hanson, Mark-uniforms: \$196.95; Hawkins, Inc.-repairs: \$2,682.92; Heiman Fire Equipment-repairs: \$799.72; Hundertmark, Inc.-supplies: \$3,750.00; Ingram Library Services-library books: \$113.02; Intoximeters-supplies: \$28.00; Janitor's Closet-supplies: \$279.72; Jensen Insurance Agency-insurance: \$45.00; Jones' Food Center-supplies: \$90.00; Junior Library Guild-library books: \$183.00; Leader-Courier-publishing: \$188.30; Maximum Promotions-supplies: \$1,133.54; Menards-supplies: \$172.97; MidAmerican Energy-utilities: \$711.75; Midwest Wheel Companies-repairs: \$277.80; MPH Industries, Inc.-repairs: \$147.30; Nelsen, Dennis-travel & conference: \$128.00; Nygren's True Value-supplies: \$716.46; Office Systems, Co.-office expense: \$386.53; Pedersen Machine, Inc.-repairs: \$679.63; Perkins Office Solutions-office expense: \$137.12; Post Office-postage: \$2,000.00; Royal Car Wash-auto expense: \$357.00; Sheehan Mack Sales & Equipment-repairs: \$55.21; Sioux Sales, Co.-uniforms: \$39.95; South Dakota One Call-locate tickets: \$14.70; Southeast Farmers Elevator Coop.-gas: \$3,350.23; Steffen Group-snow removal: \$13.09; Sturdevant's

Auto Parts-repairs: \$140.53; Sundheim Well Repair-repairs: \$7,492.58; Team Laboratory Chemical Corp.-street repairs: \$1,887.64; Tudog's Computing, LTD-repairs: \$130.00; Union County Electric Coop.-utilities: \$2,002.55; UPS-office expense: \$24.32; US Bank Equipment Finance-copier lease: \$162.47; USA Blue Book-supplies: \$92.40; VanRoekel, Troy-utilities: \$20.00; Verizon Wireless-utilities: \$268.27; Wallace Caswell, Inc.-repairs: \$14,911.00; Welch, Jason-utilities: \$20.00; WOW-utilities: \$9.00

Motion made by Verros, seconded by Buum to deny payment to the Union County Sheriff's Office for invoice 14-00676 in the total amount of \$1,200.87 for dispatch services. Unanimous.

Second Reading was given to the following ordinance:

### ORDINANCE NO. 367

#### AN ORDINANCE OF THE CITY OF ELK POINT, SD, AMENDING THE ZONING ORDINANCE OF THE CITY OF ELK POINT BY AMENDING SECTION 11.04, OFF-STREET PARKING.

BE IT ORDAINED BY THE CITY OF ELK POINT, SD:

*Section 1. That Section 11.04(A), of the Zoning Ordinance of Elk Point, SD, is hereby amended to read as follows:*

#### **11.04 Off-Street Parking**

##### A. General Conditions

1. No parking spaces are permitted in the required front yard in an R-1, R-2 or R-3 District except for portions of the front yard necessary for hard surfaced driveways or as otherwise provided in this title. Parking is permitted in a side yard or rear yard in an R-1, R-2 or R-3 District, provided it is not nearer than two (2) feet to the property line.
2. Driveways shall conform to the prescribed standards within the City's Engineering Design Standards. Entrances and exits shall in no case be less than ten (10) feet nor more than forty (40) feet in width or fourteen (14) feet in vertical clearance. No driveway slope shall exceed 20%.
3. Except in conjunction with a legal nonconforming business, it is unlawful for any person to park, store, leave, or permit the parking, storing or leaving of any commercial vehicle **for more than a** seventy-two (72) **hour period** in a NRC, R-1, R-2, or R-3 District, unless the vehicle is parked in connection with the performance of a service.
4. All parking spaces and access drives thereto shall be hard-surfaced with asphalt, concrete, gravel, pavers or other like aggregate material.

5. Accessible parking spaces and passenger loading zones shall be provided in accordance with current building code.
6. On any lot in an R-1, R-2 or R-3 - District, all travel trailers, trailers and recreational vehicles shall be parked or stored behind the City Right-Of-Way when they are to remain stationary not to exceed seven (7) days within a thirty (30) consecutive day period provided said travel trailers, trailers and recreational vehicles are owned by the owner/occupant of the property and not used as temporary or permanent sleeping quarters for any person.
7. The parking requirements in this section shall not be applicable to property in the CB Central Business District, except for residential uses which are authorized by a conditional use permit.

Adopted this 5<sup>th</sup> day of May, 2014.

Isabel Trobaugh  
Mayor

ATTEST:

Erika Hammitt  
Finance Officer

Seal

First Reading: April 7, 2014  
Second Reading & Adoption: May 5, 2014  
Publication: May 15, 2014  
Effective Date: June 4, 2014

Verros moved and Zevenbergen seconded a motion to approve Ordinance No. 367. All in favor.

Discussion was held on the 18-hole disc golf course proposal at the City Park. Council agreed that the 2014 budget will not allow the total cost of the 18-hole disc golf course and more fundraising should be done to help alleviate some of the costs.

Motion and second, Honomichl/Verros to adjourn. Unanimous.

The oath of office was given to Mayor Trobaugh, Ward One council member Zevenbergen, Ward Two council members Leitru & McCreary and Ward Three council member Verros.

Mayor Trobaugh reconvened the meeting with the following members present: McCreary, Leitru, Honomichl, Verros, Buum and Zevenbergen.

A public hearing was held at 7:00pm for MidAmerican Energy Franchise renewal. The public and MidAmerican Energy representatives were heard and the hearing was closed. The council requested more information on whether it would be feasible for the city to take over the natural gas lines. More discussion will be held at the June 2<sup>nd</sup> council meeting.

Verros moved to nominate Zevenbergen as Council President. Second by Honomichl. Voting in favor: Honomichl, McCreary, Leitru, Boom and Verros. Voting against: none. Zevenbergen abstained. Motion passed. Verros moved that nominations cease and a unanimous ballot be cast for Zevenbergen. Honomichl seconded the motion. Voting in favor: Boom, Honomichl, Verros, McCreary and Leitru. No one voting against. Zevenbergen abstained. Motion passed.

Zevenbergen moved to nominate Verros as Council Vice President. Second by Honomichl. Voting in favor: Honomichl, Boom, Leitru, McCreary and Zevenbergen. Voting against: none. Verros abstained. Motion passed. Zevenbergen moved that nominations cease and a unanimous ballot be cast for Verros. Honomichl seconded the motion. Voting in favor: Boom, Honomichl, Zevenbergen, Leitru and McCreary. No one voting against. Verros abstained. Motion passed.

Motion by Zevenbergen, second by Verros to approve the following Mayoral city officials appointments: Finance Officer: Erika Hammitt; Public Works: Jerry Boom; Police Chief: Ryan Fleek. Unanimous.

Motion by Verros, second by Boom to approve the following Mayoral committee appointments: Labor and Benefits: Zevenbergen, McCreary and Honomichl; Codes and Policies: Boom, Honomichl and Verros; Rates and Fees: Leitru, Verros and Boom; Budget: Zevenbergen, Leitru and McCreary. All in favor.

Honomichl moved and McCreary seconded a motion to appoint the Leader Courier as the City official newspaper. Unanimous.

Motion by Honomichl, second by McCreary to appoint First Dakota National Bank, Liberty National Bank and SD Federal Investment Trust as official depositories. All in favor.

It was moved and seconded, Zevenbergen/Boom, to approve the following Library Board Trustee for the stated term: Connie Nelsen – 3 year. Unanimous.

Boom moved and Leitru seconded a motion to advertise for the vacant Planning and Zoning Commission position. This position will be a 5-year term. All in favor.

Motion made by Boom, seconded by Leitru to appoint McCreary as the Council Representative on the Elk Point Economic Development of Directors Board. Unanimous.

Motion and second, Verros/Honomichl to approve the Union County Historical Society's request to apply the remainder 2014 budgeted amount for utilities to the new museum location. All in favor.

Discussion was held on holding a spring clean for Elk Point customers. Motion made by Zevenbergen, seconded by Boom to rent six dumpsters and to have free dumping 1 full week by

appointment and during regular landfill hours. The free dumping will be held June 2<sup>nd</sup> through the 8<sup>th</sup>. Unanimous.

Discussion was held on the proposed Resolution Establishing the Electrical Rates for the Elk Point Jefferson School. The Resolution will be presented at the next regular council meeting.

Verros moved and Buum seconded a motion to write off the following uncollectable account receivables. All in favor.

1. Gregg, Tom-mowing assessment: \$390.14
2. Washington Mutual-mowing assessment: \$100.00

Elk Point Economic Development Corporation member, Brian Coyle addressed the council to discuss the needs for a road into the industrial park. Coyle explained that without the road, the park is not eligible for state funds that might help with the infrastructure the park needs to attract new businesses. An engineering study on the infrastructure of the future park needs to be completed. The EDC is ready to commit almost all of its funds (\$40,000) to move forward with the study. EDC is requesting the City pledge money toward the study, which is estimated to be an additional \$40,000. Motion made by McCreary, seconded by Verros to move forward with the engineering study and donate up to \$40,000.00 out of reserves to the Economic Development Corporation. Voting in favor: McCreary, Verros, Leitru, Buum and Honomichl. Voting against: Zevenbergen. Motion carried.

Motion and second to adjourn, Verros/McCreary. Unanimous.

Attest: Erika Hammitt  
Finance Officer

Isabel Trobaugh  
Mayor

Publish: May 15, 2014

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

05/29/14 3:35 PM

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OBJ Descr	Check Name	Amount	Proj Nbr	Comments
<b>FUND 101 GENERAL FUND</b>				
<b>DEPT 41100 LEGISLATIVE</b>				
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$26.39		paper
TRAVEL AND CONFERENCE	SD GOV'T FINANCE OFF	\$75.00		registration for finance officer sc
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$267.47		ATTORNEY FEES
UTILITIES	VERIZON WIRELESS	\$48.00		Dennis - CELL PHONE
UTILITIES	VERIZON WIRELESS	\$0.00		Mayor
OTHER OTHER CURRENT EXP	CARDMEMBER SERVICE	\$12.71		training session at city hall
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$13.99		labels
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$12.95		name plate for Neil Leitru
SUPPLIES AND MATERIALS	STAPLES CREDIT PLAN	\$77.19		toner cartridge - Dennis
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$62.72		folders
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$31.05		5 CERTIFIED LETTERS
<b>DEPT 41100 LEGISLATIVE</b>		<b>\$650.68</b>		
<b>DEPT 41120 CITY HALL</b>				
OTHER OTHER CURRENT EXP	BORTSCHELLER, JOYCE	\$130.00		2flower pots for city hall
UTILITIES	MIDAMERICAN ENERGY	\$23.94		city hall
<b>DEPT 41120 CITY HALL</b>		<b>\$153.94</b>		
<b>DEPT 42100 POLICE</b>				
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$697.02		ATTORNEY FEES
AUTO EXPENSES	CARDMEMBER SERVICE	\$31.00		9.146 gallons - Kum & Go
AUTO EXPENSES	CARDMEMBER SERVICE	\$42.35		12.495 gallons - Kum & Go
AUTO EXPENSES	CARDMEMBER SERVICE	\$32.01		9.557 gallons - Kum & go
AUTO EXPENSES	CARDMEMBER SERVICE	\$32.00		9.699 gallons Kum & Go
AUTO EXPENSES	CARDMEMBER SERVICE	\$38.00		11.518 gallons - Kum & Go
AUTO EXPENSES	CARDMEMBER SERVICE	\$40.87		12.39 gallons Kum & Go
UTILITIES	VERIZON WIRELESS	\$24.00		RYAN - CELL PHONE
UTILITIES	VERIZON WIRELESS	\$24.00		POLICE - CELL PHONE
AUTO EXPENSES	CARDMEMBER SERVICE	\$31.00		9.397 gallons Kum & Go
AUTO EXPENSES	CARDMEMBER SERVICE	\$26.00		7.671 gallons - Kum & Go
AUTO EXPENSES	CARDMEMBER SERVICE	\$46.00		13.944 gallons Kum & go
OFFICE EXPENSE	Perkins Office Solutions	\$26.39		paper
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
AUTO EXPENSES	CARDMEMBER SERVICE	\$33.50		10.155 gallons Kum & Go
AUTO EXPENSES	CARDMEMBER SERVICE	\$16.00		4.778 gallons- Kum & Go
OTHER OTHER CURRENT EXP	BORTSCHELLER, JOYCE	\$130.00		2 flower pots for police door
REPAIRS AND MAINTENANCE	HEIMAN FIRE EQUIPME	\$151.00		recharge & vehicle bracket
UNIFORMS	SIOUX SALES, CO.	\$158.45		Jacob Limoges, 2 shirts, name pl
OFFICE EXPENSE	POST OFFICE	\$50.00		box rental #956
AUTO EXPENSES	CARDMEMBER SERVICE	\$23.50		7.122 gallons Kum & Go
SUPPLIES AND MATERIALS	JONES FOOD CENTER	\$2.45		cat food for trap
AUTO EXPENSES	FANTA-C AUTO	\$150.00		repair & recharge A/C on 2004
AUTO EXPENSES	FANTA-C AUTO	\$10.00		replace 2 tail light bulbs
AUTO EXPENSES	SOUTHEAST FARMER EL	\$164.62		09' Crown Vic #103
POLICE RADIO	ELECTRONIC ENGINEER	\$214.55		replaced ant & worked on radio
POLICE RADIO	ELECTRONIC ENGINEER	-\$75.00		replaced ant & worked on radio
OFFICE EXPENSE	CARDMEMBER SERVICE	\$1.40		police postage
AUTO EXPENSES	SOUTHEAST FARMER EL	\$162.00		04' Crown Vic #102
AUTO EXPENSES	GCR Tire Center	\$639.38		tires for polie cars
OFFICE EXPENSE	CARDMEMBER SERVICE	\$5.65		postage sent phone back
<b>DEPT 42100 POLICE</b>		<b>\$2,951.35</b>		

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

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
<b>DEPT 43100 HIGHWAYS AND STREETS</b>				
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$46.72		ATTORNEY FEES
OFFICE EXPENSE	CARDMEMBER SERVICE	\$1.19		postage
OFFICE EXPENSE	Perkins Office Solutions	\$26.39		paper
UTILITIES	WELCH, JASON	\$20.00		cell phone reimbursement
AUTO EXPENSES	SOUTHEAST FARMER EL	\$24.43		ranger # 112
UTILITIES	MIDAMERICAN ENERGY	\$65.77		Street Gas
OTHER OTHER CURRENT EXP	SOUTHEAST FARMER EL	\$36.00		2 propane fills
UTILITIES	VERIZON WIRELESS	\$24.00		JERRY - CELL PHONE
SUPPLIES AND MATERIALS	BARCO MUNICIPAL PRO	\$103.14		cones
REPAIRS AND MAINTENANCE	3D SPECILTIES, INC	\$590.24		3 panels for repair of cross walk
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
SUPPLIES AND MATERIALS	Vermillion Ace Hardware	\$13.99		2.6 oz hp ultra
OTHER OTHER CURRENT EXP	NYGREN'S TRUE VALUE	\$109.50		grill
OFFICE EXPENSE	TUDGOGS COMPUTING,	\$97.50		remove spyware off Jerry's com
SUPPLIES AND MATERIALS	Vermillion Ace Hardware	\$224.98		trimmer
SUPPLIES AND MATERIALS	LAWSON'S PRODUCTS, I	\$243.26		supplies
REPAIRS AND MAINTENANCE	CARDMEMBER SERVICE	\$96.06		repairs from Fimco spray nozzle
STREET REPAIRS	BIERSCHBACH EQUIPME	\$443.57		rental of compressor
REPAIRS AND MAINTENANCE	3D SPECILTIES, INC	\$91.29		repair crosswalk sign
STREET REPAIRS	BROCK WHITE COMPAN	\$1,299.99		rental of patcher for street repai
REPAIRS AND MAINTENANCE	OLSON WELDING	\$74.00		repairs
SUPPLIES AND MATERIALS	Class C Solutions Group	\$102.48		supplies
REPAIRS AND MAINTENANCE	CARDMEMBER SERVICE	\$99.07		repairs from Fimco 3.8 gpm sd p
REPAIRS AND MAINTENANCE	Vermillion Ace Hardware	\$34.99		sprayer
REPAIRS AND MAINTENANCE	CARDIS MFG. CO.	\$18.00		tension bars
REPAIRS AND MAINTENANCE	KIMBALL MIDWEST	\$90.64		Repairs
UTILITIES	VERIZON WIRELESS	\$40.00		broad band monthly charge
STREET REPAIRS	BROCK WHITE COMPAN	\$3,062.04		street repairs - mastic one leveli
AUTO EXPENSES	SOUTHEAST FARMER EL	\$92.39		Black Truck #107
AUTO EXPENSES	SOUTHEAST FARMER EL	\$46.46		Dump Truck #120
AUTO EXPENSES	SOUTHEAST FARMER EL	\$7.57		misc
AUTO EXPENSES	SOUTHEAST FARMER EL	\$99.66		Loader #137
AUTO EXPENSES	SOUTHEAST FARMER EL	\$62.57		skid Loader #139
DUES	IWORQ SYSTEMS	\$1,200.00		IWORQ INTERNET PAVEMENT
AUTO EXPENSES	SOUTHEAST FARMER EL	\$84.24		Street Sweeper #141
AUTO EXPENSES	SOUTHEAST FARMER EL	\$148.38		Red truck #110
STREET REPAIRS	SOUTHEAST FARMER EL	\$128.06		rental - street repairs
AUTO EXPENSES	SOUTHEAST FARMER EL	\$133.35		Jason's Truck #109
AUTO EXPENSES	SOUTHEAST FARMER EL	\$85.09		Jerry's Truck #104
AUTO EXPENSES	SOUTHEAST FARMER EL	\$6.63		misc gas can - weed eater
<b>DEPT 43100 HIGHWAYS AND STREETS</b>		<b>\$9,196.85</b>		
<b>DEPT 43700 CEMETERIES</b>				
SUPPLIES AND MATERIALS	SOUTHEAST FARMER EL	\$15.00		gas truckster - cemetery
REPAIRS AND MAINTENANCE	NYGREN'S TRUE VALUE	\$54.96		paint & brushes for cemetery
REPAIRS AND MAINTENANCE	GCR Tire Center	\$107.50		tires for truckster
SUPPLIES AND MATERIALS	SOUTHEAST FARMER EL	\$137.65		cemetery mower #111
REPAIRS AND MAINTENANCE	GCR Tire Center	\$79.24		tires for JD tractor
REPAIRS AND MAINTENANCE	NYGREN'S TRUE VALUE	\$6.58		snaps for trimmer belt
<b>DEPT 43700 CEMETERIES</b>		<b>\$400.93</b>		
<b>DEPT 45100 RECREATION</b>				
SUPPLIES AND MATERIALS	HAWKINS, INC.	-\$30.00		return drum

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

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
REPAIRS AND MAINTENANCE	JONES FOOD CENTER	\$2.98		bleach
SUPPLIES AND MATERIALS	SEVERSON, DEBRA	\$39.42		reimbursement for 1/2 of Alicia's
SUPPLIES AND MATERIALS	FLYNN, KATHY	\$43.00		reimburse for 1/2 of Morgan's s
REPAIRS AND MAINTENANCE	NYGREN'S TRUE VALUE	\$12.99		rake for pool
REPAIRS AND MAINTENANCE	MID-AMERICAN RESEAR	\$451.88		pool caulk
SUPPLIES AND MATERIALS	HAWKINS, INC.	\$1,233.91		chemicals for pool
SUPPLIES AND MATERIALS	KOUPAL, JULIE	\$16.05		stuff for first aid kit
OTHER MATERIALS FOR RESA	QUEEN CITY WHOLESAL	\$150.20		chips for pool
SUPPLIES AND MATERIALS	Perkins Office Solutions	\$5.99		tape for register
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$217.86		4 rescue tubes, 12 whistles & ro
SUPPLIES AND MATERIALS	CARDMEMBER SERVICE	\$24.97		test strips for pool
SUPPLIES AND MATERIALS	Marjo Johnson	\$43.00		reimburse for 1/2 of Victoria's s
OTHER MATERIALS FOR RESA	JONES FOOD CENTER	\$2.97		spoons for concessions
OTHER MATERIALS FOR RESA	CHESTERMAN CO.	\$210.00		soda premix
REPAIRS AND MAINTENANCE	NYGREN'S TRUE VALUE	\$4.49		maintenance
OTHER MATERIALS FOR RESA	JONES FOOD CENTER	\$940.48		supplies for conessions
REPAIRS AND MAINTENANCE	JONES FOOD CENTER	\$48.82		maintenance for pool
REPAIRS AND MAINTENANCE	KOUPAL, JULIE	\$119.12		plants & fabric for pool
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$19.99		phone
SUPPLIES AND MATERIALS	NYGREN'S TRUE VALUE	\$23.93		supplies
SUPPLIES AND MATERIALS	FEJFAR, ASHLEY	\$39.48		reimbursement for 1/2 of suit
DEPT 45100 RECREATION		\$3,621.53		
DEPT 45200 PARKS				
SUPPLIES AND MATERIALS	Vermillion Ace Hardware	\$224.97		trimmer
REPAIRS AND MAINTENANCE	Vermillion Ace Hardware	\$66.93		spark plug, air filter & maintena
AUTO EXPENSES	SOUTHEAST FARMER EL	\$54.59		#128 2007 Toro 7210
AUTO EXPENSES	SOUTHEAST FARMER EL	\$19.68		#130 baseball mower
REPAIRS AND MAINTENANCE	NYGREN'S TRUE VALUE	\$16.99		rake for park
REPAIRS AND MAINTENANCE	BOMGAARS	\$34.19		hose barbs & pump for sprayer
AUTO EXPENSES	SOUTHEAST FARMER EL	\$5.93		gas truckster - park
AUTO EXPENSES	SOUTHEAST FARMER EL	\$137.19		#129 2011 groundmaster
REPAIRS AND MAINTENANCE	OLSON WELDING	\$10.00		repairs for mower
REPAIRS AND MAINTENANCE	Vermillion Ace Hardware	\$176.94		vbelt, spool of x-line & blade
DONATIONS	Summer Rec - City of El	\$500.00		SUMMER REC PROGRAM
DONATIONS	EPJ BASEBALL/SOFTBAL	\$500.00		Donation for 2014
REPAIRS AND MAINTENANCE	TEAM LABORATORY CH	\$739.50		pond clean-up
DEPT 45200 PARKS		\$2,486.91		
DEPT 45500 LIBRARIES				
BOOKS	INGRAM LIBRARY SERV	\$39.02		BOOKS
OTHER OTHER CURRENT EXP	CARDMEMBER SERVICE	\$16.14		return items Fed Ex
SUPPLIES AND MATERIALS	DEMCO, INC.	\$58.04		labels & bookmarks
SUPPLIES AND MATERIALS	DEMCO, INC.	\$215.99		multimedia drawers
SUPPLIES AND MATERIALS	DEMCO, INC.	-\$199.99		returned 4 drawer/box
BOOKS	CARDMEMBER SERVICE	\$61.39		DVD's
BOOKS	CARDMEMBER SERVICE	\$114.44		books
BOOKS	INGRAM LIBRARY SERV	\$36.31		BOOKS
PUBLISHING	LEADER-COURIER	\$35.00		publishing - Easter coffee
BOOKS	INGRAM LIBRARY SERV	\$16.05		BOOKS
DEPT 45500 LIBRARIES		\$392.39		
DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC				
OTHER OTHER CURRENT EXP	BORTSCHELLER, JOYCE	\$910.00		flower pots for main street
DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC		\$910.00		

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

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
DEPT 46520 PLANNING AND ZONING				
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$46.72		ATTORNEY FEES
OTHER OTHER CURRENT EXP	JONES FOOD CENTER	\$9.58		2 gallons of milk for salads - Frie
OTHER OTHER CURRENT EXP	JONES FOOD CENTER	\$252.96		hamburgers for Friends Feast
OTHER OTHER CURRENT EXP	JONES FOOD CENTER	\$12.00		12 pudding for salad- Friends Fe
OTHER OTHER CURRENT EXP	JONES FOOD CENTER	\$56.99		41 packages of hot dog & hamb
OTHER OTHER CURRENT EXP	CARDMEMBER SERVICE	\$128.40		cookies for friends feast
OTHER OTHER CURRENT EXP	CARDMEMBER SERVICE	\$56.88		cool whip & pudding for friends
OTHER OTHER CURRENT EXP	NYGREN'S TRUE VALUE	\$109.50		grill used for friends feast
OTHER OTHER CURRENT EXP	JONES FOOD CENTER	\$87.00		3 boxes of hot dogs- Friends Fe
DEPT 46520 PLANNING AND ZONING		<u>\$760.03</u>		
DEPT 46610 STORAGE BUILDING				
UTILITIES	MIDAMERICAN ENERGY	\$22.95		Storage building - GAS
DEPT 46610 STORAGE BUILDING		<u>\$22.95</u>		
DEPT 47140 DEBT SERVICE				
INTEREST	Liberty National Bank	\$1,112.92		final interest payment for dump
PRINCIPAL	Liberty National Bank	\$24,661.23		final payment for dump truck
DEPT 47140 DEBT SERVICE		<u>\$25,774.15</u>		
FUND 101 GENERAL FUND		<u>\$47,321.71</u>		
FUND 211 LIQ, LODG, DINE SALES TAX FUND				
DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC				
INTEREST	Recreation Development	\$1,195.31		RDA lease payment interest-
PRINCIPAL	Recreation Development	\$1,072.24		RDA lease payment principal -
DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC		<u>\$2,267.55</u>		
FUND 211 LIQ, LODG, DINE SALES TAX FUND		<u>\$2,267.55</u>		
FUND 602 WATER FUND				
DEPT 43300 WATER				
REPAIRS AND MAINTENANCE	UTILITY EQUIPMENT C	\$87.63		curb box repair lid
SUPPLIES AND MATERIALS	BARCO MUNICIPAL PRO	\$103.14		cones
REPAIRS AND MAINTENANCE	BANYON DATA SYSTEM	\$98.33		meter device support
UTILITIES	VERIZON WIRELESS	\$0.00		MARK R - CELL PHONE
OTHER OTHER CURRENT EXP	MIDWEST ALARM COMP	\$64.50		MONITORING SERVICES
UTILITIES	MIDAMERICAN ENERGY	\$50.84		water treatment plant
UTILITIES	MIDAMERICAN ENERGY	\$41.52		108 S. JACKSON
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$46.72		ATTORNEY FEES
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
PROFESSIONAL SERVICES AN	MCLAURY ENGINEERIN	\$150.00		make PDF maps for water, sewe
AUTO EXPENSES	SOUTHEAST FARMER EL	\$319.44		Troy's Truck #108
UNIFORMS	BOMGAARS	\$224.97		jeans & boots - Troy
OFFICE EXPENSE	Perkins Office Solutions	\$26.41		paper
SUPPLIES AND MATERIALS	METERING & TECHNOL	\$4,044.64		24 water meters & ERTS
OTHER OTHER CURRENT EXP	SOUTH DAKOTA ONE C	\$12.25		LOCATE TICKETS
SUPPLIES AND MATERIALS	HAWKINS, INC.	\$409.64		Azone-bulk chemicals for water
OFFICE EXPENSE	Perkins Office Solutions	\$27.92		paper for water report
REPAIRS AND MAINTENANCE	BOMGAARS	\$39.99		hose for weed burner
DEPT 43300 WATER		<u>\$5,771.15</u>		
FUND 602 WATER FUND		<u>\$5,771.15</u>		
FUND 604 SEWER FUND				
DEPT 43200 SANITATION				

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

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
SUPPLIES AND MATERIALS	HAWKINS, INC.	-\$120.00		chemicals for lagoon
UTILITIES	VANROEKEL, TROY	\$20.00		cell phone reimbursement
UTILITIES	UNION COUNTY ELECTR	\$1,849.20		LAGOON
AUTO EXPENSES	SOUTHEAST FARMER EL	\$5.76		ranger # 112 - sewer
AUTO EXPENSES	SOUTHEAST FARMER EL	\$29.49		Ditchwitch - sewer vac #144
REPAIRS AND MAINTENANCE	BANYON DATA SYSTEM	\$98.34		meter device support
AUTO EXPENSES	SOUTHEAST FARMER EL	\$140.07		#136 Jet Truck
REPAIRS AND MAINTENANCE	GCR Tire Center	\$79.24		tires for JD tractor
OFFICE EXPENSE	Perkins Office Solutions	\$26.39		paper
AUTO EXPENSES	SOUTHEAST FARMER EL	\$270.57		Rubida's Truck #106
AUTO EXPENSES	SOUTHEAST FARMER EL	\$39.17		JD tractor # 127
PROFESSIONAL SERVICES AN	PER MAR SECURITY SYS	\$66.00		Acct# 54633 Westside liftstati
PROFESSIONAL SERVICES AN	PER MAR SECURITY SYS	\$66.00		Acct # 54621 Kum & Go Lift
PROFESSIONAL SERVICES AN	PER MAR SECURITY SYS	\$66.00		Acct # 54638 Wurtz Lift
UTILITIES	MIDAMERICAN ENERGY	\$41.52		108 S. JACKSON
PROFESSIONAL SERVICES AN	PER MAR SECURITY SYS	\$24.00		Acct # 54627 Dunham Lift
SUPPLIES AND MATERIALS	BARCO MUNICIPAL PRO	\$103.14		cones
OTHER OTHER CURRENT EXP	SOUTH DAKOTA ONE C	\$12.25		LOCATE TICKETS
REPAIRS AND MAINTENANCE	BOMGAARS	\$34.19		hose barbs & pump for sprayer
SUPPLIES AND MATERIALS	CONTINENTAL RESERA	\$447.13		6-double
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$46.72		ATTORNEY FEES
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
PROFESSIONAL SERVICES AN	PER MAR SECURITY SYS	\$66.00		Acct # 54614 Green St. Lift
DEPT 43200 SANITATION		\$3,434.39		
FUND 604 SEWER FUND		\$3,434.39		
FUND 610 ELECTRIC FUND				
DEPT 43400 ELECTRICITY				
SUPPLIES AND MATERIALS	BOMGAARS	\$287.98		mechanic tool set
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$108.96		inventory
UTILITIES	GATES,TODD	\$120.00		cell phone reimbursement for Ja
UTILITIES	ANTONSON, MIKE	\$120.00		cell phone reimbursement for Ja
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$262.50		50-photocontrol
SUPPLIES AND MATERIALS	BORDER STATES ELECT	-\$340.00		returned wire
SUPPLIES AND MATERIALS	BORDER STATES ELECT	-\$257.25		returned photocontrol
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$444.98		inventory - wire
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$369.50		50 photocell
AUTO EXPENSES	SOUTHEAST FARMER EL	\$326.12		Electric Truck #105
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$2,125.00		inventory - wire
OFFICE EXPENSE	Perkins Office Solutions	\$26.39		paper
OTHER OTHER CURRENT EXP	SOUTH DAKOTA ONE C	\$12.25		LOCATE TICKETS
OFFICE EXPENSE	CARDMEMBER SERVICE	\$68.00		stamps for past due notices
OTHER OTHER CURRENT EXP	GARLINGHOUSE, HEAT	\$50.00		energy star rebate - refrigerator
OTHER OTHER CURRENT EXP	GARLINGHOUSE, HEAT	\$50.00		city match energy star rebate - r
SUPPLIES AND MATERIALS	BORDER STATES ELECT	\$13,680.00	44	16 lights for main street project
UTILITIES	MIDAMERICAN ENERGY	\$41.52		108 S. JACKSON
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$46.72		ATTORNEY FEES
REPAIRS AND MAINTENANCE	BOMGAARS	\$6.69		hitch pin
REPAIRS AND MAINTENANCE	BANYON DATA SYSTEM	\$98.33		meter device support
INTEREST	FIRST NATIONAL BANK	\$3,854.36		interest on 740,000 certificates
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
UTILITIES	UNION COUNTY ELECTR	\$119.10		EXIT 18 STREET LIGHT
DEPT 43400 ELECTRICITY		\$21,644.36		

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

OBJ Descr	Check Name	Amount	Proj Nbr	Comments
FUND 610 ELECTRIC FUND		\$21,644.36		
FUND 612 SOLID WASTE FUND				
DEPT 43250 SEWAGE COLLECTION AND DISPOSAL				
TIPPING FEES	CITY OF VERMILLION	\$352.40		TIPPING FEES
AUTO EXPENSES	SOUTHEAST FARMER EL	\$99.67		Loader # 137
TIPPING FEES	CITY OF VERMILLION	\$370.40		TIPPING FEES
TIPPING FEES	CITY OF VERMILLION	\$310.40		TIPPING FEES
TIPPING FEES	CITY OF VERMILLION	\$241.20		TIPPING FEES
TIPPING FEES	CITY OF VERMILLION	\$241.20		TIPPING FEES
UTILITIES	UNION COUNTY ELECTR	\$82.95		DUMP ROAD
TIPPING FEES	CITY OF VERMILLION	\$340.40		TIPPING FEES
PROFESSIONAL SERVICES AN	CRAIG K. THOMPSON, A	\$46.71		ATTORNEY FEES
SUPPLIES AND MATERIALS	COLONIAL RESEARCH C	\$603.41		citra burst for garbage truck & o
TIPPING FEES	CITY OF VERMILLION	\$250.00		TIPPING FEES
TIPPING FEES	CITY OF VERMILLION	\$228.40		TIPPING FEES
REPAIRS AND MAINTENANCE	BOMGAARS	\$34.19		hose barbs & pump for sprayer
TIPPING FEES	CITY OF VERMILLION	\$282.00		TIPPING FEES
MACHINERY AND EQUIPMENT	US BANK EQUIPMENT FI	\$23.21		lanier copier lease
REPAIRS AND MAINTENANCE	PETERBILT OF SIOUX CI	\$52.81		filter & element for filter
AUTO EXPENSES	SOUTHEAST FARMER EL	\$744.68		Garbage Truck #135
UTILITIES	VERIZON WIRELESS	\$24.00		DAN - CELL PHONE
UNIFORMS	BOMGAARS	\$39.99		jeans - Dan
UNIFORMS	BOMGAARS	\$144.97		shirt & boots - Dan
OFFICE EXPENSE	Perkins Office Solutions	\$26.39		paper
UTILITIES	HANSON, MARK	\$20.00		CELL PHONE REIMBURSEMENT
TIPPING FEES	CITY OF VERMILLION	\$284.40		TIPPING FEES
DEPT 43250 SEWAGE COLLECTION AND DISPOSAL		\$4,843.78		
FUND 612 SOLID WASTE FUND		\$4,843.78		
		\$85,282.94		

[Batch Name]='JUN 14 AP 1'

City of Elk Point  
Revenue Guideline LS-EP

Account Descr	MAY 2013 Amt	2013 YTD Amt	2014 YTD Budget	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of 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	\$167,213.75	\$223,225.84	\$725,720.00	\$302,647.34	\$27,968.00	\$348,040.01	\$377,679.99	47.96%
R 101-00000-31120 GEN PROP TAXE	\$458.35	\$4,172.85	\$5,000.00	\$395.87	\$401.52	\$993.98	\$4,006.02	19.88%
R 101-00000-31130 GEN PROP TAXE	\$445.89	\$445.89	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
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	\$896.40	\$1,924.61	\$3,500.00	\$899.44	\$285.96	\$1,859.13	\$1,640.87	53.12%
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	\$32,367.78	\$168,834.11	\$390,000.00	\$44,113.99	\$37,223.16	\$168,510.22	\$221,489.78	43.21%
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	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
R 101-00000-31900 PENALTY, INTER	\$112.41	\$324.92	\$1,000.00	\$19.78	\$16.73	\$44.72	\$955.28	4.47%
R 101-00000-32000 LICENSES AND P	\$1,750.00	\$2,300.00	\$8,000.00	\$1,400.00	\$350.00	\$1,975.00	\$6,025.00	24.69%
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	\$100.00	\$100.00	\$2,000.00	\$100.00	\$0.00	\$100.00	\$1,900.00	5.00%
R 101-00000-33100 FEDERAL GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 101-00000-33140 LAND AND WAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$6,751.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$3,362.67	\$2,000.00	\$0.00	\$0.00	\$2,881.34	-\$881.34	144.07%
R 101-00000-33530 LIQUOR TAX RE	\$0.00	\$5,739.25	\$11,000.00	\$0.00	\$2,591.39	\$6,126.92	\$4,873.08	55.70%
R 101-00000-33540 MOTOR VEHICL	\$999.57	\$5,648.75	\$15,000.00	\$1,178.93	\$2,051.78	\$6,967.15	\$8,032.85	46.45%
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	\$4,758.39	\$4,758.39	\$13,000.00	\$5,600.60	\$0.00	\$5,600.60	\$7,399.40	43.08%
R 101-00000-33590 OTHER STATE S	\$0.00	\$856.57	\$5,200.00	\$0.00	\$0.00	\$1,034.48	\$4,165.52	19.89%
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	\$413.66	\$2,224.08	\$7,000.00	\$404.49	\$615.53	\$2,231.03	\$4,768.97	31.87%
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	\$0.00	\$21.43	\$1,000.00	\$60.00	\$0.00	\$62.94	\$937.06	6.29%
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	\$403.00	\$886.00	\$2,000.00	\$373.00	\$349.00	\$1,694.00	\$306.00	84.70%
R 101-00000-34120 SALE OF MAPS A	\$0.00	\$0.00	\$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	\$0.00	\$1,595.00	\$2,000.00	\$0.00	\$56.67	\$556.67	\$1,443.33	27.83%

## City of Elk Point Revenue Guideline LS-EP

Account Descr	MAY 2013		2014 YTD		MAY 2014		APRIL 2014		2014		% of Budget
	MAY 2013 Amt	YTD Amt	Budget	2014 Amt	2014 Amt	YTD Amt	Balance	Budget			
R 101-00000-34290 OTHER PUBLIC	\$0.00	\$33.95	\$500.00	\$0.00	\$28.87	\$52.19	\$447.81	\$28.87	\$52.19	10.44%	
R 101-00000-34520 ANIMAL CONTR	\$10.00	\$516.00	\$1,500.00	\$55.00	\$75.00	\$480.00	\$1,020.00	\$75.00	\$480.00	32.00%	
R 101-00000-34620 SWIMMING POO	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	0.00%	
R 101-00000-34621 DAILY FEES	\$382.25	\$382.25	\$6,500.00	\$662.85	\$0.00	\$662.85	\$5,837.15	\$0.00	\$662.85	10.20%	
R 101-00000-34622 SINGLE MEMBER	\$299.05	\$299.05	\$800.00	\$373.82	\$0.00	\$373.82	\$426.18	\$0.00	\$373.82	46.73%	
R 101-00000-34623 FAMILY MEMBE	\$2,574.77	\$2,574.77	\$4,800.00	\$3,640.19	\$0.00	\$3,640.19	\$1,159.81	\$0.00	\$3,640.19	75.84%	
R 101-00000-34624 SWIMMING LES	\$339.62	\$339.62	\$3,750.00	\$537.75	\$0.00	\$537.75	\$3,212.25	\$0.00	\$537.75	14.34%	
R 101-00000-34640 CONCESSIONS	\$527.90	\$527.90	\$7,500.00	\$981.45	\$0.00	\$981.45	\$6,518.55	\$0.00	\$981.45	13.09%	
R 101-00000-34670 SIGN ADVERTIS	\$81.00	\$228.15	\$1,000.00	\$3.00	\$72.50	\$197.57	\$802.43	\$72.50	\$197.57	19.76%	
R 101-00000-34690 OTHER CULTUR	\$55.30	\$55.30	\$2,000.00	\$156.68	\$46.08	\$202.76	\$1,797.24	\$46.08	\$202.76	10.14%	
R 101-00000-35000 FINES AND FOR	\$124.35	\$1,874.35	\$2,000.00	\$25.00	\$0.00	\$25.00	\$1,425.00	\$0.00	\$25.00	28.75%	
R 101-00000-35100 COURT FINES A	\$0.00	\$28.60	\$500.00	\$0.00	\$39.00	\$39.00	\$461.00	\$39.00	\$39.00	7.80%	
R 101-00000-35900 OTHER FINES A	\$0.00	\$4.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
R 101-00000-36000 MISCELLANEOU	\$0.00	\$1,014.55	\$1,000.00	\$0.17	\$0.01	\$3.40	\$996.60	\$0.01	\$3.40	0.34%	
R 101-00000-36100 INTEREST EARN	\$14.33	\$91.87	\$300.00	\$43.15	\$39.56	\$302.10	-\$2.10	\$39.56	\$302.10	100.70%	
R 101-00000-36200 RENTALS	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	0.00%	
R 101-00000-36300 SPECIAL ASSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
R 101-00000-36310 PRINCIPAL COLL	\$1,542.83	\$2,256.44	\$3,676.00	\$3,092.10	\$583.75	\$3,675.85	\$0.15	\$583.75	\$3,675.85	100.00%	
R 101-00000-36320 INT AND PENAL	\$1,172.60	\$1,208.01	\$2,424.00	\$1,942.08	\$481.05	\$2,423.13	\$0.87	\$481.05	\$2,423.13	99.96%	
R 101-00000-36330 PRINCIPAL COLL	\$0.00	\$0.00	\$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	\$0.00	0.00%	
R 101-00000-36600 GAIN ON SALE O	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
R 101-00000-36700 CONTRIB AND D	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
R 101-00000-36900 OTHER MISCEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
R 101-00000-38610 SALE OF LOTS	\$2,705.00	\$5,130.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$5,500.00	\$0.00	\$0.00	0.00%	
R 101-00000-38620 GRAVE-DIGGING	\$0.00	\$1,250.00	\$3,000.00	\$471.68	\$0.00	\$471.68	\$2,528.32	\$0.00	\$471.68	15.72%	
R 101-00000-38690 OTHER CEMETE	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	0.00%	
R 101-00000-38750 CABLE TV FRAN	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	0.00%	
R 101-00000-39000 OTHER SOURCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	0.00%	
R 101-00000-39110 OPERATING TRA	\$0.00	\$0.00	\$9,500.00	\$0.00	\$0.00	\$0.00	\$9,500.00	\$0.00	\$0.00	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	\$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	\$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	\$0.00	0.00%	
<b>FUND 101 GENERAL FUND</b>	<b>\$219,748.20</b>	<b>\$451,087.03</b>	<b>\$1,268,870.00</b>	<b>\$369,178.36</b>	<b>\$73,275.56</b>	<b>\$563,296.93</b>	<b>\$705,573.07</b>	<b>\$73,275.56</b>	<b>\$563,296.93</b>	<b>0.00%</b>	

## City of Elk Point Revenue Guideline LS-EP

Account Descr	MAY 2013 Amt	2013 YTD Amt	2014 YTD Budget	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of 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%
R 200-00000-36000 MISCELLANEOU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 200-00000-36100 INTEREST EARN	\$27.61	\$80.73	\$950.00	\$0.00	\$31.81	\$126.01	\$823.99	13.26%
R 200-00000-36330 PRINCIPAL COLL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 200-00000-36340 INT AND PENAL	\$563.91	\$1,796.81	\$8,400.00	\$86.96	\$91.40	\$478.87	\$7,921.13	5.70%
R 200-00000-39100 OTHER FINANCI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>FUND 200 SPECIAL REVENUE</b>	<b>\$591.52</b>	<b>\$1,877.54</b>	<b>\$9,350.00</b>	<b>\$86.96</b>	<b>\$123.21</b>	<b>\$604.88</b>	<b>\$8,745.12</b>	
<b>FUND 211 LIQ, LODG, DINE SALES TAX FUND</b>								
R 211-00000-31400 GROSS RECEIPT	\$2,031.95	\$12,873.03	\$31,000.00	\$2,566.41	\$2,146.27	\$9,992.22	\$21,007.78	32.23%
R 211-00000-36700 CONTRIB AND D	\$37,075.00	\$189,075.00	\$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%
<b>FUND 211 LIQ, LODG, DINE SALES T</b>	<b>\$39,106.95</b>	<b>\$201,948.03</b>	<b>\$31,000.00</b>	<b>\$2,566.41</b>	<b>\$2,146.27</b>	<b>\$9,992.22</b>	<b>\$21,007.78</b>	
<b>FUND 500 CAPITAL PROJECTS FUND</b>								
R 500-00000-33100 FEDERAL GRANT	\$0.00	\$61.52	\$199,693.00	\$0.00	\$70.43	\$70.43	\$199,622.57	0.04%
R 500-00000-33130 COMMUNITY DE	\$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%
R 500-00000-33499 OTHER STATE G	\$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%
R 500-00000-36100 INTEREST EARN	\$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%
R 500-00000-39110 OPERATING TRA	\$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>\$61.52</b>	<b>\$199,693.00</b>	<b>\$0.00</b>	<b>\$70.43</b>	<b>\$70.43</b>	<b>\$199,622.57</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%
R 602-00000-33499 OTHER STATE G	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
R 602-00000-36100 INTEREST EARN	\$3.85	\$47.50	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
R 602-00000-36900 OTHER MISCEL	\$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%
R 602-00000-38110 METERED AND F	\$33,385.12	\$139,529.11	\$402,500.00	\$0.00	\$28,409.97	\$109,330.90	\$293,169.10	27.16%
R 602-00000-38120 BULK WATER SA	\$0.00	\$98.34	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
R 602-00000-38130 SURCHARGE	\$2,130.29	\$10,664.27	\$25,000.00	\$0.00	\$2,110.12	\$8,421.31	\$16,578.69	33.69%
R 602-00000-38180 SALE OF SUPPLI	\$0.00	\$135.00	\$0.00	\$65.00	\$0.00	\$65.00	-\$65.00	0.00%





## City of Elk Point Revenue Guideline LS-EP

Account Descr	MAY 2013 Amt	2013 YTD Amt	2014 YTD Budget	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of Budget
R 700-45200-34630 RECREATION PR	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
R 700-45200-36700 CONTRIB AND D	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
FUND 700 TRUST & AGENCY	\$0.00	\$2,500.00	\$8,050.00	\$77.43	\$154.29	\$387.15	\$7,662.85	
	\$469,878.49	\$1,704,322.90	\$4,113,963.00	\$376,677.17	\$282,120.83	\$1,448,815.26	\$2,665,147.74	



## City of Elk Point Expenditure Guideline LS-EP

Account Descr	MAY 2013 Amt	2013 YTD Amt	2014 YTD Budget	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of Budget
E 101-42100-41100 SALARIES AND	\$14,658.24	\$75,361.52	\$175,100.00	\$14,040.02	\$21,399.40	\$72,235.35	\$102,864.65	41.25%
E 101-42100-41103 OVERTIME WAG	\$278.25	\$639.45	\$3,000.00	\$90.12	\$892.29	\$1,883.59	\$1,116.41	62.79%
E 101-42100-41106 LONGEVITY PAY	\$0.00	\$500.00	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	100.00%
E 101-42100-41200 OASI	\$1,061.02	\$5,771.75	\$13,700.00	\$959.21	\$1,568.63	\$5,427.38	\$8,272.62	39.62%
E 101-42100-41300 RETIREMENT	\$1,007.88	\$5,661.24	\$13,400.00	\$1,014.66	\$1,625.66	\$5,837.48	\$7,562.52	43.56%
E 101-42100-42100 INSURANCE	\$2,030.76	\$11,169.18	\$26,400.00	\$2,076.92	\$3,115.38	\$11,607.69	\$14,792.31	43.97%
E 101-42100-42150 INS-LIAB/PROP/	\$17.76	\$4,762.92	\$9,100.00	\$0.00	\$1,562.40	\$5,397.72	\$3,702.28	59.32%
E 101-42100-42200 PROFESSIONAL	\$693.93	\$1,881.61	\$11,000.00	\$300.94	\$900.82	\$3,622.95	\$7,377.05	32.94%
E 101-42100-42300 PUBLISHING	\$114.00	\$144.09	\$1,000.00	\$38.41	\$49.47	\$129.86	\$870.14	12.99%
E 101-42100-42320 DUES	\$0.00	\$457.75	\$1,500.00	\$0.00	\$0.00	\$237.75	\$1,262.25	15.85%
E 101-42100-42500 REPAIRS AND M	\$1,016.05	\$1,864.17	\$3,000.00	\$169.80	\$926.42	\$1,638.42	\$1,361.58	54.61%
E 101-42100-42550 OFFICE EXPENS	\$161.17	\$665.19	\$2,500.00	\$182.68	\$436.39	\$893.79	\$1,606.21	35.75%
E 101-42100-42600 SUPPLIES AND	\$376.32	\$3,354.67	\$4,500.00	\$291.76	\$0.00	\$291.76	\$4,208.24	6.48%
E 101-42100-42610 UNIFORMS	\$2,459.92	\$2,702.22	\$2,500.00	\$39.95	\$0.00	\$239.85	\$2,260.15	9.59%
E 101-42100-42620 AUTO EXPENSES	\$1,253.94	\$4,817.06	\$15,000.00	\$1,099.76	\$1,117.05	\$3,886.51	\$11,113.49	25.91%
E 101-42100-42630 POLICE RADIO	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
E 101-42100-42700 TRAVEL AND CO	-\$12.00	\$103.00	\$1,000.00	\$0.00	-\$53.00	\$22.00	\$978.00	2.20%
E 101-42100-42750 TRAINING	\$75.00	\$390.00	\$1,000.00	\$80.53	\$0.00	\$243.53	\$756.47	24.35%
E 101-42100-42800 UTILITIES	\$217.58	\$1,019.67	\$3,450.00	\$209.40	\$216.74	\$1,012.04	\$2,437.96	29.33%
E 101-42100-42900 OTHER OTHER C	\$5.40	\$1,200.99	\$2,000.00	\$0.00	\$11.00	\$117.00	\$1,883.00	5.85%
E 101-42100-43400 MACHINERY AN	\$58.91	\$24,075.19	\$0.00	\$365.97	\$29.09	\$395.06	-\$395.06	0.00%
E 101-42100-43410 COMPUTER SOF	\$0.00	\$1,370.00	\$500.00	\$0.00	\$122.97	\$122.97	\$377.03	24.59%
E 101-42100-43440 SUBSCRIPTIONS	\$0.00	\$25.00	\$100.00	\$95.00	\$0.00	\$183.50	-\$83.50	183.50%
DEPT 42100 POLICE	\$25,474.13	\$147,936.67	\$292,850.00	\$21,055.13	\$34,520.71	\$116,026.20	\$176,823.80	
DEPT 42900 OTHER PROTECTION-SELF DEFENSE								
E 101-42900-42600 SUPPLIES AND	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-42900-42800 UTILITIES	\$431.97	\$1,888.65	\$4,700.00	\$375.16	\$562.24	\$2,087.03	\$2,612.97	44.40%
E 101-42900-43400 MACHINERY AN	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
DEPT 42900 OTHER PROTECTIO	\$431.97	\$1,888.65	\$7,200.00	\$375.16	\$562.24	\$2,087.03	\$5,112.97	
DEPT 43100 HIGHWAYS AND STREETS								
E 101-43100-41100 SALARIES AND	\$8,474.55	\$42,320.72	\$108,300.00	\$8,631.28	\$12,418.92	\$43,098.72	\$65,201.28	39.80%
E 101-43100-41102 SNOW REMOVAL	\$0.00	\$501.92	\$10,000.00	\$81.05	\$0.00	\$300.22	\$9,699.78	3.00%
E 101-43100-41103 OVERTIME WAG	\$1.64	\$244.57	\$2,200.00	\$0.00	\$0.00	\$0.00	\$2,200.00	0.00%
E 101-43100-41106 LONGEVITY PAY	\$0.00	\$575.00	\$1,010.00	\$0.00	\$0.00	\$660.00	\$350.00	65.35%
E 101-43100-41200 OASI	\$628.47	\$3,414.97	\$8,625.00	\$637.99	\$906.93	\$3,444.24	\$5,180.76	39.93%
E 101-43100-41300 RETIREMENT	\$486.80	\$2,762.31	\$6,600.00	\$503.34	\$747.72	\$2,806.12	\$3,793.88	42.52%
E 101-43100-42100 INSURANCE	\$1,200.02	\$6,627.98	\$15,350.00	\$1,194.18	\$1,800.03	\$6,606.31	\$8,743.69	43.04%
E 101-43100-42150 INS-LIAB/PROP/	\$34.04	\$8,599.19	\$17,275.00	\$0.00	\$2,994.60	\$10,469.63	\$6,805.37	60.61%
E 101-43100-42200 PROFESSIONAL	\$167.74	\$2,928.08	\$5,000.00	\$36.66	\$684.07	\$804.83	\$4,195.17	16.10%
E 101-43100-42300 PUBLISHING	\$78.56	\$143.80	\$500.00	\$31.00	\$14.43	\$95.42	\$404.58	19.08%

## City of Elk Point Expenditure Guideline LS-EP

Account Descr	MAY 2013 Amt	2013 YTD Amt	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of Budget
E 101-43100-42320 DUES	\$0.00	\$35.00	\$0.00	\$0.00	\$35.00	\$1,265.00	2.69%
E 101-43100-42400 RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
E 101-43100-42500 REPAIRS AND M	\$4,618.70	\$9,344.67	\$1,154.40	\$5,264.43	\$8,669.25	\$16,330.75	34.68%
E 101-43100-42550 OFFICE EXPENS	\$74.16	\$579.98	\$73.78	\$143.49	\$531.16	\$468.84	53.12%
E 101-43100-42600 SUPPLIES AND	\$1,816.93	\$8,902.57	\$299.21	\$748.55	\$2,243.36	\$17,756.64	11.22%
E 101-43100-42610 UNIFORMS	\$253.96	\$411.94	\$95.21	\$169.99	\$506.91	\$843.09	37.55%
E 101-43100-42620 AUTO EXPENSES	\$891.07	\$2,340.10	\$900.52	\$332.78	\$1,925.96	\$8,074.04	19.26%
E 101-43100-42700 TRAVEL AND CO	\$0.00	\$171.37	\$193.63	\$50.00	\$505.54	\$494.46	50.55%
E 101-43100-42715 STREET REPAIR	\$1,823.50	\$1,823.50	\$5,073.52	\$0.00	\$8,588.59	\$49,411.41	14.81%
E 101-43100-42720 SNOW REMOVAL	\$801.40	\$8,894.08	\$857.67	\$1,119.62	\$5,443.55	\$9,556.45	36.29%
E 101-43100-42750 TRAINING	\$75.00	\$125.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-43100-42800 UTILITIES	\$1,206.18	\$5,716.95	\$1,114.89	\$1,510.53	\$6,507.59	\$5,492.41	54.23%
E 101-43100-42900 OTHER OTHER C	-\$708.78	-\$432.78	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-43100-43300 IMPROVE OTHE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.00%
E 101-43100-43400 MACHINERY AN	\$108.95	\$605.43	\$23.21	\$179.08	\$202.29	\$1,797.71	10.11%
E 101-43100-43410 COMPUTER SOF	\$0.00	\$0.00	\$0.00	\$123.00	\$123.00	\$377.00	24.60%
E 101-43100-43440 SUBSCRIPTIONS	\$0.00	\$4.70	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
DEPT 43100 HIGHWAYS AND STR	\$22,032.89	\$106,641.05	\$20,901.54	\$29,208.17	\$103,567.69	\$242,542.31	
DEPT 43700 CEMETERIES							
E 101-43700-41100 SALARIES AND	\$1,922.40	\$3,368.51	\$2,164.52	\$1,603.78	\$4,140.36	\$13,859.64	23.00%
E 101-43700-41103 OVERTIME WAG	\$397.50	\$397.50	\$599.55	\$0.00	\$599.55	-\$99.55	119.91%
E 101-43700-41106 LONGEVITY PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	0.00%
E 101-43700-41200 OASI	\$177.34	\$286.55	\$210.72	\$122.08	\$360.47	\$1,019.53	26.12%
E 101-43700-41300 RETIREMENT	\$7.22	\$39.71	\$10.62	\$11.16	\$44.11	\$255.89	14.70%
E 101-43700-42100 INSURANCE	\$15.34	\$88.25	\$24.92	\$25.17	\$100.41	\$199.59	33.47%
E 101-43700-42150 INS-LIAB/PROP/	\$2.96	\$789.32	\$0.00	\$260.40	\$899.62	\$600.38	59.97%
E 101-43700-42200 PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,875.00	0.00%
E 101-43700-42300 PUBLISHING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 101-43700-42500 REPAIRS AND M	\$15.99	\$713.63	\$7.99	\$121.23	\$129.22	\$1,370.78	8.61%
E 101-43700-42600 SUPPLIES AND	\$43.30	\$229.59	\$398.60	\$33.98	\$432.58	\$1,567.42	21.63%
E 101-43700-42800 UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-43700-42900 OTHER OTHER C	\$0.00	\$0.00	\$0.00	\$389.52	\$389.52	\$110.48	77.90%
E 101-43700-43400 MACHINERY AN	\$0.00	\$0.00	\$535.71	\$0.00	\$535.71	\$464.29	53.57%
E 101-43700-43410 COMPUTER SOF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00%
DEPT 43700 CEMETERIES	\$2,582.05	\$5,913.06	\$3,952.63	\$2,567.32	\$7,631.55	\$22,598.45	
DEPT 44130 WEST NILE							
E 101-44130-41100 SALARIES AND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-44130-41103 OVERTIME WAG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
E 101-44130-41200 OASI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
E 101-44130-41300 RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%

## City of Elk Point Expenditure Guideline LS-EP

Account Descr	MAY 2013 Amt	2013 YTD Amt	2014 YTD Budget	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of Budget
E 101-44130-42100 INSURANCE	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 101-44130-42500 REPAIRS AND M	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
E 101-44130-42600 SUPPLIES AND	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-44130-42900 OTHER OTHER C	\$0.00	\$50.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
DEPT 44130 WEST NILE	\$0.00	\$50.00	\$1,750.00	\$0.00	\$0.00	\$0.00	\$1,750.00	
DEPT 44400 HUMANE SOCIETY								
E 101-44400-42900 OTHER OTHER C	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-44400-43430 ANIMALS	\$0.00	\$100.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
DEPT 44400 HUMANE SOCIETY	\$0.00	\$100.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
DEPT 45100 RECREATION								
E 101-45100-41100 SALARIES AND	\$1,121.64	\$1,121.64	\$29,500.00	\$1,786.97	\$0.00	\$1,786.97	\$27,713.03	6.06%
E 101-45100-41103 OVERTIME WAG	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
E 101-45100-41200 OASI	\$85.81	\$85.81	\$2,300.00	\$136.69	\$0.00	\$136.69	\$2,163.31	5.94%
E 101-45100-42150 INS-LIAB/PROP/	\$4.44	\$1,183.99	\$2,300.00	\$0.00	\$390.60	\$1,349.43	\$950.57	58.67%
E 101-45100-42200 PROFESSIONAL	\$277.00	\$277.00	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00%
E 101-45100-42300 PUBLISHING	\$0.00	\$112.00	\$200.00	\$0.00	\$0.00	\$0.00	\$161.50	19.25%
E 101-45100-42500 REPAIRS AND M	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$5,758.00	4.03%
E 101-45100-42600 SUPPLIES AND	\$0.00	\$0.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$13,607.10	2.81%
E 101-45100-42629 OTHER MATERIA	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
E 101-45100-42700 TRAVEL AND CO	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 101-45100-42750 TRAINING	\$0.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
E 101-45100-42800 UTILITIES	\$15.06	\$60.24	\$11,200.00	\$123.86	\$24.00	\$177.86	\$11,022.14	1.59%
E 101-45100-42900 OTHER OTHER C	\$75.00	\$75.00	\$500.00	\$75.00	\$0.00	\$75.00	\$425.00	15.00%
E 101-45100-43300 IMPROVE OTHE	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-45100-43400 MACHINERY AN	\$0.00	\$2,100.00	\$4,500.00	\$2,889.99	\$0.00	\$2,889.99	\$1,610.01	64.22%
DEPT 45100 RECREATION	\$1,578.95	\$5,015.68	\$78,850.00	\$5,012.51	\$414.60	\$7,089.34	\$71,760.66	
DEPT 45140 SENIOR CITIZENS ACTIVITIES								
E 101-45140-43500 DONATIONS	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
DEPT 45140 SENIOR CITIZENS A	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
DEPT 45200 PARKS								
E 101-45200-41100 SALARIES AND	\$1,036.98	\$1,952.34	\$9,700.00	\$1,169.22	\$360.45	\$2,178.68	\$7,521.32	22.46%
E 101-45200-41103 OVERTIME WAG	\$1.63	\$1.63	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
E 101-45200-41106 LONGEVITY PAY	\$0.00	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	\$25.00	0.00%
E 101-45200-41200 OASI	\$79.57	\$160.10	\$800.00	\$89.17	\$27.18	\$180.55	\$619.45	22.57%
E 101-45200-41300 RETIREMENT	\$14.14	\$77.62	\$200.00	\$14.42	\$21.63	\$79.31	\$120.69	39.66%
E 101-45200-42100 INSURANCE	\$20.78	\$114.29	\$275.00	\$20.76	\$31.14	\$114.18	\$160.82	41.52%
E 101-45200-42150 INS-LIAB/PROP/	\$7.40	\$1,973.31	\$3,800.00	\$45.00	\$651.00	\$2,294.05	\$1,505.95	60.37%
E 101-45200-42200 PROFESSIONAL	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 101-45200-42300 PUBLISHING	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$87.54	12.46%

## City of Elk Point Expenditure Guideline LS-EP

Account Descr	MAY 2013 Amt	2013 YTD Amt	2014 YTD Budget	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of Budget
E 101-45200-42400 RENTALS	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-45200-42500 REPAIRS AND M	\$0.00	\$646.29	\$8,000.00	\$555.59	\$435.83	\$1,238.19	\$6,761.81	15.48%
E 101-45200-42600 SUPPLIES AND	\$1,890.30	\$3,223.02	\$6,000.00	\$1,933.43	\$159.00	\$2,113.19	\$3,886.81	35.22%
E 101-45200-42605 FERTILIZER & P	\$0.00	\$30.43	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-45200-42620 AUTO EXPENSES	\$0.00	\$0.00	\$1,600.00	\$25.43	\$0.00	\$25.43	\$1,574.57	1.59%
E 101-45200-42800 UTILITIES	\$205.71	\$686.01	\$10,400.00	\$189.21	\$200.56	\$766.25	\$9,633.75	7.37%
E 101-45200-42900 OTHER OTHER C	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-45200-43300 IMPROVE OTHE	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-45200-43400 MACHINERY AN	\$0.00	\$0.00	\$500.00	\$535.71	\$87.98	\$1,126.97	-\$626.97	225.39%
E 101-45200-43500 DONATIONS	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
DEPT 45200 PARKS	\$3,256.51	\$8,865.04	\$46,200.00	\$4,577.94	\$1,974.77	\$10,129.26	\$36,070.74	
DEPT 45500 LIBRARIES								
E 101-45500-41100 SALARIES AND	\$1,513.95	\$7,993.86	\$22,000.00	\$1,602.54	\$2,452.97	\$8,154.54	\$13,845.46	37.07%
E 101-45500-41200 OASI	\$115.81	\$627.82	\$1,700.00	\$122.63	\$187.66	\$637.02	\$1,062.98	37.47%
E 101-45500-42150 INS-LIAB/PROP/	\$1.48	\$394.67	\$775.00	\$0.00	\$130.20	\$449.81	\$325.19	58.04%
E 101-45500-42300 PUBLISHING	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 101-45500-42600 SUPPLIES AND	\$2.53	\$212.38	\$1,000.00	\$0.00	\$2.56	\$25.29	\$974.71	2.53%
E 101-45500-42700 TRAVEL AND CO	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$17.00	\$83.00	17.00%
E 101-45500-42900 OTHER OTHER C	\$132.73	\$132.73	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-45500-43400 MACHINERY AN	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-45500-43410 COMPUTER SOF	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 101-45500-43420 BOOKS	\$351.91	\$2,348.16	\$5,000.00	\$461.16	\$1,306.47	\$2,307.39	\$2,692.61	46.15%
E 101-45500-43440 SUBSCRIPTIONS	\$0.00	\$97.59	\$1,000.00	\$55.24	\$0.00	\$232.18	\$767.82	23.22%
DEPT 45500 LIBRARIES	\$2,118.41	\$11,807.21	\$32,775.00	\$2,241.57	\$4,079.86	\$11,823.23	\$20,951.77	
DEPT 45800 MUSEUM								
E 101-45800-42800 UTILITIES	\$126.75	\$843.58	\$1,750.00	\$100.94	\$210.78	\$799.73	\$950.27	45.70%
DEPT 45800 MUSEUM	\$126.75	\$843.58	\$1,750.00	\$100.94	\$210.78	\$799.73	\$950.27	
DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC								
E 101-46500-42900 OTHER OTHER C	\$400.00	\$400.00	\$3,000.00	\$111.43	\$0.00	\$111.43	\$2,888.57	3.71%
E 101-46500-43500 DONATIONS	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	100.00%
DEPT 46500 ECONOMIC DEVELO	\$400.00	\$10,400.00	\$13,000.00	\$111.43	\$10,000.00	\$10,111.43	\$2,888.57	
DEPT 46520 PLANNING AND ZONING								
E 101-46520-41100 SALARIES AND	\$0.00	\$340.00	\$1,000.00	\$0.00	\$620.00	\$620.00	\$380.00	62.00%
E 101-46520-41200 OASI	\$0.00	\$26.01	\$75.00	\$0.00	\$47.43	\$47.43	\$27.57	63.24%
E 101-46520-42100 INSURANCE	\$0.00	\$375.00	\$1,500.00	\$0.00	\$420.00	\$420.00	\$1,080.00	28.00%
E 101-46520-42200 PROFESSIONAL	\$1,715.50	\$6,000.73	\$3,500.00	\$36.66	\$443.91	\$639.66	\$2,860.34	18.28%
E 101-46520-42300 PUBLISHING	\$29.20	\$85.04	\$500.00	\$10.84	\$22.16	\$99.43	\$400.57	19.89%
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	\$24.82	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%

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

Account Descr	MAY 2013 Amt	2013 YTD Amt	2014 YTD Budget	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of Budget
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	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
DEPT 46520 PLANNING AND ZON	\$1,744.70	\$6,901.60	\$7,325.00	\$47.50	\$1,553.50	\$1,876.52	\$5,448.48	
DEPT 46610 STORAGE BUILDING								
E 101-46610-42150 INS-LIAB/PROP/	\$4.44	\$1,183.99	\$2,300.00	\$0.00	\$390.60	\$1,349.43	\$950.57	58.67%
E 101-46610-42500 REPAIRS AND M	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-46610-42800 UTILITIES	\$173.17	\$959.50	\$2,400.00	\$180.85	\$215.46	\$870.54	\$1,529.46	36.27%
DEPT 46610 STORAGE BUILDING	\$177.61	\$2,143.49	\$5,700.00	\$180.85	\$606.06	\$2,219.97	\$3,480.03	
DEPT 47140 DEBT SERVICE								
E 101-47140-44103 PRINCIPAL	\$0.00	\$0.00	\$24,661.00	\$0.00	\$0.00	\$0.00	\$24,661.00	0.00%
E 101-47140-44203 INTEREST	\$0.00	\$0.00	\$1,150.00	\$0.00	\$0.00	\$0.00	\$1,150.00	0.00%
DEPT 47140 DEBT SERVICE	\$0.00	\$0.00	\$25,811.00	\$0.00	\$0.00	\$0.00	\$25,811.00	
DEPT 51300 EQUIPMENT REPLACEMENT DEPT.								
E 101-51300-43400 MACHINERY AN	\$0.00	\$0.00	\$32,000.00	\$0.00	\$10,575.00	\$82,075.00	-\$50,075.00	256.48%
E 101-51300-44100 PRINCIPAL	\$0.00	\$0.00	\$13,261.00	\$0.00	\$0.00	\$0.00	\$13,261.00	0.00%
E 101-51300-44200 INTEREST	\$0.00	\$0.00	\$4,140.00	\$0.00	\$0.00	\$0.00	\$4,140.00	0.00%
DEPT 51300 EQUIPMENT REPLAC	\$0.00	\$0.00	\$49,401.00	\$0.00	\$10,575.00	\$82,075.00	-\$32,674.00	
FUND 101 GENERAL FUND	\$79,363.30	\$419,615.41	\$1,268,832.00	\$77,617.28	\$134,721.16	\$471,106.95	\$797,725.05	
FUND 200 SPECIAL REVENUE								
DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC								
E 200-46500-42200 PROFESSIONAL	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 200-46500-44300 UDAG EXPENSE	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
DEPT 46500 ECONOMIC DEVELO	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	
FUND 200 SPECIAL REVENUE	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	
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	\$2,000.00	0.00%
E 211-46500-42200 PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$139.20	\$167.95	-\$167.95	0.00%
E 211-46500-44100 PRINCIPAL	\$0.00	\$0.00	\$28,000.00	\$1,028.96	\$1,065.47	\$5,838.05	\$22,161.95	20.85%
E 211-46500-44200 INTEREST	\$0.00	\$0.00	\$0.00	\$1,238.59	\$1,202.08	\$7,767.25	-\$7,767.25	0.00%
DEPT 46500 ECONOMIC DEVELO	\$0.00	\$0.00	\$30,000.00	\$2,267.55	\$2,406.75	\$13,773.25	\$16,226.75	
FUND 211 LIQ, LODG, DINE SALES T	\$0.00	\$0.00	\$30,000.00	\$2,267.55	\$2,406.75	\$13,773.25	\$16,226.75	
FUND 500 CAPITAL PROJECTS FUND								
DEPT 41900 OTHER GENERAL GOVERNMENT								
E 500-41900-42900 OTHER OTHER C	\$0.00	\$81.00	\$14,693.00	\$0.00	\$0.00	\$0.00	\$14,693.00	0.00%
E 500-41900-43300 IMPROVE OTHE	\$0.00	\$30.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	0.00%

City of Elk Point  
Expenditure Guideline LS-EP

Account Descr	MAY 2013 Amt	2013 YTD Amt	2014 YTD Budget	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of Budget
DEPT 41900 OTHER GENERAL GO	\$0.00	\$111.00	\$199,693.00	\$0.00	\$0.00	\$0.00	\$199,693.00	
FUND 500 CAPITAL PROJECTS FUND	\$0.00	\$111.00	\$199,693.00	\$0.00	\$0.00	\$0.00	\$199,693.00	
FUND 602 WATER FUND								
DEPT 43300 WATER								
E 602-43300-41100 SALARIES AND	\$5,606.12	\$29,194.75	\$75,900.00	\$5,816.61	\$8,658.42	\$27,109.08	\$48,790.92	35.72%
E 602-43300-41103 OVERTIME WAG	\$428.33	\$1,395.99	\$4,350.00	\$275.63	\$177.34	\$617.21	\$3,732.79	14.19%
E 602-43300-41106 LONGEVITY PAY	\$0.00	\$630.00	\$800.00	\$0.00	\$0.00	\$690.00	\$110.00	86.25%
E 602-43300-41200 OASI	\$458.23	\$2,498.82	\$5,750.00	\$456.15	\$661.10	\$2,476.09	\$3,273.91	43.06%
E 602-43300-41300 RETIREMENT	\$365.87	\$1,995.42	\$4,500.00	\$366.98	\$532.31	\$1,992.66	\$2,507.34	44.28%
E 602-43300-42100 INSURANCE	\$713.08	\$3,921.95	\$9,300.00	\$713.10	\$1,069.65	\$3,922.08	\$5,377.92	42.17%
E 602-43300-42150 INS-LIAB/PROP/	\$16.28	\$4,341.27	\$8,300.00	\$0.00	\$1,432.20	\$4,947.91	\$3,352.09	59.61%
E 602-43300-42200 PROFESSIONAL	\$22.36	\$3,482.74	\$5,000.00	\$36.66	\$632.82	\$753.58	\$4,246.42	15.07%
E 602-43300-42300 PUBLISHING	\$22.55	\$257.41	\$750.00	\$66.41	\$14.43	\$130.83	\$619.17	17.44%
E 602-43300-42320 DUES	\$0.00	\$40.00	\$800.00	\$0.00	\$0.00	\$30.00	\$770.00	3.75%
E 602-43300-42400 RENTALS	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 602-43300-42500 REPAIRS AND M	\$974.87	\$6,840.56	\$13,000.00	\$22,609.10	\$1,161.46	\$24,777.16	-\$11,777.16	190.59%
E 602-43300-42550 OFFICE EXPENS	\$90.21	\$678.37	\$2,500.00	\$79.58	\$721.49	\$1,150.17	\$1,349.83	46.01%
E 602-43300-42600 SUPPLIES AND	\$1,175.91	\$5,542.95	\$20,000.00	\$3,233.80	\$805.17	\$7,474.86	\$12,525.14	37.37%
E 602-43300-42610 UNIFORMS	\$67.98	\$144.38	\$450.00	\$0.00	\$0.00	\$0.00	\$450.00	0.00%
E 602-43300-42620 AUTO EXPENSES	\$293.81	\$901.23	\$3,600.00	\$303.08	\$309.53	\$948.73	\$2,651.27	26.35%
E 602-43300-42700 TRAVEL AND CO	\$0.00	\$39.50	\$1,000.00	\$0.00	\$0.00	\$492.11	\$507.89	49.21%
E 602-43300-42750 TRAINING	\$25.00	\$25.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 602-43300-42800 UTILITIES	\$3,467.88	\$8,475.07	\$40,000.00	\$3,175.00	\$4,212.91	\$16,280.05	\$23,719.95	40.70%
E 602-43300-42900 OTHER OTHER C	\$72.26	\$148.16	\$1,000.00	\$4.90	\$1.40	\$71.85	\$928.15	7.19%
E 602-43300-43300 IMPROVE OTHE	\$0.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	0.00%
E 602-43300-43400 MACHINERY AN	\$3,271.10	\$23,566.46	\$1,000.00	\$558.92	\$29.09	\$588.01	\$411.99	58.80%
E 602-43300-43410 COMPUTER SOF	\$0.00	\$0.00	\$0.00	\$0.00	\$87.98	\$87.98	-\$87.98	0.00%
E 602-43300-44100 PRINCIPAL	\$0.00	\$0.00	\$77,922.00	\$0.00	\$0.00	\$0.00	\$77,922.00	0.00%
E 602-43300-44200 INTEREST	\$0.00	\$23,763.63	\$44,444.00	\$0.00	\$11,190.16	\$22,536.21	\$21,907.79	50.71%
DEPT 43300 WATER	\$17,071.84	\$117,883.66	\$382,366.00	\$37,695.92	\$31,697.46	\$117,076.57	\$265,289.43	
FUND 602 WATER FUND	\$17,071.84	\$117,883.66	\$382,366.00	\$37,695.92	\$31,697.46	\$117,076.57	\$265,289.43	
FUND 604 SEWER FUND								
DEPT 43200 SANITATION								
E 604-43200-41100 SALARIES AND	\$4,243.56	\$22,095.75	\$57,500.00	\$4,398.96	\$6,554.10	\$20,756.96	\$36,743.04	36.10%
E 604-43200-41103 OVERTIME WAG	\$285.56	\$931.59	\$3,700.00	\$183.76	\$118.22	\$411.48	\$3,288.52	11.12%
E 604-43200-41106 LONGEVITY PAY	\$0.00	\$420.00	\$570.00	\$0.00	\$0.00	\$460.00	\$110.00	80.70%
E 604-43200-41200 OASI	\$344.77	\$1,881.68	\$4,350.00	\$343.87	\$500.36	\$1,869.42	\$2,480.58	42.98%
E 604-43200-41300 RETIREMENT	\$274.91	\$1,500.44	\$3,425.00	\$276.12	\$402.08	\$1,501.56	\$1,923.44	43.84%

City of Elk Point  
Expenditure Guideline LS-EP

Account Descr	MAY 2013 Amt	2013 YTD Amt	2014 YTD Budget	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of Budget
E 604-43200-42100 INSURANCE	\$537.68	\$2,957.17	\$4,600.00	\$537.72	\$806.58	\$2,957.43	\$1,642.57	64.29%
E 604-43200-42150 INS-LIAB/PROP/	\$8.88	\$2,367.96	\$4,550.00	\$0.00	\$781.20	\$2,698.86	\$1,851.14	59.32%
E 604-43200-42200 PROFESSIONAL	\$754.36	\$7,834.15	\$5,000.00	\$36.65	\$1,382.81	\$3,291.55	\$1,708.45	65.83%
E 604-43200-42300 PUBLISHING	\$35.55	\$100.79	\$400.00	\$10.41	\$14.43	\$74.83	\$325.17	18.71%
E 604-43200-42320 DUES	\$0.00	\$40.00	\$1,600.00	\$0.00	\$0.00	\$30.00	\$1,570.00	1.88%
E 604-43200-42400 RENTALS	\$2,555.36	\$2,555.36	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 604-43200-42500 REPAIRS AND M	\$12,720.59	\$15,676.81	\$30,000.00	\$4,445.67	\$3,251.58	\$14,496.82	\$15,503.18	48.32%
E 604-43200-42550 OFFICE EXPENS	\$305.70	\$914.40	\$2,000.00	\$73.78	\$97.91	\$517.87	\$1,482.13	25.89%
E 604-43200-42600 SUPPLIES AND	\$2,261.03	\$4,684.11	\$16,000.00	\$1,770.96	\$3,734.33	\$8,018.91	\$7,981.09	50.12%
E 604-43200-42610 UNIFORMS	\$127.50	\$127.50	\$450.00	\$0.00	\$0.00	\$0.00	\$450.00	0.00%
E 604-43200-42620 AUTO EXPENSES	\$500.34	\$1,164.53	\$3,350.00	\$212.89	\$158.38	\$531.88	\$2,818.12	15.88%
E 604-43200-42700 TRAVEL AND CO	\$0.00	\$9.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 604-43200-42750 TRAINING	\$25.00	\$25.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
E 604-43200-42800 UTILITIES	\$2,526.78	\$7,427.42	\$28,000.00	\$3,118.33	\$1,868.19	\$8,405.54	\$19,594.46	30.02%
E 604-43200-42900 OTHER OTHER C	\$5.25	\$6.65	\$2,000.00	\$4.90	\$1.40	\$7.35	\$1,992.65	0.37%
E 604-43200-43300 IMPROVE OTHE	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
E 604-43200-43400 MACHINERY AN	\$58.92	\$354.28	\$1,000.00	\$558.92	\$29.09	\$588.01	\$411.99	58.80%
E 604-43200-43410 COMPUTER SOF	\$0.00	\$0.00	\$0.00	\$0.00	\$87.98	\$87.98	-\$87.98	0.00%
E 604-43200-44100 PRINCIPAL	\$0.00	\$0.00	\$8,172.00	\$0.00	\$0.00	\$0.00	\$8,172.00	0.00%
E 604-43200-44200 INTEREST	\$0.00	\$15,706.09	\$28,885.00	\$0.00	\$7,279.20	\$14,673.66	\$14,211.34	50.80%
DEPT 43200 SANITATION	\$27,571.74	\$88,780.68	\$263,802.00	\$15,972.94	\$27,067.84	\$81,380.11	\$182,421.89	
FUND 604 SEWER FUND	\$27,571.74	\$88,780.68	\$263,802.00	\$15,972.94	\$27,067.84	\$81,380.11	\$182,421.89	
FUND 610 ELECTRIC FUND								
DEPT 43400 ELECTRICITY								
E 610-43400-41100 SALARIES AND	\$8,953.64	\$46,695.81	\$121,050.00	\$9,219.64	\$13,829.46	\$47,481.12	\$73,568.88	39.22%
E 610-43400-41103 OVERTIME WAG	\$270.60	\$1,789.71	\$5,800.00	\$548.61	\$565.74	\$2,158.27	\$3,641.73	37.21%
E 610-43400-41106 LONGEVITY PAY	\$0.00	\$0.00	\$1,310.00	\$0.00	\$0.00	\$0.00	\$1,310.00	0.00%
E 610-43400-41200 OASI	\$669.64	\$3,742.30	\$9,620.00	\$728.07	\$1,072.44	\$3,947.65	\$5,672.35	41.04%
E 610-43400-41300 RETIREMENT	\$557.30	\$3,092.95	\$7,545.00	\$586.73	\$864.67	\$3,182.14	\$4,362.86	42.18%
E 610-43400-42100 INSURANCE	\$1,202.30	\$6,383.10	\$15,650.00	\$1,063.88	\$1,595.82	\$5,839.56	\$9,810.44	37.31%
E 610-43400-42150 INS-LIAB/PROP/	\$22.20	\$5,919.91	\$11,275.00	\$0.00	\$1,953.00	\$6,747.15	\$4,527.85	59.84%
E 610-43400-42200 PROFESSIONAL	\$153.27	\$436.17	\$5,000.00	\$36.65	\$580.82	\$701.56	\$4,298.44	14.03%
E 610-43400-42300 PUBLISHING	\$22.55	\$87.79	\$500.00	\$10.41	\$14.43	\$74.83	\$425.17	14.97%
E 610-43400-42320 DUES	\$0.00	\$1,194.00	\$1,300.00	\$0.00	\$0.00	\$1,220.00	\$80.00	93.85%
E 610-43400-42500 REPAIRS AND M	\$223.96	\$2,271.68	\$11,000.00	\$1,202.33	\$899.93	\$3,141.62	\$7,858.38	28.56%
E 610-43400-42550 OFFICE EXPENS	\$167.45	\$2,538.11	\$5,000.00	\$2,155.10	\$158.72	\$2,940.14	\$2,059.86	58.80%
E 610-43400-42600 SUPPLIES AND	\$2,752.59	\$12,448.89	\$40,000.00	\$11,475.05	\$7,183.77	\$24,801.00	\$15,199.00	62.00%
E 610-43400-42610 UNIFORMS	\$222.97	\$731.90	\$900.00	\$0.00	\$190.72	\$478.19	\$421.81	53.13%
E 610-43400-42620 AUTO EXPENSES	\$464.26	\$1,353.53	\$4,000.00	\$510.17	\$320.48	\$1,487.20	\$2,512.80	37.18%
E 610-43400-42629 OTHER MATERIA	\$83,362.01	\$505,702.71	\$1,180,000.00	\$88,399.94	\$99,365.04	\$528,836.62	\$651,163.38	44.82%

City of Elk Point  
Expenditure Guideline LS-EP

Account Descr	MAY 2013 Amt	2013 YTD Amt	2014 YTD Budget	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of Budget
E 610-43400-42700 TRAVEL AND CO	\$0.00	\$417.05	\$1,000.00	\$0.00	\$284.12	\$879.73	\$120.27	87.97%
E 610-43400-42750 TRAINING	\$50.00	\$450.00	\$1,000.00	\$16.62	\$0.00	\$966.62	\$33.38	96.66%
E 610-43400-42800 UTILITIES	\$804.50	\$3,667.23	\$9,500.00	\$742.92	\$880.14	\$3,379.82	\$6,120.18	35.58%
E 610-43400-42810 CONVERSION	\$0.00	\$55,488.50	\$61,000.00	\$0.00	\$0.00	\$19,875.00	\$41,125.00	32.58%
E 610-43400-42900 OTHER OTHER C	\$210.75	\$293.62	\$5,000.00	\$4.90	\$54.30	\$210.25	\$4,789.75	4.21%
E 610-43400-43400 MACHINERY AN	\$58.92	\$891.27	\$36,000.00	\$39,558.92	\$29.09	\$39,588.01	-\$3,588.01	109.97%
E 610-43400-43410 COMPUTER SOF	\$0.00	\$0.00	\$0.00	\$0.00	\$122.97	\$122.97	-\$122.97	0.00%
E 610-43400-43700 REFUNDS	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
E 610-43400-44100 PRINCIPAL	\$0.00	\$0.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00	0.00%
E 610-43400-44200 INTEREST	\$0.00	\$0.00	\$39,432.00	\$0.00	\$0.00	\$0.00	\$39,432.00	0.00%
DEPT 43400 ELECTRICITY	\$100,168.91	\$655,596.23	\$1,642,882.00	\$156,259.94	\$129,965.66	\$698,059.45	\$944,822.55	
FUND 610 ELECTRIC FUND	\$100,168.91	\$655,596.23	\$1,642,882.00	\$156,259.94	\$129,965.66	\$698,059.45	\$944,822.55	
FUND 612 SOLID WASTE FUND								
DEPT 43250 SEWAGE COLLECTION AND DISPOSAL								
E 612-43250-41100 SALARIES AND	\$3,896.76	\$15,814.26	\$46,800.00	\$3,874.46	\$4,495.29	\$15,620.26	\$31,179.74	33.38%
E 612-43250-41103 OVERTIME WAG	\$3.28	\$81.28	\$1,150.00	\$0.00	\$0.00	\$0.00	\$1,150.00	0.00%
E 612-43250-41106 LONGEVITY PAY	\$0.00	\$75.00	\$210.00	\$0.00	\$0.00	\$90.00	\$120.00	42.86%
E 612-43250-41200 OASI	\$297.31	\$1,286.66	\$3,700.00	\$292.25	\$337.53	\$1,270.67	\$2,429.33	34.34%
E 612-43250-41300 RETIREMENT	\$150.67	\$839.31	\$2,075.00	\$153.62	\$230.43	\$850.93	\$1,224.07	41.01%
E 612-43250-42100 INSURANCE	\$387.66	\$2,126.14	\$5,050.00	\$385.16	\$581.49	\$2,129.37	\$2,920.63	42.17%
E 612-43250-42150 INS-LIAB/PROP/	\$13.32	\$3,551.95	\$6,775.00	\$0.00	\$1,171.80	\$3,826.29	\$2,948.71	56.48%
E 612-43250-42200 PROFESSIONAL	\$1,348.75	\$2,441.51	\$1,000.00	\$36.65	\$557.82	\$678.55	\$321.45	67.86%
E 612-43250-42300 PUBLISHING	\$232.55	\$321.23	\$500.00	\$10.41	\$14.43	\$141.32	\$358.68	28.26%
E 612-43250-42500 REPAIRS AND M	\$39.49	\$2,389.82	\$8,000.00	\$290.29	\$282.84	\$1,278.31	\$6,721.69	15.98%
E 612-43250-42550 OFFICE EXPENS	\$76.84	\$628.92	\$1,500.00	\$73.78	\$70.64	\$488.08	\$1,011.92	32.54%
E 612-43250-42600 SUPPLIES AND	\$846.75	\$1,344.43	\$3,000.00	\$112.02	\$0.00	\$132.80	\$2,867.20	4.43%
E 612-43250-42610 UNIFORMS	\$191.55	\$191.55	\$450.00	\$81.74	\$0.00	\$169.71	\$280.29	37.71%
E 612-43250-42620 AUTO EXPENSES	\$715.11	\$3,119.29	\$9,950.00	\$900.97	\$698.20	\$3,096.93	\$6,853.07	31.12%
E 612-43250-42629 OTHER MATERIA	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
E 612-43250-42700 TRAVEL AND CO	\$0.00	\$9.48	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 612-43250-42710 TIPPING FEES	\$4,863.39	\$13,603.79	\$45,000.00	\$3,109.20	\$3,636.40	\$12,412.40	\$32,587.60	27.58%
E 612-43250-42750 TRAINING	\$25.00	\$25.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
E 612-43250-42800 UTILITIES	\$133.37	\$586.07	\$1,700.00	\$130.68	\$129.05	\$481.33	\$1,218.67	28.31%
E 612-43250-42900 OTHER OTHER C	\$566.60	\$591.60	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 612-43250-43400 MACHINERY AN	\$35,866.92	\$36,059.32	\$0.00	\$558.95	\$29.09	\$588.04	-\$588.04	0.00%
E 612-43250-43410 COMPUTER SOF	\$0.00	\$0.00	\$0.00	\$0.00	\$87.98	\$87.98	-\$87.98	0.00%
E 612-43250-44100 PRINCIPAL	\$0.00	\$0.00	\$23,973.00	\$0.00	\$0.00	\$0.00	\$23,973.00	0.00%
E 612-43250-44200 INTEREST	\$0.00	\$0.00	\$1,153.00	\$0.00	\$0.00	\$1,545.21	-\$392.21	134.02%
DEPT 43250 SEWAGE COLLECTIO	\$49,655.32	\$85,086.61	\$165,836.00	\$10,010.18	\$12,322.99	\$44,888.18	\$120,947.82	

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

Account Descr	MAY 2013 Amt	2013 YTD Amt	2014 YTD Budget	MAY 2014 Amt	APRIL 2014 Amt	2014 YTD Amt	Balance	% of Budget
FUND 612 SOLID WASTE FUND	\$49,655.32	\$85,086.61	\$165,836.00	\$10,010.18	\$12,322.99	\$44,888.18	\$120,947.82	
FUND 700 TRUST & AGENCY								
DEPT 41900 OTHER GENERAL GOVERNMENT								
E 700-41900-44400 EAST RIVER LOA	\$1,117.22	\$3,517.06	\$5,550.00	\$77.43	\$154.29	\$387.15	\$5,162.85	6.98%
DEPT 41900 OTHER GENERAL GO	\$1,117.22	\$3,517.06	\$5,550.00	\$77.43	\$154.29	\$387.15	\$5,162.85	
DEPT 45200 PARKS								
E 700-45200-41100 SALARIES AND	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
E 700-45200-41200 OASI	\$0.00	\$0.00	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00	0.00%
E 700-45200-42600 SUPPLIES AND	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
DEPT 45200 PARKS	\$0.00	\$0.00	\$2,375.00	\$0.00	\$0.00	\$0.00	\$2,375.00	
FUND 700 TRUST & AGENCY	\$1,117.22	\$3,517.06	\$7,925.00	\$77.43	\$154.29	\$387.15	\$7,537.85	
	\$274,948.33	\$1,370,590.65	\$3,962,836.00	\$299,901.24	\$338,336.15	\$1,426,671.66	\$2,536,164.34	

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

## Dennis Nelsen

---

**From:** Renee Chicoine [rchicoine@knology.net]  
**Sent:** Tuesday, May 27, 2014 3:30 PM  
**To:** dnelsen@iw.net; itrobaugh@iw.net  
**Subject:** Fwd: Spraying toxic agrochemicals next to residential are

Hi. I wanted to let you know they might be contacting you. Thank you for all your help.

Sent from my iPhone

Begin forwarded message:

**From:** Christy Batién <[cbatien@ktiv.com](mailto:cbatien@ktiv.com)>  
**Date:** May 27, 2014, 10:05:14 AM CDT  
**To:** "[rchicoine@knology.net](mailto:rchicoine@knology.net)" <[rchicoine@knology.net](mailto:rchicoine@knology.net)>  
**Cc:** KTIV Reception <[ktivreception@ktiv.com](mailto:ktivreception@ktiv.com)>  
**Subject:** RE: Spraying toxic agrochemicals next to residential are

Renee,

Thanks for the information. Have you contacted the local city government? We're wondering if this has been brought to their attention, and if so, who you've spoken with so that we could talk with them, also.

Sincerely,

**Christy Batién**  
**KTIV Content Manager**

3135 Floyd Blvd.  
Sioux City, IA 51108  
1-800-234-5848  
712-226-5435  
[cbatien@ktiv.com](mailto:cbatien@ktiv.com)

---

**From:** [rchicoine@knology.net](mailto:rchicoine@knology.net) [<mailto:rchicoine@knology.net>]  
**Sent:** Sunday, May 25, 2014 5:55 PM  
**To:** KTIV-News  
**Subject:** Spraying toxic agrochemicals next to residential are

I have a story for you. Right behind a residential development in Elk Point, SD, they are going to spray toxic pesticides. Children live and play here. Apparently in Elk Point there is a one mile restriction on aerial spraying within city limits, but no restrictions on ground spraying. I have a couple of videos that I will send you so you understand the concern over spray drift into the area. I also have many articles that discuss the toxicity of the chemical that will be applied to this area in the very near future. What is happening here is wrong. There should at least be a buffer zone between the houses and where this stuff gets sprayed. Also, it should be required that people are informed of exactly what gets sprayed and when. Please contact me. My number is 712-253-6347. Thank you, Renee Chicoine.

Sent from Windows Mail

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## Dennis Nelsen

---

**From:** Renee Chicoine [rchicoine@knology.net]  
**Sent:** Sunday, May 25, 2014 4:07 PM  
**To:** itrobaugh@iw.net  
**Cc:** dnelsen@iw.net  
**Subject:** Their way of telling me to shut up?  
**Attachments:** photo.JPG; ATT00040.txt

The farmer plowed three feet closer to my property than ant other. That says something, doesn't it? I took measurements. I guess this is how bullies behave. I'll send you more pictures.



## Dennis Nelsen

---

**From:** Renee Chicoine [rchicoine@knology.net]  
**Sent:** Sunday, May 25, 2014 4:14 PM  
**To:** itrobaugh@iw.net  
**Cc:** dnelsen@iw.net  
**Subject:** Measured distance from neighbor's property line  
**Attachments:** photo.JPG; ATT00016.txt



8F 9 105  
1/4 3/8 1/2 5/8 3/4 7/8 1/8 1/4 3/8 1/2 5/8 3/4 7/8

8F 10 106  
1/8 1/4 3/8 1/2 5/8 3/4 7/8 1/8 1/4 3/8 1/2 5/8 3/4 7/8

8F 11 107  
1/8 1/4 3/8 1/2 5/8 3/4 7/8 1/8 1/4 3/8 1/2 5/8 3/4 7/8

9F 108  
1/8 1/4 3/8 1/2 5/8 3/4 7/8

9F 109

## Dennis Nelsen

---

**From:** Renee Chicoine [rchicoine@knology.net]  
**Sent:** Sunday, May 25, 2014 12:06 PM  
**To:** dnelsen@iw.net  
**Subject:** Not right  
**Attachments:** IMG\_2125.MOV; ATT00061.txt

This is a video I took of the farmer working the field behind my house -he wasn't even close to the houses anymore but you can still see the drift. Do you think it is any different when they spray chemicals? Roundup is what will be sprayed I have been told. While Monsanto and the farmer says it's safe, independent scientific studies say otherwise. This is an affront to human rights -the right to be safe and healthy. I have sent these videos to the mayor. So disturbing. So wrong! Renee Chicoine.

## Dennis Nelsen

---

**From:** Renee Chicoine [rchicoine@knology.net]  
**Sent:** Sunday, May 25, 2014 12:09 PM  
**To:** dnelsen@iw.net  
**Subject:** Fwd: Unethical  
**Attachments:** IMG\_2126.MOV; ATT00055.htm

Sent from my iPhone

Begin forwarded message:

**From:** Renee Chicoine <[rchicoine@knology.net](mailto:rchicoine@knology.net)>  
**Date:** May 25, 2014, 11:56:09 AM CDT  
**To:** [itrobaugh@iw.net](mailto:itrobaugh@iw.net)  
**Subject:** Unethical

Video of field behind my house being worked by farmer. I was crunching dirt in my mouth - what if it had been pesticide? Do you think the drift is any different when they spray with chemicals. These are human rights violations. And I didn't even get video of when he was close up to the house. This video is when he is a fair distance away. You can see the drift. The right to health and safety of every person here are being violated!



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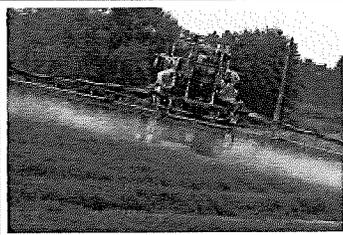
300

161

### Study: Glyphosate Doubles Risk Of Lymphoma

By: Emily Cassidy, Biofuels Research Analyst

FRIDAY, MAY 23, 2014



Scientists at the International Agency for Research on Cancer have found what appears to be a strong link between pesticide exposure and a blood cancer called non-Hodgkin lymphoma.

Analyzing 44 individual research projects published since 1980, the scientists, writing in the **International Journal of Environmental Research and Public Health**, said that people exposed to the weed killer glyphosate, marketed by Monsanto under the brand name Roundup, had *double* the risk of developing non-Hodgkin's lymphoma.

Those exposed to 2,4-D, another potent weed killer marketed by Dow Chemical, were 40 percent more likely to develop this disease.

The authors, scientists who work in the IARC Section of Environment and Radiation in Lyon, France, theorized that these pesticides were causing genetic mutations in white blood cells, thereby weakening the body's immune system and ability to fight off disease.

Previous studies have observed that farmers with exposure to 2,4-D have experienced impaired immune systems.

Last month, EWG reported that research by scientists at the Arctic University of Norway had detected "extreme levels" of glyphosate on genetically engineered soybeans.

Crop scientists have genetically engineered soy to survive blasts of glyphosate so that farmers can use this chemical to get rid of weeds near crops. Over time these weeds have become resistant to glyphosate and grown harder. In turn some farmers have resorted to spraying more of the pesticide to try to kill the tougher "super weeds".

Genetic engineering's early promise to reduce pesticide use now seems empty. The U.S. Department of Agriculture recently reported that herbicide use doubled—from 62 million pounds in 1996 to 128 million pounds in 2012. Glyphosate now represents more than 83 percent of the chemical pesticides used in the U.S. annually.

The IARC study was published April 23, as the U.S. Environmental Protection Agency was considering approving GE seeds of corn and soybeans engineered to withstand 2,4-D, a suspected carcinogen. If the EPA approves the new GE seeds and if 2,4-D is used to kill weeds on some of the 170 million acres of corn and soybeans grown in the



EWG'S FARM SUBSIDY DATABASE



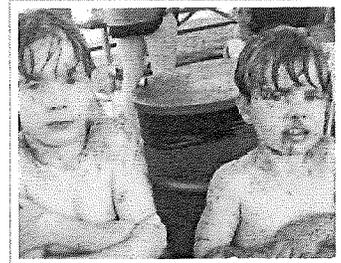
FARM BILL 2013



CONGRESS MUST FINALLY PUT AN END TO DIRECT PAYMENTS

U.S. annually, the USDA estimates that 2,4-D use is likely to triple, dramatically increasing people's exposure to a pesticide that may cause cancer.

How can consumers reduce their exposures to these pesticides? When we eat GE foods, we are taking a dose of pesticides with them. Right now, we can't tell which foods are genetically engineered. We have to guess. EWG believes people the right to know which foods are genetically engineered. What can you do? Tell your elected representatives to support legislation to label GE foods.



INCREASING POLLUTION, DWINDLING OPTIONS

KEY ISSUES: PESTICIDES FARMING GE FOODS

8 Comments Environmental Working Group's AgMag Login

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**Bob Setliff** • 6 days ago

WOW! How far behind the times are you? Ask any Vietnam Vet about it and the V.A. has recognized the problem years ago! Monsanto called it Agent Orange, and claimed it to be harmless to Humans, when they sprayed it on us!

15 | • Reply • Share



**Emily Cassidy** • 3 days ago

Thanks for the question regarding pesticide versus herbicide terminology. Pesticide is used as a general term referring to all types of pest killers. Herbicides are a type of pesticide as are insecticides and fungicides.

From US EPA:

"A pesticide is any substance or mixture of substances intended for: preventing, destroying, repelling, or mitigating any pest.

Though often misunderstood to refer only to insecticides, the term pesticide also applies to herbicides, fungicides, and various other substances used to control pests."

8 | • Reply • Share



**dsmyre** • 4 days ago

I'm confused because I thought Round-Up was a herbicide -- a weed killer -- not a pesticide (a bug killer).

8 | • Reply • Share



**Fleurette** • 4 days ago

The author is a Bio-fuels Research Analyst so maybe that is why she thinks she can use the terms pesticide and herbicide interchangeably? Makes the article seem phony to see 2,4-D and glyphosate being called pesticides. Not surprising that they are this problematic, but if writers can't say what is correct it undermines the validity of the conversation.

6 | • Reply • Share



**lake** • 3 days ago

US EPA definition of "pesticides" include all "-cides" : herbicides, insecticides, rodenticides, fungicides, etc. Anything used to kill a pests, weeds are considered pests.

Roundup is used a lot in parks, play fields, ball parks, etc.

2 | • Reply • Share



CROP INSURANCE - SOMETHING'S GOTTA GIVE

LATEST NEWS

[News Release: EPA Plan To Further Clean Air Act Mandate Would Cut Carbon Pesticides](#)

[Report & Consumer Guides: Pesticides Broken Promise](#)

[Blog Post: Chemical Industry Political Giving Surges](#)

[Blog Post: Study: Glyphosate Doubles Risk of Lymphoma](#)



Marie · 3 days ago

I'd love to take articles like this seriously. But glyphosates are a herbicide. Not a pesticide.

^ | v · Reply · Share ›



Robert → Marie · 3 days ago

All herbicides are pesticides as defined by the Federal Insecticide Fungicide and Rodenticide Act, aka FIFRA. This somewhat misleading title was adequate decades ago when the US Department of Agriculture administered pesticides with primarily agricultural uses. Later amendments expanded the law to cover toxic chemicals that are now commonly considered consumer products. The most dangerous pesticides (including herbicides) are restricted and can only be purchased and applied by licensed Pest Control Operators, PCOs. Unfortunately, some PCOs do not follow the required rules when applying these especially toxic chemicals and the stuff shows up as residues on or in food.

3 ^ | v · Reply · Share ›



Marie → Robert · 2 days ago

Thank you! So I'll kick myself on the shin. I take it all back.

^ | v · Reply · Share ›



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## Dennis Nelsen

---

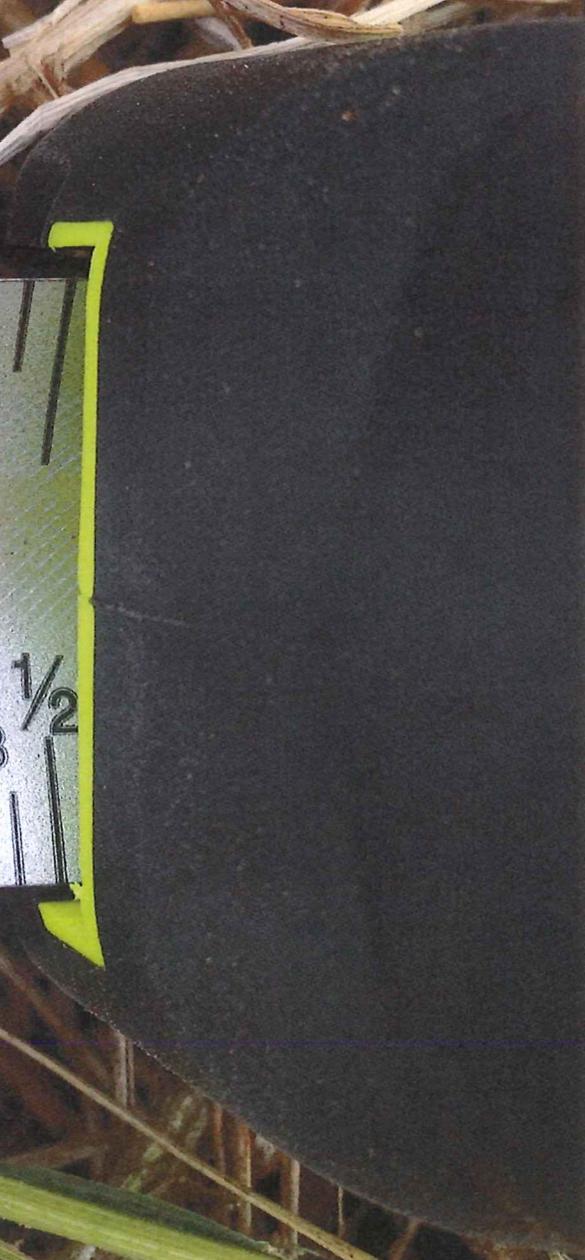
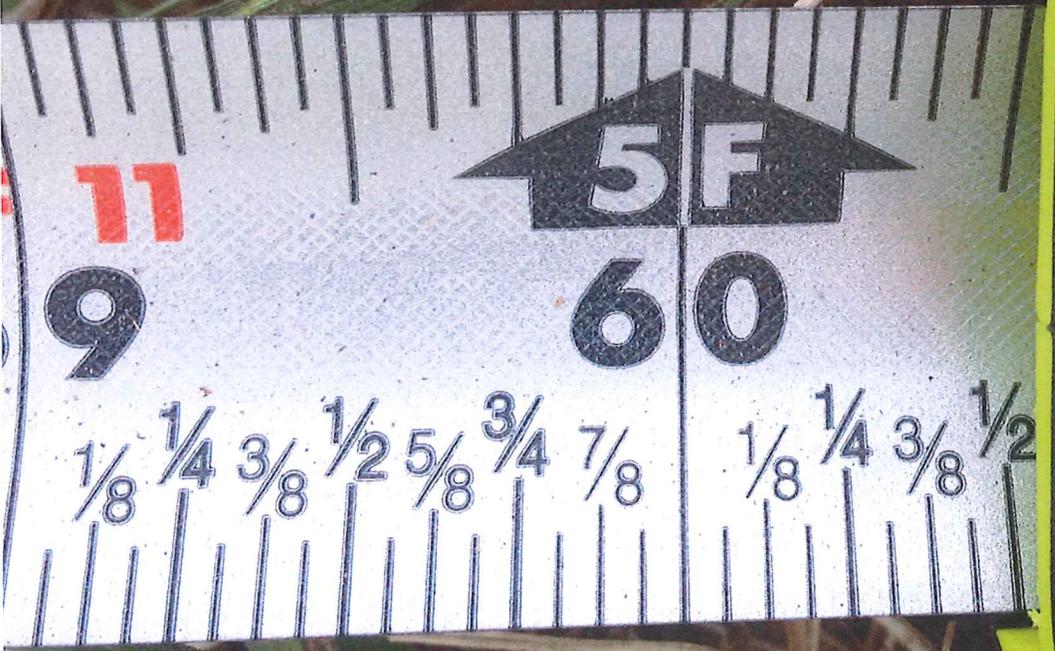
**From:** Renee Chicoine [rchicoine@knology.net]  
**Sent:** Sunday, May 25, 2014 4:13 PM  
**To:** itrobaugh@iw.net  
**Cc:** dnelsen@iw.net  
**Subject:** Measured distance from neighbors property line  
**Attachments:** photo.JPG; ATT00022.txt



## Dennis Nelsen

---

**From:** Renee Chicoine [rchicoine@knology.net]  
**Sent:** Sunday, May 25, 2014 4:11 PM  
**To:** itrobaugh@iw.net  
**Cc:** dnelsen@iw.net  
**Subject:** Measured distance from my property line  
**Attachments:** photo.JPG; ATT00028.txt



## Dennis Nelsen

---

**From:** Renee Chicoine [rchicoine@knology.net]  
**Sent:** Sunday, May 25, 2014 4:10 PM  
**To:** itrobaugh@iw.net  
**Cc:** dnelsen@iw.net  
**Subject:** More pics  
**Attachments:** photo.JPG; ATT00034.txt

My house: 5 feet away, everyone else's house around me, between 8 and 9 feet away -not that I think 3 feet makes one bit of difference in the bigger scheme of things, but it is the point that they are trying to intimidate me. So wrong.



## Dennis Nelsen

---

**From:** Reinders, Mark A [MAReinders@midamerican.com]  
**Sent:** Thursday, May 22, 2014 8:52 AM  
**To:** Dennis Nelsen  
**Subject:** RE: Elk Point Inquiry

My apologies, Dennis, for the delay in responding. I have been on vacation since receiving this message. I will be back in the Sioux City office on Monday.

We have 114 non-residential customers and 678 residential customers in Elk Point. That is all the information which MidAmerican will provide at this time.

Obviously, the company is not interested in selling the natural gas distribution system to the city. We are not trying to be difficult but I hope you and the city officials understand that anything else would be considered confidential business information.

In the very few instances where a city has contemplated purchasing our system, I believe that cities have hired private consultants at city cost to gather other information. If the city then wants to pursue the issue further, a public election would have to be held where the citizens would vote to decide whether Elk Point owning the system would be prudent decision. The last such election we are aware of happening in South Dakota was in the mid-1990's in Beresford where citizens rejected the city taking that step.

Additionally, the consultant would have to determine a value on the system, whether natural gas supply is available to Elk Point without MidAmerican involvement, the growing list of state and federal regulatory requirements regarding safety, etc.

No matter the election results, I believe the South Dakota Public Utilities Commission would need to approve such a move. A representative I spoke with last week said he cannot recall a community taking such action during his tenure with the PUC.

If you wish me to attend the June city council meeting to discuss this matter further, please let me know. I would be happy to address more specific questions that you or anyone has on the subject.

Regards,  
Mark Reinders  
Franchise manager  
MidAmerican Energy Company

712-277-7866 

---

**From:** Dennis Nelsen [dnelsen@iw.net]  
**Sent:** Thursday, May 15, 2014 2:12 PM  
**To:** Reinders, Mark A  
**Subject:** Elk Point Inquiry

Mark,

Checking if you heard any word from your legal counsel on what data and information you can share with us? Thanks,  
Mark.

Dennis Nelsen  
City Administrator  
City of Elk Point

Telephone: (605)356-2141 

Fax: (605)356-2336 

Email: dnelsen@iw.net

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE GRANTING TO MIDAMERICAN ENERGY COMPANY, ITS SUCCESSORS AND ASSIGNS, THE RIGHT AND NON-EXCLUSIVE FRANCHISE TO ACQUIRE, CONSTRUCT, ERECT, MAINTAIN AND OPERATE IN THE CITY OF ELK POINT, SOUTH DAKOTA, A NATURAL GAS SYSTEM AND TO FURNISH AND SELL NATURAL GAS TO THE CITY AND ITS INHABITANTS FOR A PERIOD OF 20 YEARS.

BE IT ENACTED by the City Council of the City of Elk Point, South Dakota:

**Section 1.** There is hereby granted to MidAmerican Energy Company, an Iowa corporation, hereinafter called "Company," and to its successors and assigns the right and non-exclusive franchise to acquire, construct, erect, maintain and operate in the City of Elk Point, South Dakota, hereinafter called the "City," a gas distribution system, to furnish natural gas along, under the streets, avenues, alleys and upon public places to serve customers within and without the City and to furnish and sell natural gas to the City and its inhabitants. The term of this franchise shall be twenty (20) years beginning from and after the effective date of this ordinance. Either the Company or the City may, not less than ninety (90) days nor more than one hundred eighty (180) days prior to the fifth, tenth and fifteenth anniversary of the effective date of this ordinance, provide written notice to the other party of its desire to amend the franchise. The parties shall negotiate any amendment to the franchise in good faith for a period of up to ninety (90) days following receipt of notice. If, at the conclusion of the negotiation period, an amendment acceptable to the parties is not reached and the City determines in good faith that the franchise, if continued without amendment, will have a material or significant adverse impact on the City or the Company's natural gas customers located within the corporate limits of the City, either party may terminate the franchise provided such termination notice is provided to the other party within ninety (90) days of the conclusion of the negotiation period.

**Section 2.** The rights and privileges hereby granted are subject to the restrictions and limitations of South Dakota law, or as subsequently amended or changed.

**Section 3.** Company shall have the right to excavate in any public street for the purpose of laying, relaying, repairing or extending gas pipes, mains, conduits, and other facilities provided that the same shall be so placed as not to unreasonably interfere with the construction of any water pipes, drain or sewer or the flow of water therefrom, which have been or may hereafter be located by authority of the City, with construction, repair, laying, relaying or extending of gas pipes, mains, conduits, and other facilities being in form and manner authorized by the city.

**Section 4.** The Company shall, excluding facilities located in private easements (whether titled in Company

exclusively or in Company and other entities), in accordance with South Dakota law including Company's tariff on file with and made effective by the South Dakota Public Utilities Commission as may subsequently be amended ("Tariff,") at its cost and expense, locate and relocate its existing facilities or equipment in, on, over or under any public street or alley in the City in such a manner as the City may reasonably require for the purposes of facilitating the construction reconstruction, maintenance or repair of the street or alley or any other public property owned by the city. Relocation expenses for other hard surfaces, including pedestrian and non-motorized vehicle pathways, will be paid by the City. The City shall be responsible for surveying and staking the right-of-way for City projects that require the Company to relocate Company facilities. If requested the City shall provide, for the reasonable cost to reproduction, to the Company, copies of its relocation plan and profile and cross section drawings.

**Section 5.** In making excavations in any streets, avenues, alleys and public places for the installation of gas pipes, conduits or apparatus, Company shall not unreasonably obstruct the use of the streets and shall replace the surface, restoring it to the condition as existed immediately prior to excavation. Company agrees any replacement of road surface shall conform to current City code regarding its depth and composition. The Company shall not be required to restore or modify public right of way, sidewalks or other areas in or adjacent to the project to a condition superior to its immediate previously existing condition or to a condition exceeding its previously existing condition to the extent any alterations are required for the City to comply with city, state or federal rules, regulations or laws.

**Section 6.** Vacating a street, avenue, alley, public ground or public right-of-way shall not deprive the Company of its right to operate and maintain existing facilities on, below, above, or beneath the vacated property. Prior to the City abandoning or vacating any street, avenue, alley or public ground where the Company has facilities in the vicinity, the City shall provide Company with notice upon receipt of a vacate petition.

**Section 7.** The Company shall not be required to relocate, at its cost and expense, Company facilities in the public right of way that have been relocated at Company expense at the direction of the City at any time during the previous 10 years.

**Section 8.** The Company shall not be required at its expense to relocate Company facilities or equipment in order to facilitate a project of a commercial or private developer or other non-public entity.

**Section 9.** The Company shall maintain insurance, which may be through a program of self-insurance, which will, among other things, indemnify and save harmless the City from any and all claims, suits, losses, damages, costs or expenses, on account of injury or damage to any person or property, to the extent caused or occasioned by the Company's negligence in construction, reconstruction, excavation, operation or maintenance of the natural gas facilities authorized by this franchise; provided, however, that the Company shall not be obligated to defend, indemnify and save harmless the City for any costs or damages to the extent arising from the negligence of the City, its officers, employees or agents.

**Section 10.** Upon request, the Company shall provide the City, on a project specific basis, information indicating the horizontal location, relative to boundaries of the right of way, of all equipment which it owns or over which it has control that is located in city right of way, including documents, maps and other information in paper or electronic or other forms (“Information.”)

**Section 11.** The Company shall extend its mains and pipes and operate, and maintain the system in accordance with the applicable regulations of the South Dakota Public Utilities Commission or its successors and state law and federal law.

**Section 12.** During the term of this franchise, the Company shall furnish natural gas in the quantity and quality consistent and in accordance with the applicable regulations of the South Dakota Utilities Commission the Company’s tariff made effective by the South Dakota Utilities Commission or its successors and state law and federal law.

**Section 13.** All reasonable and proper police regulations shall be adopted and enforced by the City for the protection of the facilities of the Company.

**Section 14.** Either City or Company (“party”) may terminate this franchise if the other party shall be materially in breach of its provisions. Upon the occurrence of a material breach, the non-breaching party shall provide the breaching party with notification by certified mail specifying the alleged breach. The breaching party shall have 60 days to cure the breach, unless it notifies the non-breaching party, and the parties agree upon a shorter or longer period for cure. If the breach is not cured within the cure period, the non-breaching party may terminate this franchise. A party shall not be considered to be in breach of this franchise if it has operated in compliance with state or federal law. A party shall not be considered to have breached this franchise if the alleged breach is the result of the actions of a third party or the other party.

**Section 15.** If any section, provision, or part of this ordinance shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

**Section 16.** This ordinance and the rights and privileges herein granted shall become effective and binding upon its approval and passage in accordance with South Dakota law and the written acceptance by the Company. The City shall provide Company with an original signed and sealed copy of this ordinance within 10-days of its final passage. The Company shall, within thirty (30) days after the City Council approval of this ordinance, file in the office of the clerk of the City, its acceptance in writing of all the terms and provisions of this ordinance. Following City Council approval, this ordinance shall be published in accordance with the Code of South Dakota. The effective date of this ordinance shall be twenty (20) days after publication of the ordinance. In the event that MidAmerican Energy Company does not file its written acceptance of this ordinance within 30 days after its approval by the City

Council, this ordinance shall be void and of no effect.

**Section 17.** Upon the effective date of this ordinance, all prior natural gas franchises granted to the Company to furnish natural gas to the City and its inhabitants are hereby repealed and all other ordinances or parts of ordinances in conflict herewith are also hereby repealed.

PASSED AND APPROVED this \_\_\_<sup>th</sup> day of \_\_\_\_\_ 2014.

CITY OF ELK POINT, SOUTH DAKOTA

\_\_\_\_\_  
By: Mayor/Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
(OFFICIAL SEAL)

City Finance Officer

**CITY OF ELK POINT  
RESOLUTION 2014-2**

**A RESOLUTION ESTABLISHING THE ELECTRIC RATES FOR THE ELK POINT  
JEFFERSON SCHOOL**

WHEREAS, the Elk Point Jefferson School District # 61-7 and the City of Elk Point negotiated special electric rates for the new school facility and existing buildings if they installed a High Efficiency Geothermal Water Source, and

WHEREAS, the special rates were established by the Elk Point City Council on October 20, 1997 for a period of 15 years, and

WHEREAS, the City of Elk Point reserved the right to increase the rate when the City received a rate increase from their supplier, East River Electric Power Cooperative, and

WHEREAS, the City of Elk Point did not increase the established rates of \$.032 per kilowatt hour on heating and cooling costs and \$.05 per kilowatt hour on all other costs when increases were received from their power supplier, and

WHEREAS, the 1997 negotiated rates will expire on October 20, 2012 and new rates will be established.

WHEREAS, the City of Elk Point has reviewed the power costs and the cost of operations of the City's electric utility system and establishes the following rates:

July 1, 2012 through June 30, 2013:

Heating and Cooling Costs:	\$ .046 per kilowatt hour
All Other Costs:	\$ .065 per kilowatt hour

These rates will become effective before the expiration of the 15 year period to coincide with the School budget year. The City has received previous rate increases that were not passed along to the school which is also taken into account when increasing the rates before the expiration of the 15 year period.

July 1, 2013 the rates will increase an additional \$.005 per kilowatt hour for the cost of the city's operation of the electric utility system. The following rates will be charged:

Heating and Cooling Costs:	\$ .051 per kilowatt hour
All Other Costs:	.07 per kilowatt per hour

The 2013 rate increase may be higher if the City receives an increase in their power costs.

The City of Elk Point will review the electric rates annually in June and pass through any rate increase received from the City's power supplier, East River Electric Power Cooperative.

NOW, THEREFORE BE IT RESOLVED that the City of Elk Point has reviewed the power costs and the cost of operations of the City's electric utility system and establishes the following rates:

July 1, 2014 the rates will increase an additional \$.025 per kilowatt hour for the cost of the city's operation of the electric utility system. The following rates will be charged:

Heating and Cooling Costs:	\$.076 per kilowatt hour
All Other Costs:	.095 per kilowatt per hour

Dated this 2<sup>nd</sup> day of June 2014.

THE GOVERNING BODY OF THE CITY OF  
ELK POINT

By: \_\_\_\_\_  
Mayor

ATTEST: Erika Hammitt  
Finance Officer

## ORDINANCE NO. 367

### AN ORDINANCE OF THE CITY OF ELK POINT, SD, AMENDING THE ZONING ORDINANCE OF THE CITY OF ELK POINT BY AMENDING SECTION 11.04, OFF-STREET PARKING.

BE IT ORDAINED BY THE CITY OF ELK POINT, SD:

*Section 1. That Section 11.04(A), of the Zoning Ordinance of Elk Point, SD, is hereby amended to read as follows:*

#### **11.04 Off-Street Parking**

##### A. General Conditions

1. No parking spaces are permitted in the required front yard in an R-1, R-2 or R-3 District except for portions of the front yard necessary for hard surfaced driveways or as otherwise provided in this title. Parking is permitted in a side yard or rear yard in an R-1, R-2 or R-3 District, provided it is not nearer than two 2 feet to the property line.
2. Driveways shall conform to the prescribed standards within the City's Engineering Design Standards. Entrances and exits shall in no case be less than ten (10) feet nor more than forty (40) feet in width or fourteen (14) feet in vertical clearance. No driveway slope shall exceed 20%.
3. Except in conjunction with a legal nonconforming business, it is unlawful for any person to park, store, leave, or permit the parking, storing or leaving of any commercial vehicle for more than a seventy-two (72) hour period in a NRC, R-1, R-2, or R-3 District, unless the vehicle is parked in connection with the performance of a service.
4. All parking spaces and access drives thereto shall be hard-surfaced with asphalt, concrete, gravel, pavers or other like aggregate material.
5. Accessible parking spaces and passenger loading zones shall be provided in accordance with current building code.
6. On any lot in an R-1, R-2 or R-3 District, all travel trailers, trailers and recreational vehicles shall be parked or stored behind the City Right-Of-Way when they are to remain stationary not to exceed seven (7) days within a thirty (30) consecutive day period provided said travel trailers, trailers and recreational vehicles are owned by the owner/occupant of the property and not used as temporary or permanent sleeping quarters for any person.

7. The parking requirements in this section shall not be applicable to property in the CB Central Business District, except for residential uses which are authorized by a conditional use permit.

Adopted this 5<sup>th</sup> day of May, 2014.

---

Mayor

ATTEST:

---

Finance Officer

Seal

First Reading: April 7, 2014  
Second Reading & Adoption: May 5, 2014  
Publication: May 15, 2014  
Effective Date: June 4, 2014

# SURVEY PLAT

OF

## TRACT A AND B

### OF BLOCK 5, COUNTRY CLUB ESTATES,

### CITY OF ELK POINT, UNION COUNTY, SOUTH DAKOTA

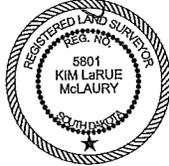
**SURVEYOR'S CERTIFICATE:**

TO: BRADLEY AND JEANNINE FOWLER AND STEVEN NELSON AND CAROLYN NELSON

I, KIM LaRUE McLAURY, REGISTERED PROFESSIONAL LAND SURVEYOR IN THE STATE OF SOUTH DAKOTA, DO HEREBY CERTIFY THAT AT THE DIRECTION OF BRADLEY AND JEANNINE FOWLER AND STEVEN NELSON AND CAROLYN NELSON, "TRACT A AND B, BLOCK 5, COUNTRY CLUB ESTATES, CITY OF ELK POINT, UNION COUNTY, SOUTH DAKOTA," WAS SURVEYED AND PLATTED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION, FOLLOWING GENERALLY ACCEPTED PROFESSIONAL STANDARDS FOR SURVEYING AND PLATTING IN THE STATE OF SOUTH DAKOTA.

DATED THIS 28TH DAY OF MAY, 2014.

*Kim LaRue McLaury*  
REGISTERED LAND SURVEYOR



ANY CERTIFICATION EXPRESSED OR IMPLIED HEREIN APPLIES ONLY TO THE INDIVIDUAL(S), ASSOCIATION(S), AGENCY (S), AND/OR CORPORATION(S) EXPLICITLY LISTED. ANY CERTIFICATION EXPRESSED OR IMPLIED IS INVALID WITHOUT THE SIGNATURE AND ORIGINAL SEAL OF "KIM LaRUE McLAURY, STATE OF SOUTH DAKOTA, REGISTERED PROFESSIONAL LAND SURVEYOR, NUMBER 5801".

**OWNERS CERTIFICATE:**

BRADLEY AND JEANNINE FOWLER AND STEVEN NELSON AND CAROLYN NELSON, DO HEREBY CERTIFY THAT AS THE OWNERS OF "TRACT A AND B, BLOCK 5, COUNTRY CLUB ESTATES, CITY OF ELK POINT, UNION COUNTY, SOUTH DAKOTA", SAID SURVEY AND PLAT WERE MADE AT OUR REQUEST AND UNDER OUR DIRECTION FOR THE PURPOSE OF LOCATING, MARKING, AND PLATTING THE SAME. WE ALSO CERTIFY THAT ANY DEVELOPMENT OF THIS LAND WILL MEET ALL EXISTING APPLICABLE ZONING, SUBDIVISION, EROSION AND SEDIMENT CONTROL REGULATIONS

THE UNDERSIGNED ALSO RESERVES UNTO ITSELF, ITS SUCCESSORS AND ASSIGNS PERMANENT EASEMENTS FOR UTILITIES, SANITARY SEWER, STORM SEWER, SURFACE DRAINAGE AND PEDESTRIAN TRAFFIC, ON, OVER, UNDER AND ACROSS THE AREA OR AREAS SO DESIGNATED ON THE ATTACHED OR FOREGOING PLAT, WHICH EASEMENTS SHALL INCLUDE THE RIGHT OF CONSTRUCTION, INSTALLATION, REPAIR, MAINTENANCE, RECONSTRUCTION AND REPLACEMENT OF NECESSARY EQUIPMENT AND FACILITIES RELATED TO SUCH PURPOSES.

PURSUANT TO SDCL 11.3.20, 11.3.20.1 AND 11.3.20.3, THE APPROVAL AND FILING OF THIS PLAT VACATES "LOT 64A, 65A AND 66A, BLOCK 5, COUNTRY CLUB ESTATES, CITY OF ELK POINT, UNION COUNTY, SOUTH DAKOTA," AS PLATTED IN BOOK OF PLATS 16, PAGE 12, FILED IN THE UNION COUNTY REGISTER OF DEEDS OFFICE.

*Bradley Fowler*  
BRADLEY FOWLER

*Jeannine Fowler*  
JEANNINE FOWLER

*Steven Nelson*  
STEVEN NELSON

*Carolyn Nelson*  
CAROLYN NELSON

**ACKNOWLEDGMENT OF OWNER:**

STATE OF South Dakota COUNTY OF Union

ON THIS THE 29th DAY OF May, 2014, BEFORE ME,

*Lori J. Merkley*, THE UNDERSIGNED OFFICER, PERSONALLY APPEARED, BRADLEY FOWLER AND JEANNINE FOWLER, KNOWN TO ME OR SATISFACTORILY PROVEN TO BE THE PERSONS WHOSE NAMES SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED THAT THEY EXECUTED THE SAME FOR THE PURPOSES THEREIN CONTAINED.

IN WITNESS WHEREOF I HERETO SET MY HAND AND OFFICIAL SEAL.

*Lori J. Merkley*  
NOTARY PUBLIC  
MY COMMISSION EXPIRES 5/31/2019



**ACKNOWLEDGMENT OF OWNER:**

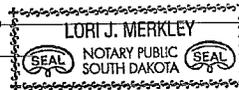
STATE OF South Dakota COUNTY OF Union

ON THIS THE 29th DAY OF May, 2014, BEFORE ME,

*Lori J. Merkley*, THE UNDERSIGNED OFFICER, PERSONALLY APPEARED, STEVEN NELSON AND CAROLYN NELSON, KNOWN TO ME OR SATISFACTORILY PROVEN TO BE THE PERSONS WHOSE NAMES SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED THAT THEY EXECUTED THE SAME FOR THE PURPOSES THEREIN CONTAINED.

IN WITNESS WHEREOF I HERETO SET MY HAND AND OFFICIAL SEAL.

*Lori J. Merkley*  
NOTARY PUBLIC  
MY COMMISSION EXPIRES 5/31/2019



**ELK POINT PLANNING COMMISSION:**

BE IT RESOLVED BY THE ELK POINT, SOUTH DAKOTA, PLANNING COMMISSION THAT THE ABOVE PLAT REPRESENTING "TRACT A AND B, BLOCK 5, COUNTRY CLUB ESTATES, CITY OF ELK POINT, UNION COUNTY, SOUTH DAKOTA," BE AND THE SAME IS HEREBY APPROVED.

CHAIRMAN PLANNING COMMISSION

**ELK POINT COUNCIL RESOLUTION:**

BE IT RESOLVED BY ELK POINT COUNCIL THAT THE ABOVE PLAT REPRESENTING "TRACT A AND B, BLOCK 5, COUNTRY CLUB ESTATES, CITY OF ELK POINT, UNION COUNTY, SOUTH DAKOTA," BE AND THE SAME IS HEREBY APPROVED.

I, ERIKA HAMMIT, CITY FINANCE OFFICER OF ELK POINT, SOUTH DAKOTA, DO HEREBY CERTIFY THAT THE WITHIN AND FOREGOING IS A TRUE COPY OF THE RESOLUTION PASSED BY THE CITY COUNCIL AT ITS REGULAR MEETING ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2014.

MAYOR

CITY FINANCE OFFICER

**CERTIFICATE OF COUNTY TREASURER:**

STATE OF SOUTH DAKOTA - COUNTY OF UNION

I, \_\_\_\_\_, COUNTY TREASURER OF UNION COUNTY, SOUTH DAKOTA, DO HEREBY CERTIFY THAT THE TAXES WHICH ARE LIENS UPON THIS LAND HAVE BEEN PAID TO DATE.

COUNTY TREASURER

DATE

**CERTIFICATE OF DIRECTOR OF EQUALIZATION:**

STATE OF SOUTH DAKOTA - COUNTY OF UNION

I, \_\_\_\_\_, DIRECTOR OF EQUALIZATION OF UNION COUNTY, SOUTH DAKOTA, DO HEREBY CERTIFY THAT I HAVE RECEIVED A COPY OF THIS PLAT.

DIRECTOR OF EQUALIZATION

DATE

**CERTIFICATE OF REGISTER OF DEEDS:**

STATE OF SOUTH DAKOTA - COUNTY OF UNION

FILED FOR RECORD THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2014, AT \_\_\_\_\_ O'CLOCK \_\_\_\_\_, M., AND RECORDED IN BOOK \_\_\_\_\_ OF PLATS ON PAGE \_\_\_\_\_ THEREIN.

REGISTER OF DEEDS

SURVEY CREW: MSB 04/21/14

DRAWN BY: TAA 04/24/14

PROJECT NO. 12140406

SCALE: NONE



**McLaury Engineering, Inc.**

PO BOX 1130,  
118 W MAIN STREET,  
ELK POINT, SD 57025  
(605) 356-2308

PAGE 2 OF 2

# SURVEY PLAT

## OF TRACT A AND B OF BLOCK 5, COUNTRY CLUB ESTATES, CITY OF ELK POINT, SOUTH DAKOTA

ANY CERTIFICATION EXPRESSED HEREIN IS LIMITED ONLY TO THE INDIVIDUAL(S), ASSOCIATIONS, AGENCY(IES), OR INDIVIDUALLY LISTED, ANY CERTIFICATION EXPRESSED OR IMPLIED IS VOID TO THE EXTENT IT IMPLIES A GUARANTEE OF ACCURACY OF THE SURVEY. THIS SURVEY WAS PERFORMED IN THE STATE OF SOUTH DAKOTA, REGISTERED LAND SURVEYOR, NUMBER 5907.



*Kim Laury*

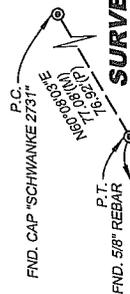


GRID

LOT 7, BLK. 9  
N.A.P.

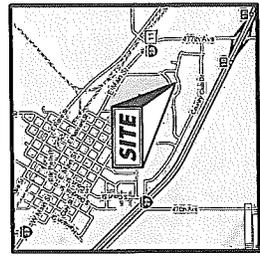
LOT 6, BLK. 9  
N.A.P.

LOT 5, BLK. 9  
N.A.P.



**SURVEYOR'S NOTES:**  
1. THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF COMPLETE RECORDS AND DOES NOT PURPORT TO SHOW EASEMENTS OF RECORD, IF ANY.

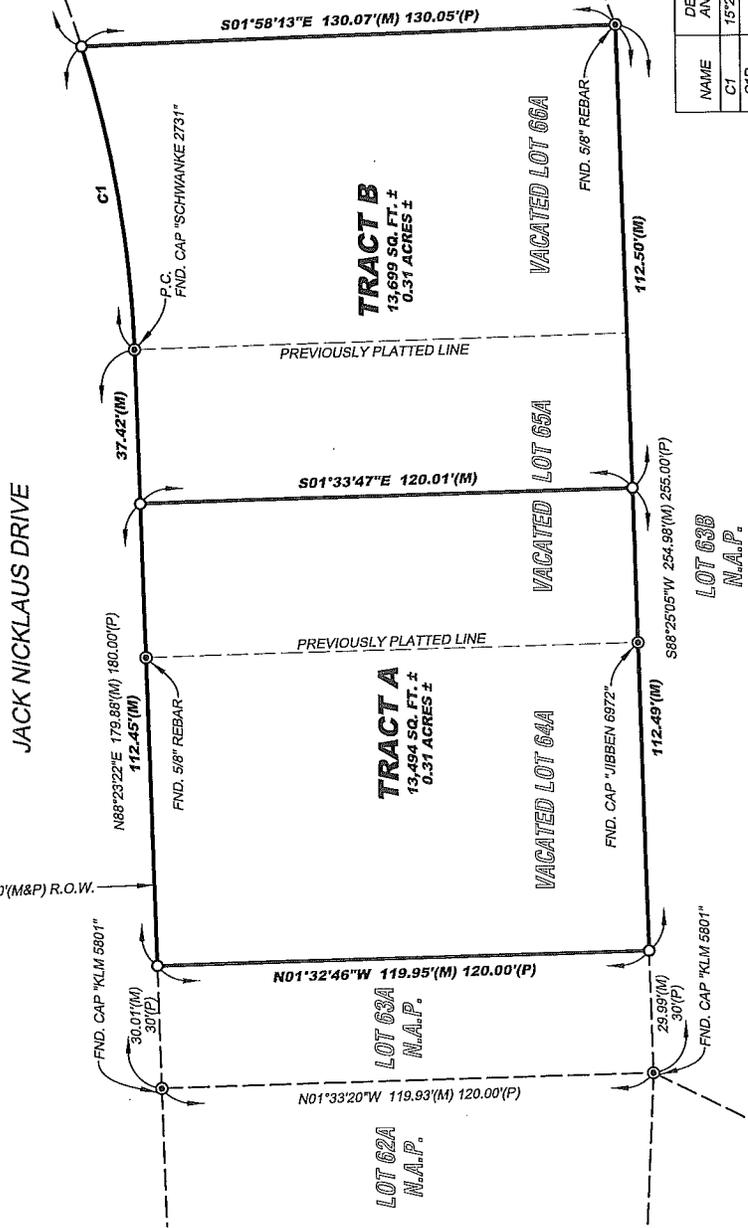
- LEGEND**
- ⊙ IRON MONUMENT FOUND
  - TYPE NOTED
  - IRON MONUMENT SET
  - △ "SDRLS KLM 5801"
  - △ CALCULATED CORNER
  - (M) MEASURED DISTANCE
  - (P) PLATTED DISTANCE
  - R.O.W. RIGHT OF WAY
  - N.A.P. NOT A PART OF THIS SURVEY



**VICINITY MAP**  
ELK POINT, SD  
NO SCALE

**CURVE TABLE**

NAME	DELTA ANGLE	RADIUS	ARC LENGTH	CHORD LENGTH	TANGENT LENGTH	CHORD DIRECTION
C1	15°21'37"	280.00	75.06	74.84	37.76	N 80°42'33" E
C1P		280.00	75.00			
C2	12°53'41"	280.00	63.02	62.88	31.64	N 66°34'54" E
C2P		280.00	62.96			



SURVEY CREW: MSB 4/21/14

DRAWN BY: TAA 04/24/14

PROJECT NO. 12140406

SCALE: 1" = 30'



**McLaury Engineering, Inc.**

P.O. BOX 1130  
118 W. MAIN STREET  
ELK POINT, SD 57025  
(605) 356-2308

**City of Elk Point, South Dakota  
(the “Issuer” or “City”)  
Post-Issuance Tax Compliance Procedures  
For Tax-Exempt Bonds**

**Dated: \_\_\_\_\_, 2014**

**I. Purpose**

These procedures are adopted by the Issuer to ensure that interest on tax-exempt bonds or other obligations of the Issuer (“Bonds”) remains excludable from gross income under Section 103 of the Internal Revenue Code of 1986, as amended (the “Code”).

These written procedures are intended to formally memorialize certain policies and practices of the Issuer previously adopted or followed by the Issuer in connection with its issuance of Bonds. The Issuer reserves the right to use its discretion as necessary and appropriate to make exceptions to these procedures as facts and circumstances warrant.

**II. Expenditure/Use of Bond Proceeds (New Money Transactions)**

A. Expenditure of Bond proceeds will be regularly reviewed by the City Finance Officer for consistency with the Bond documents, including any Bond Resolution and the Issuer’s Tax Certificate.

B. The Issuer has separately established procedures for preparation and review of requests for disbursement of Bond proceeds.

C. Requests must identify the Bond-financed property in conformity with the Issuer’s Tax Certificate executed at closing of the Bonds, including the character of the Bond-financed property. Such information may be contained as part of the Issuer’s accounting system coding.

D. None of the proceeds of the Bonds will be used to reimburse the Issuer for costs paid prior to the date of issuance of the Bonds unless the Issuer shall have fully complied with Section 1.150-2 of the Treasury Regulations with respect to such reimbursed amounts, which section is summarized in Exhibit A hereto.

E. Staff costs may be financed with Bond proceeds only to the extent that they are properly capitalized as a cost of a capital project under generally accepted accounting principles and federal tax law.

F. Requests for expenditures will be summarized in a “final allocation” of Bond proceeds to uses not later than 18 months after the in-service date of the Bond-financed property (and in any event not later than 5 years and 60 days after the issuance of the Bonds and not later than 60 days after earlier retirement of the issue) in a manner consistent with the Code and Treasury Regulations and the applicable Tax Certificate.

G. Expenditure of proceeds of the Bonds will be measured against the Issuer's Tax Certificate expectation to spend or commit 5% of net sale proceeds within 6 months, to spend 85% of net sale proceeds within 3 years, and to proceed with due diligence to complete the capital project and fully spend the net sale and investment proceeds. In the event that exceptions under the Code are not met, calculations of rebate liability will be performed or caused to be performed by as provided herein.

H. If there are any Bond proceeds remaining other than in a reserve or debt service fund established pursuant to the Bond Resolution after completion of the projects, such proceeds shall be applied in a manner consistent with the applicable Bond Resolution and Tax Certificate or pursuant to advice from Bond Counsel.

I. In the event that Bond proceeds are to be loaned to a conduit borrower, such conduit borrower will be required to agree to all terms of the Tax Certificate and provide evidence of post-issuance tax compliance procedures deemed adequate and consistent with those set forth herein; and all such obligations for post-issuance tax compliance shall be assumed by such conduit borrower. The City Finance Officer shall be the primary contact for all conduit borrowers and related compliance matters.

### **III. Use of Bond-Financed Property**

A. Use of Bond-financed property when completed and placed in service will be reviewed by the City Finance Officer and, as applicable, the City Engineer. Appropriate department/facility managers, including staff responsible for asset management, shall be trained regarding restrictions on the use of Bond proceeds and facilities financed thereby and instructed to consult with regarding any third-party contract concerning use of the facilities, including without limitation leases, use, management or service contracts, and research contracts.

B. Upon issuance of Bonds, there shall be no expectation that the Bond-financed property will be sold or otherwise disposed of by the Issuer during the term of the Bonds, except for replacement due to normal wear and tear or obsolescence.

C. Agreements with third parties for lease, use, management, or any other service agreement or research contract with respect to, or non-governmental use in respect of, Bond-financed property will be reviewed prior to execution for compliance with the Code. Such agreement will be approved by the City Finance Officer, who will be responsible for determining whether the proposed agreement (1) results in private business use of the facilities, and (2) if applicable, meets the compensation, term and other requirements under Revenue Procedures 97-13 (included as Exhibit B hereto) and 2007-47; all upon advice of Bond Counsel, as necessary.

D. No item of Bond-financed property will be sold or transferred by the Issuer without approval of the City Finance Officer or City Attorney, who shall seek advice of Bond Counsel as necessary, to provide guidance as to "remedial action" that may be required under the applicable Treasury Regulations if Bonds financing such property remain outstanding as of the date of sale or transfer of such property. Remedial action is summarized in Exhibit C hereto.

E. The Issuer acknowledges that any sale, transfer, change in use, or change in users of the Bond-financed property may require remedial action, as previously described, or

resolution pursuant to the IRS Voluntary Closing Agreement Program (or “VCAP”) to assist in resolving violations of the federal tax laws applicable to the Bonds.

#### **IV. Investments**

A. Investment of Bond proceeds in compliance with the arbitrage and rebate requirements of the Code and applicable Treasury Regulations will be managed and supervised by the City Finance Officer.

B. Guaranteed investment contracts (“GICs”) will be purchased according to the fair market value provisions of applicable Treasury Regulations, including bid requirements and fee limitations.

C. Calculations of rebate liability will be performed annually by the City Finance Officer or by outside consultants as delegated by the City.

D. Upon final expenditure of the gross proceeds of Bonds, and in any event promptly following the fifth anniversary of the date of issuance of the Bonds or earlier retirement of the Bonds, the City Finance Officer will consult a qualified professional to prepare a spending exception report or an arbitrage rebate computation (as applicable) for the issue of Bonds.

E. Rebate payments, as required based upon the advice of a qualified professional, will be made with Form 8038-T no later than 60 days after (a) each fifth anniversary of the date of issuance of the Bonds and (b) the final retirement of the Bond issue.

#### **V. Record Management and Retention**

A. Management and retention of records related to Bond issues will be maintained by City Administration staff.

B. Records for Bonds will be retained for not less than the life of the Bonds, plus any refunding bonds, plus three years. Such records may be in the form of documents or electronic copies of documents, appropriately indexed to specific Bond issues and compliance functions.

C. Retainable records pertaining to Bond issuance shall include a transcript of documents executed in connection with the issuance of the Bonds and any amendments; and copies of rebate calculations and records of payments, including Forms 8038-T.

D. Retainable records pertaining to expenditures of Bond proceeds include requisitions; trustee statements, if applicable; and final allocation of proceeds.

E. Retainable records pertaining to use of Bond-financed property include all third-party contracts concerning use of the facilities, including (without limitation) leases, use, management or service contracts, and research contracts.

F. Retainable records pertaining to investments include GIC documents under the Treasury Regulations, records of purchase and sale of other investments, and records of

investment activity sufficient to permit calculation of arbitrage rebate or demonstration that no rebate is due.

## **VI. Overall Responsibility**

A. Overall administration and coordination of this policy and the procedures set forth herein are the responsibility of the City Finance Officer.

B. Review of compliance with this policy and the procedures set forth herein shall be undertaken periodically, and in any event, not less than annually.

C. The Issuer understands that failure to comply with these policies and procedures could result in the retroactive loss of the exclusion of interest on Bonds from federal gross and South Dakota taxable net income; and, thus, it would be advisable to consult with Bond Counsel in advance regarding deviations from the facts and expectations as set forth in the closing certifications relating to any issue of Bonds.

D. Any violations or potential violations of federal tax requirements shall promptly be reported to the City Finance Officer, and the City Finance Officer will engage qualified consultants and bond counsel to further investigate potential violations or undertake appropriate remedial actions, which actions shall be approved by the governing body of the Issuer.

## EXHIBIT A

### **REIMBURSEMENT BOND SUMMARY**

Following is a general summary of the requirements relating to bonds that are issued to reimburse expenditures that were paid prior to the date of issuance of bonds (“Reimbursement Bonds”).

Reimbursement Bond proceeds cannot be used to reimburse expenditures paid more than 60 days prior to the adoption of the declaration of official intent/reimbursement resolution, which must contain:

- a general functional description of the property to which the reimbursement relates or an identification of the fund or account from which the expenditure is to be paid and a general functional description of the purposes of such fund or account; and
- the maximum principal amount of debt to be issued.

Reimbursement Bonds must be issued not later than 18 months after the later of (i) the date on which the original expenditure is paid, or (ii) the date on which the property is placed in service, but in any case not more than three years after the date on which the original expenditure is paid. If possible, actual reimbursement should be made within 30 days of the date of issuance of the Reimbursement Bonds.

Note that there are exceptions for “de minimis” amounts (not in excess of the lesser of \$100,000 or 5% of proceeds of the issue) and for “preliminary expenditures” (such as architectural, engineering, surveying, soil testing and similar costs and costs of issuance), so long as such preliminary expenditures do not exceed 20% of the aggregate issue price.

## EXHIBIT B

### SUMMARY OF REVENUE PROCEDURE 97-13

#### Background

A management, service or incentive payment contract with a private service provider with respect to tax exempt bond-financed property may result in private business use of that property, based on all facts and circumstances. None of the compensation may be based on a share of net profits.

Revenue Procedure 97-13 establishes conditions under which a management contract generally does not result in private business use. Issuers and bond counsel typically attempt to satisfy, or substantially satisfy, one of these “safe harbors” because of uncertainty as to the treatment of nonconforming contracts. Below is a brief summary of the provisions of Rev. Proc. 93-17, as modified by Rev. Proc. 2001-39.

Rev. Proc. 93-17 establishes conditions based on (1) the compensation arrangements and the term of the agreement, and (2) whether the service provider has any role or relationship with the “qualified user”<sup>1</sup> that substantially limits the qualified user’s ability to exercise its rights under the contract.

#### General Rules

In all events, the contract must provide for reasonable compensation for services rendered, with no compensation based, in whole or in part, on a share of net profits from the operation of the facility. Reimbursement of the service provider for actual and direct expenses paid by the service provider to unrelated parties is not by itself treated as compensation.

The compensation, with the percentage determined by the term of the contract, subject to additional conditions, as described under “Compensation Safe Harbors” below, generally may be computed by:

(A) a periodic fixed fee, which is a stated dollar amount for a specified period of time<sup>2</sup>;

(B) a percentage fee, which is a percentage of gross revenues (or adjusted gross revenues) of the facility or a percentage of expenses of the facility, but not both;

(C) a capitation fee, which is a fixed periodic amount for each person for whom the service provider or the qualified user assumes the responsibility to provide all needed

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<sup>1</sup> A “qualified user” of the financed property is a state or local governmental unit (or instrumentality thereof) or a 501(c)(3) organization if the financed property is not used in an unrelated trade or business under section 513(a) of the Internal Revenue Code.

<sup>2</sup> A periodic fixed fee may include an automatic increase based on a specific, objective, external standard that is not linked to the output or efficiency of the facility in question.

services for a specified period so long as the quantity and type of services actually provided to covered persons varies substantially<sup>3</sup>;

(D) a per-unit fee, which is a fee based on a unit of service specified in the contract or otherwise specifically determined by an independent third party or the qualified user<sup>4</sup>; or

(E) a productivity reward equal to a stated dollar amount based on increases or decreases in gross revenues (or adjusted gross revenues), or reductions in total expenses (but not both increases in gross revenues (or adjusted gross revenues) and reductions in total expenses) in any annual period during the term of the contract.

The service provider must not have any role or relationship with the qualified user that, in effect, substantially limits the qualified user's ability to exercise its rights, including cancellation rights, under the contract based on all facts and circumstances. The relationship does not limit the qualified user's ability to exercise its rights if the following conditions are satisfied: (1) not more than 20 percent of the voting power of the governing body of the qualified user in the aggregate is vested in the service provider and its directors, officers, shareholders, and employees, (2) overlapping board members do not include the chief executive officers of the service provider or its governing body or the qualified user or its governing body, and (3) the qualified user and the service provider are not related parties.

#### COMPENSATION SAFE HARBORS

A management contract generally will not result in private business use if the compensation arrangement meets the criteria in one of the following categories:

##### *50% Periodic Fixed Fee Contracts*

- At least 50 percent of the compensation for services for each annual period during the term of the contract is based on a periodic fixed fee;
- the term of the contract, including all renewal options<sup>5</sup> in favor of the service provider, does not exceed 5 years; and

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<sup>3</sup> A capitation fee may include an automatic increase based on a specified, objective, external standard that is not linked to the output or efficiency of the facility. A capitation fee may also include a variable component of up to 20 percent of the total capitation fee designed to protect the service provider against risks such as catastrophic loss.

<sup>4</sup> A periodic fee may include an automatic increase based on a specified, objective, external standard that is not linked to the output or efficiency of the facility.

<sup>5</sup> A provision under which a contract is automatically renewed absent cancellation by either party is not a renewal option (even if it is expected to be renewed).

- the contract is terminable by the qualified user of the facility on reasonable notice, without penalty or cause, at the end of the third year of the contract term.

#### *80% Periodic Fixed Fee Contracts*

- At least 80 percent of the compensation for services for each annual period during the term of the contract is based on a periodic fixed fee; and
- the term of the contract, including all renewal options in favor of the service provider, does not exceed the lesser of 80 percent of the reasonably expected useful life of the financed property and 10 years.

For purposes of this safe harbor (but not the 50% periodic fixed fee safe harbor), a one-time incentive award during the term of the contract under which compensation automatically increases by a single, stated dollar amount when a gross revenue or expense target (but not both) is reached may be considered part of a fixed fee arrangement.

#### *95% Periodic Fixed Fee Contracts*

- At least 95 percent of the compensation for services for each annual period during the term of the contract is based on a periodic fixed fee; and
- the term of the contract, including all renewal options in favor of the service provider, does not exceed the lesser of 80 percent of the reasonably expected useful life of the financed property and 15 years.

For purposes of this safe harbor (but not the 50% periodic fixed fee safe harbor), a one-time incentive award during the term of the contract under which compensation automatically increases by a single, stated dollar amount when a gross revenue or expense target (but not both) is reached may be considered part of a fixed fee arrangement.

#### *Capitation Fee Contracts (with or without fixed fees)*

- All of the compensation for services is based on a capitation fee or a combination of a capitation fee and a periodic fixed fee;
- the term of the contract, including all renewal options in favor of the service provider, does not exceed 5 years; and
- the contract is terminable by the qualified user of the facility on reasonable notice, without penalty or cause, at the end of the third year of the contract term.

#### *Per-unit Fee Contracts (with or without fixed fees)*

- All of the compensation for services is based on a per-unit fee or a combination of a per-unit fee and a periodic fixed fee;

- the term of the contract, including all renewal options in favor of the service provider, does not exceed 3 years; and
- the contract is terminable by the qualified user of the facility on reasonable notice, without penalty or cause, at the end of the second year of the contract term.

#### *Percentage of Revenue or Expenses*

- All the compensation for services is based on a percentage of fees charged or a combination of a per-unit fee and a percentage of revenue or expense fee;
- the term of the contract, including all renewal options in favor of the service provider, does not exceed 2 years; and
- the contract is terminable by the qualified user of the facility on reasonable notice, without penalty or cause, at the end of the first year of the contract term.

During the start-up period, however, compensation may be based on a percentage of either gross revenues, adjusted gross revenues, or expenses of a facility. The contract must be terminable by the qualified user on reasonable notice, without penalty or cause, at the end of the first year of the contract term. This safe harbor applies only to contracts under which the service provider primarily provides services to third parties and management contracts involving a facility during an initial start-up period for which there have been insufficient operations to establish a reasonable estimate of the amount of the annual gross revenues and expenses (for example, a contract for general management services for the first year of operations).

#### Revision of Compensation Arrangements

Please note that if the compensation arrangements of a management contract are materially revised, the compensation arrangements are “retested” as of the date of the material revision, and the management contract is treated as one that was newly entered into as of the date of the material revision.

## EXHIBIT C

### **REMEDIAL PROVISIONS APPLICABLE TO BONDS**

The Issuer acknowledges that any deliberate action by the Issuer after Bond issuance that results in a satisfaction of the private business tests or the private loan test will result in private activity bond status unless one or more qualifying remedial actions are taken by the Issuer. Specifically, Treasury Regulations provide that actions are not treated as deliberate actions if (A) five conditional requirements are met, and (B) one of three remedial actions is taken, with respect to the disposition proceeds and nonqualified bonds\*:

#### CONDITIONAL REQUIREMENTS

1. Reasonable Expectations – The issuer reasonably expected on the issue date that it would not meet the private business tests or the private loan test for the whole term of the bonds; and
2. Reasonable Bond Maturity – The term of the issue must not be unreasonably long; this requirement is met if the weighted average maturity of the bond issue is not greater than 120% of the expected economic life of the property financed; and
3. Fair Market Value Consideration – The terms of any agreement (relating to satisfaction of a private activity bond test) must be bona fide and at arm's-length, and the new user must pay a fair market value consideration for the use of the bond-financed property; and
4. Disposition Proceeds Are Gross Proceeds – The Issuer must treat any disposition proceeds as gross proceeds subject to arbitrage/rebate restrictions; and
5. Proceeds Spent for Authorized Purpose – Except as described with respect to redemption and defeasance options below, prior to deliberate actions, the affected proceeds must have been spent for the authorized purposes under the applicable bond documents.

REMEDIAL ACTIONS – Under Treasury Regulations, Sections 1.141-12(d), (e) and (f):

1. Redemption of Non-Qualified Bonds – Under the general rule, all nonqualified bonds of the issue must be redeemed. Tax-exempt bond proceeds (i.e., refunding bond proceeds) cannot be used unless the tax-exempt bonds are qualified bonds, taking into account the purchaser's use of the facility. The bonds must be redeemed within 90 days of the date of the deliberate action or a defeasance escrow for the bonds must be established within such 90-day period. Special rules apply to transfers exclusively for cash and to defeasance escrows.

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\* Nonqualified bonds means the portion of the outstanding bonds that, if issued on the date on which the deliberate action occurs, would cause the outstanding bonds to satisfy the private business use test and the private loan financing test. The amount of private business use is the highest percentage of private business use of the bond-financed facilities in any one-year period, commencing with the date of the deliberate action.

2. Alternative Use of Disposition Proceeds – To meet this requirement, all disposition proceeds must be in cash, the issuer must reasonably expect to expend the proceeds within 2 years, the new use must not meet the private business tests or the private loan test (and the issuer cannot take any action subsequent to the date of the deliberate action to cause the tests to be met), and any unused proceeds must satisfy the redemption requirement in the preceding paragraph.
3. Alternative Use of Facility – This remedial action is satisfied if the bond-financed property itself (as distinguished from the proceeds of the issue) is used in an alternative manner (e.g., for a different purpose or by a different person); the nonqualified bonds are treated as reissued on the date of the deliberate action and independently meet all of the requirements for tax exemption under Sections 141 through 150 of the Code, except the arbitrage and rebate rules of Section 148, for the remaining term of the nonqualified bonds; the deliberate action does not involve a transfer of the property to a purchaser that finances the acquisition with the proceeds of another issue of tax-exempt bonds; and any disposition proceeds, other than those arising from an agreement to provide services, resulting from the deliberate action are used to pay debt service on the bonds on the next available payment date or escrowed within 90 days of receipt and yield restricted to pay debt service on the next available payment date.

The above is only a brief summary of remedial actions, and additional special rules may be applicable. As provided in the Issuer's Compliance Procedures for Tax-Exempt Bonds, the City Finance Officer shall seek advice of Bond Counsel as necessary to provide guidance as to "remedial action" that may be required under the applicable Treasury Regulations.

The Commissioner of the IRS may, by publication, provide for additional remedial actions. In addition, the IRS provides a program in which issuers/borrowers which cannot meet a listed remedial action can enter into a closing agreement with the IRS to avoid private activity bond status. The closing agreement program includes several conditions, including providing for the redemption of the bonds and paying the IRS an amount based on an assumption that the non-qualified bonds are taxable from the date of the subsequent act until they are redeemed.

APPLICATION FOR ABATEMENT OR REFUND OF TAXES

TO THE BOARD OF COUNTY COMMISSIONERS OF UNION COUNTY, SOUTH DAKOTA:

STATE OF SOUTH DAKOTA } ss.  
County of UNION }

Union County Historical Society, being first duly sworn deposes

and says that he has ground for abatement or refund of taxes under the provisions of SDCL-10-18-1 as indicated by an "x" opposite the following applicable provisions of such statute or as otherwise stated:

- 1. When an error has been made in any identifying entry or description of the property, in entering the valuation thereof or in the extension of the tax, to the injury of the complainant;
- 2. When improvements on any real property were considered or included in the valuation thereof, which did not exist thereon at the time fixed by law for making assessment;
- 3. When the complainant or the property is exempt from the tax;
- 4. When the complainant had no taxable interest in the property assessed against him at the time fixed by law for making the assessment;
- 5. When taxes have been erroneously paid or error made in noting payment or issuing receipt therefor;
- 6. When the same property has been assessed against the complainant more than once in the same year, and the complainant produces satisfactory evidence that the tax thereon for such year has been paid; provided that no tax shall be abated on any real property which has been sold for taxes, while a tax certificate is outstanding.

Union County Historical Society bought this property from Joyce and Gary Bortscheller and deed was filed November 20, 2013. Legal description is: Wagner Tract 1 in the SE4SE4 section 13 and in NE4NE4 section 24 all in T91-R50 West of the 5th PM and

Include this STUB with April 2014 payment.  
 Delinquent after April 30th  
 Union County Treasurer  
 209 E Main, Ste 220  
 Elk Point, SD 57025

Include this STUB with October 2014 payment.  
 Delinquent after Oct. 31st  
 Union County Treasurer  
 209 E Main, Ste 220  
 Elk Point, SD 57025

Tax Due: Full Year \$589.43 or by April 30, 2014 \$0.00

Tax Due: October 31st, 2014 \$589.43



ACKLIE, JOYCE A  
 515 W 3RD ST  
 SOUTH SIOUX CITY NE 68776

ACKLIE, JOYCE A  
 515 W 3RD ST  
 SOUTH SIOUX CITY NE 68776

cut along dotted line

Receipt: 2267.0 Dist: 03617 Parcel: 03.07.24.1045  
 Year: 2013 RE

Receipt: 2267.0 Dist: 03617 Parcel: 03.07.24.1045  
 Year: 2013 RE

**Union County TAX BILL for APRIL, 2014 and OCTOBER, 2014.** *Keep in a safe place.* Send the correct stubs along with your check for payment. If your taxes are paid by your Bank in Escrow, this is for your information only. Based on November 1, 2012 valuations. Taxes for January 1, 2013 through December 31, 2013. Payable April 2014 and October 2014.  
 P Dist/Parcel 03617 03.07.24.1045 ELK POINT CITY-ELK POINT/

A Receipt# 2267.0 Type: 2013 RE

Mail: ACKLIE, JOYCE A

R Deed: ACKLIE, JOYCE A  
 C  
 E Sec/Twp/Rng 24-91-50  
 L Legal: WAGNER TR1 SE1/4SE1/4 & NE1/4NE1/4 LESS LOT I OUTLOTS E P CITY 5.89A

VALUATIONS AND TAXES:	2013 (This Year)		Taxes
	Assessed	Equalized	
U Owner Occup.	56,145	51,429	1,178.86
<b>TOTAL VALUES:</b>	<b>56,145</b>	<b>51,429</b>	
<b>NET TAXABLE VALUE:</b>	<b>56,145</b>	<b>51,429</b>	
EQUALS GROSS TAX OF:		\$1,178.86	
		\$0.00	
<b>S NET ANNUAL TAXES:</b>		<b>\$1,178.86</b>	

INDEXING:  
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O DEED: ACKLIE, JOYCE A  
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Taxing Authority:	Distribution of YOUR taxes:			Tax
	Category	Value	Levy	
Elk Point City	Owner Occup.	51,429	8.750	450.01
Elk Point/Jefferson School	Owner Occup.	51,429	10.054	517.07
*Union County	Owner Occup.	51,429	3.743	192.49
Elk Point Fire District	Owner Occup.	51,429	0.375	19.29
				17.02 *Opt Out*

\*Indicates a local decision to opt out of the tax limitation. If the local vote to increase taxes had not been passed, your taxes would not have included the items marked with\*  
 Your Tax Receipt Number is: 2013 2267.0

Union County Treasurer  
 209 E Main, Ste 220  
 Elk Point, SD 57025  
 605-356-2391

Due in April 2014 \$0.00

Due in October 2014 \$589.43

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

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

Check # \_\_\_\_\_

Check # \_\_\_\_\_

Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place.

# Department head Report

May 2014

Business dumpsters are picked up twice a week and residential garbage is picked up once a week. I had put together a rubble site handbook for Al to use out at the Rubble Site, he is going to try and get a better grasp of things out there. Michele F. has ordered six roll offs for the free dump week.

I rented a patching trailer that heats up a product called Mastic One; it is similar to a tar kettle. A couple of the differences are that there is an aggregate in the oil and we did not need a hose to apply it. We simply opened the valve in the back of the machine and then had to drag a steel box to level it out. It is used mainly to fill larger cracks and stress areas of pavement.

I have been in contact with Levi Hinds the owner of Scoops Contracting because we have an issue at the corner of Washington and Pearl with the concrete heaving. I am also having him look at the curb on the 200E block of Clay St, not sure how far we can go on that one.

They summer help is busy mowing and prepping ball diamonds when they are not throwing garbage.

Fletcher put in a lot of hours the past couple of weeks at the Cemetery. I think he has done a very nice job down there. We had a couple of burials over Memorial Day weekend.

We finished our lagoon discharge on the 29<sup>th</sup> of April; at the time of the May City Council meeting I had not received the results from the lab. We had two instances where we were not in compliance: 1. We were over on the Chlorine residual, our limit is .019 and our results were .020, if I had to do it over again I would have told them to retest but and I think we would've been under our limit. But that's what we had at that time of the grab sample and the guys do not want to jeopardize their certification and I do not want to falsify results on a Discharge Monitoring Report if t. 2. We went over on Total Suspended Solids. The maximum for a 7 day average is 45 we were at 83.3 and our 30 day average maximum is 30 which with the high 7 day average it put us at 38.3. If I would have told them to shut it down a week earlier we would have been in compliance OR if we would have been sampling in May we would have been in compliance because our limits go up to 135 for a 7 day average and 90 for the 30 day average.

The Electric Department has worked on a couple of services and replaced street lights as well. We had to remove a couple of fiberglass light poles due to a house that was moved into town. We had to install new ones because the fiberglass would have just been crushed if we would've attempted to pull them. We will be sending the house mover the bill for the new poles.

Dan and Troy spent about a week getting the swimming pool ready for the season. Last year Troy suggested that we convert the baby pool over the liquid Cl<sub>2</sub>, thinking that it would make things easier for the pool staff. They did make the conversion and Julie Koupel said that is appreciated.

## MAY 2014 FINANCE OFFICE DEPARTMENT HEAD REPORT

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

Prepared Council Meeting agendas, minutes and packets.

Payroll and accounts payable were done on May 6<sup>th</sup>, 12<sup>th</sup> and 27<sup>th</sup>.

Figured sales tax for general, electric and garbage funds.

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

Prepared and sent notices to the Leader-Courier.

I attended a SEAFOG meeting in Sioux Falls on May 21<sup>st</sup>.

I am still working with Quam & Berglin to finish up the 2013 Audit.

We have had many building permits and rezoning requests issued during the month of May.

The swimming pool opened on Friday, May 23<sup>rd</sup>.

I want to thank everyone who helped prepare and work at the Friends Feast this year. We are on the calendar again for next year!

The dates for spring cleanup have been set for June 2<sup>nd</sup>-6<sup>th</sup> by appointment, Wednesday, June 4<sup>th</sup> from 5:00pm-8:00pm, Saturday, June 7<sup>th</sup> from 9:00am-5:00pm and Sunday, June 8<sup>th</sup> from 10:00am-4:00pm.

The following beer licenses are the agenda for approval:

- Los Amigos
- Jones' Food Center
- Kum & Go
- Pace's LLC
- Ollie's Drive Inn
- Recreation Development Assoc.
- Casey's
- A-1 Quik Stop LLC

All property taxes and license fees have been paid.

The 2013 Drinking Water Report was published in the Leader-Courier on May 22<sup>nd</sup> as required.

Dennis, Jerry and I attended a Performance Evaluation workshop at City Hall on May 28<sup>th</sup>. Doug Kirkus from SD Benefits performed the workshop. Mr. Kirkus also performed a safety audit at City Hall and the Public Works Department.

Total May 2014 Expenditures: \$299,901.24

Total April 2014 Revenue: \$369,611.18

First Dakota National Bank Checking Account Beginning Balance for April 2014: \$535,108.16

First Dakota National Bank Checking Account Ending Balance for April 2014: \$523,917.64

Water Reserve Account (Liberty National Bank) Ending Balance for April 2014: \$40,059.45

UDAG/Trust & Agency Account (Liberty National Bank) Ending Balance as of April 2014:  
\$129,671.04

SD FIT Account Ending Balance as of March 2014 - \$562,043.67

Liberty National Bank CD - \$542,474.34

June 2014

## **CITY ADMINISTRATOR'S REPORT**

I attended and provided administrative support for the Housing and Redevelopment Commission and two meetings this month for the Economic Development Corporation. I met with SECOG planners Toby Brown and Kevin Burnison (recently hired, replaces Seth Heyberger) regarding grant and other funding alternatives for access road construction to the development park.

Assisted with the City's audit review. We haven't received a final report yet but I want to recognize Erika Hammitt, Michelle Feijfar, and Andrea Geary for all their hard work with the audit and their assistance with the auditors.

Good news. The Pointe Golf & Event Center was awarded \$6,573.75 for new computer equipment, wireless access points, and a firewall. The equipment will upgrade the computers for staff at the Pointe and allow public access to computer and wireless use. I want to thank Deb McCreary, Brian Wells, and Bret Reed for their assistance with me in putting the grant application together.

We now have the community assessment final report. I worked with Shawn Pritchard and completed an initial review. A copy of the final report is in your Council packet. Please read your copy. The report is suggesting on page 74, "Implementation Mechanism; to have a visioning committee consisting of city, county, EDC, HRC and other community leaders to see how each element (if the committee feels it should be pursued) and delegate to subcommittees. I will obtain from Mr. Pritchard a list of names of people who volunteered to sit on various topic committees. I will first distribute to the Mayor & City Council, the EDC, and HRC. We then should decide who will make up the visioning committee. I will distribute copies at the Library, and place on the City web site. I will mention the final report in the next City Newsletter and advise residents where they can retrieve a copy of the report.

The City Newsletter was distributed to all residents through utility billing addresses. I want to thank staff for their review and assistance in mail distribution.

Erika Hammitt and myself conducted an orientation with new Council member Neil Leitru.

Gary Roan, Building Inspector, Chief Fleek, and myself toured the City and looked at houses and property that were not meeting code. Letters have been sent out to those residences with the respective code sections noting the issues and to make contact with us for compliance plans.

I met with Brandy McBride from SD Broadband/Bureau of Information and Technology where she conducted an exit technology assessment grant interview for a new server and computers at

City Hall. I compiled photos and model information to Ms. McBride. This report will also be used and compiled with our City Inventory reports.

City department heads and County officials attended a Performance Evaluation workshop at City Hall on Wednesday, May, 28, 2014. The workshop was beneficial and informative. Doug Kirkus from SD Benefits performed the workshop. Mr. Kirkus then spent most of the day performing a safety audit through City Hall and the Maintenance Shop. We should be receiving a final report. I thought it went very well. Mr. Kirkus showed us the City Workman's Comp report over the past years. The City received a very good report. We received a discount on our workman's compensation fees.

I worked on the possibility of the City acquiring natural gas services. I have attached an email message in the City Council packet from MidAmerican on our request for data regarding Elk Point Customers. I have been in contact with SD Municipal League and awaiting a report on Elk Point customers and usage/rate information. I contacted PUC Commissioner Nelson but they don't compile city specific data nor do they require information from the Utilities regarding specific city information rate and usage information.

I want to personally thank all city employees, Mayor and City Council members with their work with the Friends Feast.

# JUNE 2014

## CITY OF ELK POINT

**SUMMER HOURS**  
City Hall  
 7:30am to 4:00pm  
 Monday-Friday  
Public Works  
 6:30am—5:00pm

### CITY WIDE RUMMAGE SALE June 5 & 6

Swimming Pool hours are 1 to 5pm & 6 to 8pm. Call 356-2886 to sign up for swimming lessons or go online to [www.elkepoint.org](http://www.elkepoint.org) for a registration form.

**Summer Landfill**  
 Hours:  
 Wednesday: 5 to 8pm  
 Saturday: 9am to 5pm  
Recycling Center  
 Hours:  
 Monday & Thursday  
 5 to 7pm

1	2	3	4	5	6	7
	City Council @ 7pm RECYCLING 5-7pm	HRC Meeting @ 9:00 am		CITY WIDE RUMMAGE SALE 5-7pm	6 EDC Meeting @ 7:30am CITY WIDE RUMMAGE SALE	Landfill Open 9 am-5pm
8	9	10	11	12	13	14
	RECYCLING 5-7pm	<u>SD Gov't HR</u>	<u>School</u> <u>SD Gov't</u> Landfill Open 5-8pm	<u>Finance Officers</u> RECYCLING 5-7pm	<u>School</u>	Landfill Open 9 am-5pm
15	16	17	18	19	20	21
	RECYCLING 5-7pm		Landfill Open 5-8pm	RECYCLING 5-7pm		Landfill Open 9 am-5pm
22	23	24	25	26	27	28
	RECYCLING 5-7pm		Landfill Open 5-8pm	Chamber Mtg @ noon RECYCLING 5-7pm		Landfill Open 9 am-5pm
29	30					
	RECYCLING 5-7pm					









## Overtime Report

### Michelle Fejfar for 4/28/14 -5/2/14

4/28/2014	0.25 auditors
4/29/2014	0.50 auditors
5/2/2011	0.75 auditors
	<hr/>
	1.50