

Small Water Facilities Funding Applications June 2015



TITLE: Small Water Facilities Funding Application

EXPLANATION: The following application has been received by the department for funding consideration at this meeting.

- a. Haakon County School District

COMPLETE APPLICATIONS: The application cover sheet and WRAP summary sheet with financial analysis have been provided as part of the board packet. The complete application is available online and can be accessed by typing the following address in your internet browser:

<http://denr.sd.gov/bwnrapps/BWNRappsOther0615.pdf>

If you would like a hard copy of the application, please contact Jon Peschong at (605) 773-4216.

CONTACT: Mike Perkovich, 773-4216

WRAP REVIEW SHEET
SMALL WATER FACILITIES FUNDING APPLICATION
APPLICANT: HAAKON COUNTY SCHOOL DISTRICT

Project Title:	Geothermal Wastewater Treatment System	
Funding Requested:	\$647,000	
Other Proposed Funding:	\$0 - Local Cash	
Total Project Cost:	\$647,000	
Project Description:	Removal and disposal of sludge and treatment pond repair. Project also includes construction of a new treatment building and chemical mixing system including a SCADA system to operate the equipment.	
Alternatives Evaluated:	<p>Water from the geothermal well used in the heating system has high radium concentration. Barium chloride is used to treat the water and the current system for adding the chemicals is imprecise, inefficient and dangerous for the operator. The new system for chemical addition will address these issues.</p> <p>Several options were investigated for disposal of the accumulation of sludge in the treatment ponds. These included disposal at the pond site and hauling it to either the Rapid City or Pierre landfill. On site disposal was not feasible because the land owner will not allow disposal and the site is close to the Bad River. Disposal at the Pierre landfill was chosen over the Rapid City landfill due to the significant difference in tipping fees for the material.</p> <p>The treatment ponds have deteriorated and the liner and dikes need to be repaired.</p>	
Implementation Schedule:	The school district anticipates bidding the project in 2016 with a project completion date of 2017.	
Service Population:	NA	
Current Domestic Rate:	NA	
Proposed Domestic Rate at Project Completion:	NA	
Interest Rate:	Term:	Security:

ENGINEERING REVIEW COMPLETED BY: ERIC MEINTSMA

FINANCIAL REVIEW COMPLETED BY: JON PESCHONG

Small Water Facilities Funding Application
 (Total Project Cost Not To Exceed \$250,000
 and
 Non-State Revolving Fund Loan Programs to be Utilized)

RECEIVED
 MAR 31 2015
 Division of Financial
 & Technical Assistance

Consolidated Water Facilities Construction Program (CWFCP)
 CW SRF Water Quality Grants (WQ Grant)

Applicant	Proposed Funding Package	
Haakon County School District 27-1	CWFCP / WQ Grant	\$647,000
Address PO Box 730 Philip, South Dakota 57567	Other _____	_____
	Other _____	_____
	Other _____	_____
	Other _____	_____
Subapplicant	Other _____	_____
	TOTAL	\$647,000

Project Title: Haakon County School District Geothermal Wastewater Treatment System Project

Description:

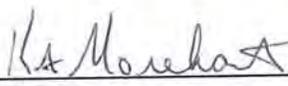
The Haakon County School District operates a geothermal heating system which includes a wastewater treatment facility. The school district is out of compliance with its NPDES permit involving discharges to the Bad River and corrective action is being required by SDDENR. Over the years, Radium 226 limit violations have continued, as well as, potential safety violations concerning the use of barium chloride. In addition, there is the need for work at the ponds. The project at the two wastewater ponds includes the removal and disposal of the sludge and the reconstruction of the dikes and liners of both ponds. Further will be the construction of a new treatment building and second mixing trough, as well as all necessary appurtenances related to the project. The service area population for the system according to 2010 Census figures is approximately 1,697 persons. The entire geothermal system serves not only the school district, but several downtown businesses, the fire department, and the hospital complex. Fees for those users are based on square footage of the facility served, plus taxes, incidental costs, and a reserve fee which end up ranging from \$401 to \$4,317 per year.

The Applicant Certifies That:

I declare and affirm under the penalties of perjury that this application has been examined by me and, to the best of my knowledge and belief, is in all things true and correct.

Kevin Morehart, Superintendent

 Name & Title of Authorized Signatory (Typed)



 Signature

3/27/15

 Date

Professional Contacts:

Application Prepared By: Central South Dakota Enhancement District

Contact Person: Emeline Post, Planner

Mailing Address: 3431 Airport Road, Suite 3, PO Box 220

City, State, and Zip: Pierre, SD 57501

Telephone Number: 605-773-2780 Fax: 605-773-2784

Email address: emeline@csded.org

Consulting Engineering Firm: Banner Associates, Inc.

Contact Person: David A. LaFrance, PE

Mailing Address: 409 22nd Ave So, PO Box 298

City, State, and Zip: Brookings, SD 57006

Telephone Number: 605-692-6342 Fax: 605-692-5714

Email address: davidl@bannerassociates.com

Legal Counsel's Firm: Churchill, Manolis, Freeman, Kludt, Shelton & Burns LLP

Legal Counsel: Rodney Freeman

Mailing Address: 333 Dakota Ave S

City, State, and Zip: Huron, SD 57350

Telephone Number: 605-352-8624 Fax: 605-352-2205

Email address: rodneyfreeman@churchillmanolis.com

Comments:

BUDGET SHEET

Cost Classification	A CWFCP / WQ Grant	B	C	D	E	Total Funds
1. Administrative Expenses						
A. Personal Services						
B. Travel						\$3,000.00
C. Legal including Bond Counsel	\$3,000.00					\$3,000.00
D. Other publications, audits, admin, etc.	\$3,000.00					
2. Land, Structure, Right-of-Way						
3. Engineering						
A. Bidding and Design Fees	\$53,378.00					\$53,378.00
B. Project Inspection Fees	\$36,622.00					\$36,622.00
C. Other						
4. Construction and Project Improvement	\$498,700.00					\$498,700.00
5. Equipment						
6. Contractual Services						
7. Other						
8. Other						
9. Subtotal (Lines 1-8)	\$594,700.00					\$594,700.00
10. Contingencies	\$52,300.00					\$52,300.00
11. Total (Lines 9 and 10)	\$647,000.00					\$647,000.00
12. Total %	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Columns A - E: Identify each funding source and enter the amounts budgeted by cost category.

Costs based on attached engineering cost estimates. An additional \$6000 has been added for publications, audits, administration, etc.

Method of Financing ^{N/A}

Local Cash (Identify Source)	Secured Funds	Unsecured Funds (Date Anticipated)
Other (Explain)		
TOTAL		

Funds to be Borrowed ^{N/A}

Amount	Rate	Term	Annual debt service	Security pledged toward repayment
Consolidated Loan <i>(base debt service on semi-annual payments)</i>				
Rural Development				
Bank				
Other (Please Describe)				
Other (Please Describe)				

7.2.1 General Information

The month and day your fiscal year begins: July 1

POPULATION SERVED ^{2010 Census}
 Current 1697 2000 Not available 1990 Not available

(If applying for watershed/lake restoration project, proceed to "Program Narrative Statement" section 7.2.5.)

7.2.2 General Utility Information N/A

Current Utility Debt

Year				
Purpose				
Security Pledged				
Amount				
Maturity Date (mo/yr)				
Debt Holder				
Debt Coverage Requirement				
Avg. Annual Required Payment				
Outstanding Balance				

Comments:

7.2.3 Drinking Water Utility Information

Drinking Water Utility Cash Flow ^{N/A}

Fiscal Year	Prior Year	Prior Year	Current Year	Future Year #
OPERATING CASH FLOW				
Water Sales				
Surcharge Fee				
Other (Explain) _____				
OPERATING PAYMENTS				
Personal Services				
Chemical, Material & Supplies				
Electric & Other Utilities				
Other (Explain) _____				
NET CASH FROM OPERATIONS				
NONOPERATING CASH FLOW				
Interest Income				
Other Revenue (Explain) _____				
Transfers In (Explain) _____				
Fixed Asset Sale (Explain) _____				
Transfers Out (Explain) _____				
Fixed Asset Purchases (Explain) _____				
Debt Payment (Principal Only)				
Debt Payment (Interest Only)				
Other Expenses (Explain) _____				
NET CASH FROM NONOPERATING				
Net Increase (Decrease) in Cash				
Beginning Cash Balance				
Ending Cash Balance				
RESTRICTED BALANCE				
UNRESTRICTED BALANCE				

Future Year: First full year after project completion.

Restricted Funds Breakdown: N/A

<u>Amount</u>	<u>Anticipated Expense</u>	<u>Method Used to Encumber</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Water Fees: Not Drinking Water. See attached rate schedule.

Attach current and proposed rate ordinances or resolutions and rate schedules.

Municipal or Sanitary District - monthly rates at 5,000 gallons (670 cubic feet)

Other Community Water System - monthly rates at 7,000 gallons (935 cubic feet)

Check one: Incorporated Municipality or Sanitary District
 or Other Community Water System

Monthly:	<u>Current Rate</u>	<u>Proposed Rate</u>	<u># of Accounts</u>	<u>Average use gallons/cubic feet</u>
Domestic	_____	_____	_____	_____
Business	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____

Are fees based on usage or flat rate? _____

When is proposed fee scheduled to take effect? _____

When did the current fee take effect? _____

What was the fee prior to the current rate? _____

Attach current and proposed rate ordinances or resolutions and rate schedules.

7.2.4 Wastewater Utility Information N/A

Wastewater Utility Cash Flow

	Prior Year	Prior Year	Current Year	Future Year #
Fiscal Year				
OPERATING CASH FLOW				
Wastewater Fee				
Surcharge Fee				
Other (Explain) _____				

OPERATING PAYMENTS				
Personal Services				
Chemical, Material & Supplies				
Electric & Other Utilities				
Other (Explain) _____				

NET CASH FROM OPERATIONS				
NONOPERATING CASH FLOW				
Interest Income				
Other Revenue (Explain) _____				

Transfers In (Explain) _____				

Fixed Asset Sale (Explain) _____				

Transfers Out (Explain) _____				

Fixed Asset Purchases (Explain) _____				

Debt Payment (Principal Only)				
Debt Payment (Interest Only)				
Other Expenses (Explain) _____				

NET CASH FROM NONOPERATING				
Net Increase (Decrease) in Cash				
Beginning Cash Balance				
Ending Cash Balance				
RESTRICTED BALANCE				
UNRESTRICTED BALANCE				

Future Year: First full year after project completion.

Restricted Funds Breakdown: N/A

<u>Amount</u>	<u>Anticipated Expense</u>	<u>Method Used to Encumber</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Wastewater Fees: N/A

Attach current and proposed rate ordinances and rate schedules.

Municipal or Sanitary District - monthly rates at 5,000 gallons (670 cubic feet)

Other Systems - monthly rates at 7,000 gallons (935 cubic feet)

Check one: Incorporated Municipality or Sanitary District
 or Other System

Monthly:	<u>Current Rate</u>	<u>Proposed Rate</u>	<u># of Accounts</u>	<u>Average use gallons/cubic feet</u>
Domestic	_____	_____	_____	_____
Business	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____

Are fees based on usage or flat rate? _____

When is proposed fee scheduled to take effect? _____

When did the current fee take effect? _____

What was the fee prior to the current rate? _____

Attach current and proposed rate ordinances and rate schedules.

Storm Sewer Projects: N/A

Does sponsor have a separate storm water fee? Yes No

If yes, attach the current and proposed rate ordinances or resolutions and rate schedules. Identify below the rate charged and explain how fee is calculated.

7.2.5 Program Narrative Statement

The program narrative statement should be brief and describe the need, objectives, method of accomplishment, geographical location of the project, and benefits expected from the assistance.

7.2.6 Engineering Design and Cost Estimates

Preliminary engineering, architectural design, or project implementation plan(s) and itemized cost estimates must be completed and submitted to the Department of Environment and Natural Resources with the application.

Print Form

RESOLUTION NO. 2015-1

RESOLUTION AUTHORIZING AN APPLICATION FOR FINANCIAL ASSISTANCE, AUTHORIZING THE EXECUTION AND SUBMITTAL OF THE APPLICATION, AND DESIGNATING AN AUTHORIZED REPRESENTATIVE TO CERTIFY AND SIGN PAYMENT REQUESTS.

WHEREAS, the Haakon County School District (the "District") has determined it is necessary to proceed with improvements to its Geothermal System, including but not limited to the wastewater treatment portion of the system;

WHEREAS, the District has determined that financial assistance will be necessary to undertake the Project and an application for financial assistance to the South Dakota Board of Water and Natural Resources (the "Board") will be prepared; and

WHEREAS, it is necessary to designate an authorized representative to execute and submit the Application on behalf of the District and to certify and sign payment requests in the event financial assistance is awarded for the Project.

NOW THEREFORE BE IT RESOLVED by the District as follows:

1. The District hereby approves the submission of an Application for financial assistance in an amount not to exceed \$700,000 to the South Dakota Board of Water and Natural Resources for the Project.

2. The Superintendent and/or Business Manager is hereby authorized to execute the Application and submit it to the South Dakota Board of Water and Natural Resources, and to execute and deliver such other documents and perform all acts necessary to effectuate the Application for financial assistance.

3. The Superintendent and/or Business Manager is hereby designated as the authorized representative of the District to do all things on its behalf to certify and sign payment requests in the event financial assistance is awarded for the Project.

Adopted at Haakon County School District School Board Meeting, Philip, South Dakota, this 9th day of March, 2015.

This resolution is effective upon passage.

APPROVED:

Scott Berk

President

Haakon County School Board

(Seal)

Attest:

Babra Ross
Business Manager

Haakon County School District

Haakon County School District
Philip, SD
September 8, 2014
Preliminary Report and Cost Estimate

	BaCl Treatment Plant	Unit	Quantity	Unit Cost	Total
1	Mobilization	LS	1	18,000.00	18,000.00
2	Bonds/Insurance	LS	1	10,000.00	10,000.00
3	Remove Exist. Appurts.	LS	1	3,500.00	3,500.00
4	Sludge Removal	tons	120	\$20.00	\$2,400.00
5	Sludge Dewatering	tons	120	\$15.00	\$1,800.00
6	Sludge Hauling	tons	80	\$50.00	\$4,000.00
7	Landfill Tipping Fee	tons	80	\$15.00	\$1,200.00
8	Pond Earthwork	CY	3000	\$10.00	\$30,000.00
9	Pond Relining	SF	45000	\$1.20	\$54,000.00
10	Pond Baffle Wall	LF	320	\$100.00	\$32,000.00
11	Pond Depth Measurement	Each	2	\$600.00	\$1,200.00
12	Pond revetment for sludge removal	LS	1	\$60,000.00	\$60,000.00
13	Open Channel water transfer	Each	1	\$2,000.00	\$2,000.00
14	New Treatment Building	LS	1	\$45,000.00	\$45,000.00
15	Electrical, Plumbing, Hvac	LS	1	\$30,000.00	\$30,000.00
16	Flow meter	Each	1	\$2,000.00	\$2,000.00
17	Flow paced chemical feeders	Each	2	\$18,000.00	\$36,000.00
18	Open Channel discharge structure/meter	Each	2	\$5,000.00	\$10,000.00
19	Material handling	Each	1	\$20,000.00	\$20,000.00
20	Feed Line Extensions	LS	1	\$7,600.00	\$7,600.00
21	Road and Gate Improvements	LS	1	\$10,000.00	\$10,000.00
22	Abandon/Demolish Exist. Facilities	LS	1	\$20,000.00	\$20,000.00
23	Scada System	LS	1	\$55,000.00	\$55,000.00
24	Miscellaneous appurtenances	LS	1	\$ 43,000.00	\$43,000.00
Sub Total					\$498,700.00
Contingency 10%					\$52,000.00
Construction Total					\$550,700.00
Engrg., Admin., C.A.					\$90,000.00
Total Project Budget					\$640,700.00

BANNER

Engineering | Architecture | Surveying

Banner Associates, Inc. | 409 22nd Ave So | PO Box 298
Brookings, South Dakota 57006 | 605.692.6342
www.bannerassociates.com

RECEIVED AUG 12 2013

PHILIP GEO-THERMAL ANNUAL DUES.

12-Aug-13

	Square Footage	S.F. %	School District	Tax service & etc	Reserve	Totals
859-2175	6,200	6.33%	City- Fire Hall	\$538	\$61	\$224
859-2727	10,180	10.40%	Coyles Super Valu	\$884	\$100	\$368
859-2525	12,478	12.74%	First National Bank	\$1,083	\$122	\$451
859-2511	32,513	33.21%	Hans P. Peterson Memorial Hospital	\$2,823	\$319	\$1,176
859-2540	1,750	1.79%	Kennitz Law Office	\$152	\$17	\$63
859-2585	23,660	24.16%	Philp Motor Inc.	\$2,054	\$232	\$855
859-2995	8,110	8.28%	Philp Ambulance	\$704	\$80	\$293
859-3110	3,020	3.08%	Whistle Hill Flowers	\$262	\$30	\$109
	97,911	100.00%		\$8,500	\$960	\$3,540
						\$13,000

CMA at FNB Balance

\$12,330.91

Loan Amortization Calculator

Almost any data field on this form may be calculated. Enter the appropriate numbers in each slot, leaving blank (or zero) the value that you wish to determine, and then click "Calculate" to update the page.

Principal	Payments per Year
647000.00	2
Annual Interest Rate	Number of Regular Payments
2.2500	20
Balloon Payment	Payment Amount
	36306.61

Show Amortization Schedule

Calculate

This loan calculator is written and maintained by Bret Whissel.
See [Bret's Blog](#) for help, a spreadsheet, derivations, calculator news, and more information.

Summary

Principal borrowed: \$647,000.00	Annual Payments: 2
Regular Payment amount: \$36,306.61	Total Payments: 20 (10.00 years)
Final Balloon Payment: \$0.00	Annual interest rate: 2.25%
Interest-only payment: \$7,278.75	Periodic interest rate: 1.1250%
*Total Repaid: \$726,132.20	Debt Service Constant: 11.2231%
*Total Interest Paid: \$79,132.20	*Total interest paid as a percentage of Principal: 12.231%

**These results are estimates which do not account for accumulated error of payments being rounded to the nearest cent. See the amortization schedule for more accurate values.*

Pmt	Principal	Interest	Cum Prin	Cum Int	Prin Bal
1	29,027.86	7,278.75	29,027.86	7,278.75	617,972.14
2	29,354.42	6,952.19	58,382.28	14,230.94	588,617.72
3	29,684.66	6,621.95	88,066.94	20,852.89	558,933.06
4	30,018.61	6,288.00	118,085.55	27,140.89	528,914.45
5	30,356.32	5,950.29	148,441.87	33,091.18	498,558.13
6	30,697.83	5,608.78	179,139.70	38,699.96	467,860.30
7	31,043.18	5,263.43	210,182.88	43,963.39	436,817.12
8	31,392.42	4,914.19	241,575.30	48,877.58	405,424.70
9	31,745.58	4,561.03	273,320.88	53,438.61	373,679.12
10	32,102.72	4,203.89	305,423.60	57,642.50	341,576.40
11	32,463.88	3,842.73	337,887.48	61,485.23	309,112.52
12	32,829.09	3,477.52	370,716.57	64,962.75	276,283.43
13	33,198.42	3,108.19	403,914.99	68,070.94	243,085.01
14	33,571.90	2,734.71	437,486.89	70,805.65	209,513.11
15	33,949.59	2,357.02	471,436.48	73,162.67	175,563.52
16	34,331.52	1,975.09	505,768.00	75,137.76	141,232.00
17	34,717.75	1,588.86	540,485.75	76,726.62	106,514.25
18	35,108.32	1,198.29	575,594.07	77,924.91	71,405.93
19	35,503.29	803.32	611,097.36	78,728.23	35,902.64
20	*35,902.64	403.90	647,000.00	79,132.13	0.00

*The final payment has been adjusted to account for payments having been rounded to the nearest cent.

HAAKON COUNTY
 District Requests, Valuations, & Tax Rates
 Taxes Payable in 2015

School Districts		Valuation	Tx Rte	Requests	Amt. Raised
HAAKON INDEPENDENT	Ag:	306,535,542	5.341	2,178,205	1,637,206.08
	NA-Z:	0	0.000		.00
	OO:	22,413,841	7.812		175,096.92
	Oth:	18,750,836	12.669		237,554.44
	Util:	35,812	12.669		453.70
TOTALS TO CALC LEVY:		347,736,031		2,178,205	2,050,311.14
	M:	513,499	12.669		6,505.54
	M-OO:	2,145,927	7.812		16,763.97
TOTALS WITH MH:		350,395,457			2,073,580.65

Detailed Levy Breakdown						
Desc.	Request	Amt Raised	***** Tax Per \$1,000 *****			
			Ag	NA-Z	OO	Other
GENERAL	878,272	827,004.78	1.783	0.000	4.254	9.111
CAP OUTLAY	880,835	844,774.16	2.411	0.000	2.411	2.411
SPEC ED	322,268	308,981.58	.882	0.000	.882	.882
PENSION	96,830	92,820.13	.265	0.000	.265	.265

KADOKA SCHOOL DIST.	Ag:	56,262,339	4.291	301,657	241,421.68
	NA-Z:	0	0.000		.00
	OO:	3,715,262	6.767		25,141.19
	Oth:	2,996,367	11.631		34,850.74
	Util:	20,852	11.631		242.53
TOTALS TO CALC LEVY:		62,994,820		301,657	301,656.14
	M:	101,331	11.631		1,178.57
	M-OO:	408,360	6.767		2,763.36
TOTALS WITH MH:		63,504,511			305,598.07

Detailed Levy Breakdown						
Desc.	Request	Amt Raised	***** Tax Per \$1,000 *****			
			Ag	NA-Z	OO	Other
GENERAL	143,854	146,515.71	1.786	0.000	4.262	9.126
CAP OUTLAY	57,578	58,043.85	.914	0.000	.914	.914
SPEC ED	83,342	84,009.87	1.323	0.000	1.323	1.323
PENSION	16,883	17,028.64	.268	0.000	.268	.268

Haakon County School District Geothermal Wastewater Treatment System Project Program Narrative Statement

Project Description: The Haakon County School District operates a geothermal heating system which includes a wastewater treatment facility. The school district is out of compliance with its NPDES permit involving discharges to the Bad River and corrective action is being required by SDDENR. Over the years, Radium 226 limit violations have continued, as well as, potential safety violations concerning the use of barium chloride. In addition, there is the need for work at the ponds. The project at the two wastewater ponds includes the removal and disposal of the sludge and the reconstruction of the dikes and liners of both ponds. Further will be the construction of a new treatment building and second mixing trough, as well as all necessary appurtenances related to the project. The service area population for the system according to 2010 Census figures is approximately 1,697 persons. The entire geothermal system serves not only the school district, but several downtown businesses, the fire department, and the hospital complex. Fees for those users are based on square footage of the facility served, plus taxes, incidental costs, and a reserve fee which end up ranging from \$401 to \$4,317 per year.

Need: The Haakon County School District has a need to take corrective action in order to avoid receiving substantial fines as a result of being out of compliance with its NPDES permit involving discharges into the Bad River. The school district wants to avoid the noncompliant discharge into the Bad River which drains into the Missouri River which is used for drinking, fishing, swimming, and other activities. There is also the need to correct the Radium 226 limit violations which create potential safety violations concerning the use of barium chloride. The wastewater treatment facility must be in compliance with its Surface Water Discharge permit. Records indicate the wastewater ponds were designed with a 30-year life and the system has now been operating for 28 years. The facility's ponds and other necessary appurtenances related are in need of repair including the removal of sludge and reconstruction of the heavily eroded dikes. Without this improvement project, the school and the 8 downtown businesses will have to find another heating source. This would be especially disconcerting as the Hans P. Peterson Memorial Hospital complex recently made improvements of approximately 1.5 million dollars to install a new geothermal line to connect Philip Health Services with the geothermal system.

According to the Haakon County Auditor, in 2015 the Haakon County School District has a limited assessed value of \$350,395,457. The school district must use its capital outlay funds to pay back borrowed money, but the school district has a need for subsidized assistance due to the fact that the school has plans to utilize the capital outlay funds to build a new school that is expected to cost roughly seven million dollars. Additionally, the school will have to utilize the capital outlay funds to make improvements within the school in respect to the geothermal system that were not included within the engineering report of the system.

Objectives and Method of Accomplishment: The objective of the project is to bring the school district into compliance with their NPDES permit. The project at the two wastewater ponds will remove and dispose of the sludge, as well as reconstruct the dikes and liners of both ponds. The Pierre Regional Landfill has given the approval that the sludge can be disposed of at the Pierre Municipal solid waste facility. The new liners will seal the ponds to meet infiltration limit requirements. The project will also construct a new treatment building and second mixing trough. A flow meter will be placed in the new treatment building that will produce a signal that will pace the chemical feeders and will save chemical when the geothermal flow rate is adjusted to match heat demand. The newly constructed second mixing trough will go into cell #2. This will allow the operator to take either cell out of operation for maintenance of necessary.

Geographical Location of the project: Facility is located within city limits in the Northeast ¼ of Section 23, Township 1 North, Range 20 East in Haakon County, South Dakota.

Benefits: . The service area population for the system according to 2010 Census figures is approximately 1,697 persons. The entire geothermal system serves not only the school district, but downtown businesses including Coyle's Super Valu, First National Bank, Kemnitz Law Office, Philip Motor Inc., Philip Ambulance, Whistle Hill Flowers, as well the fire department, and the Hans P. Peterson Memorial Hospital. Fees for those users are based on square footage of the facility served, plus taxes, incidental costs, and a reserve fee which end up ranging from \$401 to \$4,317 per year.

Fund: 10 GENERAL FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
Account Type: Revenue			
10 1110 000	AD VALOREM TAXES	BUDGET ENTRY	872,355.00
10 1111 000	MOBILE HOME TAXES	BUDGET ENTRY	6,000.00
10 1120 000	PRIOR YEARS' AD VALOREM TAXES	BUDGET ENTRY	1,000.00
10 1140 000	UTILITY TAXES (PHONE)	BUDGET ENTRY	77,300.00
10 1140 002	UTILITY TAXES (REA)	BUDGET ENTRY	50,000.00
10 1190 000	PENALTIES AND INTEREST ON TAX	BUDGET ENTRY	1,500.00
10 1510 000	INTEREST EARNED	BUDGET ENTRY	5,000.00
10 1710 000	ADMISSION TICKETS	BUDGET ENTRY	10,000.00
10 1790 000	OTHER PUPIL ACTIVITY INCOME	BUDGET ENTRY	2,000.00
10 1910 000	RENTALS	BUDGET ENTRY	650.00
10 1973 000	MEDICAID ADMIN CFDA 93.788	BUDGET ENTRY	12,000.00
10 1990 000	OTHER	BUDGET ENTRY	85,000.00
10 1991 000	PHILIP GEOTHERMAL	BUDGET ENTRY	8,500.00
10 2110 000	COUNTY APPORTIONMENT	BUDGET ENTRY	10,000.00
10 3111 000	STATE AID	BUDGET ENTRY	786,061.00
10 3112 000	STATE APPORTIONMENT	BUDGET ENTRY	12,000.00
10 3114 000	BANK FRANCHISE TAX	BUDGET ENTRY	50,000.00
10 4121 000	NATIONAL MINERALS	BUDGET ENTRY	12,000.00
10 4122 000	TAYLOR GRAZING	BUDGET ENTRY	250.00
10 4132 000	FEDERAL FLOOD CONTROL LAND	BUDGET ENTRY	300.00
10 4133 000	BANKHEAD JONES FARM TENANT	BUDGET ENTRY	400.00
10 4158 322	TITLE I PART A CFDA 84.010A	BUDGET ENTRY	84,258.00
10 4159 350	TITLE II PART A 84.367A REAP	BUDGET ENTRY	30,671.00
10 4161 501	VOCATIONAL EDUCATION CFDA 84.048A	BUDGET ENTRY	22,672.00
10 4900 327	OTHER FEDERAL REVENUE	BUDGET ENTRY	2,000.00
10 9999	CASH RESERVE	BUDGET ENTRY	62,137.00
Account Type Total: Revenue			2,204,054.00
Account Type: Expenditure			
10 1111 000 110 003 101	REG SALARY-ELEMENTARY AIDES	BUDGET ENTRY	11,293.00
10 1111 000 110 003 103	REGULAR SALARY REG SALARIES - AIDES	BUDGET ENTRY	15,525.00
10 1111 000 110 101	REGULAR SALARY (TOWN ELEM)	BUDGET ENTRY	302,000.00
10 1111 000 110 103	REGULAR SALARY MILESVILLE ELEMENTARY	BUDGET ENTRY	39,780.00
10 1111 000 110 104	REGULAR SALARY - DEEP CREEK	BUDGET ENTRY	33,200.00
10 1111 000 120 101	SUBSTITUTES ELEMENTARY	BUDGET ENTRY	10,000.00
10 1111 000 120 103	SUBSTITUTES MILESVILLE ELEMENTARY	BUDGET ENTRY	500.00
10 1111 000 120 104	SUBSTITUTES DEEP CREEK ELEMENTARY	BUDGET ENTRY	500.00
10 1111 000 140 101	COMPENSATED ABSENCE	BUDGET ENTRY	4,370.00
10 1111 000 140 103	COMPENSATED ABSENCE MILESVILLE ELEMENTA	BUDGET ENTRY	480.00
10 1111 000 140 104	COMPENSATED ABSENCE DEEP CREEK ELEMENTA	BUDGET ENTRY	480.00
10 1111 000 210	OASI	BUDGET ENTRY	32,000.00
10 1111 000 230	HEALTH INSURANCE	BUDGET ENTRY	54,200.00
10 1111 000 240 101	WORKER'S COMP ELEMENTARY	BUDGET ENTRY	3,000.00
10 1111 000 315 101	REGISTRATION FEES	BUDGET ENTRY	500.00
10 1111 000 315 103	REGISTRATION FEES MILESVILLE ELEMENTARY	BUDGET ENTRY	100.00
10 1111 000 315 104	REGISTRATION FEES DEEP CREEK ELEMENTARY	BUDGET ENTRY	100.00
10 1111 000 323 101	REPAIRS & MAINTENANCE-ELEMENTARY	BUDGET ENTRY	3,000.00
10 1111 000 323 103	REPAIRS & MTNCE MILESVILLE ELEMENTARY	BUDGET ENTRY	1,000.00
10 1111 000 323 104	REPAIRS & MTNCE DEEP CREEK	BUDGET ENTRY	1,000.00

Fund: 10 GENERAL FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
	ELEMENTARY		
10 1111 000 334 101	TRAVEL-ELEMENTARY	BUDGET ENTRY	5,000.00
10 1111 000 334 103	TRAVEL MILESVILLE ELEMENTARY	BUDGET ENTRY	3,000.00
10 1111 000 334 104	TRAVEL DEEP CREEK ELEMENTARY	BUDGET ENTRY	2,500.00
10 1111 000 340 101	TELEPHONE (TV)-ELEMENTARY	BUDGET ENTRY	2,500.00
10 1111 000 340 102	COMMUNICATION CHEYENNE ELEMENTARY	BUDGET ENTRY	750.00
10 1111 000 340 103	COMMUNICATION MILESVILLE ELEMENTARY	BUDGET ENTRY	750.00
10 1111 000 410 101	SUPPLIES-ELEMENTARY	BUDGET ENTRY	10,000.00
10 1111 000 410 103	SUPPLIES MILESVILLE ELEMENTARY	BUDGET ENTRY	2,000.00
10 1111 000 410 104	SUPPLIES DEEP CREEK ELEMENTARY	BUDGET ENTRY	1,000.00
10 1111 000 420 101	ELEMENTARY TEXTBOOKS CONSUMABLE ONLY	BUDGET ENTRY	12,000.00
10 1111 000 640 101	DUES AND FEES-ELEMENTARY	BUDGET ENTRY	300.00
10 1111 000 640 103	DUES AND FEES - MILESVILLE ELEMENTARY	BUDGET ENTRY	100.00
10 1111 000 640 104	DUES AND FEES DEEP CREEK ELEMENTARY	BUDGET ENTRY	100.00
10 1111 327 410 101	SUPPLIES TOWN ELEMENTARY (SRSA)	BUDGET ENTRY	2,000.00
10 1111 350 110 101	REGULAR SALARY REAP	BUDGET ENTRY	1,000.00
10 1111 350 210 101	OASI REAP	BUDGET ENTRY	80.00
10 1111 350 220 101	RETIREMENT REAP	BUDGET ENTRY	60.00
10 1112 350 110 101	REGULAR SALARY SUMMER SCHOOL (REAP)	BUDGET ENTRY	3,500.00
10 1112 350 210	OASI SUMMER SCHOOL (REAP)	BUDGET ENTRY	280.00
10 1112 350 220	RETIREMENT SUMMER SCHOOL (REAP)	BUDGET ENTRY	210.00
10 1121 000 110 200	REGULAR SALARY JUNIOR HIGH	BUDGET ENTRY	81,000.00
10 1121 000 120 200	SUBSTITUTES JUNIOR HIGH	BUDGET ENTRY	1,500.00
10 1121 000 140 200	COMPENSATED ABSENCE JUNIOR HIGH	BUDGET ENTRY	2,000.00
10 1121 000 210	OASI	BUDGET ENTRY	6,200.00
10 1121 000 230	HEALTH INSURANCE	BUDGET ENTRY	9,250.00
10 1121 000 240 200	WORKMENS COMPENSATION JUNIOR HIGH	BUDGET ENTRY	350.00
10 1121 000 315 200	REGISTRATION FEES JUNIOR HIGH	BUDGET ENTRY	100.00
10 1121 000 334 200	TRAVEL JUNIOR HIGH	BUDGET ENTRY	200.00
10 1121 000 410 200	OTHER SUPPLIES JUNIOR HIGH	BUDGET ENTRY	2,000.00
10 1121 000 420 200	TEXTBOOKS JUNIOR HIGH	BUDGET ENTRY	1,500.00
10 1121 000 640 200	DUES AND FEES	BUDGET ENTRY	100.00
10 1131 000 110 300	HIGH SCHOOL REGULAR SALARY	BUDGET ENTRY	329,000.00
10 1131 000 120 300	HIGH SCHOOL SUBSTITUTES	BUDGET ENTRY	10,000.00
10 1131 000 140 300	COMPENSATED ABSENCE	BUDGET ENTRY	4,680.00
10 1131 000 210	OASI	BUDGET ENTRY	26,800.00
10 1131 000 230	HEALTH INSURANCE	BUDGET ENTRY	45,350.00
10 1131 000 240 300	WORKER'S COMP HIGH SCHOOL	BUDGET ENTRY	2,500.00
10 1131 000 315 300	REGISTRATION FEES	BUDGET ENTRY	500.00
10 1131 000 319 300	ASSEMBLIES/RDTN TUITION	BUDGET ENTRY	500.00
10 1131 000 323 300	REPAIRS & MAINTENANCE-HIGH SCHOOL	BUDGET ENTRY	4,000.00
10 1131 000 334 300	TRAVEL-SECONDARY	BUDGET ENTRY	500.00
10 1131 000 340 300	COMMUNICATION	BUDGET ENTRY	1,000.00
10 1131 000 393 300	OTHER PROF, TECH, SPECIALIZED SERVICES	BUDGET ENTRY	10,000.00
10 1131 000 410 016	SUPPLIES (FACS)	BUDGET ENTRY	1,500.00
10 1131 000 410 017	SUPPLIES (VO AG)	BUDGET ENTRY	1,500.00
10 1131 000 410 300	SUPPLIES-SECONDARY	BUDGET ENTRY	12,000.00
10 1131 000 420 300	CONSUMABLE TEXTBOOKS/SOFTWARE	BUDGET ENTRY	2,500.00
10 1131 000 640 300	DUES AND FEES-SECONDARY	BUDGET ENTRY	400.00
10 1131 350 110 300	REGULAR SALARY REAP	BUDGET ENTRY	11,430.00

Fund: 10 GENERAL FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
10 1131 350 210	OASI	BUDGET ENTRY	875.00
10 1131 350 220	RETIREMENT	BUDGET ENTRY	686.00
10 1131 350 230	HEALTH INSURANCE	BUDGET ENTRY	2,800.00
10 1131 501 110	REGULAR SALARY	BUDGET ENTRY	1,277.00
10 1131 501 334 300	TRAVEL - CONSORTIUM	BUDGET ENTRY	14,464.00
10 1131 501 410 300 000	EQUIPMENT - CONSORTIUM	BUDGET ENTRY	6,931.00
10 1273 322 110	REGULAR SALARIES TITLE I	BUDGET ENTRY	78,270.00
10 1273 322 140	COMPENSATED ABSENCE	BUDGET ENTRY	780.00
10 1273 322 210	OASI TITLE	BUDGET ENTRY	6,000.00
10 1273 322 220	RETIREMENT TITLE	BUDGET ENTRY	4,700.00
10 1273 322 230	HEALTH INSURANCE TITLE	BUDGET ENTRY	10,000.00
10 1273 322 240	WORKER'S COMP TITLE	BUDGET ENTRY	375.00
10 1273 322 319 039	INSTRUCTION-STAFF TRAINING	BUDGET ENTRY	2,000.00
10 1273 322 410 000 101	TITLE SUPPLIES - ELEMENTARY	BUDGET ENTRY	1,850.00
10 1273 322 410 000 200	TITLE SUPPLIES - JUNIOR HIGH	BUDGET ENTRY	850.00
10 1273 322 410 040	OTHER SUPPLIES-PARENT ADVISORY	BUDGET ENTRY	1,200.00
10 2122 000 110	REGULAR SALARY (GUIDANCE)	BUDGET ENTRY	34,700.00
10 2122 000 140	COMPENSATED ABSENCE	BUDGET ENTRY	390.00
10 2122 000 210	OASI GUIDANCE	BUDGET ENTRY	2,655.00
10 2122 000 230	HEALTH INSURANCE GUIDANCE	BUDGET ENTRY	5,000.00
10 2122 000 240	WORKER'S COMP GUIDANCE	BUDGET ENTRY	175.00
10 2122 000 315	REGISTRATION FEES	BUDGET ENTRY	100.00
10 2122 000 334	TRAVEL-GUIDANCE	BUDGET ENTRY	500.00
10 2122 000 399	OTHER (TESTING)	BUDGET ENTRY	3,000.00
10 2122 000 410	SUPPLIES - GUIDANCE	BUDGET ENTRY	800.00
10 2222 000 110	REGULAR SALARY (LIBRARY)	BUDGET ENTRY	2,500.00
10 2222 000 210	OASI LIBRARY	BUDGET ENTRY	190.00
10 2222 000 240	WORKER'S COMP LIBRARY	BUDGET ENTRY	125.00
10 2222 000 319	OTHER PURCH SERVICES SDLN MEMBERSHIP LIB	BUDGET ENTRY	340.00
10 2222 000 323	REPAIRS & MAINTENANCE-LIBRARY	BUDGET ENTRY	800.00
10 2222 000 325	RENT (FILM) LIBRARY	BUDGET ENTRY	200.00
10 2222 000 410	SUPPLIES-LIBRARY	BUDGET ENTRY	750.00
10 2222 000 420	LIBRARY MEDIA-LIBRARY	BUDGET ENTRY	500.00
10 2222 000 440	PERIODICALS-LIBRARY	BUDGET ENTRY	1,000.00
10 2222 000 479	OTHER NON CONSUMABLE-LIBRARY	BUDGET ENTRY	250.00
10 2227 000 110	REGULAR SALARY (COMPUTER TECH)	BUDGET ENTRY	22,000.00
10 2227 000 210	OASI TECH	BUDGET ENTRY	1,683.00
10 2227 000 230	HEALTH INSURANCE TECH	BUDGET ENTRY	5,000.00
10 2227 000 319	PURCHASED SERVICES-COMPUTER TECH	BUDGET ENTRY	8,000.00
10 2227 000 334	TRAVEL	BUDGET ENTRY	500.00
10 2227 000 340	COMMUNICATION	BUDGET ENTRY	600.00
10 2227 000 410	SUPPLIES-COMPUTER TECH	BUDGET ENTRY	1,000.00
10 2314 000 110	REGULAR SALARY ELECTION	BUDGET ENTRY	710.00
10 2314 000 325	RENT-ELECTION	BUDGET ENTRY	30.00
10 2314 000 334	TRAVEL-ELECTION	BUDGET ENTRY	100.00
10 2314 000 340	COMMUNICATION (PUBLICATIONS)-ELECTION	BUDGET ENTRY	400.00
10 2314 000 410	SUPPLIES-ELECTION	BUDGET ENTRY	200.00
10 2315 000 319	PROFESSIONAL SERVICES-LEGAL	BUDGET ENTRY	5,000.00
10 2317 000 319	PROFESSIONAL SERVICES-AUDIT	BUDGET ENTRY	13,000.00
10 2319 000 110	REGULAR SALARY BOE	BUDGET ENTRY	5,250.00
10 2319 000 210	OASI BOE	BUDGET ENTRY	402.00
10 2319 000 315	REGISTRATION FEES	BUDGET ENTRY	1,200.00
10 2319 000 334	TRAVEL-BOE	BUDGET ENTRY	3,000.00
10 2319 000 340 038	COMMUNICATION (PUBLICATIONS)-BOE	BUDGET ENTRY	3,000.00

Fund: 10 GENERAL FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
10 2319 000 410	SUPPLIES-BOE	BUDGET ENTRY	500.00
10 2319 000 640	DUES & FEES-BOE	BUDGET ENTRY	1,250.00
10 2319 000 651	LIABILITY INSURANCE-BOE	BUDGET ENTRY	6,300.00
10 2321 000 110	REGULAR SALARY SUPT	BUDGET ENTRY	67,660.00
10 2321 000 110 006	SECRETARY SUPT	BUDGET ENTRY	11,000.00
10 2321 000 210	OASI SUPT	BUDGET ENTRY	6,000.00
10 2321 000 230	HEALTH INSURANCE SUPT	BUDGET ENTRY	19,000.00
10 2321 000 240	WORKER'S COMP SUPT	BUDGET ENTRY	410.00
10 2321 000 315	REGISTRATION FEES	BUDGET ENTRY	600.00
10 2321 000 323	REPAIRS & MAINTENANCE-SUPT	BUDGET ENTRY	175.00
10 2321 000 334	TRAVEL-SUPT	BUDGET ENTRY	900.00
10 2321 000 340 036	COMMUNICATION (TELEPHONE)-SUPT	BUDGET ENTRY	950.00
10 2321 000 340 037	COMMUNICATION (POSTAGE)-SUPT	BUDGET ENTRY	800.00
10 2321 000 410	SUPPLIES-SUPT	BUDGET ENTRY	750.00
10 2321 000 640	DUES AND FEES-SUPT	BUDGET ENTRY	900.00
10 2329 000 313	PROF SERVICES OTHER EX ADMIN SERVICES	BUDGET ENTRY	5,000.00
10 2410 100 110	REGULAR SALARIES EL PRINCIPAL	BUDGET ENTRY	23,740.00
10 2410 100 110 006	SECRETARY (EL)	BUDGET ENTRY	8,588.00
10 2410 100 210	OASI EL PRIN	BUDGET ENTRY	2,500.00
10 2410 100 230	HEALTH INSURANCE EL PRIN	BUDGET ENTRY	6,400.00
10 2410 100 240	WORKER'S COMP EL PRIN	BUDGET ENTRY	175.00
10 2410 100 315	REGISTRATION FEES	BUDGET ENTRY	150.00
10 2410 100 323	REPAIRS & MAINTENANCE-EL PRIN	BUDGET ENTRY	500.00
10 2410 100 334 001	TRAVEL-EL PRIN	BUDGET ENTRY	450.00
10 2410 100 334 003	TRAVEL-EL PRIN (RURAL)	BUDGET ENTRY	500.00
10 2410 100 340 036	COMMUNICATION (TELEPHONE)-EL PRIN	BUDGET ENTRY	1,000.00
10 2410 100 340 037	COMMUNICATION (POSTAGE)-EL PRIN	BUDGET ENTRY	800.00
10 2410 100 410	SUPPLIES-EL PRIN	BUDGET ENTRY	500.00
10 2410 100 640	DUES AND FEES-EL PRIN	BUDGET ENTRY	200.00
10 2410 200 110	REGULAR SALARIES SEC PRINCIPAL	BUDGET ENTRY	52,530.00
10 2410 200 110 006	SECRETARY-SECONDARY	BUDGET ENTRY	18,544.00
10 2410 200 210	OASI SEC PRIN	BUDGET ENTRY	5,440.00
10 2410 200 230	HEALTH INSURANCE SEC PRIN	BUDGET ENTRY	11,800.00
10 2410 200 240	WORKER'S COMP SEC PRIN	BUDGET ENTRY	375.00
10 2410 200 315	REGISTRATION FEES	BUDGET ENTRY	500.00
10 2410 200 323	REPAIRS & MAINTENANCE-SEC PRIN	BUDGET ENTRY	500.00
10 2410 200 334 001	TRAVEL-SEC PRIN	BUDGET ENTRY	1,000.00
10 2410 200 340 036	COMMUNICATION (TELEPHONE)-SEC PRIN	BUDGET ENTRY	1,500.00
10 2410 200 340 037	COMMUNICATION (POSTAGE)-SEC PRIN	BUDGET ENTRY	1,100.00
10 2410 200 410	SUPPLIES-SEC PRIN	BUDGET ENTRY	500.00
10 2410 200 640	DUES AND FEES-SEC PRIN	BUDGET ENTRY	700.00
10 2440 322 110 000	REGULAR SALARY TOWN ELEMENTARY	BUDGET ENTRY	2,000.00
10 2490 000 319	OTHER PURCHASED SERVICES	BUDGET ENTRY	900.00
10 2529 000 110	REGULAR SALARIES BUS MGR	BUDGET ENTRY	38,345.00
10 2529 000 110 006	SECRETARY SALARIES BUS MGR	BUDGET ENTRY	10,780.00
10 2529 000 210	OASI BUSINESS OFFICE	BUDGET ENTRY	3,760.00
10 2529 000 230	HEALTH INSURANCE BUSINESS OFFICE	BUDGET ENTRY	6,372.00
10 2529 000 240	WORKER'S COMP BUSINESS OFFICE	BUDGET ENTRY	275.00
10 2529 000 315	REGISTRATION FEES	BUDGET ENTRY	500.00
10 2529 000 323	REPAIRS & MAINTENANCE BUSINESS OFFICE	BUDGET ENTRY	5,000.00
10 2529 000 334	TRAVEL-BUSINESS MANAGER	BUDGET ENTRY	2,000.00
10 2529 000 340 036	COMMUNICATION (TELEPHONE)-BUS MGR	BUDGET ENTRY	500.00
10 2529 000 340 037	COMMUNICATION (POSTAGE)-BUS MGR	BUDGET ENTRY	1,800.00

Fund: 10 GENERAL FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
10 2529 000 410	SUPPLIES-BUSINESS MANAGER	BUDGET ENTRY	1,900.00
10 2529 000 640	DUES & FEES-BUSINESS MANAGER	BUDGET ENTRY	1,000.00
10 2529 000 651	SURETY BOND-BUSINESS MANAGER	BUDGET ENTRY	580.00
10 2542 000 110	TOWN SALARIES CUSTODIAL	BUDGET ENTRY	110,000.00
10 2542 000 110 007	REGULAR SALARY-GYM MAINTENANCE	BUDGET ENTRY	1,000.00
10 2542 000 130	MAINTENANCE OVERTIME	BUDGET ENTRY	3,000.00
10 2542 000 210	OASI CUSTODIAL	BUDGET ENTRY	8,400.00
10 2542 000 230	HEALTH INSURANCE CUSTODIAL	BUDGET ENTRY	15,000.00
10 2542 000 240	WORKER'S COMP CUSTODIAL	BUDGET ENTRY	4,500.00
10 2542 000 319	PROFESSIONAL SERVICES	BUDGET ENTRY	10,000.00
10 2542 000 321 004	PROPERTY SERVICES (TREATMENT PLANT)	BUDGET ENTRY	1,000.00
10 2542 000 322 048	CLEANING SERVICE (RURAL)	BUDGET ENTRY	500.00
10 2542 000 322 049	CLEANING SERVICE (MOWING)	BUDGET ENTRY	300.00
10 2542 000 323 050	REPAIRS & MAINTENANCE (RURAL)	BUDGET ENTRY	3,000.00
10 2542 000 323 051	REPAIRS & MAINTENANCE (TOWN)	BUDGET ENTRY	10,000.00
10 2542 000 329 047	PROPERTY SERVICES (FIRE SYS)	BUDGET ENTRY	850.00
10 2542 000 334	TRAVEL-CUSTODIAL	BUDGET ENTRY	250.00
10 2542 000 410 094	SUPPLIES (JANITORIAL)	BUDGET ENTRY	27,000.00
10 2545 000 319	OTHER PURCHASED SERVICES	BUDGET ENTRY	500.00
10 2545 000 323 052	REPAIRS & MAINTENANCE (PICKUP)	BUDGET ENTRY	2,000.00
10 2545 000 410 085	SUPPLIES (TRACTOR GAS)	BUDGET ENTRY	2,700.00
10 2545 000 490	OTHER	BUDGET ENTRY	100.00
10 2545 000 651	PROPERTY INSURANCE (PICKUP)	BUDGET ENTRY	700.00
10 2642 000 340	COMMUNICATION-ADS	BUDGET ENTRY	300.00
10 2642 000 399	OTHER PURCHASED SERVICES RECRUITMENT	BUDGET ENTRY	1,000.00
10 2645 000 319	PROF SVCS (HEALTH/TB/PHYSICAL)	BUDGET ENTRY	1,200.00
10 4400 000 250	UNEMPLOYMENT INSURANCE	BUDGET ENTRY	5,000.00
10 6110 000 110 007	REGULAR SALARY (FIELD MAINT) FOOTBALL	BUDGET ENTRY	1,200.00
10 6110 000 110 008	REGULAR SALARY (VARSITY) FOOTBALL	BUDGET ENTRY	5,400.00
10 6110 000 110 009	REGULAR SALARY (JR HIGH) FOOTBALL	BUDGET ENTRY	1,800.00
10 6110 000 210	OASI FOOTBALL	BUDGET ENTRY	652.00
10 6110 000 240	WORKER'S COMP FOOTBALL	BUDGET ENTRY	50.00
10 6110 000 319	PROFESSIONAL SVCS (REFEREES) FOOTBALL	BUDGET ENTRY	2,000.00
10 6110 000 321 044	PUBLIC UTILITY SVC(WATER/LEASE) FOOTBALL	BUDGET ENTRY	950.00
10 6110 000 321 046	PUB UTIL SVC (ELECTRICITY) FOOTBALL	BUDGET ENTRY	700.00
10 6110 000 323 002	REPAIRS & MAINTENANCE FOOTBALL	BUDGET ENTRY	3,600.00
10 6110 000 325	RENT	BUDGET ENTRY	850.00
10 6110 000 334	TRAVEL-FOOTBALL	BUDGET ENTRY	1,000.00
10 6110 000 410 001	SUPPLIES-FOOTBALL	BUDGET ENTRY	950.00
10 6110 000 410 098	SUPPLIES (UNIFORMS) FOOTBALL	BUDGET ENTRY	800.00
10 6110 000 640	DUES AND FEES-FOOTBALL	BUDGET ENTRY	150.00
10 6110 000 651	PROPERTY INSURANCE FOOTBALL	BUDGET ENTRY	250.00
10 6120 000 110 008	REGULAR SALARY (VARSITY) BBB	BUDGET ENTRY	5,700.00
10 6120 000 110 009	REGULAR SALARY (JR HIGH) BBB	BUDGET ENTRY	1,800.00
10 6120 000 210	OASI BBB	BUDGET ENTRY	575.00
10 6120 000 240	WORKER'S COMP BBB	BUDGET ENTRY	50.00
10 6120 000 319	PROF SVCS (REFEREES) BBB	BUDGET ENTRY	3,000.00
10 6120 000 334	TRAVEL-BBB	BUDGET ENTRY	500.00
10 6120 000 410 097	SUPPLIES-BBB	BUDGET ENTRY	750.00
10 6120 000 640	DUES AND FEES-BBB	BUDGET ENTRY	150.00
10 6130 000 110 008	REGULAR SALARY WR	BUDGET ENTRY	5,700.00
10 6130 000 210	OASI WR	BUDGET ENTRY	440.00

Fund: 10 GENERAL FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
10 6130 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	50.00
10 6130 000 315	REGISTRATION FEES	BUDGET ENTRY	800.00
10 6130 000 319	PROF SVCS (REFEREES) WR	BUDGET ENTRY	2,000.00
10 6130 000 334	TRAVEL WR	BUDGET ENTRY	3,500.00
10 6130 000 410 097	SUPPLIES WR	BUDGET ENTRY	900.00
10 6130 000 640	DUES AND FEES WR	BUDGET ENTRY	200.00
10 6220 000 110 008	REGULAR SALARY (VARSITY)GBB	BUDGET ENTRY	5,700.00
10 6220 000 110 009	REGULAR SALARY (JR HIGH)GBB	BUDGET ENTRY	1,800.00
10 6220 000 210	OASI GBB	BUDGET ENTRY	580.00
10 6220 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	50.00
10 6220 000 319	PROF SVCS (REFEREES)GBB	BUDGET ENTRY	3,100.00
10 6220 000 334	TRAVEL GBB	BUDGET ENTRY	500.00
10 6220 000 410 097	SUPPLIES GBB	BUDGET ENTRY	750.00
10 6220 000 640	DUES AND FEES GBB	BUDGET ENTRY	150.00
10 6230 000 110 008	REGULAR SALARY (VARSITY)VB	BUDGET ENTRY	5,700.00
10 6230 000 110 009	REGULAR SALARY (JR HIGH)VB	BUDGET ENTRY	1,800.00
10 6230 000 210	OASI VB	BUDGET ENTRY	580.00
10 6230 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	50.00
10 6230 000 315	REGISTRATION FEES	BUDGET ENTRY	200.00
10 6230 000 319	PRO SVCS (REFEREES)VB	BUDGET ENTRY	3,500.00
10 6230 000 334	TRAVEL VB	BUDGET ENTRY	1,000.00
10 6230 000 410 097	SUPPLIES VB	BUDGET ENTRY	900.00
10 6230 000 640	DUES AND FEES VB	BUDGET ENTRY	150.00
10 6550 000 120 005	BUS DRIVER	BUDGET ENTRY	10,000.00
10 6550 000 120 006	BUS MAINTENANCE	BUDGET ENTRY	1,100.00
10 6550 000 210	OASI - BUS	BUDGET ENTRY	880.00
10 6550 000 240	WORKMENS COMPENSATION BUS	BUDGET ENTRY	560.00
10 6550 000 323	REPAIRS & MTNCE (BUS)	BUDGET ENTRY	4,000.00
10 6550 000 340 036	COMMUNICATION (BUS PHONE)	BUDGET ENTRY	600.00
10 6550 000 410 099	SUPPLIES (BUS TIRES)	BUDGET ENTRY	2,000.00
10 6550 000 651	PROPERTY INSURANCE (BUS)	BUDGET ENTRY	1,200.00
10 6910 000 110	REGULAR SALARY ANNUAL	BUDGET ENTRY	2,100.00
10 6910 000 210	OASI ANNUAL	BUDGET ENTRY	163.00
10 6910 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	10.00
10 6910 000 410 097	SUPPLIES ANNUAL	BUDGET ENTRY	200.00
10 6910 000 640	DUES AND FEES ANNUAL	BUDGET ENTRY	80.00
10 6915 000 110	REGULAR SALARY MUSIC	BUDGET ENTRY	5,700.00
10 6915 000 210	OASI MUSIC	BUDGET ENTRY	441.00
10 6915 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	27.00
10 6915 000 315	REGISTRATION FEES	BUDGET ENTRY	1,200.00
10 6915 000 323	REPAIRS & MTNCE	BUDGET ENTRY	800.00
10 6915 000 334	TRAVEL MUSIC	BUDGET ENTRY	2,000.00
10 6915 000 410 097	OTHER SUPPLIES X-CURRICULAR	BUDGET ENTRY	1,900.00
10 6915 000 640	DUES AND FEES MUSIC	BUDGET ENTRY	200.00
10 6930 000 110	REGULAR SALARY AD	BUDGET ENTRY	5,610.00
10 6930 000 110 007	REGULAR SALARY AD GYM ASST	BUDGET ENTRY	1,000.00
10 6930 000 210	OASI AD	BUDGET ENTRY	506.00
10 6930 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	25.00
10 6930 000 315	REGISTRATION FEES	BUDGET ENTRY	150.00
10 6930 000 334	TRAVEL AD	BUDGET ENTRY	600.00
10 6930 000 340 036	COMMUNICATION (TELEPHONE)AD	BUDGET ENTRY	550.00
10 6930 000 340 037	COMMUNICATION (POSTAGE)AD	BUDGET ENTRY	400.00
10 6930 000 410 070	SUPPLIES (AWARDS)ACTIVITY DIRECTOR	BUDGET ENTRY	5,000.00
10 6930 000 410 097	SUPPLIES AD	BUDGET ENTRY	2,700.00
10 6930 000 640	DUES AND FEES AD	BUDGET ENTRY	275.00
10 6935 000 110	REGULAR SALARY ORAL INTERP	BUDGET ENTRY	900.00

Fund: 10 GENERAL FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
10 6935 000 210	OASI ORAL INTERP	BUDGET ENTRY	
10 6935 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	70.00
10 6935 000 315	REGISTRATION FEES	BUDGET ENTRY	5.00
10 6935 000 334	TRAVEL ORAL INTERP	BUDGET ENTRY	350.00
10 6935 000 410	OTHER SUPPLIES	BUDGET ENTRY	900.00
10 6935 000 640	DUES AND FEES ORAL INTERP	BUDGET ENTRY	100.00
10 6940 000 110 010	REGULAR SALARY (CLASS PLAYS)	BUDGET ENTRY	100.00
10 6940 000 110 011	REGULAR SALARY (ONE ACT PLAYS)	BUDGET ENTRY	1,500.00
10 6940 000 210	OASI DRAMA	BUDGET ENTRY	1,350.00
10 6940 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	220.00
10 6940 000 315	REGISTRATION FEES	BUDGET ENTRY	8.00
10 6940 000 319	ROYALTIES DRAMA	BUDGET ENTRY	250.00
10 6940 000 334	TRAVEL DRAMA	BUDGET ENTRY	200.00
10 6940 000 410 097	SUPPLIES DRAMA	BUDGET ENTRY	1,200.00
10 6940 000 640	DUES AND FEES DRAMA	BUDGET ENTRY	200.00
10 6950 000 110 012	REGULAR SALARY (STUDENT CNCL)	BUDGET ENTRY	50.00
10 6950 000 110 013	REGULAR SALARY (JR CLASS ADVS)	BUDGET ENTRY	2,400.00
10 6950 000 210	OASI	BUDGET ENTRY	1,350.00
10 6950 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	290.00
10 6950 000 315	REGISTRATION FEES	BUDGET ENTRY	18.00
10 6950 000 334	TRAVEL ST CO	BUDGET ENTRY	100.00
10 6950 000 640	DUES AND FEES	BUDGET ENTRY	900.00
10 6960 000 110 009	REGULAR SALARY JR HIGH TRACK	BUDGET ENTRY	100.00
10 6960 000 110 014	REGULAR SALARY (TRACK)	BUDGET ENTRY	1,500.00
10 6960 000 110 015	REGULAR SALARY (X COUNTRY)	BUDGET ENTRY	7,200.00
10 6960 000 210	OASI TRACK	BUDGET ENTRY	1,800.00
10 6960 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	812.00
10 6960 000 315	REGISTRATION FEES	BUDGET ENTRY	60.00
10 6960 000 319	TRACK STARTER	BUDGET ENTRY	1,400.00
10 6960 000 334	TRAVEL TRACK	BUDGET ENTRY	600.00
10 6960 000 410 097	SUPPLIES TRACK	BUDGET ENTRY	2,500.00
10 6960 000 410 098	OTHER SUPPLIES UNIFORM	BUDGET ENTRY	1,000.00
10 6960 000 640	DUES AND FEES TRACK	BUDGET ENTRY	700.00
10 6970 000 110	REGULAR SALARY GOLF	BUDGET ENTRY	450.00
10 6970 000 210	OASI GOLF	BUDGET ENTRY	2,700.00
10 6970 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	209.00
10 6970 000 315	REGISTRATION FEES GOLF	BUDGET ENTRY	15.00
10 6970 000 334	TRAVEL GOLF	BUDGET ENTRY	500.00
10 6970 000 410 097	SUPPLIES GOLF	BUDGET ENTRY	1,500.00
10 6970 000 640	DUES AND FEES GOLF	BUDGET ENTRY	600.00
10 6985 000 110 016	REGULAR SALARY (FFA)	BUDGET ENTRY	400.00
10 6985 000 110 017	REGULAR SALARY (FCCLA)	BUDGET ENTRY	2,400.00
10 6985 000 210	OASI FFA/FCCLA	BUDGET ENTRY	2,400.00
10 6985 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	372.00
10 6985 000 334	TRAVEL FFA/FCCLA	BUDGET ENTRY	25.00
10 7000 000 000	CONTINGENCY	BUDGET ENTRY	3,500.00
10 8110 000 520	TRANSFER OUT - INSURANCE PROCEEDS	BUDGET ENTRY	30,000.00

Account Type Total: Expenditure

2,204,054.00

Fund: 21 CAPITAL OUTLAY

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
Account Type: Revenue			
21 1110 000	AD VALOREM TAXES	BUDGET AMENDMENT	
21 1110 000	AD VALOREM TAXES	BUDGET ENTRY	483,355.00
21 1111 000	MOBILE HOME TAXES	BUDGET ENTRY	483,355.00
21 1120 000	PRIOR YEARS' AD VALOREM TAXES	BUDGET ENTRY	1,000.00
			200.00

Fund: 21 CAPITAL OUTLAY

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
21 1190 000	PENALTIES AND INTEREST ON TAX	BUDGET ENTRY	300.00
21 1510 000	INTEREST EARNED	BUDGET ENTRY	15,000.00
21 9999	CASH RESERVE	BUDGET ENTRY	46,477.00
Account Type Total: Revenue			1,029,687.00
Account Type: Expenditure			
21 1111 000 420 101	COMPUTER EQUIPMENT - TEXTBOOKS/SOFTWARE	BUDGET ENTRY	15,000.00
21 1111 000 471 101	COMPUTER EQUIPMENT-TOWN ELEMENTARY	BUDGET ENTRY	35,000.00
21 1111 000 479 101	OTHER EQUIPMENT - TOWN ELEMENTARY	BUDGET ENTRY	5,000.00
21 1131 000 420 300	COMPUTER EQUIPMENT - HIGH SCHOOL	BUDGET ENTRY	15,000.00
21 1131 000 471 300	COMPUTER EQUIPMENT-HIGH SCHOOL	BUDGET ENTRY	10,000.00
21 1131 000 479 016	OTHER EQUIPMENT - FACS	BUDGET ENTRY	1,000.00
21 1131 000 479 017	OTHER EQUIPMENT - VOAG	BUDGET ENTRY	3,000.00
21 1131 000 479 300	OTHER EQUIPMENT - HIGH SCHOOL	BUDGET ENTRY	4,000.00
21 2222 000 471	COMPUTER EQUIPMENT - LIBRARY	BUDGET ENTRY	1,000.00
21 2222 000 472	LIBRARY SOFTWARE	BUDGET ENTRY	1,500.00
21 2222 000 479	OTHER EQUIPMENT - LIBRARY	BUDGET ENTRY	500.00
21 2222 000 560	LIBRARY BOOKS	BUDGET ENTRY	2,500.00
21 2227 000 479	COMPUTER EQUIPMENT - TECHNOLOGY	BUDGET ENTRY	5,000.00
21 2321 000 471	COMPUTER EQUIPMENT - SUPERINTENDENT	BUDGET ENTRY	1,500.00
21 2321 000 479	OTHER EQUIPMENT - SUPERINTENDENT	BUDGET ENTRY	500.00
21 2410 000 471 300	COMPUTER EQUIPMENT - HIGH SCHOOL PRIN	BUDGET ENTRY	1,500.00
21 2529 000 471	COMPUTER EQUIPMENT - BUSINESS OFFICE	BUDGET ENTRY	2,500.00
21 2529 000 479	OTHER EQUIPMENT - BUSINESS OFFICE	BUDGET ENTRY	2,000.00
21 2535 000 323 101	BUILDINGS ELEMENTARY	BUDGET ENTRY	10,000.00
21 2535 000 323 102	BUILDINGS - CHEYENNE	BUDGET ENTRY	1,500.00
21 2535 000 323 103	BUILDINGS - MILESVILLE	BUDGET ENTRY	1,500.00
21 2535 000 323 300	BUILDINGS - SECONDARY	BUDGET ENTRY	10,000.00
21 2542 000 321 041	PUBLIC UTILITY SERVICE - RURAL HEAT	BUDGET ENTRY	5,000.00
21 2542 000 321 042	PUBLIC UTILITY SERVICE - TOWN HEAT	BUDGET ENTRY	5,000.00
21 2542 000 321 043	PUBLIC UTILITY SERVICE - RURAL WATER	BUDGET ENTRY	1,000.00
21 2542 000 321 044	PUBLIC UTILITY SERVICE - TOWN WATER	BUDGET ENTRY	11,000.00
21 2542 000 321 045	PUBLIC UTILITY SERVICE - RURAL ELECTRIC	BUDGET ENTRY	4,000.00
21 2542 000 321 046	PUBLIC UTILITY SERVICE - TOWN ELECTRIC	BUDGET ENTRY	36,000.00
21 2542 000 410 095	SUPPLIES BARIUM CHLORIDE	BUDGET ENTRY	30,000.00
21 2542 000 479	OTHER NON-CONSUMABLE SUPPLIES	BUDGET ENTRY	5,000.00
21 2542 000 651	LIABILITY INSURANCE	BUDGET ENTRY	31,000.00
21 2549 000 323 101	IMPROVEMENTS OTHER THAN BLDG - ELEMEN	BUDGET ENTRY	50,000.00
21 2549 000 323 102	REPAIRS & MTNCE CHEYENNE ELEMENTARY	BUDGET ENTRY	1,500.00
21 2549 000 323 103	IMPROVEMENTS OTHER THAN BLDG-MILESVILLE	BUDGET ENTRY	1,500.00
21 2549 000 323 300	IMPROVEMENTS OTHER THAN BLDG - SECONDARY	BUDGET ENTRY	50,000.00
21 2549 000 323 400	OTHER IMPROVEMENTS - GEOTHERMAL/HEAT	BUDGET AMENDMENT	483,355.00
21 2559 000 332	MILEAGE PAID TO PARENTS	BUDGET ENTRY	40,000.00
21 5000 000 611 001	REDEMPTION OF PRINCIPAL QZAB	BUDGET ENTRY	17,607.00
21 5000 000 640	DUES AND FEES-REGISTRAR/PAYING AGENT FEE	BUDGET ENTRY	725.00

Fund: 21 CAPITAL OUTLAY

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
21 6550 000 410 084	SUPPLIES - BUS FUEL	BUDGET ENTRY	20,000.00
21 6900 000 479 081	OTHER EQUIPMENT - MUSIC	BUDGET ENTRY	2,500.00
21 6900 000 479 097	OTHER EQUIPMENT - COMBINED ATHLETICS	BUDGET ENTRY	15,000.00
21 9999 000 000	RESERVED FOR BLDG/BUS/TECH	BUDGET ENTRY	90,000.00
Account Type Total: Expenditure			1,029,687.00

Fund: 22 SPECIAL EDUCATION FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
Account Type: Revenue			
22 1110 000	AD VALOREM TAXES	BUDGET ENTRY	322,237.00
22 1111 000	MOBILE HOME TAXES	BUDGET ENTRY	250.00
22 1120 000	PRIOR YEARS' AD VALOREM TAXES	BUDGET ENTRY	100.00
22 1190 000	PENALTIES AND INTEREST ON TAX	BUDGET ENTRY	200.00
22 1510 000	INTEREST EARNED	BUDGET ENTRY	7,000.00
22 1973 000	MEDICAID ADMIN CFDA 93.788	BUDGET ENTRY	600.00
22 4175 220	IDEA PART B 611 (CFDA 84.027A)	BUDGET ENTRY	62,955.00
22 4186 222	IDEA PART B 619 PRESCHOOL (CFDA 84.173A)	BUDGET ENTRY	4,621.00
22 9999 000	CASH RESERVE	BUDGET ENTRY	(97,164.00)
Account Type Total: Revenue			300,799.00

Account Type: Expenditure

22 1221 000 110 003	AIDES MILD	BUDGET ENTRY	15,800.00
22 1221 000 120	SUBSTITUTES MILD	BUDGET ENTRY	800.00
22 1221 000 210	OASI	BUDGET ENTRY	3,445.00
22 1221 000 220	RETIREMENT	BUDGET ENTRY	2,710.00
22 1221 000 230	HEALTH INSURANCE	BUDGET ENTRY	6,950.00
22 1221 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	510.00
22 1221 000 319	PURCHASED SERVICES	BUDGET ENTRY	4,500.00
22 1221 000 334	TRAVEL	BUDGET ENTRY	6,000.00
22 1221 000 340 001	COMMUNICATION	BUDGET ENTRY	700.00
22 1221 000 340 002	POSTAGE	BUDGET ENTRY	100.00
22 1221 000 410 101	SUPPLIES - TOWN ELEMENTARY	BUDGET ENTRY	3,500.00
22 1221 000 410 103	SUPPLIES - MILESVILLE ELEMENTARY	BUDGET ENTRY	250.00
22 1221 000 410 104	SUPPLIES - DEEP CREEK ELEMENTARY	BUDGET ENTRY	250.00
22 1221 000 410 200	SUPPLIES-JUNIOR HIGH	BUDGET ENTRY	500.00
22 1221 000 410 300	SUPPLIES - HIGH SCHOOL	BUDGET ENTRY	2,500.00
22 1221 000 420	TEXTBOOKS\SOFTWARE MILD	BUDGET ENTRY	4,500.00
22 1221 220 110	REGULAR SALARY - IDEA PART B 611	BUDGET ENTRY	28,518.00
22 1222 000 110	REGULAR SALARY SEVERE	BUDGET ENTRY	18,725.00
22 1222 000 110 003	AIDES	BUDGET ENTRY	17,200.00
22 1222 000 120 004	SUBSTITUTES	BUDGET ENTRY	500.00
22 1222 000 210	OASI	BUDGET ENTRY	2,790.00
22 1222 000 220	RETIREMENT	BUDGET ENTRY	2,186.00
22 1222 000 230	HEALTH INSURANCE SEVERE	BUDGET ENTRY	5,700.00
22 1222 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	185.00
22 1222 000 313	MULTI-SERVICE COOP	BUDGET ENTRY	2,000.00
22 1222 000 319	PURCHASED SERVICES SEVERE	BUDGET ENTRY	3,500.00
22 1222 000 334	TRAVEL SEVERE	BUDGET ENTRY	500.00
22 1222 000 410 101	SUPPLIES - TOWN ELEMENTARY	BUDGET ENTRY	5,000.00
22 1222 000 410 103	SUPPLIES - MILESVILLE ELEMENTARY	BUDGET ENTRY	500.00
22 1222 000 410 300	SUPPLIES - HIGH SCHOOL	BUDGET ENTRY	500.00
22 1224 000 373	TUITION & BOARD SEVERE	BUDGET ENTRY	35,000.00
22 1226 000 110 003	REGULAR SALARY REG SALARIES - AIDES	BUDGET ENTRY	6,685.00
22 1226 000 210	OASI	BUDGET ENTRY	515.00
22 1226 000 220	RETIREMENT	BUDGET ENTRY	400.00

Budget Listing

Posted; Batch Description CO BUDGET AMENDMENT, FISCAL YEAR 2015
BUDGET

Fund: 22 SPECIAL EDUCATION FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
22 1226 000 230	HEALTH INSURANCE EARLY CHILDHOOD	BUDGET ENTRY	700.00
22 1226 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	25.00
22 1226 000 319	OTHER PURCHASED SERVICES EARLY CHILDHOOD	BUDGET ENTRY	2,000.00
22 1226 000 410	SUPPLIES EARLY CHILDHOOD	BUDGET ENTRY	3,000.00
22 2142 000 319	PROFESSIONAL SERVICES PSYCH COUNSELING	BUDGET ENTRY	7,500.00
22 2143 000 319	PROFESSIONAL SERVICES PSYCH COUNSELING	BUDGET ENTRY	3,500.00
22 2152 000 110 003	REGULAR SALARY REG SALARIES - AIDES	BUDGET ENTRY	7,242.00
22 2152 000 210	OASI	BUDGET ENTRY	555.00
22 2152 000 220	RETIREMENT	BUDGET ENTRY	435.00
22 2152 000 230	HEALTH INSURANCE	BUDGET ENTRY	1,400.00
22 2152 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	38.00
22 2152 000 319	PROF SVCS - SPEECH	BUDGET ENTRY	20,009.00
22 2152 000 334	TRAVEL SPEECH	BUDGET ENTRY	1,200.00
22 2152 000 410	SUPPLIES SPEECH	BUDGET ENTRY	2,500.00
22 2152 220 319	PROF SVCS - SPEECH - IDEA PART B 611	BUDGET ENTRY	5,589.00
22 2152 222 319	PURCHASED SVCS - IDEA PART B 619 PRESCH	BUDGET ENTRY	4,899.00
22 2162 000 313	MULTI-SERVICE COOP SPEECH	BUDGET ENTRY	500.00
22 2162 000 319	PROFESSIONAL SERVICES AUDIOLOGY	BUDGET ENTRY	1,000.00
22 2171 000 313	MULTI-SERVICE COOP PHYSICAL THERAPY	BUDGET ENTRY	1,000.00
22 2171 000 319	PROFESSIONAL SERVICES PHYSICAL THERAPY	BUDGET ENTRY	2,000.00
22 2172 000 313	MULTI-SERVICE COOP OCCUPATIONAL THERAPY	BUDGET ENTRY	1,000.00
22 2172 000 319	PROFESSIONAL SERVICES OCCUPATIONAL THERA	BUDGET ENTRY	25,000.00
22 2213 000 319	PURCHASED SERVICES INSTR STAFF TRAINING	BUDGET ENTRY	500.00
22 2329 000 313	MEMBERSHIP-COOP OTHER EX ADMIN	BUDGET ENTRY	2,000.00
22 2555 000 332	MILEAGE PAID TO PARENTS	BUDGET ENTRY	5,000.00
22 2710 000 110	REGULAR SALARY	BUDGET ENTRY	5,355.00
22 2710 000 110 006	REGULAR SALARY REG SALARIES - SECRETARI	BUDGET ENTRY	8,588.00
22 2710 000 210	OASI	BUDGET ENTRY	1,070.00
22 2710 000 220	RETIREMENT	BUDGET ENTRY	800.00
22 2710 000 230	HEALTH INSURANCE	BUDGET ENTRY	1,400.00
22 2710 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	75.00
22 2710 000 315	REGISTRATION FEES	BUDGET ENTRY	500.00
22 2710 000 334	TRAVEL	BUDGET ENTRY	1,000.00
Account Type Total: Expenditure			300,799.00

Fund: 24 PENSION FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
Account Type: Revenue			
24 1110 000	AD VALOREM TAXES	BUDGET ENTRY	96,671.00
24 1111 000	MOBILE HOME TAXES	BUDGET ENTRY	250.00
24 1510 000	INTEREST EARNED	BUDGET ENTRY	500.00
Account Type Total: Revenue			97,421.00

Account Type: Expenditure

24 1111 000 220	RETIREMENT	BUDGET ENTRY	25,000.00
24 1121 000 220	RETIREMENT	BUDGET ENTRY	4,900.00
24 1131 000 220	RETIREMENT	BUDGET ENTRY	20,700.00
24 2122 000 220	RETIREMENT	BUDGET ENTRY	2,085.00

Budget Listing

Fund: 24 PENSION FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
24 2222 000 220	RETIREMENT	BUDGET ENTRY	150.00
24 2227 000 220	RETIREMENT	BUDGET ENTRY	240.00
24 2321 000 220	RETIREMENT	BUDGET ENTRY	4,710.00
24 2410 100 220	RETIREMENT	BUDGET ENTRY	1,950.00
24 2410 200 220	RETIREMENT	BUDGET ENTRY	4,275.00
24 2529 000 220	RETIREMENT	BUDGET ENTRY	2,950.00
24 2542 000 220	RETIREMENT	BUDGET ENTRY	5,500.00
24 6000 000 220	RETIREMENT	BUDGET ENTRY	4,500.00
24 9999 000 000	RESERVE FOR RETIREMENT	BUDGET ENTRY	20,461.00
Account Type Total: Expenditure			97,421.00

Fund: 51 FOOD SERVICE

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Description</u>	<u>Amount</u>
Account Type: Revenue			
51 1610 001	SALES TO PUPILS	BUDGET ENTRY	48,000.00
51 1611	SALES TO PUPILS-MILK	BUDGET ENTRY	800.00
51 1620	SALES TO ADULTS	BUDGET ENTRY	3,500.00
51 1630	A LA CARTE SALES	BUDGET ENTRY	7,000.00
51 1660	OTHER SALES	BUDGET ENTRY	1,000.00
51 4810	FEDERAL REIMBURSEMENT	BUDGET ENTRY	38,000.00
51 4820	DONATED FOOD	BUDGET ENTRY	5,800.00
Account Type Total: Revenue			104,100.00

Account Type: Expenditure

51 2562 000 110	REGULAR SALARY	BUDGET ENTRY	24,355.00
51 2562 000 130	OVERTIME	BUDGET ENTRY	100.00
51 2562 000 210	OASI	BUDGET ENTRY	1,875.00
51 2562 000 220	RETIREMENT	BUDGET ENTRY	1,425.00
51 2562 000 230	HEALTH INSURANCE	BUDGET ENTRY	3,785.00
51 2562 000 240	WORKMENS COMPENSATION	BUDGET ENTRY	520.00
51 2562 000 319	PURCHASED SERVICES	BUDGET ENTRY	500.00
51 2562 000 334	TRAVEL	BUDGET ENTRY	450.00
51 2562 000 411	COMPUTER EQUIPMENT	BUDGET ENTRY	500.00
51 2562 000 419	SUPPLIES	BUDGET ENTRY	4,347.00
51 2562 000 461 001	FOOD PURCHASES-LUNCH	BUDGET ENTRY	47,000.00
51 2562 000 461 002	FOOD PURCHASES-MILK	BUDGET ENTRY	10,000.00
51 2562 000 462	DONATED COMMODITY EXPENSE	BUDGET ENTRY	5,000.00
51 2562 000 640	DUES AND FEES	BUDGET ENTRY	700.00
51 2562 000 910	DEPRECIATION-LOCAL FUNDS	BUDGET ENTRY	2,000.00
51 2562 130 110 006	SECRETARY SALARIES	BUDGET ENTRY	440.00
51 2562 130 210	OASI-SECRETARY	BUDGET ENTRY	36.00
51 2562 130 220	RETIREMENT	BUDGET ENTRY	27.00
51 2562 130 230	HEALTH INSURANCE	BUDGET ENTRY	40.00
51 2562 323 319	REPAIRS & MAINTENANCE	BUDGET ENTRY	1,000.00
Account Type Total: Expenditure			104,100.00

Revenue/Expenditure Summary
02/2015

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
8	Revenue					
10	GENERAL FUND					
10 1110 000	AD VALOREM TAXES	\$872,355.00	\$2,410.36	\$387,195.47	\$485,159.53	44.39
10 1111 000	MOBILE HOME TAXES	\$6,000.00	\$97.89	\$3,607.36	\$2,392.64	60.12
10 1120 000	PRIOR YEARS' AD VALOREM TAXES	\$1,000.00	\$157.57	\$1,509.56	(\$509.56)	150.96
10 1130 000	TAX DEED REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1140 000	UTILITY TAXES (PHONE)	\$77,300.00	\$0.00	\$77,333.13	(\$33.13)	100.04
10 1140 002	UTILITY TAXES (REA)	\$50,000.00	\$0.00	\$50,174.66	(\$174.66)	100.35
10 1190 000	PENALTIES AND INTEREST ON TAX	\$1,500.00	\$23.59	\$1,361.76	\$138.24	90.78
10 1510 000	INTEREST EARNED	\$5,000.00	\$459.87	\$3,417.30	\$1,582.70	68.35
10 1710 000	ADMISSION TICKETS	\$10,000.00	\$2,186.00	\$11,566.00	(\$1,566.00)	115.66
10 1790 000	OTHER PUPIL ACTIVITY INCOME	\$2,000.00	\$425.00	\$1,449.04	\$550.96	72.45
10 1910 000	RENTALS	\$650.00	\$0.00	\$160.00	\$490.00	24.62
10 1973 000	MEDICAID ADMIN CFDA 93.788	\$12,000.00	\$0.00	\$3,600.60	\$8,399.40	30.01
10 1990 000	OTHER	\$85,000.00	\$0.00	\$61,821.78	\$23,178.22	72.73
10 1991 000	PHILIP GEOTHERMAL	\$8,500.00	\$0.00	\$8,500.00	\$0.00	100.00
10 2110 000	COUNTY APPORTIONMENT	\$10,000.00	\$954.86	\$13,010.02	(\$3,010.02)	130.10
10 3111 000	STATE AID	\$786,061.00	\$64,570.00	\$559,405.00	\$226,656.00	71.17
10 3112 000	STATE APPORTIONMENT	\$12,000.00	\$17,626.00	\$17,626.00	(\$5,626.00)	146.88
10 3114 000	BANK FRANCHISE TAX	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00
10 3122 000	VOCATIONAL EDUCATION-STATE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 4121 000	NATIONAL MINERALS	\$12,000.00	\$0.00	\$18,996.00	(\$6,996.00)	158.30
10 4122 000	TAYLOR GRAZING	\$250.00	\$0.00	\$198.00	\$52.00	79.20
10 4132 000	FEDERAL FLOOD CONTROL LAND	\$300.00	\$0.00	\$0.00	\$300.00	0.00
10 4133 000	BANKHEAD JONES FARM TENANT	\$400.00	\$0.00	\$408.34	(\$8.34)	102.09
10 4158 322	TITLE I PART A CFDA 84.010A	\$84,258.00	\$0.00	\$4,246.00	\$80,012.00	5.04
10 4159 350	TITLE II PART A 84.367A REAP	\$30,671.00	\$0.00	\$0.00	\$30,671.00	0.00
10 4161 501	VOCATIONAL EDUCATION CFDA 84.048A	\$22,672.00	\$4,610.00	\$15,957.00	\$6,715.00	70.38
10 4900 327	OTHER FEDERAL REVENUE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 5110 511	OPERATING TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 9999	CASH RESERVE	\$62,137.00	\$0.00	\$0.00	\$62,137.00	0.00
10	GENERAL FUND	\$2,204,054.00	\$93,521.14	\$1,241,543.02	\$962,510.98	56.33
21	CAPITAL OUTLAY					
21 1110 000	AD VALOREM TAXES	\$966,710.00	\$1,752.51	\$193,681.86	\$773,028.14	20.04
21 1111 000	MOBILE HOME TAXES	\$1,000.00	\$29.98	\$828.17	\$171.83	82.82
21 1120 000	PRIOR YEARS' AD VALOREM TAXES	\$200.00	\$24.28	\$323.59	(\$123.59)	161.80
21 1130 000	TAX DEED REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 1190 000	PENALTIES AND INTEREST ON TAX	\$300.00	\$5.35	\$648.71	(\$348.71)	216.24
21 1510 000	INTEREST EARNED	\$15,000.00	\$524.08	\$2,554.76	\$12,445.24	17.03
21 1920 000	CONTRIBUTIONS AND DONATIONS	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	0.00
21 1990 000	OTHER	\$0.00	\$0.00	\$2,804.78	(\$2,804.78)	0.00
21 3130 000	DENR COMMUNITY PLANNING GRANT	\$0.00	\$0.00	\$10,000.00	(\$10,000.00)	0.00
21 5110 000	OPERATING TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 9999	CASH RESERVE	\$46,477.00	\$0.00	\$0.00	\$46,477.00	0.00
21	CAPITAL OUTLAY	\$1,029,687.00	\$2,336.20	\$211,841.87	\$817,845.13	20.57
22	SPECIAL EDUCATION FUND					
22 1110 000	AD VALOREM TAXES	\$322,237.00	\$641.00	\$128,552.51	\$193,684.49	39.89
22 1111 000	MOBILE HOME TAXES	\$250.00	\$16.60	\$548.64	(\$298.64)	219.46
22 1120 000	PRIOR YEARS' AD VALOREM TAXES	\$100.00	\$16.20	\$215.78	(\$115.78)	215.78
22 1130 000	TAX DEED REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
22 1190 000	PENALTIES AND INTEREST ON TAX	\$200.00	\$3.58	\$432.32	(\$232.32)	216.16
22 1510 000	INTEREST EARNED	\$7,000.00	\$244.39	\$1,945.36	\$5,054.64	27.79
22 1973 000	MEDICAID ADMIN CFDA 93.788	\$600.00	\$0.00	\$414.00	\$186.00	69.00
22 1990 000	OTHER	\$0.00	\$0.00	\$1,300.00	(\$1,300.00)	0.00
22 4175 220	IDEA PART B 611 (CFDA 84.027A)	\$62,955.00	\$0.00	\$0.00	\$62,955.00	0.00
22 4186 222	IDEA PART B 619 PRESCHOOL (CFDA 84.173A)	\$4,621.00	\$0.00	\$0.00	\$4,621.00	0.00
22 4196 221	ARRA - IDEA PART B 611	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 4197 223	ARRA - IDEA PRESCHOOL (619)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 9999 000	CASH RESERVE	(\$97,164.00)	\$0.00	\$0.00	(\$97,164.00)	0.00
22	SPECIAL EDUCATION FUND	\$300,799.00	\$921.77	\$133,408.61	\$167,390.39	44.35
24	PENSION FUND					
24 1110 000	AD VALOREM TAXES	\$96,671.00	\$192.54	\$43,141.60	\$53,529.40	44.63
24 1111 000	MOBILE HOME TAXES	\$250.00	\$5.25	\$183.83	\$66.17	73.53
24 1120 000	PRIOR YEARS' AD VALOREM TAXES	\$0.00	\$5.25	\$67.87	(\$67.87)	0.00
24 1130 000	TAX DEED REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
24 1190 000	PENALTIES AND INTEREST ON TAX	\$0.00	\$1.14	\$144.59	(\$144.59)	0.00
24 1510 000	INTEREST EARNED	\$500.00	\$33.70	\$221.47	\$278.53	44.29
24	PENSION FUND	\$97,421.00	\$237.88	\$43,759.36	\$53,661.64	44.92
8	Revenue	\$3,631,961.00	\$97,016.99	\$1,630,552.86	\$2,001,408.14	44.89
9	Expenditure					
10	GENERAL FUND					
10 1111 000 110 003 101	REG SALARY-ELEMENTARY AIDES	\$11,293.00	\$1,153.60	\$6,414.85	\$4,878.15	56.80
10 1111 000 110 003 103	REGULAR SALARY REG SALARIES - AIDES	\$15,525.00	\$1,663.20	\$8,976.80	\$6,548.20	57.82
10 1111 000 110 101	REGULAR SALARY (TOWN ELEM)	\$302,000.00	\$28,705.93	\$172,235.58	\$129,764.42	57.03
10 1111 000 110 102	REGULAR SALARY - CHEYENNE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 110 103	REGULAR SALARY MILESVILLE ELEMENTARY	\$39,780.00	\$3,315.00	\$19,890.00	\$19,890.00	50.00
10 1111 000 110 104	REGULAR SALARY - DEEP CREEK	\$33,200.00	\$2,766.67	\$16,600.02	\$16,599.98	50.00
10 1111 000 120 101	SUBSTITUTES ELEMENTARY	\$10,000.00	\$65.00	\$1,872.50	\$8,127.50	18.73
10 1111 000 120 102	SUBSTITUTES CHEYENNE ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 120 103	SUBSTITUTES MILESVILLE ELEMENTARY	\$500.00	\$0.00	\$130.00	\$370.00	26.00
10 1111 000 120 104	SUBSTITUTES DEEP CREEK ELEMENTARY	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 1111 000 140 101	COMPENSATED ABSENCE	\$4,370.00	\$0.00	\$0.00	\$4,370.00	0.00
10 1111 000 140 102	COMPENSATED ABSENCE CHEYENNE ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 140 103	COMPENSATED ABSENCE MILESVILLE ELEMENTA	\$480.00	\$0.00	\$0.00	\$480.00	0.00
10 1111 000 140 104	COMPENSATED ABSENCE DEEP CREEK ELEMENTA	\$480.00	\$0.00	\$0.00	\$480.00	0.00
10 1111 000 210	OASI	\$32,000.00	\$2,861.08	\$20,536.58	\$11,463.42	64.18
10 1111 000 210 101	OASI ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 220	RETIREMENT	\$0.00	\$2,397.86	\$17,106.64	(\$17,106.64)	0.00
10 1111 000 220 101	RETIREMENT ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 230	HEALTH INSURANCE	\$54,200.00	\$5,044.23	\$33,139.75	\$21,060.25	61.14
10 1111 000 230 101	HEALTH INSURANCE ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 240 101	WORKER'S COMP ELEMENTARY	\$3,000.00	\$0.00	\$3,100.00	(\$100.00)	103.33
10 1111 000 315 101	REGISTRATION FEES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 1111 000 315 102	REGISTRATION FEES CHEYENNE ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 315 103	REGISTRATION FEES MILESVILLE ELEMENTARY	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 1111 000 315 104	REGISTRATION FEES DEEP CREEK ELEMENTARY	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 1111 000 323 101	REPAIRS & MAINTENANCE-ELEMENTARY	\$3,000.00	\$116.68	\$816.76	\$2,183.24	27.23
10 1111 000 323 102	REPAIRS & MTNCE CHEYENNE ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
10 1111 000 323 103	REPAIRS & MTNCE MILESVILLE ELEMENTARY	\$1,000.00	\$0.00	\$269.09	\$730.91	26.91
10 1111 000 323 104	REPAIRS & MTNCE DEEP CREEK ELEMENTARY	\$1,000.00	\$0.00	\$358.03	\$641.97	35.80
10 1111 000 334 101	TRAVEL-ELEMENTARY	\$5,000.00	\$0.00	\$121.36	\$4,878.64	2.43
10 1111 000 334 102	TRAVEL CHEYENNE ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 334 103	TRAVEL MILESVILLE ELEMENTARY	\$3,000.00	\$359.64	\$1,551.78	\$1,448.22	51.73
10 1111 000 334 104	TRAVEL DEEP CREEK ELEMENTARY	\$2,500.00	\$0.00	\$853.22	\$1,646.78	34.13
10 1111 000 340 101	TELEPHONE (TV)-ELEMENTARY	\$2,500.00	\$34.29	\$293.57	\$2,206.43	11.74
10 1111 000 340 102	COMMUNICATION CHEYENNE ELEMENTARY	\$750.00	\$0.00	\$0.00	\$750.00	0.00
10 1111 000 340 103	COMMUNICATION MILESVILLE ELEMENTARY	\$750.00	\$40.16	\$362.65	\$387.35	48.35
10 1111 000 340 104	COMMUNICATION DEEP CREEK ELEMENTARY	\$0.00	\$41.56	\$291.02	(\$291.02)	0.00
10 1111 000 410 101	SUPPLIES-ELEMENTARY	\$10,000.00	\$1,074.47	\$6,454.07	\$3,545.93	88.86
10 1111 000 410 102	SUPPLIES - CHEYENNE ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 410 103	SUPPLIES MILESVILLE ELEMENTARY	\$2,000.00	\$0.00	\$102.57	\$1,897.43	5.13
10 1111 000 410 104	SUPPLIES DEEP CREEK ELEMENTARY	\$1,000.00	\$0.00	\$71.99	\$928.01	7.20
10 1111 000 420 092	ELEMENTARY SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 420 101	ELEMENTARY TEXTBOOKS CONSUMABLE ONLY	\$12,000.00	\$0.00	\$6,922.47	\$5,077.53	59.11
10 1111 000 640 101	DUES AND FEES-ELEMENTARY	\$300.00	\$0.00	\$0.00	\$300.00	0.00
10 1111 000 640 102	DUES AND FEES - CHEYENNE ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 640 103	DUES AND FEES - MILESVILLE ELEMENTARY	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 1111 000 640 104	DUES AND FEES DEEP CREEK ELEMENTARY	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 1111 004 110 101	REGULAR SALARY (TOWN ELEM)-SFSF	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 326 110 101	REGULAR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 327 410 101	SUPPLIES TOWN ELEMENTARY (SRSA)	\$2,000.00	\$0.00	\$1,082.89	\$917.11	57.07
10 1111 350 110 101	REGULAR SALARY REAP	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
10 1111 350 210 101	OASI REAP	\$80.00	\$0.00	\$0.00	\$80.00	0.00
10 1111 350 220 101	RETIREMENT REAP	\$60.00	\$0.00	\$0.00	\$60.00	0.00
10 1111 350 419 101	SUPPLIES-REAP	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1112 350 110 101	REGULAR SALARY SUMMER SCHOOL (REAP)	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0.00
10 1112 350 210	OASI SUMMER SCHOOL (REAP)	\$280.00	\$0.00	\$0.00	\$280.00	0.00
10 1112 350 220	RETIREMENT SUMMER SCHOOL (REAP)	\$210.00	\$0.00	\$0.00	\$210.00	0.00
10 1112 350 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1121 000 110 200	REGULAR SALARY JUNIOR HIGH	\$81,000.00	\$3,191.00	\$19,146.00	\$61,854.00	23.64
10 1121 000 120 200	SUBSTITUTES JUNIOR HIGH	\$1,500.00	\$0.00	\$32.50	\$1,467.50	2.17
10 1121 000 140 200	COMPENSATED ABSENCE JUNIOR HIGH	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 1121 000 210	OASI	\$6,200.00	\$255.75	\$2,175.27	\$4,024.73	35.09
10 1121 000 210 200	OASI JUNIOR HIGH	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1121 000 220	RETIREMENT	\$0.00	\$201.76	\$1,712.73	(\$1,712.73)	0.00
10 1121 000 220 200	RETIREMENT JUNIOR HIGH	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1121 000 230	HEALTH INSURANCE	\$9,250.00	\$437.62	\$2,374.26	\$6,875.74	25.67
10 1121 000 230 200	HEALTH INSURANCE JUNIOR HIGH	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1121 000 240 200	WORKMENS COMPENSATION JUNIOR HIGH	\$350.00	\$0.00	\$300.00	\$50.00	85.71
10 1121 000 315 200	REGISTRATION FEES JUNIOR HIGH	\$100.00	\$0.00	\$150.00	(\$50.00)	150.00
10 1121 000 334 200	TRAVEL JUNIOR HIGH	\$200.00	\$0.00	\$0.00	\$200.00	0.00
10 1121 000 410 200	OTHER SUPPLIES JUNIOR HIGH	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 1121 000 420 200	TEXTBOOKS JUNIOR HIGH	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
10 1121 000 640 200	DUES AND FEES	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 1131 000 110 300	HIGH SCHOOL REGULAR SALARY	\$329,000.00	\$27,740.50	\$173,673.38	\$155,326.62	52.79

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
10 1131 000 120 300	HIGH SCHOOL SUBSTITUTES	\$10,000.00	\$1,597.50	\$4,997.50	\$5,002.50	49.98
10 1131 000 140 300	COMPENSATED ABSENCE	\$4,680.00	\$0.00	\$0.00	\$4,680.00	0.00
10 1131 000 210	OASI	\$26,800.00	\$2,354.77	\$18,034.12	\$8,765.88	67.29
10 1131 000 210 300	OASI HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 000 220	RETIREMENT	\$0.00	\$1,768.00	\$13,958.14	(\$13,958.14)	0.00
10 1131 000 220 300	RETIREMENT HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 000 230	HEALTH INSURANCE	\$45,350.00	\$3,277.92	\$19,691.65	\$25,658.35	43.42
10 1131 000 230 300	HEALTH INSURANCE HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 000 240 300	WORKER'S COMP HIGH SCHOOL	\$2,500.00	\$0.00	\$2,562.00	(\$62.00)	102.48
10 1131 000 315 300	REGISTRATION FEES	\$500.00	\$65.00	\$215.00	\$285.00	43.00
10 1131 000 319 300	ASSEMBLIES/RDTN TUITION	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 1131 000 323 300	REPAIRS & MAINTENANCE-HIGH SCHOOL	\$4,000.00	\$116.66	\$878.60	\$3,121.40	21.97
10 1131 000 334 300	TRAVEL-SECONDARY	\$500.00	\$0.00	\$110.50	\$389.50	22.10
10 1131 000 340 300	COMMUNICATION	\$1,000.00	\$38.12	\$302.68	\$697.32	30.27
10 1131 000 393 300	OTHER PROF, TECH, SPECIALIZED SERVICES	\$10,000.00	\$0.00	\$0.00	\$10,000.00	10.00
10 1131 000 410 016	SUPPLIES (FACS)	\$1,500.00	\$157.32	\$795.47	\$704.53	53.03
10 1131 000 410 017	SUPPLIES (VO AG)	\$1,500.00	\$193.50	\$1,448.68	\$51.32	96.58
10 1131 000 410 300	SUPPLIES-SECONDARY	\$12,000.00	\$1,252.43	\$10,199.38	\$1,800.62	86.97
10 1131 000 420 092	COMPUTER SOFTWARE-HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 000 420 300	CONSUMABLE TEXTBOOKS/SOFTWARE	\$2,500.00	\$0.00	\$24.06	\$2,475.94	0.96
10 1131 000 640 300	DUES AND FEES-SECONDARY	\$400.00	\$0.00	\$0.00	\$400.00	0.00
10 1131 004 110 300	REGULAR SECONDARY SALARIES - SFSF SHARE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 326 110 300	REGULAR SALARY HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 350 110 300	REGULAR SALARY REAP	\$11,430.00	\$1,404.50	\$7,642.60	\$3,787.40	66.86
10 1131 350 210	OASI	\$875.00	\$109.62	\$606.39	\$268.61	69.30
10 1131 350 220	RETIREMENT	\$686.00	\$85.97	\$475.58	\$210.42	69.33
10 1131 350 230	HEALTH INSURANCE	\$2,800.00	\$280.00	\$1,680.00	\$1,120.00	60.00
10 1131 350 230 300	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 350 410 300	SUPPLIES REAP	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 501 110	REGULAR SALARY	\$1,277.00	\$0.00	\$0.00	\$1,277.00	0.00
10 1131 501 319 300	PROFESSIONAL SERVICES - CONSORTIUM	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 501 334 300	TRAVEL - CONSORTIUM	\$14,464.00	\$1,910.40	\$9,428.94	\$5,035.06	65.19
10 1131 501 410 300	INSTRUCTIONAL SUPPLIES-CONSORTIUM	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 501 410 300 000	EQUIPMENT - CONSORTIUM	\$6,931.00	\$2,700.00	\$6,528.33	\$402.67	94.19
10 1131 502 410 300 000	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 511 110 300	REGULAR SALARY HIGH SCHOOL (50% XFER)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 322 110	REGULAR SALARIES TITLE I	\$78,270.00	\$3,370.68	\$20,224.08	\$58,045.92	25.84
10 1273 322 110 000	REGULAR SALARY ADMINISTRATIVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 322 140	COMPENSATED ABSENCE	\$780.00	\$0.00	\$0.00	\$780.00	0.00
10 1273 322 210	OASI TITLE	\$6,000.00	\$287.78	\$2,364.20	\$3,635.80	39.40
10 1273 322 220	RETIREMENT TITLE	\$4,700.00	\$227.24	\$1,863.44	\$2,836.56	39.65
10 1273 322 230	HEALTH INSURANCE TITLE	\$10,000.00	\$416.67	\$2,500.02	\$7,499.98	25.00
10 1273 322 240	WORKER'S COMP TITLE	\$375.00	\$0.00	\$0.00	\$375.00	0.00
10 1273 322 319 039	INSTRUCTION-STAFF TRAINING	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 1273 322 410 000 101	TITLE SUPPLIES - ELEMENTARY	\$1,850.00	\$1,490.78	\$1,882.43	(\$32.43)	101.75
10 1273 322 410 000 200	TITLE SUPPLIES - JUNIOR HIGH	\$850.00	\$0.00	\$0.00	\$850.00	0.00
10 1273 322 410 040	OTHER SUPPLIES-PARENT ADVISORY	\$1,200.00	\$0.00	\$163.04	\$1,036.96	13.59
10 1273 322 541 000 101	CAPITAL ACQUISITIONS-TITLE-ELEMENTARY	\$0.00	\$0.00	\$14,133.90	(\$14,133.90)	0.00
10 1273 325 410 000 101	TITLE ARRA SUPPLIES - ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
10 1273 325 541 000 101	CAPITAL ACQUISITIONS-TITLE ARRA-ELEM	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2122 000 110	REGULAR SALARY (GUIDANCE)	\$34,700.00	\$2,889.15	\$17,334.90	\$17,365.10	49.96
10 2122 000 140	COMPENSATED ABSENCE	\$390.00	\$0.00	\$0.00	\$390.00	0.00
10 2122 000 210	OASI GUIDANCE	\$2,655.00	\$221.02	\$1,802.24	\$852.76	67.88
10 2122 000 220	RETIREMENT GUIDANCE	\$0.00	\$173.35	\$1,413.54	(\$1,413.54)	0.00
10 2122 000 230	HEALTH INSURANCE GUIDANCE	\$5,000.00	\$416.67	\$2,500.02	\$2,499.98	50.00
10 2122 000 240	WORKER'S COMP GUIDANCE	\$175.00	\$0.00	\$375.00	(\$200.00)	214.29
10 2122 000 315	REGISTRATION FEES	\$100.00	\$0.00	\$60.00	\$40.00	60.00
10 2122 000 334	TRAVEL-GUIDANCE	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 2122 000 399	OTHER (TESTING)	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00
10 2122 000 410	SUPPLIES - GUIDANCE	\$800.00	\$23.59	\$252.72	\$547.28	31.59
10 2213 000 240	WORKER COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2213 000 399	ALL OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2213 350 110	REGULAR SALARY (REAP)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2213 350 210	OASI REAP	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2213 350 220	RETIREMENT REAP	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2214 325 110	REGULAR SALARY-PROFESSIONAL DEV STIPENDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2214 325 210	OASI - PROFESSIONAL DEVELOPMENT STIPEND	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2222 000 110	REGULAR SALARY (LIBRARY)	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00
10 2222 000 140	COMPENSATED ABSENCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2222 000 210	OASI LIBRARY	\$190.00	\$0.00	\$0.00	\$190.00	0.00
10 2222 000 220	RETIREMENT LIBRARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2222 000 230	HEALTH INSURANCE LIBRARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2222 000 240	WORKER'S COMP LIBRARY	\$125.00	\$0.00	\$125.00	\$0.00	100.00
10 2222 000 319	OTHER PURCH SERVICES SDLN MEMBERSHIP LIB	\$340.00	\$0.00	\$337.50	\$2.50	99.26
10 2222 000 323	REPAIRS & MAINTENANCE-LIBRARY	\$800.00	\$0.00	\$0.00	\$800.00	0.00
10 2222 000 325	RENT (FILM) LIBRARY	\$200.00	\$0.00	\$0.00	\$200.00	0.00
10 2222 000 410	SUPPLIES-LIBRARY	\$750.00	\$23.59	\$1,162.13	(\$412.13)	154.95
10 2222 000 420	LIBRARY MEDIA-LIBRARY	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 2222 000 440	PERIODICALS-LIBRARY	\$1,000.00	\$35.00	\$476.46	\$523.54	47.65
10 2222 000 479	OTHER NON CONSUMABLE-LIBRARY	\$250.00	\$0.00	\$0.00	\$250.00	0.00
10 2227 000 110	REGULAR SALARY (COMPUTER TECH)	\$22,000.00	\$1,833.33	\$12,712.48	\$9,287.52	57.78
10 2227 000 210	OASI TECH	\$1,683.00	\$179.35	\$1,024.58	\$658.42	60.88
10 2227 000 220	RETIREMENT TECH	\$0.00	\$147.50	\$837.75	(\$837.75)	0.00
10 2227 000 230	HEALTH INSURANCE TECH	\$5,000.00	\$625.00	\$1,250.00	\$3,750.00	25.00
10 2227 000 319	PURCHASED SERVICES-COMPUTER TECH	\$8,000.00	\$195.00	\$5,325.09	\$2,674.91	66.56
10 2227 000 334	TRAVEL	\$500.00	\$0.00	\$24.42	\$475.58	4.88
10 2227 000 340	COMMUNICATION	\$600.00	\$28.93	\$83.57	\$516.43	13.93
10 2227 000 410	SUPPLIES-COMPUTER TECH	\$1,000.00	\$88.53	\$211.40	\$788.60	109.64
10 2314 000 110	REGULAR SALARY ELECTION	\$710.00	\$0.00	\$0.00	\$710.00	0.00
10 2314 000 325	RENT-ELECTION	\$30.00	\$0.00	\$0.00	\$30.00	0.00
10 2314 000 334	TRAVEL-ELECTION	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 2314 000 340	COMMUNICATION (PUBLICATIONS)-ELECTION	\$400.00	\$0.00	\$0.00	\$400.00	0.00
10 2314 000 410	SUPPLIES-ELECTION	\$200.00	\$0.00	\$0.00	\$200.00	0.00
10 2315 000 319	PROFESSIONAL SERVICES-LEGAL	\$5,000.00	\$0.00	\$41.75	\$4,958.25	0.84
10 2317 000 319	PROFESSIONAL SERVICES-AUDIT	\$13,000.00	\$300.00	\$11,708.20	\$1,291.80	90.06
10 2319 000 110	REGULAR SALARY BOE	\$5,250.00	\$0.00	\$2,150.00	\$3,100.00	40.95
10 2319 000 210	OASI BOE	\$402.00	\$0.00	\$164.50	\$237.50	40.92
10 2319 000 315	REGISTRATION FEES	\$1,200.00	\$0.00	\$1,003.09	\$196.91	83.59

Revenue/Expenditure Summary
02/2015

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
10 2319 000 334	TRAVEL-BOE	\$3,000.00	\$0.00	\$1,751.92	\$1,248.08	62.20
10 2319 000 340 038	COMMUNICATION (PUBLICATIONS)-BOE	\$3,000.00	\$123.05	\$1,200.49	\$1,799.51	40.02
10 2319 000 410	SUPPLIES-BOE	\$500.00	\$0.00	\$171.94	\$328.06	34.39
10 2319 000 640	DUES & FEES-BOE	\$1,250.00	\$0.00	\$937.91	\$312.09	75.03
10 2319 000 651	LIABILITY INSURANCE-BOE	\$6,300.00	\$0.00	\$0.00	\$6,300.00	0.00
10 2321 000 110	REGULAR SALARY SUPT	\$67,660.00	\$5,638.33	\$45,106.64	\$22,553.36	66.67
10 2321 000 110 006	SECRETARY SUPT	\$11,000.00	\$898.33	\$7,186.64	\$3,813.36	65.33
10 2321 000 210	OASI SUPT	\$6,000.00	\$498.91	\$3,991.30	\$2,008.70	66.52
10 2321 000 220	RETIREMENT SUPT	\$0.00	\$392.20	\$3,137.60	(\$3,137.60)	0.00
10 2321 000 230	HEALTH INSURANCE SUPT	\$19,000.00	\$1,422.90	\$12,540.28	\$6,459.72	66.00
10 2321 000 240	WORKER'S COMP SUPT	\$410.00	\$0.00	\$410.00	\$0.00	100.00
10 2321 000 315	REGISTRATION FEES	\$600.00	\$0.00	\$15.00	\$585.00	2.50
10 2321 000 323	REPAIRS & MAINTENANCE-SUPT	\$175.00	\$0.00	\$0.00	\$175.00	0.00
10 2321 000 334	TRAVEL-SUPT	\$900.00	\$0.00	\$376.66	\$523.34	41.85
10 2321 000 340 036	COMMUNICATION (TELEPHONE)-SUPT	\$950.00	\$57.01	\$284.49	\$665.51	29.95
10 2321 000 340 037	COMMUNICATION (POSTAGE)-SUPT	\$800.00	\$0.00	\$899.10	(\$99.10)	112.39
10 2321 000 410	SUPPLIES-SUPT	\$750.00	\$0.00	\$409.09	\$340.91	54.55
10 2321 000 640	DUES AND FEES-SUPT	\$900.00	\$0.00	\$995.70	(\$95.70)	110.63
10 2329 000 313	PROF SERVICES OTHER EX ADMIN SERVICES	\$5,000.00	\$56.00	\$2,714.65	\$2,285.35	54.29
10 2410 100 110	REGULAR SALARIES EL PRINCIPAL	\$23,740.00	\$1,978.33	\$15,826.64	\$7,913.36	66.67
10 2410 100 110 006	SECRETARY (EL)	\$8,588.00	\$813.60	\$5,003.08	\$3,584.92	58.26
10 2410 100 210	OASI EL PRIN	\$2,500.00	\$213.19	\$1,699.54	\$800.46	67.98
10 2410 100 220	RETIREMENT EL PRIN	\$0.00	\$167.52	\$1,335.45	(\$1,335.45)	0.00
10 2410 100 230	HEALTH INSURANCE EL PRIN	\$6,400.00	\$523.34	\$4,468.78	\$1,931.22	69.82
10 2410 100 240	WORKER'S COMP EL PRIN	\$175.00	\$0.00	\$175.00	\$0.00	100.00
10 2410 100 315	REGISTRATION FEES	\$150.00	\$0.00	\$0.00	\$150.00	0.00
10 2410 100 323	REPAIRS & MAINTENANCE-EL PRIN	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 2410 100 334 001	TRAVEL-EL PRIN	\$450.00	\$0.00	\$0.00	\$450.00	0.00
10 2410 100 334 003	TRAVEL-EL PRIN (RURAL)	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 2410 100 340 036	COMMUNICATION (TELEPHONE)-EL PRIN	\$1,000.00	\$51.50	\$276.95	\$723.05	27.70
10 2410 100 340 037	COMMUNICATION (POSTAGE)-EL PRIN	\$800.00	\$0.00	\$0.00	\$800.00	0.00
10 2410 100 410	SUPPLIES-EL PRIN	\$500.00	\$70.78	\$70.78	\$429.22	14.16
10 2410 100 640	DUES AND FEES-EL PRIN	\$200.00	\$0.00	\$70.00	\$130.00	35.00
10 2410 200 110	REGULAR SALARIES SEC PRINCIPAL	\$52,530.00	\$4,377.50	\$30,642.50	\$21,887.50	58.33
10 2410 200 110 006	SECRETARY-SECONDARY	\$18,544.00	\$1,756.80	\$11,010.50	\$7,533.50	59.38
10 2410 200 210	OASI SEC PRIN	\$5,440.00	\$462.60	\$3,451.58	\$1,988.42	63.45
10 2410 200 220	RETIREMENT SEC PRIN	\$0.00	\$368.06	\$2,739.18	(\$2,739.18)	0.00
10 2410 200 230	HEALTH INSURANCE SEC PRIN	\$11,800.00	\$820.79	\$5,850.33	\$5,949.67	49.58
10 2410 200 240	WORKER'S COMP SEC PRIN	\$375.00	\$0.00	\$375.00	\$0.00	100.00
10 2410 200 315	REGISTRATION FEES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 2410 200 323	REPAIRS & MAINTENANCE-SEC PRIN	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 2410 200 334 001	TRAVEL-SEC PRIN	\$1,000.00	\$0.00	\$60.68	\$939.32	6.07
10 2410 200 340 036	COMMUNICATION (TELEPHONE)-SEC PRIN	\$1,500.00	\$76.97	\$428.13	\$1,071.87	28.54
10 2410 200 340 037	COMMUNICATION (POSTAGE)-SEC PRIN	\$1,100.00	\$0.00	\$0.00	\$1,100.00	0.00
10 2410 200 410	SUPPLIES-SEC PRIN	\$500.00	\$70.78	\$70.78	\$429.22	14.16
10 2410 200 640	DUES AND FEES-SEC PRIN	\$700.00	\$0.00	\$0.00	\$700.00	0.00
10 2440 322 110 000	REGULAR SALARY TOWN ELEMENTARY	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 2490 000 319	OTHER PURCHASED SERVICES	\$900.00	\$0.00	\$137.12	\$762.88	15.24
10 2529 000 110	REGULAR SALARIES BUS MGR	\$38,345.00	\$3,195.42	\$25,563.36	\$12,781.64	66.67

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
10 2529 000 110 006	SECRETARY SALARIES BUS MGR	\$10,780.00	\$898.33	\$7,318.64	\$3,461.36	67.89
10 2529 000 210	OASI BUSINESS OFFICE	\$3,760.00	\$313.17	\$2,494.67	\$1,265.33	66.35
10 2529 000 220	RETIREMENT BUSINESS OFFICE	\$0.00	\$245.63	\$1,972.96	(\$1,972.96)	0.00
10 2529 000 230	HEALTH INSURANCE BUSINESS OFFICE	\$6,372.00	\$533.45	\$4,246.66	\$2,125.34	66.65
10 2529 000 240	WORKER'S COMP BUSINESS OFFICE	\$275.00	\$0.00	\$275.00	\$0.00	100.00
10 2529 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 2529 000 323	REPAIRS & MAINTENANCE BUSINESS OFFICE	\$5,000.00	\$173.83	\$4,573.79	\$426.21	91.48
10 2529 000 334	TRAVEL-BUSINESS MANAGER	\$2,000.00	\$0.00	\$183.52	\$1,816.48	9.18
10 2529 000 340 036	COMMUNICATION (TELEPHONE)-BUS MGR	\$500.00	\$18.97	\$407.41	\$92.59	81.48
10 2529 000 340 037	COMMUNICATION (POSTAGE)-BUS MGR	\$1,800.00	\$82.35	\$511.23	\$1,288.77	28.40
10 2529 000 410	SUPPLIES-BUSINESS MANAGER	\$1,900.00	\$349.94	\$1,159.72	\$740.28	68.92
10 2529 000 640	DUES & FEES-BUSINESS MANAGER	\$1,000.00	\$0.00	\$237.00	\$763.00	23.70
10 2529 000 651	SURETY BOND-BUSINESS MANAGER	\$580.00	\$0.00	\$0.00	\$580.00	0.00
10 2542 000 110	TOWN SALARIES CUSTODIAL	\$110,000.00	\$9,978.72	\$69,337.59	\$40,662.41	63.03
10 2542 000 110 007	REGULAR SALARY-GYM MAINTENANCE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
10 2542 000 130	MAINTENANCE OVERTIME	\$3,000.00	\$535.17	\$1,538.61	\$1,461.39	51.29
10 2542 000 210	OASI CUSTODIAL	\$8,400.00	\$820.74	\$5,743.92	\$2,656.08	68.38
10 2542 000 220	RETIREMENT CUSTODIAL	\$0.00	\$623.62	\$4,250.07	(\$4,250.07)	0.00
10 2542 000 230	HEALTH INSURANCE CUSTODIAL	\$15,000.00	\$1,332.54	\$7,487.76	\$7,512.24	49.92
10 2542 000 240	WORKER'S COMP CUSTODIAL	\$4,500.00	\$0.00	\$3,090.00	\$1,410.00	68.67
10 2542 000 319	PROFESSIONAL SERVICES	\$10,000.00	\$153.06	\$6,619.73	\$3,380.27	66.20
10 2542 000 321 004	PROPERTY SERVICES (TREATMENT PLANT)	\$1,000.00	\$0.00	\$600.00	\$400.00	60.00
10 2542 000 321 041	PUBLIC UTILITY SVC (RURAL HEAT)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2542 000 321 042	PUBLIC UTILITY SVC (TOWN HEAT)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2542 000 321 043	PUBLIC UTILITY SVC (RURAL WATER)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2542 000 321 044	PUBLIC UTILITY SERVICE (WATER/REFUSE)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2542 000 321 045	PUBLIC UTILITY SVC (RURAL ELEC)	\$0.00	\$0.00	\$193.36	(\$193.36)	0.00
10 2542 000 321 046	PUBLIC UTILITY SVC (TOWN ELEC)	\$0.00	\$0.00	\$4,745.48	(\$4,745.48)	0.00
10 2542 000 322 048	CLEANING SERVICE (RURAL)	\$500.00	\$0.00	\$100.00	\$400.00	20.00
10 2542 000 322 049	CLEANING SERVICE (MOWING)	\$300.00	\$0.00	\$200.00	\$100.00	66.67
10 2542 000 323 050	REPAIRS & MAINTENANCE (RURAL)	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00
10 2542 000 323 051	REPAIRS & MAINTENANCE (TOWN)	\$10,000.00	\$129.89	\$392.22	\$9,607.78	3.92
10 2542 000 325	RENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2542 000 329 047	PROPERTY SERVICES (FIRE SYS)	\$850.00	\$84.78	\$1,252.38	(\$402.38)	147.34
10 2542 000 334	TRAVEL-CUSTODIAL	\$250.00	\$0.00	\$0.00	\$250.00	0.00
10 2542 000 410 094	SUPPLIES (JANITORIAL)	\$27,000.00	(\$1,554.71)	\$12,456.66	\$14,543.34	89.08
10 2542 000 410 095	SUPPLIES (BARIUM CHLORIDE)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2542 000 651	PROPERTY INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2545 000 319	OTHER PURCHASED SERVICES	\$500.00	\$0.00	\$211.22	\$288.78	42.24
10 2545 000 323 052	REPAIRS & MAINTENANCE (PICKUP)	\$2,000.00	\$0.00	\$8.80	\$1,991.20	0.44
10 2545 000 410 085	SUPPLIES (TRACTOR GAS)	\$2,700.00	\$198.09	\$1,845.70	\$854.30	68.36
10 2545 000 490	OTHER	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 2545 000 550	VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2545 000 651	PROPERTY INSURANCE (PICKUP)	\$700.00	\$0.00	\$0.00	\$700.00	0.00
10 2559 000 332	MILEAGE PAID TO PARENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2642 000 340	COMMUNICATION-ADS	\$300.00	\$0.00	\$150.00	\$150.00	50.00
10 2642 000 399	OTHER PURCHASED SERVICES RECRUITMENT	\$1,000.00	\$0.00	\$420.00	\$580.00	42.00
10 2645 000 319	PROF SVCS (HEALTH/TB/PHYSICAL)	\$1,200.00	\$0.00	\$300.00	\$900.00	25.00
10 4400 000 250	UNEMPLOYMENT INSURANCE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
10 4500 000 150	REGULAR SALARY/EARLY RET	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 4500 000 210	OASI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6110 000 110 007	REGULAR SALARY (FIELD MAINT) FOOTBALL	\$1,200.00	\$0.00	\$819.00	\$381.00	68.25
10 6110 000 110 008	REGULAR SALARY (VARSITY) FOOTBALL	\$5,400.00	\$0.00	\$5,400.00	\$0.00	100.00
10 6110 000 110 009	REGULAR SALARY (JR HIGH) FOOTBALL	\$1,800.00	\$0.00	\$1,800.00	\$0.00	100.00
10 6110 000 210	OASI FOOTBALL	\$652.00	\$0.00	\$613.45	\$38.55	94.09
10 6110 000 220	RETIREMENT FOOTBALL	\$0.00	\$0.00	\$324.00	(\$324.00)	0.00
10 6110 000 240	WORKER'S COMP FOOTBALL	\$50.00	\$0.00	\$50.00	\$0.00	100.00
10 6110 000 319	PROFESSIONAL SVCS (REFEREES) FOOTBALL	\$2,000.00	\$0.00	\$1,893.78	\$106.22	94.69
10 6110 000 321 044	PUBLIC UTILITY SVC (WATER/LEASE) FOOTBALL	\$950.00	\$0.00	\$0.00	\$950.00	0.00
10 6110 000 321 046	PUB UTIL SVC (ELECTRICITY) FOOTBALL	\$700.00	\$0.00	\$0.00	\$700.00	0.00
10 6110 000 323 002	REPAIRS & MAINTENANCE FOOTBALL	\$3,600.00	\$0.00	\$4.19	\$3,595.81	0.12
10 6110 000 325	RENT	\$850.00	\$0.00	\$0.00	\$850.00	0.00
10 6110 000 334	TRAVEL-FOOTBALL	\$1,000.00	\$136.76	\$136.76	\$863.24	13.68
10 6110 000 410 001	SUPPLIES-FOOTBALL	\$950.00	\$0.00	\$844.33	\$105.67	88.88
10 6110 000 410 098	SUPPLIES (UNIFORMS) FOOTBALL	\$800.00	\$0.00	\$0.00	\$800.00	0.00
10 6110 000 640	DUES AND FEES-FOOTBALL	\$150.00	\$0.00	\$130.00	\$20.00	86.67
10 6110 000 651	PROPERTY INSURANCE FOOTBALL	\$250.00	\$0.00	\$0.00	\$250.00	0.00
10 6120 000 110 008	REGULAR SALARY (VARSITY) BBB	\$5,700.00	\$5,700.00	\$5,700.00	\$0.00	100.00
10 6120 000 110 009	REGULAR SALARY (JR HIGH) BBB	\$1,800.00	\$0.00	\$0.00	\$1,800.00	0.00
10 6120 000 210	OASI BBB	\$575.00	\$436.05	\$436.05	\$138.95	75.83
10 6120 000 220	RETIREMENT BBB	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6120 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6120 000 240	WORKER'S COMP BBB	\$50.00	\$0.00	\$50.00	\$0.00	100.00
10 6120 000 319	PROF SVCS (REFEREES) BBB	\$3,000.00	\$905.27	\$1,791.77	\$1,208.23	59.73
10 6120 000 334	TRAVEL-BBB	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 6120 000 410 097	SUPPLIES-BBB	\$750.00	\$26.75	\$589.50	\$160.50	78.60
10 6120 000 640	DUES AND FEES-BBB	\$150.00	\$0.00	\$167.50	(\$17.50)	111.67
10 6130 000 110 008	REGULAR SALARY WR	\$5,700.00	\$2,730.00	\$3,720.00	\$1,980.00	65.26
10 6130 000 210	OASI WR	\$440.00	\$208.85	\$284.58	\$155.42	64.68
10 6130 000 220	RETIREMENT WR	\$0.00	\$163.80	\$223.20	(\$223.20)	0.00
10 6130 000 230	HEALTH INSURANCE	\$0.00	\$8.40	\$8.40	(\$8.40)	0.00
10 6130 000 240	WORKMENS COMPENSATION	\$50.00	\$0.00	\$50.00	\$0.00	100.00
10 6130 000 315	REGISTRATION FEES	\$800.00	\$200.00	\$650.00	\$150.00	81.25
10 6130 000 319	PROF SVCS (REFEREES) WR	\$2,000.00	\$2,210.70	\$2,210.70	(\$210.70)	110.54
10 6130 000 334	TRAVEL WR	\$3,500.00	\$1,665.34	\$2,885.34	\$614.66	119.81
10 6130 000 410 097	SUPPLIES WR	\$900.00	\$554.68	\$1,502.58	(\$602.58)	166.95
10 6130 000 640	DUES AND FEES WR	\$200.00	\$0.00	\$80.00	\$120.00	40.00
10 6220 000 110 008	REGULAR SALARY (VARSITY) GBB	\$5,700.00	\$3,500.00	\$4,500.00	\$1,200.00	78.95
10 6220 000 110 009	REGULAR SALARY (JR HIGH) GBB	\$1,800.00	\$0.00	\$1,800.00	\$0.00	100.00
10 6220 000 210	OASI GBB	\$580.00	\$267.74	\$481.93	\$98.07	83.09
10 6220 000 220	RETIREMENT GBB	\$0.00	\$210.00	\$270.00	(\$270.00)	0.00
10 6220 000 240	WORKMENS COMPENSATION	\$50.00	\$0.00	\$50.00	\$0.00	100.00
10 6220 000 319	PROF SVCS (REFEREES) GBB	\$3,100.00	\$1,671.85	\$2,497.19	\$602.81	80.55
10 6220 000 334	TRAVEL GBB	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 6220 000 410 097	SUPPLIES GBB	\$750.00	\$0.00	\$341.55	\$408.45	45.54
10 6220 000 640	DUES AND FEES GBB	\$150.00	\$0.00	\$87.50	\$62.50	58.33
10 6230 000 110 008	REGULAR SALARY (VARSITY) VB	\$5,700.00	\$275.00	\$4,050.00	\$1,650.00	71.05
10 6230 000 110 009	REGULAR SALARY (JR HIGH) VB	\$1,800.00	\$0.00	\$1,800.00	\$0.00	100.00

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
10 6230 000 210	OASI VB	\$580.00	\$21.04	\$447.54	\$132.46	77.16
10 6230 000 220	RETIREMENT VB	\$0.00	\$16.50	\$99.00	(\$99.00)	0.00
10 6230 000 240	WORKMENS COMPENSATION	\$50.00	\$0.00	\$50.00	\$0.00	100.00
10 6230 000 315	REGISTRATION FEES	\$200.00	\$0.00	\$130.00	\$70.00	65.00
10 6230 000 319	PRO SVCS (REFEREES)VB	\$3,500.00	\$0.00	\$2,667.64	\$832.36	76.22
10 6230 000 334	TRAVEL VB	\$1,000.00	\$177.60	\$367.41	\$632.59	36.74
10 6230 000 410 097	SUPPLIES VB	\$900.00	\$0.00	\$720.00	\$180.00	80.00
10 6230 000 640	DUES AND FEES VB	\$150.00	\$0.00	\$167.50	(\$17.50)	111.67
10 6550 000 120 005	BUS DRIVER	\$10,000.00	\$3,150.00	\$5,615.00	\$4,385.00	56.15
10 6550 000 120 006	BUS MAINTENANCE	\$1,100.00	\$225.00	\$590.00	\$510.00	53.64
10 6550 000 210	OASI - BUS	\$880.00	\$258.19	\$474.69	\$405.31	53.94
10 6550 000 220	RETIREMENT BUS	\$0.00	\$89.40	\$106.20	(\$106.20)	0.00
10 6550 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6550 000 240	WORKMENS COMPENSATION BUS	\$560.00	\$0.00	\$560.00	\$0.00	100.00
10 6550 000 323	REPAIRS & MTNCE (BUS)	\$4,000.00	\$0.00	\$5,827.93	(\$1,827.93)	145.70
10 6550 000 340 036	COMMUNICATION (BUS PHONE)	\$600.00	\$0.00	\$0.00	\$600.00	0.00
10 6550 000 410 084	SUPPLIES (GAS AND OIL) BUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6550 000 410 099	SUPPLIES (BUS TIRES)	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 6550 000 640	DUES AND FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6550 000 651	PROPERTY INSURANCE (BUS)	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00
10 6910 000 110	REGULAR SALARY ANNUAL	\$2,100.00	\$0.00	\$0.00	\$2,100.00	0.00
10 6910 000 210	OASI ANNUAL	\$163.00	\$0.00	\$0.00	\$163.00	0.00
10 6910 000 220	RETIREMENT ANNUAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6910 000 240	WORKMENS COMPENSATION	\$10.00	\$0.00	\$10.00	\$0.00	100.00
10 6910 000 410 097	SUPPLIES ANNUAL	\$200.00	\$0.00	\$0.00	\$200.00	0.00
10 6910 000 640	DUES AND FEES ANNUAL	\$80.00	\$0.00	\$0.00	\$80.00	0.00
10 6915 000 110	REGULAR SALARY MUSIC	\$5,700.00	\$475.00	\$2,850.00	\$2,850.00	50.00
10 6915 000 210	OASI MUSIC	\$441.00	\$36.34	\$218.04	\$222.96	49.44
10 6915 000 220	RETIREMENT MUSIC	\$0.00	\$28.50	\$171.00	(\$171.00)	0.00
10 6915 000 240	WORKMENS COMPENSATION	\$27.00	\$0.00	\$27.00	\$0.00	100.00
10 6915 000 315	REGISTRATION FEES	\$1,200.00	\$0.00	\$140.00	\$1,060.00	11.67
10 6915 000 323	REPAIRS & MTNCE	\$800.00	\$68.25	\$1,027.45	(\$227.45)	128.43
10 6915 000 334	TRAVEL MUSIC	\$2,000.00	\$0.00	\$597.50	\$1,402.50	29.88
10 6915 000 410 097	OTHER SUPPLIES X-CURRICULAR	\$1,900.00	\$0.00	\$3,273.78	(\$1,373.78)	172.30
10 6915 000 640	DUES AND FEES MUSIC	\$200.00	\$0.00	\$0.00	\$200.00	0.00
10 6930 000 110	REGULAR SALARY AD	\$5,610.00	\$467.50	\$3,272.50	\$2,337.50	58.33
10 6930 000 110 007	REGULAR SALARY AD GYM ASST	\$1,000.00	\$136.00	\$600.50	\$399.50	60.05
10 6930 000 210	OASI AD	\$506.00	\$46.16	\$296.28	\$209.72	58.55
10 6930 000 220	RETIREMENT AD	\$0.00	\$36.21	\$232.37	(\$232.37)	0.00
10 6930 000 240	WORKMENS COMPENSATION	\$25.00	\$0.00	\$25.00	\$0.00	100.00
10 6930 000 315	REGISTRATION FEES	\$150.00	\$0.00	\$0.00	\$150.00	0.00
10 6930 000 334	TRAVEL AD	\$600.00	\$96.20	\$96.20	\$503.80	16.03
10 6930 000 340 036	COMMUNICATION (TELEPHONE)AD	\$550.00	\$0.00	\$0.00	\$550.00	0.00
10 6930 000 340 037	COMMUNICATION (POSTAGE)AD	\$400.00	\$0.00	\$0.00	\$400.00	0.00
10 6930 000 410 070	SUPPLIES (AWARDS)ACTIVITY DIRECTOR	\$5,000.00	\$370.77	\$1,530.12	\$3,469.88	30.60
10 6930 000 410 097	SUPPLIES AD	\$2,700.00	\$0.00	\$3,682.42	(\$982.42)	136.39
10 6930 000 640	DUES AND FEES AD	\$275.00	\$0.00	\$31.00	\$244.00	11.27
10 6935 000 110	REGULAR SALARY ORAL INTERP	\$900.00	\$0.00	\$0.00	\$900.00	0.00
10 6935 000 210	OASI ORAL INTERP	\$70.00	\$0.00	\$0.00	\$70.00	0.00
10 6935 000 220	RETIREMENT ORAL INTERP	\$0.00	\$0.00	\$0.00	\$0.00	0.00

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
10 6935 000 240	WORKMENS COMPENSATION	\$5.00	\$0.00	\$5.00	\$0.00	100.00
10 6935 000 315	REGISTRATION FEES	\$350.00	\$0.00	\$0.00	\$350.00	0.00
10 6935 000 334	TRAVEL ORAL INTERP	\$900.00	\$0.00	\$0.00	\$900.00	0.00
10 6935 000 410	OTHER SUPPLIES	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 6935 000 640	DUES AND FEES ORAL INTERP	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 6940 000 110 010	REGULAR SALARY (CLASS PLAYS)	\$1,500.00	\$125.00	\$750.00	\$750.00	50.00
10 6940 000 110 011	REGULAR SALARY (ONE ACT PLAYS)	\$1,350.00	\$112.50	\$675.00	\$675.00	50.00
10 6940 000 210	OASI DRAMA	\$220.00	\$18.17	\$108.98	\$111.02	49.54
10 6940 000 220	RETIREMENT DRAMA	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6940 000 240	WORKMENS COMPENSATION	\$8.00	\$0.00	\$8.00	\$0.00	100.00
10 6940 000 315	REGISTRATION FEES	\$250.00	\$131.00	\$131.00	\$119.00	52.40
10 6940 000 319	ROYALTIES DRAMA	\$200.00	\$0.00	\$0.00	\$200.00	0.00
10 6940 000 334	TRAVEL DRAMA	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00
10 6940 000 410 097	SUPPLIES DRAMA	\$200.00	\$0.00	\$0.00	\$200.00	0.00
10 6940 000 640	DUES AND FEES DRAMA	\$50.00	\$0.00	\$0.00	\$50.00	0.00
10 6950 000 110 012	REGULAR SALARY (STUDENT CNCL)	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0.00
10 6950 000 110 013	REGULAR SALARY (JR CLASS ADVS)	\$1,350.00	\$75.00	\$450.00	\$900.00	33.33
10 6950 000 210	OASI	\$290.00	\$5.70	\$34.30	\$255.70	11.83
10 6950 000 220	RETIREMENT	\$0.00	\$4.50	\$27.00	(\$27.00)	0.00
10 6950 000 240	WORKMENS COMPENSATION	\$18.00	\$0.00	\$18.00	\$0.00	100.00
10 6950 000 315	REGISTRATION FEES	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 6950 000 334	TRAVEL ST CO	\$900.00	\$0.00	\$0.00	\$900.00	0.00
10 6950 000 640	DUES AND FEES	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 6960 000 110 009	REGULAR SALARY JR HIGH TRACK	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
10 6960 000 110 014	REGULAR SALARY (TRACK)	\$7,200.00	\$150.00	\$900.00	\$6,300.00	12.50
10 6960 000 110 015	REGULAR SALARY (X COUNTRY)	\$1,800.00	\$0.00	\$1,800.00	\$0.00	100.00
10 6960 000 210	OASI TRACK	\$812.00	\$11.48	\$206.58	\$605.42	25.44
10 6960 000 220	RETIREMENT TRACK	\$0.00	\$9.00	\$54.00	(\$54.00)	0.00
10 6960 000 240	WORKMENS COMPENSATION	\$60.00	\$0.00	\$60.00	\$0.00	100.00
10 6960 000 315	REGISTRATION FEES	\$1,400.00	\$0.00	\$105.00	\$1,295.00	7.50
10 6960 000 319	TRACK STARTER	\$600.00	\$0.00	\$0.00	\$600.00	0.00
10 6960 000 334	TRAVEL TRACK	\$2,500.00	\$0.00	\$908.00	\$1,592.00	36.32
10 6960 000 410 097	SUPPLIES TRACK	\$1,000.00	\$0.00	\$46.00	\$954.00	4.60
10 6960 000 410 098	OTHER SUPPLIES UNIFORM	\$700.00	\$0.00	\$0.00	\$700.00	0.00
10 6960 000 640	DUES AND FEES TRACK	\$450.00	\$0.00	\$316.00	\$134.00	70.22
10 6970 000 110	REGULAR SALARY GOLF	\$2,700.00	\$225.00	\$1,800.00	\$900.00	66.67
10 6970 000 210	OASI GOLF	\$209.00	\$17.21	\$137.68	\$71.32	65.88
10 6970 000 220	RETIREMENT GOLF	\$0.00	\$13.50	\$108.00	(\$108.00)	0.00
10 6970 000 240	WORKMENS COMPENSATION	\$15.00	\$0.00	\$15.00	\$0.00	100.00
10 6970 000 315	REGISTRATION FEES GOLF	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 6970 000 334	TRAVEL GOLF	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
10 6970 000 410 097	SUPPLIES GOLF	\$600.00	\$0.00	\$295.05	\$304.95	49.18
10 6970 000 640	DUES AND FEES GOLF	\$400.00	\$0.00	\$493.15	(\$93.15)	123.29
10 6985 000 110 016	REGULAR SALARY (FFA)	\$2,400.00	\$200.00	\$1,600.00	\$800.00	66.67
10 6985 000 110 017	REGULAR SALARY (FCCLA)	\$2,400.00	\$200.00	\$1,200.00	\$1,200.00	50.00
10 6985 000 210	OASI FFA/FCCLA	\$372.00	\$30.60	\$214.20	\$157.80	57.58
10 6985 000 220	RETIREMENT FFA/FCCLA	\$0.00	\$24.00	\$168.00	(\$168.00)	0.00
10 6985 000 240	WORKMENS COMPENSATION	\$25.00	\$0.00	\$25.00	\$0.00	100.00
10 6985 000 334	TRAVEL FFA/FCCLA	\$3,500.00	\$0.00	\$546.16	\$2,953.84	15.60
10 7000 000 000	CONTINGENCY	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00
10 8110 000 520	TRANSFER OUT - INSURANCE PROCEEDS	\$71,071.00	\$0.00	\$0.00	\$71,071.00	0.00

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
10 GENERAL FUND		\$2,204,054.00	\$178,624.86	\$1,157,266.76	\$1,046,787.24	53.32
21 CAPITAL OUTLAY						
21 1111 000 411	COMPUTER EQUIPMENT EL NON-CAPITALIZED	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 1111 000 420	TEXTBOOKS EL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 1111 000 420 101	COMPUTER EQUIPMENT - TEXTBOOKS/SOFTWARE	\$15,000.00	\$34.70	\$28,431.66	(\$13,431.66)	189.72
21 1111 000 471 101	COMPUTER EQUIPMENT-TOWN ELEMENTARY	\$35,000.00	\$0.00	\$25,408.28	\$9,591.72	72.60
21 1111 000 479 101	OTHER EQUIPMENT - TOWN ELEMENTARY	\$5,000.00	\$136.78	\$4,756.24	\$243.76	95.12
21 1121 000 411 200	COMPUTER EQUIPMENT NON-CAP JUNIOR HIGH	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 1121 000 420 091	TEXTBOOKS JUNIOR HIGH	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 1131 000 411	COMPUTER EQUIPMENT SEC NON-CAPITALIZED	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 1131 000 420 091	TEXTBOOKS TEXTBOOKS	\$0.00	\$0.00	\$21,043.55	(\$21,043.55)	0.00
21 1131 000 420 300	COMPUTER EQUIPMENT - HIGH SCHOOL	\$15,000.00	\$0.00	\$4,218.77	\$10,781.23	28.13
21 1131 000 471 300	COMPUTER EQUIPMENT-HIGH SCHOOL	\$10,000.00	\$0.00	\$12,484.80	(\$2,484.80)	124.85
21 1131 000 479 016	OTHER EQUIPMENT - FACS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
21 1131 000 479 017	OTHER EQUIPMENT - VOAG	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00
21 1131 000 479 300	OTHER EQUIPMENT - HIGH SCHOOL	\$4,000.00	\$136.78	\$8,061.02	(\$4,061.02)	201.53
21 1131 000 541 001	COMPUTER EQUIPMENT-CAPITALIZED	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2222 000 471	COMPUTER EQUIPMENT - LIBRARY	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
21 2222 000 472	LIBRARY SOFTWARE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
21 2222 000 479	OTHER EQUIPMENT - LIBRARY	\$500.00	\$0.00	\$0.00	\$500.00	0.00
21 2222 000 560	LIBRARY BOOKS	\$2,500.00	\$0.00	\$268.20	\$2,231.80	11.25
21 2227 000 479	COMPUTER EQUIPMENT - TECHNOLOGY	\$5,000.00	\$0.00	\$1,247.36	\$3,752.64	38.06
21 2321 000 471	COMPUTER EQUIPMENT - SUPERINTENDENT	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
21 2321 000 479	OTHER EQUIPMENT - SUPERINTENDENT	\$500.00	\$0.00	\$0.00	\$500.00	0.00
21 2410 000 411 101	COMPUTER EQUIPMENT TOWN ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2410 000 411 300	COMPUTER EQUIPMENT HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2410 000 471 000	COMPUTER EQUIPMENT - NON CAPITALIZED	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2410 000 471 101	COMPUTER EQUIPMENT - ELEMENTARY PRIN	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2410 000 471 300	COMPUTER EQUIPMENT - HIGH SCHOOL PRIN	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
21 2410 000 479 101	OTHER EQUIPMENT - ELEMENTARY PRIN	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2410 000 479 300	OTHER EQUIPMENT - HIGH SCHOOL PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2529 000 471	COMPUTER EQUIPMENT - BUSINESS OFFICE	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00
21 2529 000 479	OTHER EQUIPMENT - BUSINESS OFFICE	\$2,000.00	\$136.78	\$1,094.24	\$905.76	54.71
21 2533 000 319	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$22,606.98	(\$22,606.98)	0.00
21 2535 000 323 101	BUILDINGS ELEMENTARY	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00
21 2535 000 323 102	BUILDINGS - CHEYENNE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
21 2535 000 323 103	BUILDINGS - MILESVILLE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
21 2535 000 323 300	BUILDINGS - SECONDARY	\$10,000.00	\$0.00	\$21,470.00	(\$11,470.00)	214.70
21 2542 000 321 041	PUBLIC UTILITY SERVICE - RURAL HEAT	\$5,000.00	\$465.80	\$1,404.41	\$3,595.59	28.09
21 2542 000 321 042	PUBLIC UTILITY SERVICE - TOWN HEAT	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
21 2542 000 321 043	PUBLIC UTILITY SERVICE - RURAL WATER	\$1,000.00	\$60.00	\$432.50	\$567.50	43.25
21 2542 000 321 044	PUBLIC UTILITY SERVICE - TOWN WATER	\$11,000.00	\$1,235.65	\$10,132.60	\$867.40	92.11
21 2542 000 321 045	PUBLIC UTILITY SERVICE - RURAL ELECTRIC	\$4,000.00	\$213.99	\$1,047.38	\$2,952.62	26.18
21 2542 000 321 046	PUBLIC UTILITY SERVICE - TOWN ELECTRIC	\$36,000.00	\$5,008.08	\$21,515.67	\$14,484.33	59.77
21 2542 000 410 095	SUPPLIES BARIUM CHLORIDE	\$30,000.00	\$0.00	\$14,546.40	\$15,453.60	48.49
21 2542 000 479	OTHER NON-CONSUMABLE SUPPLIES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
21 2542 000 549	OTHER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2542 000 651	LIABILITY INSURANCE	\$31,000.00	\$0.00	\$30,123.00	\$877.00	97.17
21 2549 000 323 101	IMPROVEMENTS OTHER THAN BLDG - ELEMEN	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00
21 2549 000 323 102	REPAIRS & MTNCE CHEYENNE ELEMENTARY	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
21 2549 000 323 103	IMPROVEMENTS OTHER THAN BLDG-MILESVILLE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
21 2549 000 323 104	REPAIRS & MTNCE DEEP CREEK	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2549 000 323 300	IMPROVEMENTS OTHER THAN BLDG - SECONDARY	\$50,000.00	\$0.00	\$6,836.20	\$43,163.80	17.57
21 2549 000 323 400	OTHER IMPROVEMENTS - GEOTHERMAL/HEAT	\$483,355.00	\$0.00	\$0.00	\$483,355.00	0.00
21 2549 000 419 102	IMPROVEMENTS OTHER THAN BLDG - CHEYENNE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2559 000 332	MILEAGE PAID TO PARENTS	\$40,000.00	\$0.00	\$0.00	\$40,000.00	0.00
21 5000 000 611	REDEMPTION OF PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 5000 000 611 001	REDEMPTION OF PRINCIPAL QZAB	\$17,607.00	\$0.00	\$0.00	\$17,607.00	0.00
21 5000 000 612	INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 5000 000 640	DUES AND FEES-REGISTRAR/PAYING AGENT FEE	\$725.00	\$0.00	\$325.00	\$400.00	44.83
21 6550 000 410 084	SUPPLIES - BUS FUEL	\$20,000.00	\$2,203.84	\$9,430.92	\$10,569.08	47.15
21 6550 000 550	VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 6900 000 479 081	OTHER EQUIPMENT - MUSIC	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00
21 6900 000 479 097	OTHER EQUIPMENT - COMBINED ATHLETICS	\$15,000.00	\$3,210.00	\$7,071.57	\$7,928.43	47.14
21 9999 000 000	RESERVED FOR BLDG/BUS/TECH	\$90,000.00	\$75,000.00	\$75,000.00	\$15,000.00	83.33
21	CAPITAL OUTLAY	\$1,029,687.00	\$87,842.40	\$328,956.75	\$700,730.25	32.20
22	SPECIAL EDUCATION FUND					
22 1221 000 110	REGULAR SALARY	\$0.00	\$0.00	\$100.00	(\$100.00)	0.00
22 1221 000 110 003	AIDES MILD	\$15,800.00	\$1,816.54	\$10,267.30	\$5,532.70	64.98
22 1221 000 120	SUBSTITUTES MILD	\$800.00	\$260.00	\$357.50	\$442.50	44.69
22 1221 000 130	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 1221 000 210	OASI	\$3,445.00	\$126.13	\$605.43	\$2,839.57	17.57
22 1221 000 220	RETIREMENT	\$2,710.00	\$108.69	\$600.63	\$2,109.37	22.16
22 1221 000 230	HEALTH INSURANCE	\$6,950.00	\$349.99	\$2,120.16	\$4,829.84	30.51
22 1221 000 240	WORKMENS COMPENSATION	\$510.00	\$0.00	\$510.00	\$0.00	100.00
22 1221 000 319	PURCHASED SERVICES	\$4,500.00	\$0.00	\$1,454.23	\$3,045.77	32.32
22 1221 000 334	TRAVEL	\$6,000.00	\$0.00	\$244.20	\$5,755.80	4.07
22 1221 000 340 001	COMMUNICATION	\$700.00	\$0.00	\$0.00	\$700.00	0.00
22 1221 000 340 002	POSTAGE	\$100.00	\$0.00	\$0.00	\$100.00	0.00
22 1221 000 410 101	SUPPLIES - TOWN ELEMENTARY	\$3,500.00	\$235.92	\$330.73	\$3,169.27	9.45
22 1221 000 410 102	SUPPLIES - CHEYENNE ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 1221 000 410 103	SUPPLIES - MILESVILLE ELEMENTARY	\$250.00	\$0.00	\$0.00	\$250.00	0.00
22 1221 000 410 104	SUPPLIES - DEEP CREEK ELEMENTARY	\$250.00	\$0.00	\$0.00	\$250.00	0.00
22 1221 000 410 200	SUPPLIES-JUNIOR HIGH	\$500.00	\$0.00	\$0.00	\$500.00	0.00
22 1221 000 410 300	SUPPLIES - HIGH SCHOOL	\$2,500.00	\$0.00	\$472.80	\$2,027.20	18.91
22 1221 000 420	TEXTBOOKS\SOFTWARE MILD	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00
22 1221 220 110	REGULAR SALARY - IDEA PART B 611	\$28,518.00	\$3,700.13	\$22,117.68	\$6,400.32	77.56
22 1221 220 210	OASI	\$0.00	\$294.94	\$2,043.80	(\$2,043.80)	0.00
22 1221 220 220	RETIREMENT	\$0.00	\$231.33	\$1,603.05	(\$1,603.05)	0.00
22 1221 220 230	HEALTH INSURANCE	\$0.00	\$555.04	\$3,316.47	(\$3,316.47)	0.00
22 1222 000 110	REGULAR SALARY SEVERE	\$18,725.00	\$1,560.14	\$9,360.84	\$9,364.16	49.99
22 1222 000 110 003	AIDES	\$17,200.00	\$377.51	\$1,968.52	\$15,231.48	11.44
22 1222 000 120 004	SUBSTITUTES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
22 1222 000 210	OASI	\$2,790.00	\$160.10	\$1,218.50	\$1,571.50	43.67

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
22 1222 000 220	RETIREMENT	\$2,186.00	\$125.57	\$955.68	\$1,230.32	43.72
22 1222 000 230	HEALTH INSURANCE SEVERE	\$5,700.00	\$253.33	\$1,514.96	\$4,185.04	26.58
22 1222 000 240	WORKMENS COMPENSATION	\$185.00	\$0.00	\$185.00	\$0.00	100.00
22 1222 000 313	MULTI-SERVICE COOP	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
22 1222 000 319	PURCHASED SERVICES SEVERE	\$3,500.00	\$0.00	\$1,000.00	\$2,500.00	28.57
22 1222 000 334	TRAVEL SEVERE	\$500.00	\$0.00	\$0.00	\$500.00	0.00
22 1222 000 410 101	SUPPLIES - TOWN ELEMENTARY	\$5,000.00	\$235.92	\$235.92	\$4,764.08	4.72
22 1222 000 410 102	SUPPLIES - CHEYENNE ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 1222 000 410 103	SUPPLIES - MILESVILLE ELEMENTARY	\$500.00	\$0.00	\$0.00	\$500.00	0.00
22 1222 000 410 200	SUPPLIES - JUNIOR HIGH	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 1222 000 410 300	SUPPLIES - HIGH SCHOOL	\$500.00	\$0.00	\$0.00	\$500.00	0.00
22 1224 000 373	TUITION & BOARD SEVERE	\$35,000.00	\$980.00	\$10,184.02	\$24,815.98	29.10
22 1224 220 373	ALL OTHER TUITION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 1226 000 110 003	REGULAR SALARY REG SALARIES - AIDES	\$6,685.00	\$377.51	\$1,968.52	\$4,716.48	29.45
22 1226 000 210	OASI	\$515.00	\$28.87	\$150.57	\$364.43	29.24
22 1226 000 220	RETIREMENT	\$400.00	\$22.65	\$118.11	\$281.89	29.53
22 1226 000 230	HEALTH INSURANCE EARLY CHILDHOOD	\$700.00	\$70.00	\$420.00	\$280.00	60.00
22 1226 000 240	WORKMENS COMPENSATION	\$25.00	\$0.00	\$25.00	\$0.00	100.00
22 1226 000 319	OTHER PURCHASED SERVICES EARLY CHILDHOOD	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
22 1226 000 410	SUPPLIES EARLY CHILDHOOD	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00
22 2142 000 319	PROFESSIONAL SERVICES PSYCH COUNSELING	\$7,500.00	\$0.00	\$1,165.00	\$6,335.00	15.53
22 2143 000 319	PROFESSIONAL SERVICES PSYCH COUNSELING	\$3,500.00	\$0.00	\$615.20	\$2,884.80	17.58
22 2152 000 110 003	REGULAR SALARY REG SALARIES - AIDES	\$7,242.00	\$755.01	\$3,937.06	\$3,304.94	54.36
22 2152 000 210	OASI	\$555.00	\$57.76	\$301.20	\$253.80	54.27
22 2152 000 220	RETIREMENT	\$435.00	\$45.30	\$236.24	\$198.76	54.31
22 2152 000 230	HEALTH INSURANCE	\$1,400.00	\$140.00	\$840.00	\$560.00	60.00
22 2152 000 240	WORKMENS COMPENSATION	\$38.00	\$0.00	\$38.00	\$0.00	100.00
22 2152 000 319	PROF SVCS - SPEECH	\$20,009.00	\$2,913.75	\$13,838.84	\$6,170.16	69.16
22 2152 000 334	TRAVEL SPEECH	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00
22 2152 000 410	SUPPLIES SPEECH	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00
22 2152 220 319	PROF SVCS - SPEECH - IDEA PART B 611	\$5,589.00	\$0.00	\$0.00	\$5,589.00	0.00
22 2152 222 319	PURCHASED SVCS - IDEA PART B 619 PRESCH	\$4,899.00	\$0.00	\$0.00	\$4,899.00	0.00
22 2162 000 313	MULTI-SERVICE COOP SPEECH	\$500.00	\$0.00	\$0.00	\$500.00	0.00
22 2162 000 319	PROFESSIONAL SERVICES AUDIOLOGY	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
22 2171 000 313	MULTI-SERVICE COOP PHYSICAL THERAPY	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
22 2171 000 319	PROFESSIONAL SERVICES PHYSICAL THERAPY	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
22 2172 000 313	MULTI-SERVICE COOP OCCUPATIONAL THERAPY	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
22 2172 000 319	PROFESSIONAL SERVICES OCCUPATIONAL THERA	\$25,000.00	\$800.00	\$7,182.00	\$17,818.00	28.73
22 2213 000 319	PURCHASED SERVICES INSTR STAFF TRAINING	\$500.00	\$0.00	\$0.00	\$500.00	0.00
22 2329 000 313	MEMBERSHIP-COOP OTHER EX ADMIN	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
22 2555 000 332	MILEAGE PAID TO PARENTS	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
22 2710 000 110	REGULAR SALARY	\$5,355.00	\$446.25	\$2,677.50	\$2,677.50	50.00
22 2710 000 110 006	REGULAR SALARY REG SALARIES - SECRETARI	\$8,588.00	\$824.90	\$5,681.08	\$2,906.92	66.15
22 2710 000 210	OASI	\$1,070.00	\$97.25	\$639.45	\$430.55	59.76
22 2710 000 220	RETIREMENT	\$800.00	\$76.26	\$501.48	\$298.52	62.69
22 2710 000 230	HEALTH INSURANCE	\$1,400.00	\$115.83	\$701.93	\$698.07	50.14
22 2710 000 240	WORKMENS COMPENSATION	\$75.00	\$0.00	\$75.00	\$0.00	100.00

Revenue/Expenditure Summary
02/2015

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
22 2710 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
22 2710 000 334	TRAVEL	\$1,000.00	\$0.00	\$121.36	\$878.64	12.14
22 2710 000 410	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2713 000 110	REGULAR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2713 000 210	OASI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2713 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2713 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2713 000 240	WORKMENS COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2715 000 110	REGULAR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2715 000 210	OASI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2715 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2715 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2715 000 240	WORKMENS COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2715 000 334	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2715 000 410	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2716 000 110	REGULAR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2716 000 210	OASI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2716 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2716 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2716 000 240	WORKMENS COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2716 000 334	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2716 000 410	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2718 000 110	REGULAR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2718 000 210	OASI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2718 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2718 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2718 000 240	WORKMENS COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2718 000 334	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2718 000 410	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2720 000 110	REGULAR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2720 000 210	OASI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2720 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2720 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2720 000 240	WORKMENS COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2720 000 334	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2720 000 410	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2721 000 110	REGULAR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2721 000 210	OASI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2721 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2721 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2721 000 240	WORKMENS COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2721 000 334	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2721 000 410	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2722 000 110	REGULAR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2722 000 210	OASI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2722 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2722 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2722 000 240	WORKMENS COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2722 000 334	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2722 000 410	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2724 000 110	REGULAR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	0.00

Revenue/Expenditure Summary
02/2015

Regular; Processing Month 02/2015; Fund Number 10, 21, 22, 24

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
22 2724 000 210	OASI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2724 000 220	HEALTH	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2724 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2724 000 240	WORKMENS COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2724 000 334	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2740 000 332	MILEAGE PAID TO PARENTS - SPEECH	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2742 000 332	MILEAGE PAID TO PARENTS - AUTISM	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2756 000 391	RESIDENTIAL COSTS	\$0.00	\$0.00	\$4,002.37	(\$4,002.37)	0.00
22 8110 000 690	OPERATING TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22	SPECIAL EDUCATION FUND	\$300,799.00	\$18,142.62	\$118,003.33	\$182,795.67	39.23
24	PENSION FUND					
24 1111 000 220	RETIREMENT	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00
24 1121 000 220	RETIREMENT	\$4,900.00	\$0.00	\$0.00	\$4,900.00	0.00
24 1131 000 220	RETIREMENT	\$20,700.00	\$0.00	\$0.00	\$20,700.00	0.00
24 2122 000 220	RETIREMENT	\$2,085.00	\$0.00	\$0.00	\$2,085.00	0.00
24 2222 000 220	RETIREMENT	\$150.00	\$0.00	\$0.00	\$150.00	0.00
24 2227 000 220	RETIREMENT	\$240.00	\$0.00	\$0.00	\$240.00	0.00
24 2321 000 220	RETIREMENT	\$4,710.00	\$0.00	\$0.00	\$4,710.00	0.00
24 2410 100 220	RETIREMENT	\$1,950.00	\$0.00	\$0.00	\$1,950.00	0.00
24 2410 200 220	RETIREMENT	\$4,275.00	\$0.00	\$0.00	\$4,275.00	0.00
24 2529 000 220	RETIREMENT	\$2,950.00	\$0.00	\$0.00	\$2,950.00	0.00
24 2542 000 220	RETIREMENT	\$5,500.00	\$0.00	\$0.00	\$5,500.00	0.00
24 6000 000 220	RETIREMENT	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00
24 6900 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
24 9999 000 000	RESERVE FOR RETIREMENT	\$20,461.00	\$0.00	\$0.00	\$20,461.00	0.00
24	PENSION FUND	\$97,421.00	\$0.00	\$0.00	\$97,421.00	0.00
9	Expenditure	\$3,631,961.00	\$284,609.88	\$1,604,226.84	\$2,027,734.16	44.74
	Grand Total:	\$0.00	(\$187,592.89)	\$26,326.02	(\$26,326.02)	44.82

Preliminary Report

Compliance Plans Costs and Alternatives

Geothermal Water Treatment and Sludge Disposal System

For:

Philip, SD

Haakon County School District



By:

BANNER ASSOCIATES, INC.

September 18, 2014

Preliminary Report

Compliance Plans Costs and Alternatives

Geothermal Water Treatment and Sludge Disposal System

For:

Philip, SD

Haakon County School District



By:

BANNER ASSOCIATES, INC.

September 18, 2014

1.0 Purpose:

The purpose of this preliminary engineering report is to facilitate the planning, design, and project management needed to address the notice of violation that the school district received from SD DENR. This report will outline the work necessary to become compliant with the state rules and regulations regarding this facility and outline the associated costs and phasing schedule.

2.0 Background:

An article written for the Geo-Heat Center Bulletin in June of 2003 gave a good description and historical background of the Haakon County School District Geothermal heating system. An edited version of the article follows:

HISTORY

The district heating project was one of 23 cost shared by US DOE starting in 1978. The city project was added on to the original US DOE cost shared project for the Haakon School, located on a hill above town. At the writing of this article discharge from the school is being used to heat eight buildings in the downtown area since the 1981-1982 heating season. The Philip Geothermal Corporation (for profit) was formed to maintain and operate the downtown system, and pays the school district for the use of the water.

RESOURCES

The town overlies the Madison Formation which is a large-area aquifer. The aquifer has a demonstrated capability to produce geothermal water. A single 4,266-foot deep well was drilled in 1980 which provides a maximum artesian flow of 340 gpm at 157°F. The dissolved solids content of the water is 1,112 ppm and a pH of 7.4. Radium226 at 100 pCi/L must be removed from the spent water with a barium chloride co-precipitation process before discharging to the Bad River. The treatment plant has two 90 ft x 158 ft x 10 ft deep treatment ponds that will each hold 374,000 gallons of the sludge. The geothermal fluid is first used by the grade school and high school before being sent to the city at around 140° F, and then is disposed of between 119 and 140° F, depending upon peak or no energy demand from the system.

UTILIZATION

The geothermal discharge from the schools is transported in a single pipe through the downtown area. A disposal line begins at the upstream end of the business district and parallels the supply line from the schools to the last user on the system, the fire

station. From there, a single line continues to the radium removal plant and disposal to the Bad River. The eight buildings connected to the system use either Modine heaters, unit heaters, or piping in the floor. The bank building uses plate heat exchangers to isolate the geothermal fluid. The control points for the system are at the high school and the fire station. Equipment in the fire station, controls system pressure and regulates flow through the business district loop. A motor operated flow control valve on the return line is set to be full open at 20° F and full closed at 65° F outside air temperature. A second valve maintains back pressure in the distribution piping to minimize calcite precipitation. When the outside temperature is below -10° F and hydronic fluid temperature is below 90° F, a backup boiler is turned on and automatically valved into the system. Water leaving the business district flows to the water treatment plant where Radium-226 is removed. Barium chloride is added to the water at 2.6 ppm BaCl₂ at maximum flow. The solution is added at a baffled trough which empties into a pond. Sludge collects on the pond bottom at a rate of about 85 cu. ft. per year. Sufficient liquid volume will be maintained throughout the pond's 30-year life. Radioactivity accumulates at 0.06 curies/year. At the end of the pond life, the sludge can be removed to a disposal site. The schools removes about 16° F and the business district about 11° F from the peak flow of 340 gpm, which is only about 83% of the system capacity. As a result, the city uses about 41% of the output of the system or 2.25 million Btu/h peak (0.65 MWt) and 3.9 billion Btu/yr. The heating season is normally from October 1st to May 1st.

REGULATORY ISSUES

A discharge permit is required by the South Dakota Department of Environment and Natural Resources. This is renewed every five years. The Current Permit expired in 2012 and is currently up for renewal. Samples of the discharge water (after the barium chloride treatment) are sent to Pierre. EPA in Denver requires flow and temperature readings every two to three weeks. The Radium-226 must be reduced to 5 ppm (from 80 ppm) with a maximum daily reading of 15 ppm.

3.0 Compliance Issues

The SD DENR has made periodic site visits and filed the following compliance report which is the basis for the notice of violation the District recently received (2nd Quarter 2014):

COMMENTS	REQUIRED CORRECTIVE ACTIONS
<p>Haakon School District wastewater treatment facility is in need of significant repairs or upgrades in order to remain in compliance with their SWD permit.</p> <p>This was noted during the last on-site inspection on September 8, 2009. As of the September 13, 2013 inspection, no repairs or upgrades have been made to the system.</p>	<p>After conducting this inspection, and noting that the issue has not been addressed, a construction schedule is being developed. It will require the necessary upgrades and safety precautions for keeping the facility in compliance. By August 1, 2014, the district is required to submit a plan to SDDENR to hire an engineer to evaluate the facility and make repairs. In addition, because no work has been performed, a construction schedule will be added to the permit to ensure upgrades to the facility are met.</p>
<p>The operator reported that discharge does not reach the discharge structure, but appears to be infiltrating.</p> <p>-FOLLOW-UP INSPECTION COMMENTS:</p> <p>The operator said that the Cell #2 levels have been fluctuating with weather, snow melt, and Bad River flow.</p> <p>On 3/24/2014, flow from the WWTF reached the discharge pipe for the first time during the heating season. The operator has been sampling as required by the SWD permit.</p>	<p>The pond lining is in need of repair.</p> <p>By August 1, 2014, the district is required to submit a plan to SDDENR to hire an engineer to evaluate the facility and make repairs. This is one of the issues that will need to be addressed.</p>

COMMENTS	REQUIRED CORRECTIVE ACTIONS
<p>The ponds are in need of repair. There is thick co-precipitate sludge in Cell #1's pond bottom, and the dikes are heavily eroded.</p> <p>This was noted in the last on-site inspection.</p>	<p>Sludge needs to be managed, and dikes need to be repaired.</p> <p>By August 1, 2014, the district is required to submit a plan to SDDENR to hire an engineer to evaluate the facility and make repairs. This is one of the issues that will need to be addressed.</p>
<p>Since the last on-site inspection, the Radium-226 10-month rolling average limit of 5 pCi/L was violated 20 times, and the daily maximum limit of 15 pCi/L was violated 4 times.</p> <p>Multiple limit violations were noted in the last on-site inspection.</p> <p><i>Note:</i> During the initial inspection, the operator had some ideas about improving treatment. This year, barium chloride will be added to the mixing vats a few days prior to initial treatment, hopefully giving it more time to dissolve and allowing better Radium 226 co-precipitation. Also, the amount of barium chloride solution used for treatment will depend on flow from the geothermal well.</p> <p>-FOLLOW-UP INSPECTION COMMENTS:</p> <p>In the months prior to discharging to the Bad River on 3/24/2014, the operator took samples from Cell #2 to evaluate the effectiveness of barium chloride treatment. These results would be within compliance if the waters were discharged.</p> <p>Radium-226 results from the discharge samples are not in yet.</p>	<p>These violations are not acceptable and can lead to enforcement actions, which can include fines and penalties. The facility must look into modifications of its operation to ensure adequate treatment of the wastewater.</p>
<p>There is a floor drain in the barium chloride treatment building that will transport fluid, but the operator doesn't know where it goes.</p>	<p>The destination of the floor drain must be determined. If it is not to the geothermal wastewater ponds, the drain must be plugged or secondary containment must be added.</p>

COMMENTS	REQUIRED CORRECTIVE ACTIONS
<p>The district has not been submitting Discharge Monitoring Reports (DMRs) since January 2013.</p> <p>-FOLLOW-UP INSPECTION COMMENTS:</p> <p>The DMRs have since been submitted through December 2013.</p>	<p>In your SWD Permit, page 10, Reporting of Monitoring Results, states:</p> <p><i>Effluent monitoring results obtained during the previous 6 month(s) shall be summarized for each month and reported on a Discharge Monitoring Report Form (EPA No. 3320-1), postmarked no later than the 28th day of the month following the completed reporting period. If no discharge occurs during the reporting period, "no discharge" shall be reported.</i></p> <p>DMRs must be submitted to this office on a twice-yearly basis (April 28 and October 28), regardless of whether a discharge occurs. Haakon School District must submit its overdue discharge monitoring reports.</p>
<p>The facility is not maintaining the records required by the SWD permit for a minimum of three years.</p>	<p>In your permit, Section 2.7, Retention of Records, states: of your permit states:</p> <p><i>The permittee shall retain records of all monitoring information, including all calibration and maintenance records and all original strip chart recordings for continuous monitoring instrumentation, copies of all reports required by this permit, and records of all data used to complete the application for this permit, for a period of at least three years from the date of the sample, measurement, report or application. This period may be extended by request of the Secretary at any time. Data collected on site, copies of Discharge Monitoring Reports, and a copy of this permit must be maintained on site during the duration of activity at the permitted location.</i></p>

COMMENTS	REQUIRED CORRECTIVE ACTIONS
<p>The operator is not keeping an inspection notebook for the wastewater treatment facility. Instead, there is a calendar hanging in the mixing vat shed at the pond area with minimal notes about inspections during discharging season.</p> <p><i>-FOLLOW-UP INSPECTION COMMENTS:</i></p> <p>The operator has been keeping detailed notes of his daily inspections at the facility, including pond depth-to-water, discharging status, and treatment activities.</p>	<p>All pond site inspections conducted by town personnel must be documented in a notebook to be reviewed by SDDENR personnel when an inspection occurs. At a minimum, the notebook shall include the following:</p> <ol style="list-style-type: none"> 1. Date and time of the inspection; 2. Name of the inspector(s); 3. The facility's discharge status; 4. The measured water depth in all cells and the artificial wetlands; 5. Identification of operational problems and/or maintenance problems; 6. Recommendations, as appropriate, to remedy identified problems; 7. A brief description of any actions taken with regard to problems identified; and 8. Other information, as appropriate. <p>The inspection notebook is a condition of the SWD permit and must be kept for all future site inspections.</p>

The following comments and corrective actions are *recommended* and are items that will improve the operation of your facility.

COMMENTS	RECOMMENDED CORRECTIVE ACTIONS
<p>The operator would benefit from more training on safely handling the powdered barium chloride, as well as appropriate safety equipment.</p> <p>This was noted in the last on-site inspection.</p>	<p>The United States Centers for Disease Control (USCDC) barium chloride pocket guide is at http://www.cdc.gov/niosh/npg/npgd0045.html (accessed 3/27/2014).</p> <p>Powdered barium chloride is used to co-precipitate the Radium-226 out of the wastewater. According to the USCDC, recommended safety equipment includes a supplied-air respirator, appropriate personal protective clothing to prevent skin contact, and appropriate eye protection to prevent eye contact.</p>
<p>We would like to encourage you to give Mr. Leithauser or another operator of Haakon School District the opportunity to attend the wastewater training courses sponsored by the state to upgrade skills and share knowledge concerning the operation and maintenance of municipal wastewater systems.</p>	<p>For more information as to dates and locations of upcoming courses in your area, contact South Dakota Association of Rural Water Systems, under contract with DENR, at 203 Center Street W., Madison, SD 57042. Phone: (605) 556-7219. Website: http://www.sdarws.com.</p>
<p>There are no pond depth indicators in either cell.</p> <p>This was noted in the last on-site inspection.</p> <p>-FOLLOW-UP INSPECTION COMMENTS:</p> <p>The operator has been measuring depth-to-water from the raised structure in Cell #2.</p>	<p>Pond depth indicators should be installed in each cell, with readings recorded during each inspection. These records will be helpful in determining flow to the ponds and aid in maintaining the proper operating depths in the ponds at all times.</p>
<p>Emergency procedures have not been established in case of a major storm event, a wastewater line break, or a chemical release into the system.</p> <p>This was noted in the last on-site inspection.</p>	<p>The facility may wish to consider establishing written emergency procedures to ensure the school staff is prepared to address emergencies that may arise during the operation of the wastewater collection and treatment system.</p>

Compliance Requirements/Discussion:

Item 1:

The ponds are in need of repair. There is thick co-precipitate sludge in Cell #1's pond bottom, and the dikes are heavily eroded. A construction schedule is being developed. It will require the necessary upgrades and safety precautions for keeping the facility in compliance. **By August 1, 2014, the district is required to submit a plan to SDDENR to hire an engineer to evaluate the facility and make repairs.** In addition, because no work has been performed, a construction schedule will be added to the permit to ensure upgrades to the facility are met.

Response: The School District hired Banner Associates, Inc. to complete a preliminary engineering report, to outline the work necessary for compliance and establish a time line for treatment system repairs and construction.

Item 2:

The operator reported that discharge does not reach the discharge structure, but appears to be infiltrating. The operator said that the Cell #2 levels have been fluctuating with weather, snow melt, and Bad River flow. The pond lining is in need of repair.

Response: Plans will be developed to construct and scarify the existing pond banks then add with a geosynthetic or clay liner that will seal the ponds to meet infiltration limit requirements. It is anticipated the pond bottoms will have to come up approximately 5 feet to get above the ground water influence and provide room for the replacement liners. This reconstruction would occur after or in conjunction with the sludge removal and drying process.

Item 3:

The ponds are in need of repair. There is thick co-precipitate sludge in Cell #1's pond bottom, and the dikes are heavily eroded. Sludge needs to be managed, and dikes need to be repaired.

Response: The pond repair will be addressed by Item 2 above. Banner has had several discussions with SD DENR personnel regarding sludge disposal. TENORM or (Technologically-Enhanced, Naturally-Occurring Radioactive Material) sludge is not regulated by any federal agency with the exception of EPA. EPA only regulates TENORM when it comes to uranium mill tailings cleanups. There are no DOT requirements for transporting the TENORM sludge. Some of the potential dangers associated with transporting or handling radium-226 and -228 waste is from inhalation of particles and radon gas that are then trapped in the lung. Daughter products of radium-226 and -228 give off gamma radiation. South Dakota does not have an approved radioactive disposal site. Disposal as a solid waste with a solid waste permit is the authority used to dispose of this sludge. Each state can regulate (or not) TENORM as they see necessary.

Banner has evaluated several options as follows (with detailed discussion provided later in this report):

- 1) *Increase the pond size and keep the sludge on site if the SD DENR will permit it.*
- 2) *Re-Permit the Existing Philip (RU) Restricted Use Facility to allow disposal of TENORM sludge.*
- 3) *Process and haul the sludge to an approved landfill (Rapid City or Pierre).*

Item 4:

Since the last on-site inspection, the Radium- 226 10-month rolling average limit of 5 pCi/L was violated 20 times, and the daily maximum limit of 15 pCi/L was violated 4 times.

Note: During the initial inspection, the operator had some ideas about improving treatment. This year, barium chloride will be added to the mixing vats a few days prior to initial treatment, hopefully giving it more time to dissolve and allowing better Radium 226 co-precipitation. Also, the amount of barium chloride solution used for treatment will depend on flow from the geothermal well.

-FOLLOW-UP INSPECTION COMMENTS:

In the months prior to discharging to the Bad River on 3/24/2014, the operator took samples from Cell #2 to evaluate the effectiveness of barium chloride treatment. These results would be within compliance if the waters were discharged.

These violations are not acceptable and can lead to enforcement actions, which can include fines and penalties. The facility must look into modifications of its operation to ensure adequate treatment of the wastewater.

Response: The former operator indicated that he had revised the chemical feed rate, and batched the chemical feed mixture sooner to allow better feed solution. The revisions made by the operator over the previous year appear to have corrected the violations associated with Radium 226. The feed rates will be documented and optimized. Banner recommends the installation of a flow meter and flow paced chemical feed equipment to be placed at the upgraded wastewater treatment site to provide a more reliable treatment system.

Item 5:

There is a floor drain in the barium chloride treatment building that will transport fluid, but the operator doesn't know where it goes.

The destination of the floor drain must be determined. If it is not to the geothermal wastewater ponds, the drain must be plugged or secondary containment must be added.

Response: *When the ponds are re-lined the building will likely need to be moved to better facilitate water transfer, and more even sludge settling between the two ponds. Banner proposes to design the new floor drain so it will be directed to discharge into the wastewater treatment pond. It currently drains directly into the Bad River.*

Item 6:

The DMRs have been submitted through December 2013. In SWD Permit, page 10, Reporting of Monitoring Results, states:

Effluent monitoring results obtained during the previous 6 month(s) shall be summarized for each month and reported on a Discharge Monitoring Report Form (EPA No. 3320-1), postmarked no later than the 28th day of the month following the completed reporting period. If no discharge occurs during the reporting period, "no discharge" shall be reported.

DMRs must be submitted to this office on a twice-yearly basis (April 28 and October 28), regardless of whether a discharge occurs. Haakon School District must submit its overdue discharge monitoring reports.

Response: *Banner will review the permit requirements with the system operator and School District officials so they are aware of this requirement and have proper training and procedures in place to be compliant with this requirement.*

Item 7:

The facility is not maintaining the records required by the SWD permit for a minimum of three years.

In your permit, Section 2.7, Retention of Records, states: of your permit states:

The permittee shall retain records of all monitoring information, including all calibration and maintenance records and all original strip chart recordings for continuous monitoring instrumentation, copies of all reports required by this permit, and records of all data used to complete the application for this permit, for a period of at least three years from the date of the sample, measurement, report or application. This period may be extended by request of the Secretary at any time. Data collected on site, copies of Discharge Monitoring Reports, and a copy of this permit must be maintained on site during the duration of activity at the permitted location.

Response: *Banner will review the permit requirements with the system operator and School District officials so they are aware of this requirement and have proper training and procedures in place to be compliant with this requirement.*

Item 8:

All pond site inspections conducted by town personnel must be documented in a notebook

to be reviewed by SDDENR personnel when an inspection occurs. At a minimum, the notebook shall include the following:

1. Date and time of the inspection;
2. Name of the inspector(s);
3. The facility's discharge status;
4. The measured water depth in all cells and the artificial wetlands;
5. Identification of operational problems and/or maintenance problems;
6. Recommendations, as appropriate, to remedy identified problems;
7. A brief description of any actions taken with regard to problems identified; and
8. Other information, as appropriate.

The inspection notebook is a condition of the SWD permit and must be kept for all future site inspections.

***Response:** Banner will review the permit requirements with the system operator and School District officials so they are aware of this requirement and have proper training and procedures in place to be compliant with this requirement. A template for the inspection notebook has been prepared and is include in the appendix of this report.*

4.0 Proposed Treatment System Improvements

The flow rate of the geothermal system is reported to be approximately 215 gpm at the wellhead and is uncontrolled by the school district. The chemical feed adjustments made by the operator appears to allow the system to meet the discharge limits established for Radium 226 based on the most recent testing and discharge monitoring report. The pond is known to be leaking and modifications are necessary to bring the system into compliance. These alterations will impact the volume of the ponds. Calculations were performed to determine if the ponds would still be able to meet the required water temperature discharge limit. Cooling of the water is controlled by the surface area of the pond exposed to air and wind speed. Evaporation provides the bulk of the cooling or heat loss. Records indicate that the average wind speed in Philip, SD is approximately 7 mph. Our calculations indicate that the current pond surface area is adequate to cool the water from 140° F down to 85° F with 3 mph wind speed and an ambient air temperature of 70° F. As the ambient air temperature drops the water will cool to a lower temperature, thus the critical time is early October or May when the air temperature could be at its warmest during the heating season of October 1 to May 1.

The barium sulfate precipitate is light and is slow to settle thus distance is what is needed for good precipitation of the flocculent that is form in the treatment ponds. Banner recommends the installation of a floating baffle down the center of each pond which will double the length of

time for the particle to settle to the bottom of the pond. This baffle will also reduce the risk of short circuiting between the pond inlet and outlet.

We evaluated the possibility of increasing the pond size but found that the property on which the ponds are located is not owned by the School District and existing property boundaries eliminate the possibility of expansion.

We evaluated the possibility of buying bulk barium chloride solution which would eliminate the bag handling and mixing of the present system. It was found that the available solution is approximately 20% barium chloride which would require the purchase of approximately 5 times the amount in liquid for which drives up the cost by about the same amount, thus this alternative was not researched any farther.

Placing a flow meter in the treatment building that would produce a signal that could pace the chemical feeders, would save chemical if the geothermal flow rate was adjusted to match heat demand. Manual feeds are set for the highest flow rate and waste chemical when the flow rates are reduced due to the heat demand. Running the system wide open at peak demand also wastes chemical because all of the water needs to be treated and the geothermal value of the water is wasted because the demand for heat does not match the available BTU delivered by the water. Cooling the water from 140° F down to 85° F wastes or costs approximately 6 million BTU/hr. 1.8 million BTU/hour could be saved if the flow rate could be reduced down to 150 gpm during low heat demand periods.

The operator stated that a mixture of 55 lbs of Barium Chloride was mixed with 100 gallons of water. The treatment building has two mixing tanks, each holding 100 gallons. The feed rate was set such that these 200 gallons of solution was mixed with the water in a 24 hour period. Therefore 110 lbs. of Barium Chloride was used each day and at a flow rate of 200 gpm that would translate to a feed rate of 45.9 ppm. The operator reported that this feed rate reduced the radium concentration down to a range of 1.5 to 4 PCi/L per month. Thus the 10 month moving average of 5 PCi/L was being met as of the 2013/2014 operating season.

Another problem at the existing pond is the underground piping. The barium sulfite precipitation coats and plugs underground piping that is not cleaned on a semi-annual basis. All existing pipe has been abandoned because of the plugging problem. Thus Banner recommends going to an open channel concrete trough with baffles for water transfer between ponds and the effluent line. The open trough will lend itself to cleaning on a regular basis and provide access for different means of cleaning. We also recommend rebuilding or relocating the existing treatment building and constructing a second mixing trough that goes into cell #2. This will allow the operator to take either cell out of operation for maintenance if necessary. See proposed layout plan in the appendix.

5.0 Sludge Ponds and Sludge Disposal

A) The basis for sizing of the upgraded ponds is as described above. After studying available contour and flood plain maps, and after discussion with the former operator of the system, it is recommended that the existing pond bottoms be raised by approximately five (5) feet in order to avoid ground water influence on the upgraded ponds/liners system.

Both a PP (polypropylene) membrane liner and a geosynthetic bentonitic liner were evaluated, and either type can be considered during the final design stage when the ponds need to be reconstructed in the future. A concrete revetment is proposed at either end of Cells 1 or 2 to allow for ease of removal of sludge without damaging the liner systems. The Costs for either type of liner system are approximately the same, and have been included in the estimate (See the Appendix for the Material Quotes).

B) TENORM Sludge Handling/Disposal Options:

Note: Technologically Enhanced Naturally Occurring Radioactive Material = TENORM

1) Bury in the vicinity of the existing WWTP - The current property ownership and lease boundary conditions would not allow for this option. The facility is located on private property currently under a lease agreement between the School District and the property owner. The current property owner uses the surrounding property, outside the perimeter fencing of the treatment area, for cattle grazing, and likely would not be open to granting additional easements to dispose of waste sludge materials according to the School Superintendent. A secondary, but important technical reason, for not recommending this option is due to the high water table present in close proximity to the Bad River.

2) Bury on school property- Banner was requested to evaluate the feasibility of burying the sludge north of the School Administration Offices on school property. Banner approached the DENR concerning this option, and found that it may be difficult to gain permission from DENR for a new permitted restricted use landfill facility. The location is indicated on the Sludge Disposal Location Map in the appendix.

3) Transport and dispose at Pierre Landfill – The Landfill Manager in Pierre has been approached by the School District and they are open to receiving the sludge material. Both the Rapid City and Pierre landfills are allowed to receive the material, according to the SD DENR. The current tipping fee is nominal (\$11.62/ton) for the Pierre Landfill site. This is subject to price change in 2015. The Rapid City tipping fee would be 3 to 4 times higher than this, and the material is not approved for disposal in Rapid City. A special request would have to be made by the City/School District in order to receive a permit to dispose of sludge at the RC Landfill. The mileage from Philip to either of the two landfills is approximately the same- 120 miles. The location for the Pierre Landfill is shown on the map in the appendix. Note: An area must be identified to facilitate the drying of the sludge prior to transport or landfilling (sufficient to pass ASTM paint filter test requirements).

4) Transport and Dispose at the Philip Restricted Use landfill facility, with an amendment to the current RU (Restricted Use) Permit--- According to the SD DENR, an application for review and amendment would have to go thru public hearings first as part of the process to amend the town's (#13-01) Type IV Facility Permit. The RU facility is

located approximately one half mile south of the lagoons location. See the sludge disposal map, Sheet 3 in the appendix. This may not be the lowest cost alternative if additional soils investigation and liners need to be added at the existing facility, which would also be subject to Public Hearing and Notice requirements.

5) Volume of Sludge Estimated: 100-150 cubic yards, or 115 tons (assuming 1500 lbs./cubic yard dry density, and 150 c.y.) Calculations are found in the Appendix.

6.0 Safe Handling of Materials and PPE (Personal Protective Equipment):

- 1) A cost estimate allowance has been provided for the safe handling of the barium chloride treatment materials. Both ergonomic and safety improvements are recommended. See the Appendix for the BaCL2 Material Safety Data Sheet.

7.0 Proposed Phasing Schedule:

- 1) Immediate compliance issues (2014/2015) --- immediate/low cost repair items that are recommended to be done during the next year of well operation.

The new operator should be trained on permit requirements and reporting. An inspection log was created to record flow readings and treatment records. Discharge sampling should be completed in accordance with the permit requirements and samples submitted to a properly certified laboratory for testing. The results should be monitored so that adjustment to the chemical feed rates can be made in order to meet the effluent permit limits.

It is anticipated that a new treatment building will be constructed concurrent with the existing ponds sludge removal operations, pond re-building, re-lining and re-piping. However, that upgrade work may not take place for at least 2 to 3 years, thus in the interim the existing treatment building floor drain should be plugged or the drain pipe re-routed to the ponds.

- 2) Recommended Short Term Compliance Plan for balance of treatment plant and lagoon ponds upgrades:

Obtain Funding:	2015
Engineering and Bidding:	2016
Construction:	2017

8.0 Engineer's Opinion of Probable Cost

The proposed total budget cost for the project, including construction, engineering fees, and administration is approximately \$640,000.00 (2014 Cost Basis). See Appendix B for a detailed breakdown.

APPENDICES- TABLE OF CONTENTS

- A) Plans/Figures
- B) Opinion of Probable Cost
- C) Inspection Report Template
- D) Correspondence and Contacts
- E) Current Regulatory/Permits
- F) Geothermal Users Group
- G) Vendor Quotations
- H) Info. Received from School District Operator:
 - Mixing Rates Info.
 - Water Quality and Sludge Test Results
 - Compliance Reporting Records
- I) Supporting Calculations
- J) Material Safety Data Sheets

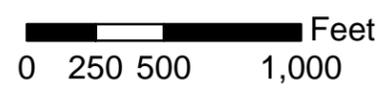
APPENDIX A

PLANS/FIGURES

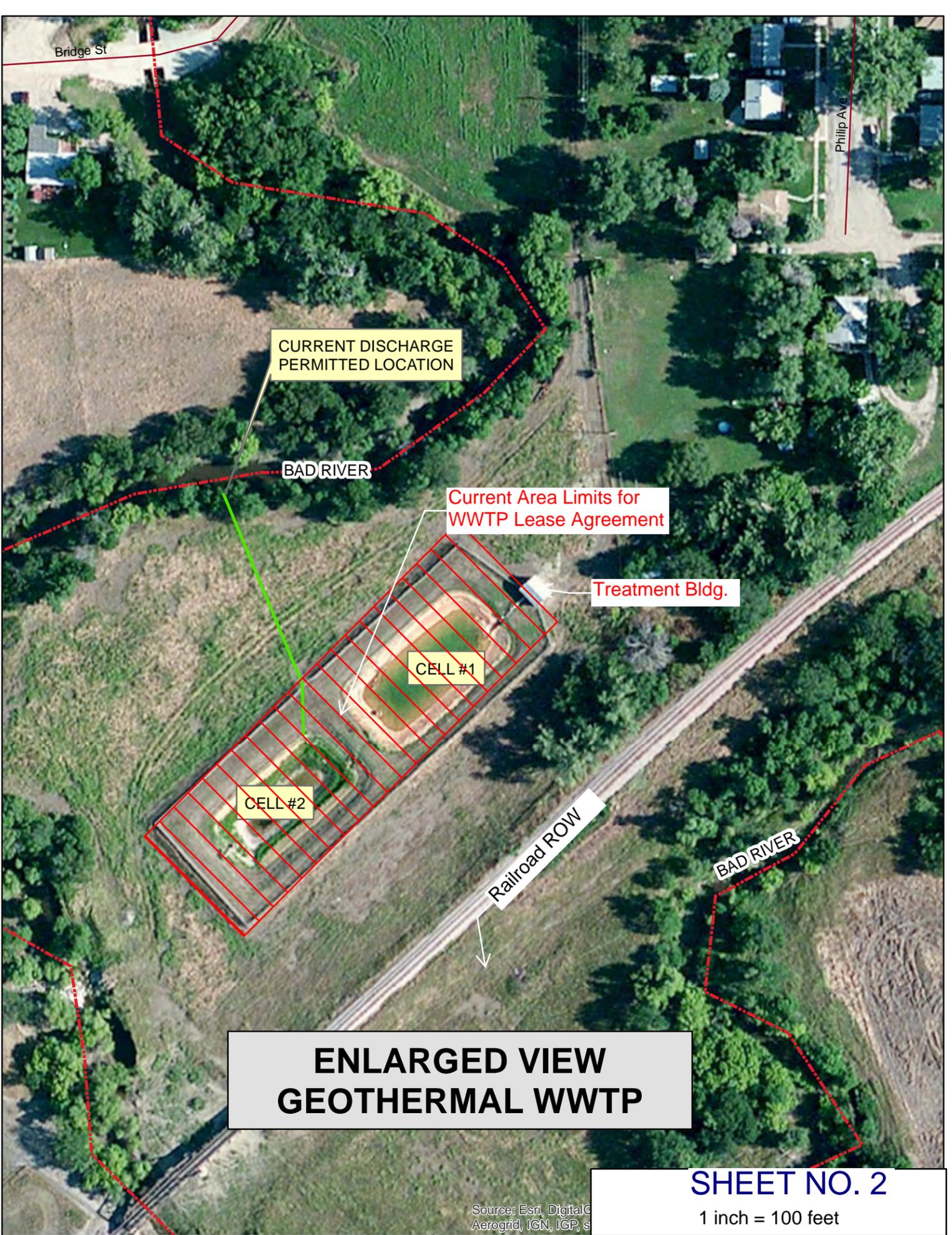
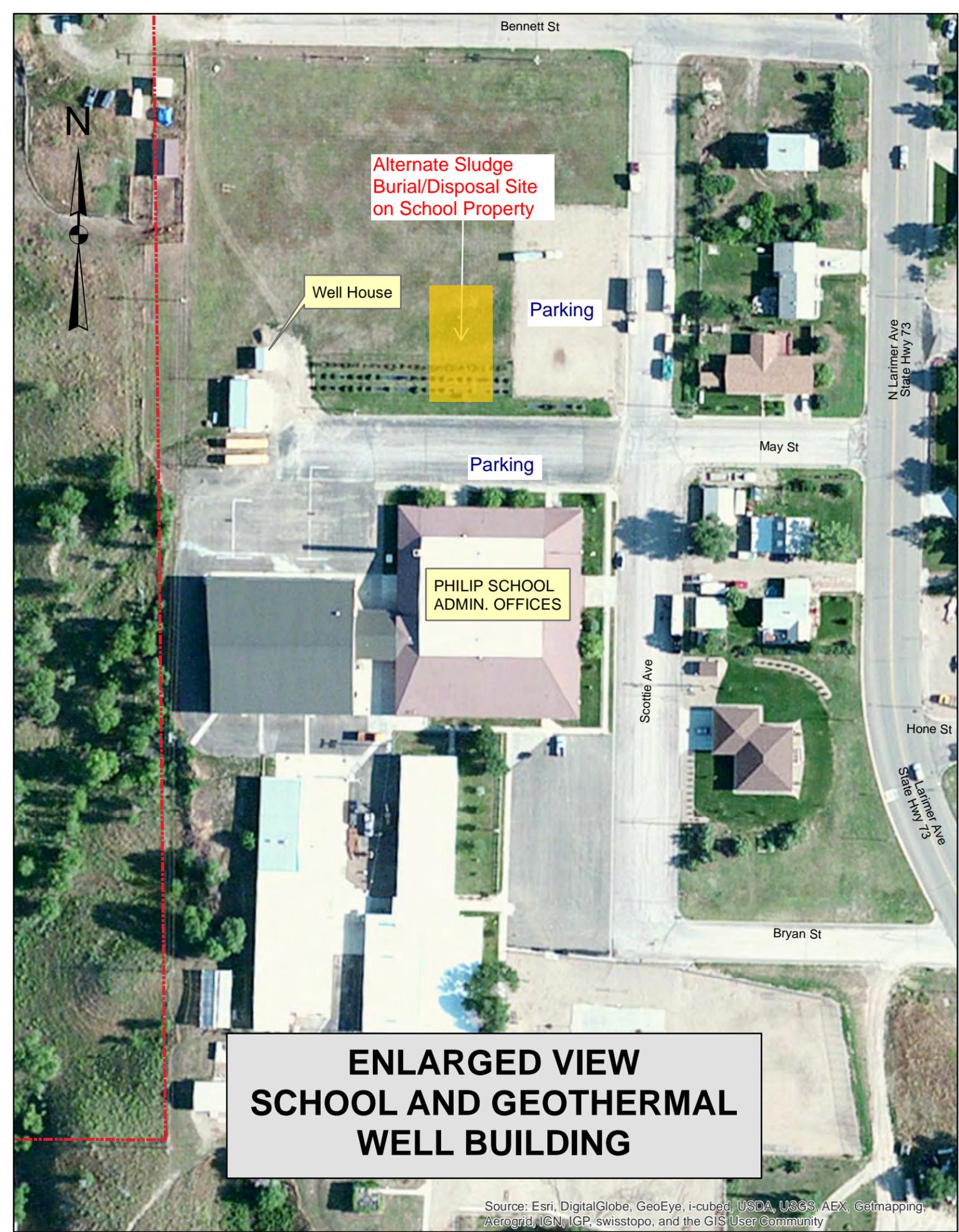
TOWN OF PHILIP, SD

Legend

-  City Limits
-  Well



Source: Esri, DigitalGlobe, GeoEye, i-cubed, USDA, USGS, AEX, Getmapping, Aerogrid, IGN, IGP, swisstopo, and the GIS User Community



CONSULTANTS:

FOR
 REVIEW ONLY
 NOT FOR
 CONSTRUCTION

PROJECT TITLE:

**BARIUM
 CHLORIDE
 TREATMENT
 PLANT**

PROJECT LOCATION:
 PHILLIP,
 SOUTH DAKOTA

REV.	DATE	DESCRIPTION

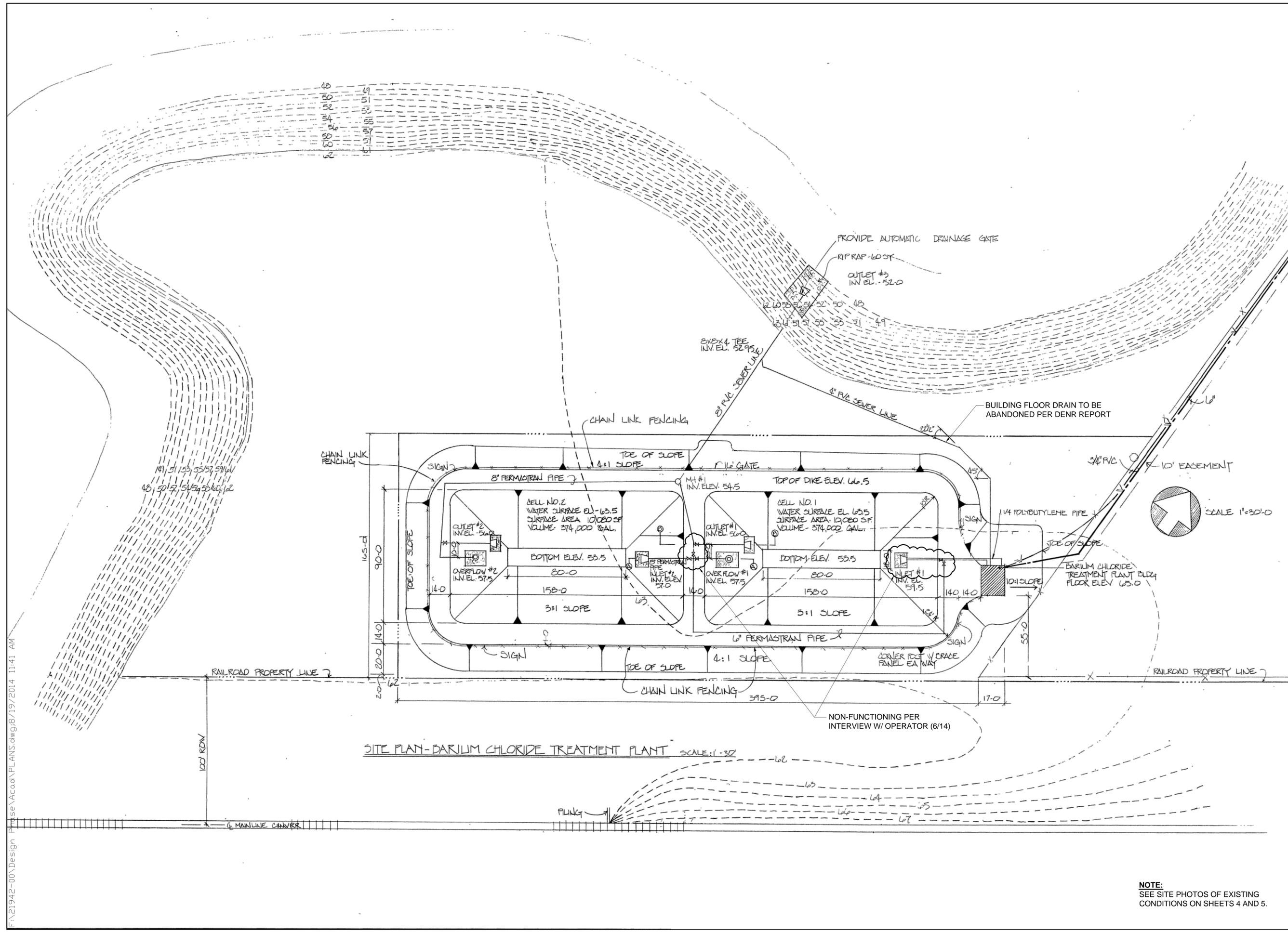
DRAWN BY: S.A.N.
 DESIGNED BY: D.L.
 CHECKED BY: D.L.
 JOB NO.: 21942.00.01
 DATE: SEPTEMBER 2014



SHEET TITLE:

**SITE PLAN
 EXISTING
 CONDITIONS**

SHEET NO.:



SITE PLAN-BARIUM CHLORIDE TREATMENT PLANT SCALE: 1"=30'

NOTE:
 SEE SITE PHOTOS OF EXISTING
 CONDITIONS ON SHEETS 4 AND 5.

P:\21942-00\Design P\21942-00\PLANS.dwg;8/19/2014 11:41 AM



FLOOR DRAIN IN TREATMENT BUILDING



TREATMENT BUILDING

CELL #1 OVERFLOW STRUCTURE



CELL #2 SHOWING INFLUENCE OF GROUND WATER BENEATH POND



CELL #2 OVERFLOW STRUCTURE



STATIC MIXER DISCHARGE POINT INTO CELL #1 CAUSING EROSION



ONLY FLOW METER ON SYSTEM UP AT WELL HOUSE BUILDING



CELL #2 OVERFLOW PIPE TO BAD RIVER

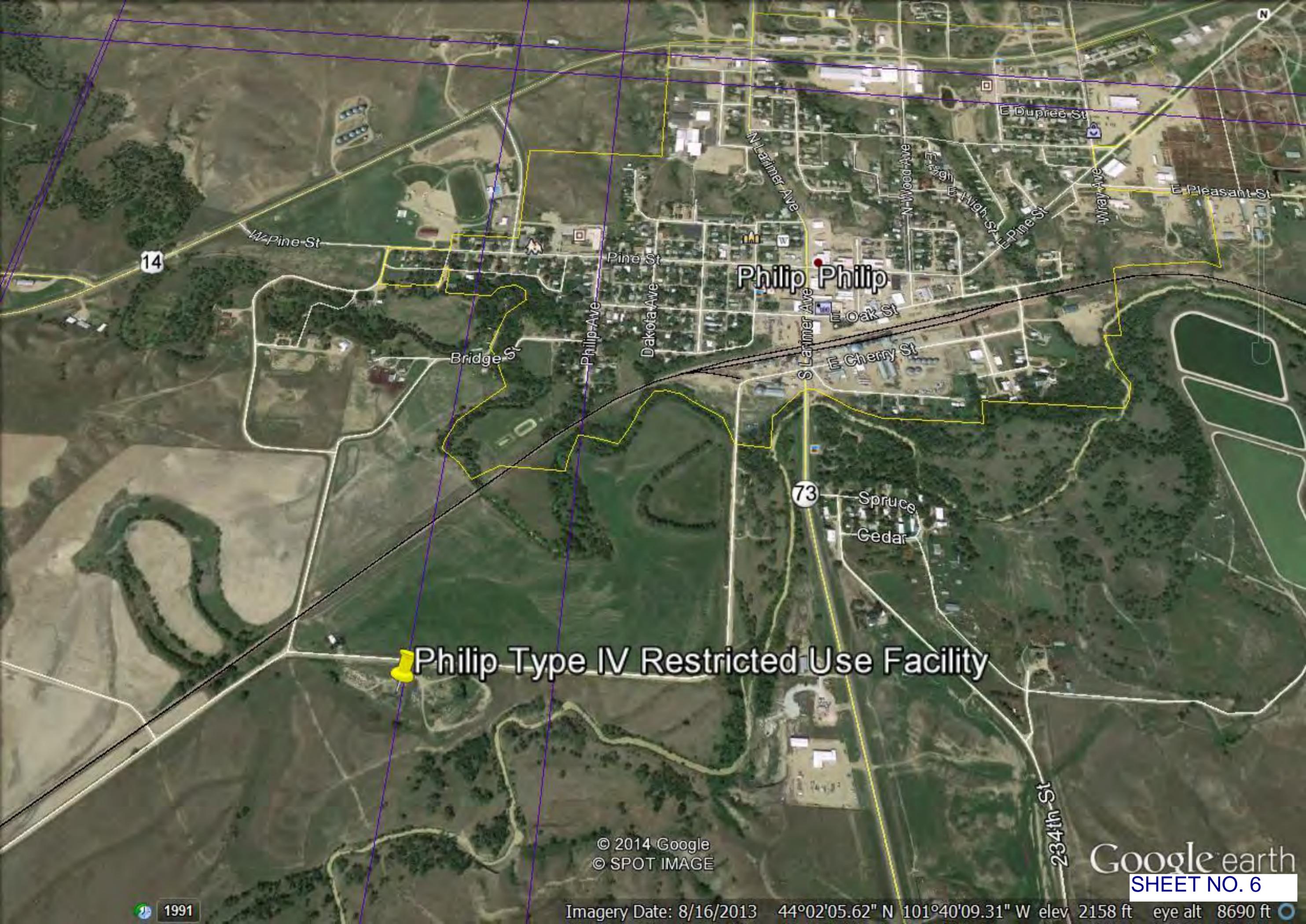
FOR REVIEW ONLY
NOT FOR CONSTRUCTION

BARIUM CHLORIDE TREATMENT PLANT

REV.	DATE	DESCRIPTION

DRAWN BY: S.A.N.
DESIGNED BY: D.L.
CHECKED BY: D.L.
JOB NO: 21942.00.01
DATE: SEPTEMBER 2014
0 1/2" 1"
SCALE REDUCTION BAR

SITE PHOTOS EXISTING CONDITIONS



14

Philip Philip

Philip Type IV Restricted Use Facility

73

© 2014 Google
© SPOT IMAGE

Google earth
SHEET NO. 6

1991

Imagery Date: 8/16/2013 44°02'05.62" N 101°40'09.31" W elev 2158 ft eye alt 8690 ft

CONSULTANTS:

FOR
 REVIEW ONLY
 NOT FOR
 CONSTRUCTION

PROJECT TITLE:

**BARIUM
 CHLORIDE
 TREATMENT
 PLANT**

PROJECT LOCATION:
 PHILIP,
 SOUTH DAKOTA

REV.	DATE	DESCRIPTION

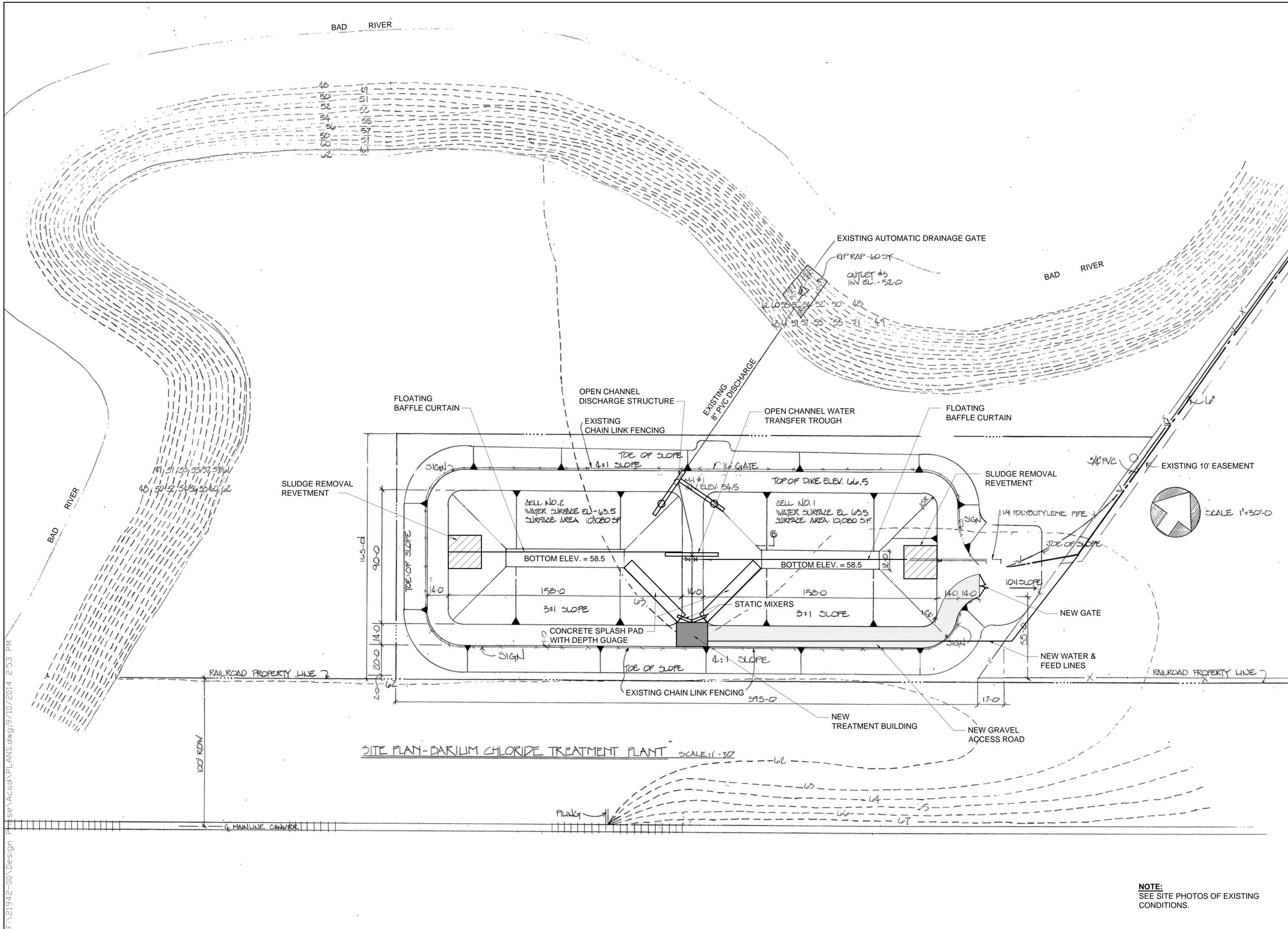
DRAWN BY: S.A.N.
DESIGNED BY: D.A.L.
CHECKED BY: D.G.O.
JOB NO: 21942.00.01
DATE: SEPTEMBER 2014

SCALE REDUCTION BAR

SHEET TITLE:

**SITE PLAN
 PROPOSED
 TREATMENT
 PLANT UPGRADE**

SHEET NO.: **7**



F:\21942-00\Design Plans\Acad\PLANS.dwg 9/10/2014 2:53 PM

NOTE:
 SEE SITE PHOTOS OF EXISTING
 CONDITIONS.

APPENDIX B

OPINION OF 
PROBABLE COST

Haakon County School District
Philip, SD
September 8, 2014
Preliminary Report and Cost Estimate

	BaCl Treatment Plant	Unit	Quantity	Unit Cost	Total
1	Mobilization	LS	1	18,000.00	18,000.00
2	Bonds/Insurance	LS	1	10,000.00	10,000.00
3	Remove Exist. Appurts.	LS	1	3,500.00	3,500.00
4	Sludge Removal	tons	120	\$20.00	\$2,400.00
5	Sludge Dewatering	tons	120	\$15.00	\$1,800.00
6	Sludge Hauling	tons	80	\$50.00	\$4,000.00
7	Landfill Tipping Fee	tons	80	\$15.00	\$1,200.00
8	Pond Earthwork	CY	3000	\$10.00	\$30,000.00
9	Pond Relining	SF	45000	\$1.20	\$54,000.00
10	Pond Baffle Wall	LF	320	\$100.00	\$32,000.00
11	Pond Depth Measurement	Each	2	\$600.00	\$1,200.00
12	Pond revetment for sludge removal	LS	1	\$60,000.00	\$60,000.00
13	Open Channel water transfer	Each	1	\$2,000.00	\$2,000.00
14	New Treatment Building	LS	1	\$45,000.00	\$45,000.00
15	Electrical, Plumbing, Hvac	LS	1	\$30,000.00	\$30,000.00
16	Flow meter	Each	1	\$2,000.00	\$2,000.00
17	Flow paced chemical feeders	Each	2	\$18,000.00	\$36,000.00
18	Open Channel discharge structure/meter	Each	2	\$5,000.00	\$10,000.00
19	Material handling	Each	1	\$20,000.00	\$20,000.00
20	Feed Line Extensions	LS	1	\$7,600.00	\$7,600.00
21	Road and Gate Improvements	LS	1	\$10,000.00	\$10,000.00
22	Abandon/Demolish Exist. Facilities	LS	1	\$20,000.00	\$20,000.00
23	Scada System	LS	1	\$55,000.00	\$55,000.00
24	Miscellaneous appurtenances	LS	1	\$ 43,000.00	\$43,000.00
Sub Total					\$498,700.00
Contingency 10%					\$52,000.00
Construction Total					\$550,700.00
Engrg., Admin., C.A.					\$90,000.00
Total Project Budget					\$640,700.00

BANNER

Engineering | Architecture | Surveying

Banner Associates, Inc. | 409 22nd Ave So | PO Box 298

Brookings, South Dakota 57006 | 605.692.6342

www.bannerassociates.com

APPENDIX C

INSPECTION
REPORT
TEMPLATE

Year _____

Month _____

Philip Geothermal Heating System Inspection Record - Wastewater Treatment System

Date	Time	Inspector	GeoThermal Flow (gpm)	Discharge Status	Discharge Flow (gpm)	Discharge Water Temp.	Pond Water Depth		Operation Problems or Maintenance required	Recommendation	Action Taken	Comments/Notes
							Cell 1	Cell 2				
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												

Chemical Feed Rate: _____ Date: _____

Chemical Bulk storage

Bulk Ordered (bags) : _____

Bags used : _____ this month

Bags remaining : _____

Supplier:

Name

Phone #

cost

APPENDIX D

CORRESPONDENCE & CONTACTS



DEPARTMENT OF ENVIRONMENT
and NATURAL RESOURCES

JOE FOSS BUILDING
523 EAST CAPITOL
PIERRE, SOUTH DAKOTA 57501-3182
denr.sd.gov



May 5, 2014

Mr. Kevin Morehart
Superintendent, Haakon School District
PO Box 730
Philip, SD, 57567

RE: Surface Water Discharge Compliance Inspection (SWD Permit Number: SD0025569)

Dear Mr. Morehart:

The South Dakota Department of Environment and Natural Resources conducted a Surface Water Discharge Compliance Inspection of the Haakon School District's wastewater treatment facility on September 4, 2013. A follow-up inspection was conducted on March 26, 2014, to visit the facility while the geothermal system was discharging. I appreciate Mr. Steve Leithauser's time and cooperation in supplying the requested information.

I have attached an inspection summary and a copy of the inspection report. Please pay special attention to the inspection summary tables and implement the required corrective actions as soon as possible. All corrective actions taken will be reviewed during our next inspection at your facility.

The 2009 on-site inspection also called for significant repairs or upgrades in order to remain in compliance. To date, these repairs have not been addressed and Radium-226 limit violations have continued. Therefore, a construction schedule will be placed into Haakon School District's permit. The schedule will require the District to make the necessary upgrades to keep the facility in compliance. **By August 1, 2014, the district is required to submit a plan to SDDENR on hiring an engineer to evaluate the system and on repairing the system. Note that the permit is up for renewal, and this plan for repairs will be written into the new permit as a construction schedule. Failure to comply could result in an enforcement action and applicable fines.**

Please review this report for accuracy, and respond by June 30 with any needed corrections. If you have any questions about this letter, the inspection reports, or the compliance schedule, please contact me at (605) 773-3351.

Sincerely,

Kathleen Grigg
Engineer I
Surface Water Quality Program
Enclosures

cc: Steve Leithauser, Operator, Haakon School District
Scott Brech, President, Haakon 27-1 Board of Education
SWD File - Pierre

INSPECTION SUMMARY

Facility: Haakon School District Wastewater Treatment Facility

SWD Permit: SD0025569

Inspection Date: September 4, 2013

Follow-up Date: March 26, 2014

The following comments detail violations of the permit that were identified during the inspection. Corrective actions are *required* for the district to come into compliance with its surface water discharge permit.

COMMENTS	REQUIRED CORRECTIVE ACTIONS
<p>Haakon School District wastewater treatment facility is in need of significant repairs or upgrades in order to remain in compliance with their SWD permit.</p> <p>This was noted during the last on-site inspection on September 8, 2009. As of the September 13, 2013 inspection, no repairs or upgrades have been made to the system.</p>	<p>After conducting this inspection, and noting that the issue has not been addressed, a construction schedule is being developed. It will require the necessary upgrades and safety precautions for keeping the facility in compliance. By August 1, 2014, the district is required to submit a plan to SDDENR to hire an engineer to evaluate the facility and make repairs. In addition, because no work has been performed, a construction schedule will be added to the permit to ensure upgrades to the facility are met.</p>
<p>The operator reported that discharge does not reach the discharge structure, but appears to be infiltrating.</p> <p>-FOLLOW-UP INSPECTION COMMENTS:</p> <p>The operator said that the Cell #2 levels have been fluctuating with weather, snow melt, and Bad River flow.</p> <p>On 3/24/2014, flow from the WWTF reached the discharge pipe for the first time during the heating season. The operator has been sampling as required by the SWD permit.</p>	<p>The pond lining is in need of repair.</p> <p>By August 1, 2014, the district is required to submit a plan to SDDENR to hire an engineer to evaluate the facility and make repairs. This is one of the issues that will need to be addressed.</p>

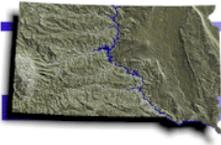
COMMENTS	REQUIRED CORRECTIVE ACTIONS
<p>The ponds are in need of repair. There is thick co-precipitate sludge in Cell #1's pond bottom, and the dikes are heavily eroded.</p> <p>This was noted in the last on-site inspection.</p>	<p>Sludge needs to be managed, and dikes need to be repaired.</p> <p>By August 1, 2014, the district is required to submit a plan to SDDENR to hire an engineer to evaluate the facility and make repairs. This is one of the issues that will need to be addressed.</p>
<p>Since the last on-site inspection, the Radium-226 10-month rolling average limit of 5 pCi/L was violated 20 times, and the daily maximum limit of 15 pCi/L was violated 4 times.</p> <p>Multiple limit violations were noted in the last on-site inspection.</p> <p><i>Note:</i> During the initial inspection, the operator had some ideas about improving treatment. This year, barium chloride will be added to the mixing vats a few days prior to initial treatment, hopefully giving it more time to dissolve and allowing better Radium 226 co-precipitation. Also, the amount of barium chloride solution used for treatment will depend on flow from the geothermal well.</p> <p>-FOLLOW-UP INSPECTION COMMENTS:</p> <p>In the months prior to discharging to the Bad River on 3/24/2014, the operator took samples from Cell #2 to evaluate the effectiveness of barium chloride treatment. These results would be within compliance if the waters were discharged.</p> <p>Radium-226 results from the discharge samples are not in yet.</p>	<p>These violations are not acceptable and can lead to enforcement actions, which can include fines and penalties. The facility must look into modifications of its operation to ensure adequate treatment of the wastewater.</p>
<p>There is a floor drain in the barium chloride treatment building that will transport fluid, but the operator doesn't know where it goes.</p>	<p>The destination of the floor drain must be determined. If it is not to the geothermal wastewater ponds, the drain must be plugged or secondary containment must be added.</p>

COMMENTS	REQUIRED CORRECTIVE ACTIONS
<p>The district has not been submitting Discharge Monitoring Reports (DMRs) since January 2013.</p> <p>-FOLLOW-UP INSPECTION COMMENTS:</p> <p>The DMRs have since been submitted through December 2013.</p>	<p>In your SWD Permit, page 10, Reporting of Monitoring Results, states:</p> <p><i>Effluent monitoring results obtained during the previous 6 month(s) shall be summarized for each month and reported on a Discharge Monitoring Report Form (EPA No. 3320-1), postmarked no later than the 28th day of the month following the completed reporting period. If no discharge occurs during the reporting period, "no discharge" shall be reported.</i></p> <p>DMRs must be submitted to this office on a twice-yearly basis (April 28 and October 28), regardless of whether a discharge occurs. Haakon School District must submit its overdue discharge monitoring reports.</p>
<p>The facility is not maintaining the records required by the SWD permit for a minimum of three years.</p>	<p>In your permit, Section 2.7, Retention of Records, states: of your permit states:</p> <p><i>The permittee shall retain records of all monitoring information, including all calibration and maintenance records and all original strip chart recordings for continuous monitoring instrumentation, copies of all reports required by this permit, and records of all data used to complete the application for this permit, for a period of at least three years from the date of the sample, measurement, report or application. This period may be extended by request of the Secretary at any time. Data collected on site, copies of Discharge Monitoring Reports, and a copy of this permit must be maintained on site during the duration of activity at the permitted location.</i></p>

COMMENTS	REQUIRED CORRECTIVE ACTIONS
<p>The operator is not keeping an inspection notebook for the wastewater treatment facility. Instead, there is a calendar hanging in the mixing vat shed at the pond area with minimal notes about inspections during discharging season.</p> <p><i>-FOLLOW-UP INSPECTION COMMENTS:</i></p> <p>The operator has been keeping detailed notes of his daily inspections at the facility, including pond depth-to-water, discharging status, and treatment activities.</p>	<p>All pond site inspections conducted by town personnel must be documented in a notebook to be reviewed by SDDENR personnel when an inspection occurs. At a minimum, the notebook shall include the following:</p> <ol style="list-style-type: none"> 1. Date and time of the inspection; 2. Name of the inspector(s); 3. The facility's discharge status; 4. The measured water depth in all cells and the artificial wetlands; 5. Identification of operational problems and/or maintenance problems; 6. Recommendations, as appropriate, to remedy identified problems; 7. A brief description of any actions taken with regard to problems identified; and 8. Other information, as appropriate. <p>The inspection notebook is a condition of the SWD permit and must be kept for all future site inspections.</p>

The following comments and corrective actions are *recommended* and are items that will improve the operation of your facility.

COMMENTS	RECOMMENDED CORRECTIVE ACTIONS
<p>The operator would benefit from more training on safely handling the powdered barium chloride, as well as appropriate safety equipment.</p> <p>This was noted in the last on-site inspection.</p>	<p>The United States Centers for Disease Control (USCDC) barium chloride pocket guide is at http://www.cdc.gov/niosh/npg/npgd0045.html (accessed 3/27/2014).</p> <p>Powdered barium chloride is used to co-precipitate the Radium-226 out of the wastewater. According to the USCDC, recommended safety equipment includes a supplied-air respirator, appropriate personal protective clothing to prevent skin contact, and appropriate eye protection to prevent eye contact.</p>
<p>We would like to encourage you to give Mr. Leithauser or another operator of Haakon School District the opportunity to attend the wastewater training courses sponsored by the state to upgrade skills and share knowledge concerning the operation and maintenance of municipal wastewater systems.</p>	<p>For more information as to dates and locations of upcoming courses in your area, contact South Dakota Association of Rural Water Systems, under contract with DENR, at 203 Center Street W., Madison, SD 57042. Phone: (605) 556-7219. Website: http://www.sdarws.com.</p>
<p>There are no pond depth indicators in either cell.</p> <p>This was noted in the last on-site inspection.</p> <p><i>-FOLLOW-UP INSPECTION COMMENTS:</i></p> <p>The operator has been measuring depth-to-water from the raised structure in Cell #2.</p>	<p>Pond depth indicators should be installed in each cell, with readings recorded during each inspection. These records will be helpful in determining flow to the ponds and aid in maintaining the proper operating depths in the ponds at all times.</p>
<p>Emergency procedures have not been established in case of a major storm event, a wastewater line break, or a chemical release into the system.</p> <p>This was noted in the last on-site inspection.</p>	<p>The facility may wish to consider establishing written emergency procedures to ensure the school staff is prepared to address emergencies that may arise during the operation of the wastewater collection and treatment system.</p>



NON-MECHANICAL FACILITY INSPECTION CHECKLIST

SOUTH DAKOTA
DEPARTMENT OF ENVIRONMENT AND NATURAL
RESOURCES

I. General Facility Information

Name Haakon School District Wastewater Treatment Facility

Location Within Phillip city limits to the Northeast ¼ of Section 23, T1N, R20E, Haakon County

SWD Permit No. SD0025569

Contact Person / Title	<u>Steve Leithauser / Operator</u>	Phone Number (Cell)	<u>(605) 685-5095</u>
Responsible Party/Title	<u>Kevin Morehart / Superintendent</u>	Phone Number (Office, Cell, Home, Etc)	<u>(605) 859-2679</u>

Persons present during the inspection:

<u>Name</u>	<u>Title/Phone</u>	<u>Affiliation</u>
Steve Leithauser	Operator / (605) 685-5095	Haakon School District
Kathleen Grigg	Engineer I / (605) 773-3351	SDDENR
Jonathan Hill	Engineer II / (605) 773-3351	SDDENR

Mailing Address P.O. Box 730, Philip, SD 57567

Street Address N/A

Inspection Date	<u>September 4, 2013</u>	Last Inspection Date	<u>September 23, 2011 (FR) September 9, 2009 (OS)</u>
Entrance Time	<u>10:00 am</u>	Exit Time	<u>1:30 pm</u>
Permit Effective Date	<u>April 1, 2007</u>	Permit Expiration Date	<u>March 31, 2012</u>
Avg. Reported Flow Rate	<u>194 to 198 GPM</u>	Avg. Design Flow Rate	<u>300 GPM</u>
Population Served	<u>N/A</u>	Design Population Equivalent (if known)	<u>N/A</u>
Date Facility Began Operation	<u>1981</u>	Dates of Facility Upgrades	<u>None</u>
Receiving Water:	<u>Bad River</u>		
Classification:	<u>6, 8, 9, 10</u>		

Note: Persons present during the follow-up inspection on March 26, 2014:
Steve Leithauser, Kathleen Grigg, and Albert Spangler (SDDENR).

For office use only:	OMA Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	OME Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	SEV Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	ENF Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
-----------------------------	---	---	---	---

Facility Description from Statement of Basis:

The Haakon School District 27-1 uses an on-site geothermal well for heating campus buildings during the school year (October through May). The facility is located within the city of Philip in the northeast ¼ of Section 23, Township 1 North, Range 20 East in Haakon County, South Dakota (Latitude 44° 02' 07.1", Longitude 101° 40' 20.3", Navigational Quality GPS).

The well is approximately 4000 feet deep and is completed in the Madison Formation. Hot water flows from the well at about 150°F and passes through heat exchangers. The cooled water (about 130°F) then flows via gravity from the buildings to a two-cell pond system. The system has a high water surface area of about 0.5 acres. The water has high levels of naturally-occurring radium-226 and must be treated prior to discharge. Treatment consists of further cooling and the addition of barium chloride. The barium chloride reduces the concentration of radium-226 through chemical coprecipitation. Discharge from the facility varies depending on the building heating needs. The facility typically discharges for approximately 207 days per year with no discharge occurring during the summer months (June through September).

The facility began operation in 1981. This geothermal well is also covered under Water Rights permit 1633-2.

Does the facility match the above description? **Yes***

If not, describe facility modifications or changes. **None.**

Is a permit modification needed? **No.**

Comments: ****Mr. Leithauser did say that this facility description was correct. During the last on-site inspection in 2009, this was noted and recommended to be added:***

The geothermal heating system is no longer used exclusively for the school system. Eight downtown businesses have been connected to the geothermal heating system. The description of the system should also indicate that the two stabilization ponds are both approximately 0.3 acres in size.

The 2009 inspection also called for upgrades to the facility, and a safety assessment to make sure that the barium chloride is being handled properly. After conducting this inspection, and noting that the required actions have not been addressed, a construction schedule will be included when the facility's permit is renewed. The construction schedule will require the necessary upgrades and safety precautions for keeping the facility in compliance.

For this inspection, a response letter will be required; it must include a plan to hire an engineer to evaluate the facility. The permit is up for renewal, and this plan for repairs will be written into the new permit as a compliance schedule.

II. Personnel Inventory and Budget

Number of personnel: 1

Certification	Class I	Class II	Class III	Class IV
Wastewater Treatment	0			
Wastewater Collection	0			

Is a certified operator required? If yes, what classification is required? Not required

Budget: N/A

Annual wastewater expenses \$ N/A Residential Sewer Use Fee \$ N/A

Annual wastewater revenue \$ N/A Commercial Sewer Use Fee \$ N/A

Describe any wastewater projects planned during the next three years. None.

Describe measures taken to raise funds for the project(s). N/A

Personnel and budget comments: ***Expenses for operating the facility are included in the school's maintenance budget. Businesses in town that have been hooked up to the geothermal heating system are charged for the service.***

III. Required Recordkeeping and Reporting

Permit Verification

- Is a current copy of the permit and other related materials readily available?
- Are the number and location of discharge points as described in the permit? If no, explain. _____
- Is the facility information correct in the database? If not, list corrected information below.
See comments
- Is the facility information correct in ICIS ? If not, list corrected information below.
See comments
- Has there been any new, different, or increased loading to the WWTF? If yes, describe changes. _____
- Are influent flows increasing or decreasing? Same
- List any industries/non-domestic contributors.
None

Yes	No	N/A
X		
X		
	X	
	X	
	X	

Permit verification comments: ***Mr. Leithauser, the new operator, started in May 2013. The last operator, Mr. Williams, no longer works at the school. The database and ICIS have been updated.***

Inspection Records

1. The following necessary information is current, complete, and reasonably available:
 - a. Inspection notebooks for the WWTF with the following information:
 - i. Date and time of the inspection
 - ii. Name or initials of inspector
 - iii. Facility's discharge status
 - iv. Measured depth of the ponds or measured freeboard
 - v. Identification of operational/maintenance problems
 - vi. Recommendations to remedy problems
 - vii. Steps taken to remedy problems
 - b. Lab results
 - c. pH testing
 - d. Discharge Monitoring Reports (DMRs)
 - e. Emergency discharge forms
 - f. Other: _____
 - g. Other: _____

2. Is information is maintained for the required 3-year period?

Yes	No	N/A
	X	
X		
	X	
X		
	X	
	X	
	X	
X		
X		
X		
		X
		X
		X
	X	

Inspection records comments: ***Mr. Leithauer is new to the school district. SDDENR spent some time discussing how to fill out DMRs, how to calculate a 10-month rolling average, when to submit DMRs, how to ice samples, etc. Inspection records need to be retained for 3-years. Presently the discharge season inspection notes are recorded on a calendar in the mixing vat shed. Inspection notebooks need to be kept and filled out.***

Follow-up Inspection Comments: ***The operator has been keeping detailed notes of his daily inspections at the facility, including pond depth-to-water, discharging status, and treatment activities.***

Sampling and Laboratory Information

1. The following sampling and analysis requirements are met:
 - a. Dates, times, locations of sampling are recorded.
 - b. Initials of person performing sampling are recorded.
 - c. The pH meter meets the following specifications:
 - i. Capable of simultaneous two-point calibration
 - ii. Reads to two decimal places
 - iii. Temperature compensation adjustment
 - d. pH meter is calibrated properly before use.
 - e. pH calibration logbook is maintained with the following information:
 - i. Date
 - ii. Time
 - iii. Initials of person performing calibration
 - iv. 7 buffer reading
 - v. 10 buffer reading
 - vi. Temperature of buffer
 - vii. Buffer expiration date
 - f. Is the permittee performing any other tests?

2. Are samples taken at sampling location specified by permit? _____

3. Is the permittee using the method of sample collection required by the permit?
 Required method: Instantaneous, grab, and visual samples
 If not, explain: _____

4. Sample collection procedures adequate and include:
 - a. Sample refrigeration during compositing.
 - b. Proper preservation techniques.

Yes	No	N/A
X		
	X	
X		
X		
X		
X		
X		
X		
X		
X		
X		
	X	
X		
		X
		X

c. Containers in conformance with 40 CFR 136.3.
Specify any problems: _____

Yes	No	N/A
X		

5. Laboratory Information (from lab result sheets)

Name:	State Health Lab
Address:	615 E 4th Street, Pierre, SD 57501
Contact:	
Phone:	605-773-3361
Parameters tested:	TSS, TDS, Radium 226
Dates, times, and initials of person performing analyses are recorded:	Yes

Sampling and laboratory comments: **The person doing the sampling has not been initialing the sample information.**

Flow Measurement:

Type of effluent flow measurement device: Flow is measured at the wellhead.

- Is flow measured at each outfall? Number of outfalls: 1
- Are facility personnel calculating flows properly?
- Are the proper flow tables used by facility personnel?
- If flow measurement equipment adequate to handle expected ranges of flow rate?

Yes	No	N/A
	X	
X		
		X
X		

Comments on effluent flow measurement: **Flow is measured at the geothermal wellhead. The facility does not have an effluent flow measurement device. Mr. Leithauser said the last operator told him that wastewater doesn't reach the discharge pipe until late in the heating season. Based on the size of the two ponds and geothermal well pumping rate (175-185 gpm), there is likely an infiltration issue in the ponds.**

Self-Monitoring Reporting Information

- Operator is aware of permit conditions (especially SSO and violation reporting?)
 - Is the facility required to obtain permission from the department before discharging?
 - If yes, has the facility requested permission to discharges?
 - If yes, has the facility received permission to discharges?
 - If yes, has the facility been denied permission to discharge?
 - Is the facility approved for NetDMR? (If so, there will be no DMRs in the file after the approval date.)
 - Are DMRs being submitted to DENR as required by the permit?
 - Are they submitted on time?
- Use the attached DMR Calculations Form to help answer 5 – 8 for most recent discharges.**
- Is monitoring for required parameters performed at least as frequently as required by the permit?
 - Are they sampling more frequently?
 - Is the geometric mean properly calculated and recorded for fecal/total coliform data?
 - Are weekly and monthly averages calculated properly and reported on the DMR?
 - Are the maximum and minimum values of all data points reported properly?
 - Is the number of exceedances column (NO. EX) completed properly?
 - Is the permit signatory or authorized representative signing the DMRs?
 - Are sample types reported properly?
 - Does the facility do WET testing? If so, Acute or Chronic?

Yes	No	N/A
X		
	X	
		X
		X
	X	
	X	
X		
	X	
		X
X		
X		
X		
	X	

Self-monitoring or DMR comments:

At the time of inspection, the last DMR received was December 2012, so the DMRs through June 2013 were late and missing. Also, 6 DMRs from 2012 were received late. The October 2012 DMR and sample lab reports were reviewed. Most values were reported correctly, except the daily maximum was reported for Total Dissolved Solids (TDS) for both the daily maximum and the 30-day average. The samples, calculation results, and DMR-reported values are attached.

Follow-Up Inspection comments: **The DMRs have since been submitted through December 2013.**

DMR Calculations Form

Month of October 2012

Week 1 (10/28 – 11/3)					
Date	TSS (mg/L)	TDS (mg/L)	pH	Flow (gpm)	Temp (°F)
10/29/2012	<3	1089	7.96	194	77.6
10/30/2012	<3	1083	7.94	194	81.4
10/31/2012	3	1085	7.98	194	81.1
Week Total	9	3257	-----	-----	-----
÷ # of Samples	3	3	-----	-----	-----
=7-Day Avg.	N/A	N/A	-----	-----	-----
Monthly Summary					
Date	TSS (mg/L)	TDS (mg/L)	pH	Flow (gpm)	Temp (°F)
Daily Max.	-----	-----	7.98	194	81.4
Daily Min.	-----	-----	7.94	-----	-----
Max. 7-day Avg.	-----	-----	-----	-----	-----
Month Total	9	3257	-----	582	240.1
÷ # of Samples	3	3	-----	3	3
=30-Day Avg.	3	1085.67	-----	194	80.03
Reported on DMR					
Date	TSS (mg/L)	TDS (mg/L)	pH	Flow (gpm)	Temp (°F)
Daily Max.	-----	-----	7.98	194	81.4
Daily Min.	-----	-----	7.94	-----	-----
Max. 7-day Avg.	-----	-----	-----	-----	-----
30-Day Avg.	3	1089	-----	194	80.0

Notes: Units on the DMR were recorded in °F for temperature and gpm for flow; this is as printed on the DMR form.

The 7-Day Average does not apply because the week of 10/28 to 11/3 is reported on the November DMR.

For Total Dissolved Solids (TDS), daily maximum was reported for the 30-day average.

Radium-226 Samples
State Health Lab Sample Reports
12/07/2010 to 05/14/2013

Date	Radium-226 (pCi/L)
12/07/2010	13.7
01/04/2011	17.1
02/03/2011	19.3
03/02/2011	5.4
04/06/2011	6.4
05/02/2011	5.4
10/24/2011	2.7
10/25/2011	6.7
10/26/2011	1.9
11/01/2011	3.5
11/07/2011	3.4
11/14/2011	1.6
12/07/2011	7.5
01/03/2012	6.7
02/06/2012	1.7
03/05/2012	2.7
04/02/2012	0.8
05/02/2012	3.4
10/29/2012	6.5
10/30/2012	3.6
10/31/2012	5.4
11/07/2012	3.5
11/14/2012	6.7
11/28/2012	1.7
12/17/2012	11.1
01/22/2013	5.9
02/19/2013	5.7
04/16/2013	9.4
05/14/2013	2.9

Radium-226 10-month Rolling Average
Calculated from State Health Lab Sample Reports
12/07/2010 to 05/14/2013

Month	Year	Calculated 10-month Rolling Average (pCi/L)	DMR Reported 10-month Rolling Average Value (pCi/L)
September	2011	No Discharge	No Discharge
October	2011	8.11	8.11
November	2011	5.63	5.63
December	2011	4.45	4.45
January	2012	4.58	4.58
February	2012	4.11	4.11
March	2012	3.84	3.84
April	2012	3.56	3.56
May	2012	3.55	3.55
June	2012	No Discharge	No Discharge
July	2012	No Discharge	No Discharge
August	2012	No Discharge	No Discharge
September	2012	No Discharge	No Discharge
October	2012	3.85	3.85
November	2012	3.60	3.6
December	2012	4.54	4.5
January	2013	4.86	4.86
February	2013	5.35	5.35
March	2013	5.57	5.62
April	2013	5.95	5.96
May	2013	5.67	5.7
June	2013	No Discharge	No discharge
July	2013	No Discharge	No Discharge

IV. Facility Compliance Review

Effluent Violations

1. Has the facility discharged since the last inspection? If yes, list how many. **Continuous***
2. Is the facility in compliance with all effluent limits since the last inspection? ***Heating months**
 - a. Effluent BOD5 violations. If yes, how many? _____
 - b. Effluent TSS violations. If yes, how many? _____
 - c. Effluent pH violations. If yes, how many? _____
 - d. Effluent ammonia violations. If yes, how many? _____
 - e. Effluent fecal coliform violations. If yes, how many? _____
 - f. Effluent total coliform violations. If yes, how many? _____
 - h. Effluent temperature violations. If yes, how many? _____
 - i. Effluent TRC violations. If yes, how many? _____
 - j. Other violations. If yes, list parameter and number of occurrences. **TDS, 0**
Radium-226, 8

Yes	No	N/A
X		
	X	
		X
	X	
	X	
		X
		X
	X	
		X
	X	
X		

Effluent violations comments: **Since the last on-site inspection, the Radium-226 10-month rolling average limit of 5 pCi/L was violated 20 times, and the daily maximum limit of 15 pCi/L was violated 4 times.**

Compliance Schedule

1. Is the facility subject to a compliance schedule either in its permit or in an enforcement action? If yes, note date and type of enforcement action. _____
2. List milestones that remain in the schedule: _____
3. Has facility has missed milestone dates? If yes explain: _____
4. Will the facility meet or do they plan to meet final compliance schedule date? _____

Yes	No	N/A
	X	
		X
		X

Compliance schedule comments: **A construction schedule to address violations, and upgrades will be required with the permit renewal.**

Facility Review

1. Are written emergency procedures established (in the event of a major storm event, a chemical release into the sewer system, a sewer main break, etc.)? _____
2. Can the facility be bypassed (internal, collection system, total)? Describe bypass procedures: _____
3. Does the facility accept hauled (septage) wastes? If yes, list amount and hauler contact information. _____
4. Does the facility accept industrial or nondomestic wastes? If yes, list amount and sources. _____
5. Has the facility experienced problems with industrial or hauled wastes? If yes, explain: _____
6. Are the non-domestic users regulated by sewer ordinance? If yes, attach relevant ordinance. _____

Yes	No	N/A
	X	
	X	
	X	
	X	
	X	

Facility review comments: **Mr. Leithauser said the school and businesses know the emergency contacts.**

V. Collection System

Piping and Manholes

Type of Collection System

- Separate
 Both

- Combined (San + Storm)
 Other

1. Is a routine sewer-cleaning schedule maintained? If yes, what is the schedule and what type of equipment is used? _____

2. Have sewer backups occurred into basements during high flows since the last inspection? If yes, explain: _____

If overflows occurred at this facility, the information from question 3 should be entered in the SSO database.

3. Have manholes overflowed during high flows? If yes, give dates, volumes, receiving waters, etc. _____

4. Was DENR notified of any overflows or unauthorized releases? If no, why not? _____

5. Were samples taken of the overflow/unauthorized release? If yes, list the sample results in the comment section below. If no, explain. _____

6. Have bypasses occurred from the collection system (including lift stations) since the last inspection? If yes, explain (date, volumes, receiving water, etc.) _____

7. Does the community have a sump pump ordinance? If yes, how is it enforced? _____

8. Has testing for inflow/infiltration sources been conducted since the last inspection? If yes, describe testing. _____

9. Have sources of inflow/infiltration been identified?

10. Have measures been taken to correct inflow/infiltration problems?

11. Has the collection system been upgraded since the last inspection? If yes, describe: _____

Yes	No	N/A
		X
		X
		X
		X
		X
		X
		X
		X

Piping and manhole comments: ***This is a geothermal heating system, so this part of the inspection checklist does not directly apply. While the school is discharging, the heating screens get cleaned daily. The big mixing vats get cleaned at the end of the year.***

VI. Treatment Processes

Stabilization Ponds

Item	Comments
Inspection frequency	Monthly during no discharge, every couple of days during discharge
Weeds and/or trees growing on the dikes	Yes in Cell #2, not as bad in Cell #1
Vegetation growing in the ponds	Yes in Cell #2, not in Cell #1
Pond dikes protected from erosion with riprap	No
Dike structure failure (sloughing and/or sagging)	Yes
Evidence of erosion	The banks are slumping in both Cell #1 and Cell #2
Pond seepage surfacing reported	Water may be seeping into the ground from Cell #1 and Cell #2
Sludge: Past disposal practices	None, but there is a lot of the co-precipitate at the bottom of the ponds that needs to be managed.
Future Plans	None
Observation of sludge accumulation	None
Fencing in good condition	Yes
All access gates are kept locked	Yes
Signs legible and properly located	Yes
Facility accessible in all weather conditions	Yes
Evidence of burrowing animals	No
Evidence of grazing animals	No
Odor problem (except seasonal turnover)	No
Inter-pond piping valves are working and used	Overflow structure from Cell #1 to Cell #2
Depth indicator(s)	None
Discharge structure (valve control, overflow, etc.)	Discharge structure from Cell #2 to the creek.
Which ponds are drawn down during a discharge?	Cell #2
Cells operated in series or parallel	Series
Are chemicals added for algae, insects, etc?	Barium Chloride to co-precipitate Radium-226

Cell information (stabilization pond)

	Cell # 1	Cell # 2
Maximum operation depth	Unknown	Unknown
Current operating depth	1'	0'
Minimum operating depth	Unknown	Unknown
Surface area at maximum depth	0.3 Acres	0.3 Acres

Comments concerning stabilization ponds:

- **Cell #2 is dry and has thick weeds growing in it. Both ponds are showing signs of erosion. The ponds have thick co-precipitate that needs to be managed with facility upgrades.**
- **The operators use powdered barium chloride instead of liquid barium chloride; they may not be applying adequate safety precautions. Many of these issues have been mentioned in previous inspection reports, but not taken care of by the facility.**
- **This heating season, the operator would like to add barium chloride to the mixing vats a few days prior to initial treatment, hopefully giving it more time to dissolve and to allow better Radium 226 co-precipitation. Also, the amount of barium chloride solution used for treatment will depend on flow from the geothermal well.**
- **There is a floor drain in the barium chloride treatment building that will transport fluid, but the operator doesn't know where it goes.**

Follow-up Inspection comments:

- **The operator said that the Cell #2 levels have been fluctuating with weather, snow melt, and Bad River flow. The operator has been measuring depth-to-water from the raised structure in Cell #2.**
- **On 3/24/2014, flow from the WWTF reached the discharge pipe for the first time during the heating season. The operator has been sampling as required by the SWD permit. Radium-226 results from the discharge samples are not in yet.**
- **In the months prior to discharging to the Bad River on 3/24/2014, the operator took samples from Cell #2 to evaluate the effectiveness of barium chloride treatment. These results would be within compliance if the waters were discharged.**

Surface Water Discharge Compliance Inspection Report

Section A: National Data System Coding

Transaction Code N 5	Permit No. SD0025569	mm/dd/yy 9/4/2013	Insp. Type C	Inspector S	Fac. Type 1
--------------------------------	--------------------------------	-----------------------------	------------------------	-----------------------	-----------------------

Remarks:

Inspection Work Days 2	Facility Evaluation Rating 1	BI N	QA N	Reserved	Reserved
----------------------------------	--	----------------	----------------	-----------------	-----------------

Section B: Facility Data

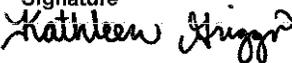
Name and Location of Facility (For Industrial Users include POTW name and SWD permit number) Haakon School District Wastewater Treatment Facility, PO Box 730, Philip, SD, 57567	Entry Time: 10:00 am	Permit Eff. Date: April 1, 2007
Name of On-Site Representative(s)/ Title/ Phone and Fax Number Steve Leithauser / Operator / (605) 685-5095	Exit Time: 1:30 pm	Permit Exp. Date: March 31, 2012
Name and Address of Responsible Official/Title/Phone and Fax Number Kevin Morehart / Superintendent / PO Box 730, Philip, SD, 57567 / (605) 859-2679 Contacted? No	Other Facility Data	

Section C: Areas Evaluated During Inspection
(S=Satisfactory, M=Marginal, U=Unsatisfactory, N=Not Evaluated)

S	Permit	S	Flow Measurement	M	O & M	N	CSO/SSO
M	Records/Reports	M	Self-Monitoring	N	Sludge Disposal	N	PP
U	Facility Site Review	N	Compliance Schedule	N	Industrial Users	N	Multimedia
U	Effluent/Receiving Waters	S	Laboratory	N	Storm Water		Other

Section D: Summary of Findings/Comments (Attach additional sheets if necessary)

- Haakon School District wastewater treatment facility is in need of significant repairs or upgrades in order to remain in compliance with their SWD permit.
- There is a floor drain in the barium chloride treatment building that will transport fluid, but the operator doesn't know where it goes.
- The ponds are in need of repair. There is thick co-precipitate sludge at Cell #1's pond bottom, and the dikes are heavily eroded.
- Since the last on-site inspection, the Radium-226 10-month rolling average limit of 5 pCi/L was violated 20 times, and the daily maximum limit of 15 pCi/L was violated 4 times.
- The facility is not maintaining the records required by the SWD permit for a minimum of three years.
- During the initial inspection, the operator was not keeping an inspection notebook for the wastewater treatment facility. Instead, there was a calendar hanging in the mixing vat shed at the pond area with minimal notes about inspections during discharging season. As of the follow-up inspection, the operator has been keeping detailed notes of his daily inspections at the facility, including pond depth-to-water, discharging status, and treatment activities.
- The operator would benefit from more training on safely handling the powdered barium chloride, as well as appropriate safety equipment.
- There are no pond depth indicators in either cell.
- Emergency procedures have not been established in case of a major storm event, a wastewater line break, or a chemical release into the system.

Name of Inspector(s) Kathleen Grigg Jonathan Hill	Signature 	Affiliation / Phone SDDENR / (605) 773-3351 SDDENR / (605) 773-3351	Date 5/5/2014
--	---	--	-------------------------

Name of Reviewer Albert Spangler	Signature 	Affiliation / Phone SDDENR / (605) 773-3351	Date 5/5/14
--	---	---	-----------------------

INSTRUCTIONS FOR SURFACE WATER DISCHARGE COMPLIANCE INSPECTION REPORT

SECTION A: NATIONAL DATA SYSTEM CODING

Transaction Code: Use N, C or D for New, Change or Delete. All inspections will be New (N) unless there is an error in the data entered.

Permit No.: SWD Permit Number.

Inspection Date: Use month/day/year format.

Inspection Type: Uses the following codes to describe the type of inspection:

A-Performance Audit	L-Enforcement Case Support	2 IU Sampling Inspection
B-Biomonitoring	M-Multimedia	3 IU Non-Sampling Insp
C-Compliance Evaluation	P-Pretreatment Compliance Inspection	4 IU Toxics Inspection
D-Diagnostic	R-Reconnaissance Inspection	5 IU Sampling Insp w/Prt
E-Corps of Engrs Inspection	S-Compliance Sampling	6 IU Non-Samp Insp w/Prt
F-Pretreatment Follow-up	U-IU Inspection with Pretreatment Audit	7 IU Toxics w/Prt
G-Pretreatment Audit	X-Toxics Inspection	
I-Industrial User (IU)	Z-Sludge	

Inspector Code: Use following codes to describe the lead agency:

C-Contractor or Other (specify)	N-NEIC Inspectors
E-Corps of Engineers	R-EPA Regional inspector
J-Joint EPA/State - EPA Lead	S-State Inspector
	T-Joint State/EPA - State Lead

Facility Type: Use following codes to describe the facility:

- 1-Municipal - Publicly Owned Treatment Works (POTW) with SIC code 4952.
- 2-Industrial - Other than municipal, agricultural and Federal facilities.
- 3-Agricultural - Facilities with SIC 0111 to 0971.
- 4-Federal - Facilities identified as Federal by the EPA Regional Office.

Remarks: Columns for remarks at discretion of the Inspector.

Inspection Work Days: Estimate the total work effort (to the nearest 0.1 work day), up to 99.9 days, that were used to complete the inspection and submit a QA reviewed report of findings. This estimate includes the accumulative effort of all participating inspectors; any effort for laboratory analyses, testing, and remote sensing; and the billed payroll time for travel and pre and post inspection preparation. This estimate does not require detailed documentation.

Facility Evaluation Rating: Evaluate the quality of the facility self monitoring program using scale of 1 to 5, with a 5 being a very reliable program, a 3 being satisfactory and a 1 being a very unreliable program.

Biomonitoring Information: Enter D for static testing; F for flow through testing; or N for no biomonitoring.

Quality Assurance Data Inspection: Enter Q if inspection was a follow-up on QA sample results. Enter N otherwise.

SECTION B: FACILITY DATA

This section is self-explanatory, except for *Other Facility Data*, which may include new information not in the permit or PCS (e.g., new outfalls, names of receiving waters, new ownership, and other updates to the record).

SECTION C: AREAS EVALUATED DURING INSPECTION

Indicate findings (S, M, U or N) in the appropriate line. Use section D and additional sheets as need to explain findings in a brief narrative when appropriate. The heading marked *Multimedia* may indicate medias such as CAA, RCRA, and TSCA. The heading marked "Other" may be used to note any additional concerns, such as SPCC, BMPs, and concerns that are not covered elsewhere.

SECTION D: SUMMARY OF FINDINGS/COMMENTS

Briefly summarize the inspection findings along with referencing any attachments such as checklists from NPDES inspection manuals, pretreatment guidance documents and monitoring results.

Haakon School District Inspection photos 9/4/2013, before heating season, p. 1



Baffled trough, where barium chloride solution is added.



Discharge pipe and baffled trough to Cell #1.



Broken pipe from the baffled trough to Cell #1.



Cell #2, structure for pre-discharge samples and measurements.



Cell #1, with eroded dikes and thick sludge.



Overflow pipe from Cell #1 to Cell #2, no longer operable.

Haakon School District Inspection photos 9/4/2013, before heating season, p. 2



Discharge structure at the dry north fork of the Bad River.



Mixing vats for barium chloride.

Haakon School District Follow-up photos 3/26/2014, during heating season, p. 1



Powdered barium chloride storage in the treatment room.



Mixing vats for barium chloride.



Floor drain in treatment room, destination undetermined.



Overflow from Cell #2 to discharge structure.

Haakon School District Follow-up photos 3/26/2014, during heating season, p. 2



Baffled trough to Cell #1.



Pipes to the baffled trough; top insulated black pipe is barium chloride solution, bottom pipe is untreated geothermal wastewater.



Barium chloride solution is added at the head of the trough.



Baffled trough pours wastewater to Cell #1.



Cell #1 during discharge season



Overflow from Cell #1 to Cell #2.

Contact Report

Date: Tuesday - 05/04/14
Contact: Steve Leithauser (Operator for Haakon School District)
Tel/Fax: 605-685-5095
Email: 'steve.leithauser@k12.sd.us'
Address: PO Box 730,
Philip, SD 57567
Subject: WasteWater Treatment Syst.- DENR Compliance Issues
Project: Proposal- Initial Inquiry Only
BAI. No. 20xxx.xx.xx

Brief 6/3/14 Call with Steve Leithauser (Operator for Philip School District):

He said NOV was received from DENR (May 5) several weeks ago for their Madison Well Water Treatment System. He did not elaborate on all the deficiencies that were specifically noted. I requested he fax a copy of the NOV to Banner's attention. He said Ken Buehler and others from DENR were out earlier this year.

He said that historic records show the process not able to get the wastewater into compliance with the permit levels. He said there has not 'ever' been a discharge to the Bad River (Cell 2 has always been dry). Cells are in series apparently.

Current lagoons are just 'dig outs' with bentonite liner, he said. I asked about construction plans of the installation, and he said he had copies he could get for us.

He said that Cell 2 was allowed to dry out and there are cracks in it, because it was not kept sufficiently wet over the years.

He said that he was able to find tune the BaCl process to get the wastewater into compliance. He has only been there 1.5 years in the position, he said.

He said that DENR is currently unaware, but that he needs to report, that x amount of gallons from Cell 2 leaked out of the bottom recently, and disappeared.

Contact Report (cont'd)

He said that sludge removal was never sent to Ft Pierre for disposal (9 years ago) because the quote was for \$280k and the school district could not afford, so they disposed of it 'elsewhere'.

He said that the concrete flow channels/stop logs/valving as designed 'don't work' and have been partially plugged and blocked, non-functioning since 1-2 years from start of operations.

He said that he has some 're-design' ideas in mind, but the DENR has told him to get an engineer, and not do anything himself following thru on any of his ideas/changes at this time.

Prepared By: David LaFrance, PE

BANNER

Engineering | Architecture | Surveying

Banner Associates, Inc. | 409 22nd Ave So | PO Box 298

Brookings, South Dakota 57006

Tel | 605.692.6342 Fax | 605.692.5714

Toll Free | 1.855.323.6342

www.bannerassociates.com

July 23, 2014

Kathleen Grigg
South Dakota DENR, Surface Water Quality Program
523 East Capitol Avenue
PMB 2020
Pierre, SD 57501

RE: Preliminary Engineering Report for Compliance with DENR

Dear Ms. Grigg:

This brief letter is to inform you that the Haakon County School District (Philip, SD Office) and Mr. Morehart, School Superintendent, has entered into a contract agreement with Banner Associates, Inc. to perform preliminary engineering services related to the Compliance Inspection Letter you addressed to the School District on May 5, 2014. If you have any questions, please let me know.

Respectfully submitted,



David LaFrance, PE
Project Manager

CC: Mr. Keven Morehart, Philip School District
Mr. Dave Odens, Banner President

Small Community Planning Grant Application Form

Applicant: Haakon County School District 27-1 Address: PO Box 730 Philip, South Dakota 57567 Phone Number: 605-859-2679	Service Area Population: <div style="text-align: center; border-top: 1px solid black; border-bottom: 1px solid black;"> 1,697 </div> 2010 Census
--	---

Description: Include a brief narrative statement that describes the need or problem to be studied.

The Haakon County School District operates a geothermal heating system which includes a wastewater treatment facility. The school district is out of compliance with its NPDES permit involving discharges to the Bad River and correct action is being required by SDDENR before a new permit is issued and/or fines are imposed. Over the years radium--226 limit violations have continued as well as potential safety violations concerning the use of barium chloride, as well as the need to repair the ponds (lining and dikes). In order to determine that the corrective course of action is being undertaken, the school district has hired Banner Engineering to complete a facility plan. The school District is, therefore, requesting \$10,000 of Small Community Facility Grant funds to assist with financing of the \$27,900 study.

The Applicant Certifies That:

I declare and affirm under the penalties of perjury that this application has been examined by me and, to the best of my knowledge and belief, is in all things true and correct.

Keven Morehart, Superintendent
Name and Title of Authorized Signatory (Typed)

KA Morehart 7/23/14
Signature Date

Application Prepared By:

Marlene Knutson, Director 605-773-2782
Name and Title (Typed) Phone #

Dave Odens, PE 605-692-6342

Name of Engineer/Architect Phone #

Central South Dakota
Enhancement District
Representing

Banner Associates, Inc.
Representing

7.8.1 Engineer Certification of Services

It is expected that studies funded through the Small Community Planning Grant will meet minimum requirements. A comprehensive study of the water or wastewater system must be conducted and a detailed report of the findings prepared. The report should provide the level of detail expected for a State Revolving Fund (SRF) facilities plan or a USDA Rural Development Preliminary Engineering Report (PER).

The following is a summary of items that must be addressed based on project type. Please review the applicable sections and sign the form. The signed form should be included with the scope of services provided to the project sponsor. A date of completion for the final report must also be provided on the form.

Minimum Information Expected in Final Reports

System-wide Wastewater Collection or Water Distribution Studies: *N/A*

- A narrative description of the system to include age, present condition, known water loss, infiltration/inflow (I/I), etc.;
- A map of the system showing pipe, according to type and size, and appurtenances;
- A map or maps showing wetlands, historic properties, and other pertinent features that may be affected by any improvements;
- A narrative discussion of alternatives to include no-action, trenchless technology, and open trench construction; and
- Unit cost breakdowns and present worth evaluations of each feasible alternative.

Wastewater Collection or Water Distribution Extension Studies: *NA*

- Narrative explaining the need for the new utility;
- A map or maps showing the project location, wetlands, historic properties, and other pertinent features;
- Discussion of the ability of the existing infrastructure to accommodate the new flows/demand;
- Discussion of the direct and indirect impacts that will result from the project;
- A narrative discussion of the no-action alternative and any other viable alternatives considered; and
- Unit cost breakdowns and present worth evaluations of each feasible alternative.
- A detailed explanation of the methods used to determine the locations and extent of I/I including smoke testing, televising and flow measurement;

- A summary of the findings to include specific areas discovered to have I/I and the extent of I/I in each area; and
- Recommendations for improvements, if necessary, and unit cost breakdowns and present worth evaluations of each.

Wastewater Treatment Studies *See attached contract*

- Narrative describing the condition of the existing facility and explaining the need for the new treatment facility;
- Evidence of consultation from the DENR Surface Water Quality program regarding potential stream reclassifications, change in permit conditions, etc.;
- A map or maps showing the project location, wetlands, historic properties, public and private water sources, airports, and other pertinent features;
- All data, records, and technical information used for the basis of the design;
- A narrative discussion of several possible alternatives, to include no-action and collection rehabilitation where excessive I/I is identified, and reasons for excluding certain types of treatment technologies;
- Unit cost breakdowns and present worth evaluations of each feasible alternative; and
- Design calculations for each feasible alternative (this may be omitted for extensive mechanical treatment options).

Water Treatment Studies *N/A*

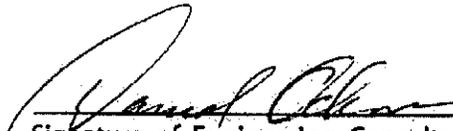
- Narrative describing the condition of the existing facility and explaining the need for the new treatment facility;
- A map or maps showing the project location, wetlands, historic properties, and other pertinent features;
- All data, records, and technical information used for the basis of the design;
- A narrative discussion of several possible alternatives, to include no-action and regionalization or consolidation of systems, and reasons for excluding certain types of treatment technologies;
- Formal proposals or correspondence from regional water system(s) stating ability and willingness to provide service and details and costs associated with the regional water system's proposals; and
- Unit cost breakdowns and present worth evaluations of each feasible alternative.

- Formal proposals or correspondence from regional water system(s) stating ability and willingness to provide service and details and costs associated with the regional water system's proposals; and
- Unit cost breakdowns and present worth evaluations of each feasible alternative.

I hereby certify that I have read and understand the requirements identified in this form and have provided a date of completion. I am aware that no funds will be disbursed until the engineering report is approved by the Department of Environment and Natural Resources (DENR).

The Report will be completed by and submitted to DENR by the following date:

Sept. 19, 2014
Date



Signature of Engineering Consultant

7-23-14
Date

Additional Comments:

David LaFrance

From: Val Keller <Valerie.Keller@ci.pierre.sd.us>
Sent: Friday, August 22, 2014 10:13 AM
To: David LaFrance
Subject: RE: Hakon School District - Sludge Excav./Hauling

Per ton, the only thing we do by the cubic yard is regulated asbestos material. We have a scale at the landfill and they would have to weigh in and out for each load and get a ticket at the scale. There is an unattended system at the landfill and we will set up ID numbers for the truck.

Val

Val Keller

Solid Waste Manager
City of Pierre - Solid Waste Dept.
PO Box 1253 - 2800 E. Park - Pierre, SD 57501
valerie.keller@ci.pierre.sd.us | www.pierre.sd.gov
Ph: (605) 773-7434 | Cell: (605) 280-0475 | Fax: (605) 773-7436

 Please think twice before printing this e-mail

From: David LaFrance [mailto:davidl@bannerassociates.com]
Sent: Friday, August 22, 2014 8:45 AM
To: Val Keller
Subject: FW: Hakon School District - Sludge Excav./Hauling

Val,
Sorry but just one more question-
Is that price per ton or per cubic yard?

thank you,
D.LaFrance

From: Val Keller [mailto:Valerie.Keller@ci.pierre.sd.us]
Sent: Wednesday, August 13, 2014 10:51 AM
To: David LaFrance
Subject: RE: Hakon School District - TENORM sludge

Current price is \$11.60. There will probably be an increase the first of the year, but I am not sure what that will be yet. Will this be charged directly to the school or someone else? The school does not have an account so we will need to set one up. We also have a scale at the landfill which is an unattended system, so they will need access codes and we will need to know how many trucks.

I attached the charge account form and information.

Let me know if you have any questions.

Val

David LaFrance

From: David LaFrance
Sent: Friday, August 22, 2014 8:43 AM
To: David LaFrance
Subject: FW: Hakon School District - Sludge Excav./Hauling
Attachments: Charge Account Info - Pierre Landfill 5-2014.pdf

Categories: 3 days look ahead

McQuirk Ditching
501 E Depree St
Philip, South Dakota 57567
(605) 859-2890

O'Connell Construction, Inc.
PO Box 908
Philip, SD 57567
605.859.2020

West River Excavation
1415 11 Ave.
Kadoka, SD
837-2690

Peters Excavation
505 Main St S,
Kadoka, SD 57543
(605) 837-2945

Roth Trucking, Inc. <http://www.rothtrucking.com/home.html>
3730 Elk Vale Rd.
Rapid City, SD 57703
341-0800

From: Val Keller [mailto:Valerie.Keller@ci.pierre.sd.us]
Sent: Wednesday, August 13, 2014 10:51 AM
To: David LaFrance
Subject: RE: Hakon School District - TENORM sludge

Current price is \$11.60. There will probably be an increase the first of the year, but I am not sure what that will be yet. Will this be charged directly to the school or someone else? The school does not have an account so we will need to set one up. We also have a scale at the landfill which is an unattended system, so they will need access codes and we will need to know how many trucks.

I attached the charge account form and information.

Let me know if you have any questions.

Val Keller

Solid Waste Manager

City of Pierre - Solid Waste Dept.

PO Box 1253 - 2800 E. Park - Pierre, SD 57501

valerie.keller@ci.pierre.sd.us | www.pierre.sd.gov

Ph: (605) 773-7434 | Cell: (605) 280-0475 | Fax: (605) 773-7436



Please think twice before printing this e-mail

From: David LaFrance [<mailto:davidl@bannerassociates.com>]

Sent: Wednesday, August 13, 2014 9:36 AM

To: Val Keller

Subject: RE: Hakon School District - TENORM sludge

Val,

We are looking at approx.. 200-250 cubic yards of material. What would the tipping fee be to be received at the Pierre landfill?

thank you,

D.LaFrance, PE

Banner Assoc.

From: David LaFrance

Sent: Friday, July 25, 2014 2:22 PM

To: 'Val Keller'

Cc: Kallemeyn, Vonni; Dennis Odens

Subject: RE: Hakon School District - TENORM sludge

Good question. I'll double-check with the water quality folks and see if they have reason to think there has been any real difference or change in process based on the compliance records that they have seen over the last 5 years.

D.LaFrance

Banner

From: Val Keller [<mailto:Valerie.Keller@ci.pierre.sd.us>]

Sent: Friday, July 25, 2014 2:12 PM

To: David LaFrance

Cc: Kallemeyn, Vonni

Subject: RE: Hakon School District - TENORM sludge

I think those results will work, unless the waste stream/process has changed, which I would assume it hasn't.

Val Keller

Solid Waste Manager

City of Pierre - Solid Waste Dept.

PO Box 1253 - 2800 E. Park - Pierre, SD 57501

valerie.keller@ci.pierre.sd.us | www.pierre.sd.gov

Ph: (605) 773-7434 | Cell: (605) 280-0475 | Fax: (605) 773-7436



Please think twice before printing this e-mail

From: David LaFrance [mailto:davidl@bannerassociates.com]
Sent: Friday, July 25, 2014 1:15 PM
To: Val Keller
Cc: Kallemeyn, Vonni
Subject: RE: Hakon School District - TENORM sludge

O.K.
Val, do you think we should request newer or more recent test samples and results, or are the 2010 test results sufficient for what you would need to see?-----attached.

Summer 2015 would likely be the earliest any Philip sludge (after drying) might come your way, fyi.

thanks,
D.LaFrance
Banner Assoc.

From: Val Keller [mailto:Valerie.Keller@ci.pierre.sd.us]
Sent: Thursday, July 24, 2014 10:39 AM
To: David LaFrance
Cc: Kallemeyn, Vonni
Subject: RE: Hakon School District - TENORM sludge

It will need to be able to pass the paint filter test for liquids.

Val Keller

Solid Waste Manager
City of Pierre - Solid Waste Dept.
PO Box 1253 - 2800 E. Park - Pierre, SD 57501
valerie.keller@ci.pierre.sd.us | www.pierre.sd.gov
Ph: (605) 773-7434 | Cell: (605) 280-0475 | Fax: (605) 773-7436

 Please think twice before printing this e-mail

From: David LaFrance [mailto:davidl@bannerassociates.com]
Sent: Thursday, July 24, 2014 8:32 AM
To: Val Keller
Cc: Kallemeyn, Vonni
Subject: RE: Hakon School District - TENORM sludge

Yes, that is good to know, and thank you for these prompt responses.

I'll also need to visit with you or Vonni further about any special processing that might be needed, in terms of any dewatering of the sludge, if any, before it comes to the landfill and what the specification should be for that.

We are just getting started on our report and will be getting a volume measurement/estimate together in August. I'll give each of you a call then and will let you know what we are looking at.

D.LaFrance, PE
Banner Assoc.

From: Val Keller [mailto:Valerie.Keller@ci.pierre.sd.us]
Sent: Wednesday, July 23, 2014 4:28 PM

To: Kallemeyn, Vonni; David LaFrance
Cc: Wendte, Jim
Subject: RE: Hakon School District - TENORM sludge

Thanks for the info on this Vonni.

I am still willing to take the sludge here at the Pierre Regional Landfill if that is the option chosen. Please call me to make arrangements and get current fees, we have had some fee changes since 2010.

Thanks
Val

Val Keller

Solid Waste Manager
City of Pierre - Solid Waste Dept.
PO Box 1253 - 2800 E. Park - Pierre, SD 57501
valerie.keller@ci.pierre.sd.us | www.pierre.sd.gov
Ph: (605) 773-7434 | Cell: (605) 280-0475 | Fax: (605) 773-7436

 Please think twice before printing this e-mail

From: Kallemeyn, Vonni [<mailto:Vonni.Kallemeyn@state.sd.us>]
Sent: Wednesday, July 23, 2014 11:52 AM
To: 'davidl@bannerassociates.com'
Cc: Wendte, Jim; Val Keller
Subject: FW: Hakon School District - TENORM sludge

Mr. LaFrance. I am responding to your question regarding the geothermal groundwater treatment sludge generated by the Haakon County School in Philip, SD. South Dakota Codified Law §34A-6-114 only applies to wastes generated from the oil and gas industry. The TENORM sludge you and others have discussed in emails and conversations in the past, do not apply to this sludge. The sludge can be disposed of at a permitted municipal solid waste facility, such as the Pierre Landfill or the Rapid City Landfill. Please check with the landfill managers first. Pierre Landfill has approved of this sludge for disposal in the past but the approval was given in 2010. If you still would like to speak with me, please let me know. I thought you might like to this in writing. Vonni Kallemeyn

From: David LaFrance [<mailto:davidl@bannerassociates.com>]
Sent: Tuesday, July 22, 2014 9:33 AM
To: DENR INTERNET INFORMATION
Subject: RE: Atten: Kevin Christensen

Kevin,
To provide more particulars on the waste stream in question, I've attached an older string of emails between you and Val Keller at the Pierre Landfill (obtained from the Philip School Sup't.) for disposing of the Philip geothermal treatment sludge. Note that the Philip School District has contracted for our services to help bring their treatment plant into DENR compliance. I've also attached the 2010 waste sample results for the sludge.

Kathleen Grigg in Pierre is the one who issued the Surface Water Discharge compliance inspection and corrective actions required for the facility on May 5 of this year, fyi.

thanks,
David LaFrance

From: David LaFrance
Sent: Tuesday, July 22, 2014 8:28 AM
To: 'DENRINTERNET@state.sd.us'
Subject: Atten: Kevin Christensen

Kevin,
I have a question or two regarding radionuclide sludge disposal from a wastewater treatment byproduct standpoint, and the applicability of Statute 34A-6-114.

Please give me a call at your earliest to discuss.

thank you,

David LaFrance, PE
Project Manager

BANNER
Engineering | Architecture | Surveying

Banner Associates, Inc.
730 South St, Suite 201 | PO Box 2024 (57709-2024)
Rapid City, South Dakota 57701
Telephone | 855.323.6342
www.bannerassociates.com

Confidentiality Notice: This E-Mail (including attachments) is covered by the Electronic Communications Privacy Act, 18 U.S.C. & 2510-2524, is confidential and may be legally privileged. If you are not the intended recipient, you are hereby notified that any retention, dissemination, or copying of this communication is strictly prohibited. Please reply to the sender that you have received the message in error, and permanently delete the original and destroy any copy, including written (printed) copies of this email and any attachments thereto. Thank You.

PIERRE SOLID WASTE FACILITY & LANDFILL

Charge Account Application

CUSTOMER INFORMATION

DATE: _____

COMPANY NAME: _____

CONTACT PERSON: _____

ADDRESS 1: _____

ADDRESS 2: _____

CITY: _____

STATE, ZIP: _____, _____

PHONE NUMBER: (____) _____ - _____

FAX NUMBER: (____) _____ - _____

READ AND INITIAL BELOW:

- I have received a copy of the Landfill Charge Account Policy.
- I have received a copy of the Landfill Fee Schedule.
- I have received a copy of the Landfill Waste Separation Guidelines.

Name & Title (printed): _____

Signature: _____

OFFICE SECTION ONLY

CUSTOMER NUMBER: _____

ACCOUNT TYPE: CHARGE OR CASH

TAXABLE: YES OR NO

APPROVED BY: _____

Landfill Charge Account Policy

(Approved: May 30, 2013)

Customers wishing to open a new charge account at the Pierre Solid Waste Facility & Landfill shall complete and submit a charge account application and be approved by the Solid Waste Manager.

Landfill charges are billed at the beginning of the month following the month the charges are incurred. Payment is due by the end of the month they are billed. Bills not paid by the end of the month will be considered delinquent and a finance charge of one percent (1%) per month will be assessed on the next bill.

If the bill is delinquent a consecutive month, the customer will lose solid waste disposal privileges at the Pierre Solid Waste Facility & Landfill, until all back billings are paid. In addition the customer will be required to pay a deposit equivalent to their highest monthly bill the past 12 months. The deposit would be retained for a minimum of 1 year. If after 12 months of bills paid by the due date, the customer may request their deposit to be returned. The request shall be submitted on a form provided by the city of Pierre.

If a customer that has a deposit retained by the city fails to pay a bill by the due date the amount will be subtracted from the deposit and the customer cannot use the landfill until that overdue balance is returned to the deposit prior to use of the landfill being returned.

Pierre Solid Waste Facility and Landfill FEE SCHEDULE

Landfill Secured Load Policy: Vehicles hauling unsecured waste to the landfill will be ticketed & assessed a fee up to \$20.
Fees - All fees will be assessed 6% sales tax

Municipal Solid Waste - Loose (household waste)	Net weight < 600#	\$12.30
	Net weight > 600#	\$41 per ton
	Car load	\$6.90
Rubble/ Construction/ Demolition Debris/ Concrete with rebar/wire	Net weight < 600#	\$7.77
	Net weight > 600#	\$25.90 per ton
Concrete disposal (not recyclable)	Net weight < 600#	\$4.50
	Net weight > 600#	\$15.00 per ton
Tree Root System	>3 foot diameter & Not burnable	\$25.90 per ton
Sump Sludge <small>(if wastes are from out of service area add \$75.00 per load)</small>	2,500 gallons or less	\$29.00 per load
	2,500 - 5,000 gallons	\$59.00 per load
	5,000 - 7,500 gallons	\$88.00 per load
<i>Contaminated Soil With Landfill Agreement</i>	Gas soil	\$10.00 per ton
	Fuel/Diesel Soil	\$10.00 per ton
	Fertilizer/Pesticide Soil	\$10.00 per ton
<i>W/out Landfill Agreement</i>	Gas soil	\$16.50 per ton
	Fuel/Diesel Soil	\$16.50 per ton
	Fertilizer/Pesticide Soil	\$16.50 per ton
<u>Asbestos</u> - In state only		
With Landfill Agreement	Minimum Charge 1 cubic yard	\$29.37 per cubic yard
Without Landfill Agreement	Minimum Charge 1 cubic yard	\$47.05 per cubic yard
Clay Soil Purchase from Landfill	Buyer loads soil	\$0.50 per ton
	Landfill Personnel load	\$0.70 per ton

Items accepted for No Charge at the Facility - *These items must be separated and placed in their designated areas*

Yard Waste	grass, leaves, small twigs (pencil diameter or smaller)
Trees	branches, stumps - trunks need to be cut in lengths not to exceed 6 foot
Asphalt	free of concrete and minimal amounts of gravel
Concrete	recyclable concrete for crushing
White Goods / Metal	
City of Pierre - Solid Waste Bags	

Residential Monthly Recycling Fee (on utility bill)	\$0.57/month
Residential Monthly Yard Waste & Tree Fee (on utility bill)	\$0.64/month

Rubble / Construction / Demolition Debris Defined	Solid Waste & Garbage Defined	White goods/Metal Defined
Lumber (untreated)	Paper & Cardboard & Plastic sheeting	Freon removed prior to acceptance
Sheetrock	Microwaves	<u>Includes:</u>
Shingles	Railroad ties & treated Lumber	scrap metal
Storm Windows	Couches & Mattresses & Carpet	Stoves
Siding - masonry	Ceiling Tile	Refrigerators
plywood	Cans & bottles	Freezers
tar paper	Household garbage	Other similar items
plastic pvc pipe	Insulation (unattached)	
Propane tanks (valves removed)	Flourescent lights	
Insulation (attached only)	vinyl siding	
Other similar items	Other similar items	



Solid Waste Facility Landfill Hours City of Pierre, SD



Summer Hours

Monday - Friday	8:00 - 5:30
Monday - Friday	8:00 - 5:00 for commercial garbage trucks
Saturday	9:00 - 1:00
Sunday	Closed

Winter Hours

Monday - Friday	8:00 - 5:00
Monday - Friday	8:00 - 4:30 for commercial garbage trucks
Saturday	9:00 - 1:00
Sunday	Closed

Holiday Hours 8:00 - Noon

Holidays Not Open: New Years Day, 4th of July, Thanksgiving Day, Christmas Day

Roll off containers are open after hours for trees and yard waste only.
Recycling bins including cardboard are open after hours

Phone & Fax Numbers:

Solid Waste Facility (Main Office):
phone (605) 773-7434
fax (605) 773-7436

Regional (New) Landfill:
phone (605) 773-4526
operator mobile (605) 220-3670
fax (605) 773-4525

Check out our Web page for more information and a virtual tour of the facilities at <http://ci.pierre.sd.us>

email: valerie.keller@ci.pierre.sd.us

David LaFrance

From: David LaFrance
Sent: Tuesday, July 29, 2014 6:05 PM
To: 'karl.merbach@rcgov.org'
Cc: Kallemeyn, Vonni (Vonni.Kallemeyn@state.sd.us)
Subject: FW: Hakon School District - TENORM sludge
Attachments: 2010 Sludge Results.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Karl,
I did want to thank you for returning my call earlier today to give me a chance to brief you on the Philip School District solid waste disposal issue. As I mentioned, the trucking costs might be somewhat less to bring this material to Rapid City's Landfill, than to the east side of Pierre to their Landfill.

I've attached the latest 2010 results the District has on hand, as required by the DENR at that time. We understand that an updated test would likely be required before the possibility and final determination for acceptance at the RC Landfill could be made, as you mentioned.

For your information only at this time, you can see below the regulatory question I had raised last week to the DENR and their (Vonni Kallemeyn's) brief answer regarding the classification of the sludge material in question.

I will be back in touch with you again later this year, when we get into the final design and cost estimating stage for the overall Philip wastewater treatment improvement project, to get your latest thoughts.

Thanks again,

David LaFrance, PE
Project Manager

BANNER
Engineering | Architecture | Surveying

Banner Associates, Inc.
730 South St, Suite 201 | PO Box 2024 (57709-2024)
Rapid City, South Dakota 57701
Telephone | 855.323.6342
www.bannerassociates.com

Confidentiality Notice: This E-Mail (including attachments) is covered by the Electronic Communications Privacy Act, 18 U.S.C. & 2510-2524, is confidential and may be legally privileged. If you are not the intended recipient, you are hereby notified that any retention, dissemination, or copying of this communication is strictly prohibited. Please reply to the sender that you have received the message in error, and permanently delete the original and destroy any copy, including written (printed) copies of this email and any attachments thereto. Thank You.

From: Kallemeyn, Vonni [<mailto:Vonni.Kallemeyn@state.sd.us>]
Sent: Wednesday, July 23, 2014 11:52 AM

To: 'davidl@bannerassociates.com'
Cc: Wendte, Jim; Val Keller
Subject: FW: Hakon School District - TENORM sludge

Mr. LaFrance. I am responding to your question regarding the geothermal groundwater treatment sludge generated by the Haakon County School in Philip, SD. South Dakota Codified Law §34A-6-114 only applies to wastes generated from the oil and gas industry. The TENORM sludge you and others have discussed in emails and conversations in the past, do not apply to this sludge. The sludge can be disposed of at a permitted municipal solid waste facility, such as the Pierre Landfill or the Rapid City Landfill. Please check with the landfill managers first. Pierre Landfill has approved of this sludge for disposal in the past but the approval was given in 2010. If you still would like to speak with me, please let me know. I thought you might like to this in writing. Vonni Kallemeyn

From: David LaFrance [<mailto:davidl@bannerassociates.com>]
Sent: Tuesday, July 22, 2014 9:33 AM
To: DENR INTERNET INFORMATION
Subject: RE: Atten: Kevin Christensen

Kevin,
To provide more particulars on the waste stream in question, I've attached an older string of emails between you and Val Keller at the Pierre Landfill (obtained from the Philip School Sup't.) for disposing of the Philip geothermal treatment sludge. Note that the Philip School District has contracted for our services to help bring their treatment plant into DENR compliance. I've also attached the 2010 waste sample results for the sludge.

Kathleen Grigg in Pierre is the one who issued the Surface Water Discharge compliance inspection and corrective actions required for the facility on May 5 of this year, fyi.

thanks,
David LaFrance

From: David LaFrance
Sent: Tuesday, July 22, 2014 8:28 AM
To: 'DENRINTERNET@state.sd.us'
Subject: Atten: Kevin Christensen

Kevin,
I have a question or two regarding radionuclide sludge disposal from a wastewater treatment byproduct standpoint, and the applicability of Statute 34A-6-114.

Please give me a call at your earliest to discuss.

thank you,

David LaFrance, PE
Project Manager

BANNER
Engineering | Architecture | Surveying

Banner Associates, Inc.
730 South St, Suite 201 | PO Box 2024 (57709-2024)
Rapid City, South Dakota 57701
Telephone | 855.323.6342
www.bannerassociates.com

Confidentiality Notice: This E-Mail (including attachments) is covered by the Electronic Communications Privacy Act, 18 U.S.C. & 2510-2524, is

David LaFrance

From: Kallemeyn, Vonni <Vonni.Kallemeyn@state.sd.us>
Sent: Friday, August 29, 2014 2:20 PM
To: David LaFrance
Cc: Wendte, Jim
Subject: RE: Haakon Co. School District - TENORM sludge

Sounds good. vk

From: David LaFrance [mailto:davidl@bannerassociates.com]
Sent: Friday, August 29, 2014 12:21 PM
To: Kallemeyn, Vonni
Cc: Wendte, Jim; Dennis Odens; Spangler, Albert; Dave Odens
Subject: RE: Haakon Co. School District - TENORM sludge

Vonni,
These are very helpful follow-up clarifications. I think we now have what we'll need to finish up on our preliminary compliance/cost estimate report.

D.LaFrance
Banner

From: Kallemeyn, Vonni [mailto:Vonni.Kallemeyn@state.sd.us]
Sent: Friday, August 29, 2014 10:41 AM
To: David LaFrance
Cc: Wendte, Jim; Dennis Odens; Spangler, Albert
Subject: RE: Haakon Co. School District - TENORM sludge

Hi David. I am assuming you wanted us to respond to b) and c) in the 1980 letter from Clayton Nichols, EPA. TENORM is not regulated by any federal agency with the exception of EPA. EPA only regulates TENORM when it comes to uranium mill tailings cleanups. There are no DOT requirements for transporting the TENORM sludge. The sludge should not be dried out to a powder form but should not be a slurry either. If the sludge is in slurry form going to the RU site for disposal, there will need to be more disposal requirements at the RU site. The danger of the radium-226 and -228 waste is from inhalation of particles and radon gas that are then trapped in the lung. Daughter products of radium-226 and -228 give off gamma radiation. So keeping it damp is the best way to handle and dispose of the sludge at the RU site. There will likely be radon gas given off also regardless if the sludge is in dried or slurry form. South Dakota does not have an approved radioactive disposal site. Disposal as a solid waste with a solid waste permit is the authority used to dispose of this sludge. Each state can regulate (or not) TENORM as they see necessary. Does this all make sense? If not please give me a call.

I also wanted to let you know that we will work with the Surface Water Program on disposal of the sludge "in place" if that is the option chosen. Thanks. vk

From: David LaFrance [mailto:davidl@bannerassociates.com]
Sent: Thursday, August 28, 2014 9:23 AM
To: Kallemeyn, Vonni
Cc: Wendte, Jim; Dennis Odens
Subject: RE: Haakon Co. School District - TENORM sludge

Vonni,

One more follow-up question for you and Jim, that our team thought should be asked regarding sludge handling/transport, etc. of this low level material. See original EPA terms in the attached 1980 issued permit.

Please let us know if you have any further clarification or guidance for us, that we can include in our report write up and estimates.

thank you,
D.LaFrance
Banner Assoc.

From: Kallemeyn, Vonni [<mailto:Vonni.Kallemeyn@state.sd.us>]
Sent: Monday, August 25, 2014 2:19 PM
To: David LaFrance; Wendte, Jim
Cc: Dennis Odens; Lehrkamp, Deanna
Subject: RE: Haakon Co. School District - TENORM sludge

Jim and I will be available at 1:30 Central Time, tomorrow, August 26 if that will work for you. Please call us at 605-773-3153. Thanks. vk

From: David LaFrance [<mailto:davidl@bannerassociates.com>]
Sent: Thursday, August 21, 2014 2:57 PM
To: Kallemeyn, Vonni; Wendte, Jim
Cc: Dennis Odens
Subject: RE: Haakon Co. School District - TENORM sludge

Vonni,

Dennis and I were out at the Philip, SD well and treatment area sites again yesterday, and discussed a few options with the School District management. The school itself is up on the hill, and the lagoons and treatment area are in a secure fenced area (located on private property via a lease agreement), down in the Bad River flood plain with the river on 3 sides.

Mr. Morehead, the School District Sup't., does not believe he can obtain any additional easements adjacent to the existing Cell 1 and 2 lagoons to dispose of sludge (as none of this area is currently School Property), but thinks he can sell the school board on the idea of burying the sludge material just north of the school administration building and parking areas on school property as indicated. Our latest estimate of sludge volume is 100-150 cubic yards.

The attached aerial maps should help orient you to what the District is proposing. Please let us know your thoughts concerning this matter, and what approvals, notices, or procedures might be required.

The next Philip School Board meeting, that Mr. Morehead has asked us to present our preliminary findings and recommendations, is on Sept. 8, 2014.

If I may, I'd like to give you a call by Monday this coming week, to see what your initial comments are.

Regards,
D.LaFrance
Banner Associates
855-323-6342

From: Kallemeyn, Vonni [<mailto:Vonni.Kallemeyn@state.sd.us>]
Sent: Monday, August 18, 2014 11:13 AM
To: David LaFrance; Wendte, Jim
Cc: Dennis Odens
Subject: RE: Haakon Co. School District - TENORM sludge

There may be some flexibility depending on the location. Can you send a map identifying the location of the lagoon and the location of the proposed sludge burial? That will make the difference. Thanks. vk

From: David LaFrance [<mailto:davidl@bannerassociates.com>]
Sent: Monday, August 18, 2014 10:49 AM
To: Wendte, Jim; Kallemeyn, Vonni
Cc: Dennis Odens
Subject: RE: Haakon Co. School District - TENORM sludge

Vonni, or Jim,

The School District is requesting a ruling on whether they might be allowed to bury the sludge somewhere on school property vs. disposing in a landfill. Do you have any comments for us on that possibility, from a regulatory standpoint?

thank you,
D.LaFrance, PE
Banner Assoc.

From: Wendte, Jim [<mailto:Jim.Wendte@state.sd.us>]
Sent: Thursday, July 31, 2014 9:13 AM
To: Kallemeyn, Vonni; David LaFrance
Cc: Dennis Odens
Subject: RE: Haakon Co. School District - TENORM sludge

For what it is worth.....Back in early 2010, Ray Hengel estimated that 1-2 feet of sludge would have to be removed from each pond. But it was only an estimate. Ray was the original design engineer for the ponds.

Also early in 2010, DENR staff estimated (at that time) that about 90 cubic yards of barium chloride had probably gone into the ponds during their lifetime.

I personally would not rely too heavily on this information. But it is the only quantity info I could find in all of the information that has been shared over the last several years. JW

Jim Wendte, P.E.
SD DENR – Waste Management Program
523 East Capitol
Pierre, SD 57501-3182
Phone: 605.773.3153

From: Kallemeyn, Vonni
Sent: Wednesday, July 30, 2014 2:12 PM
To: 'David LaFrance'
Cc: Dennis Odens; Wendte, Jim
Subject: RE: Haakon Co. School District - TENORM sludge

David and Dennis. No problem asking us questions and helping to find a solution for Philip's sludge issue. We would be happy to do that. I do not recall any discussion regarding the amount of sludge although I am sure we asked the question. Jim Wendte has saved a number of emails regarding the sludge/sludge ponds. He may be able to recall if we were provided an estimate. Thanks.

From: David LaFrance [<mailto:davidl@bannerassociates.com>]
Sent: Wednesday, July 30, 2014 1:51 PM
To: Kallemeyn, Vonni

Cc: Dennis Odens

Subject: RE: Haakon Co. School District - TENORM sludge

Vonni,

Thank you for your help and advice thus far. We're just beginning to scratch the surface and start on the prelim. report work in early August, and we'll likely be bringing other questions/ideas up with you and others at DENR, if that is o.k.?

The 3 options that we will be evaluating after recently getting our signed contract with the District back, and after reviewing with the Sup't., Mr. Morehart, is as follows:

- 1) Increase the pond size and keep the sludge on site if the state will permit it.
- 2) Add cement to form a more solid mass and either keep in pond or haul to landfill.
- 3) Haul sludge to an approved landfill (RC or Pierre, appears to be our possible options right now).

The first option 1) appears to be similar to what you had discussed with the school district previously. The other possible sticking point to this idea is property ownership; as it appears the treatment building and lagoons are on leased land and may not be owned by the School District, based on my cursory research. We'll need further confirmation on this before we state it as a fact.

I have some photos that I took of the lagoons from a month or so ago, but have not yet tried to measure or determine the volume of sludge that might be in there. Do you have any preliminary estimates of the sludge volume in your files from anyone prior that you could share with us?

Dennis Odens and I will be working together on the project, and he is more experienced on both sludge drying options/methods, as well as treatment improvement options we will be considering. Some variation or combination of the above 3) options is entirely likely before we're done with our Preliminary Report and Estimate.

thanks again,
D.LaFrance
Banner Assoc.
Rapid City Office

From: Kallemeyn, Vonni [<mailto:Vonni.Kallemeyn@state.sd.us>]

Sent: Wednesday, July 30, 2014 8:49 AM

To: David LaFrance

Subject: RE: Hakon School District - TENORM sludge

Hi David. I know we have discussed other options for the disposition of the sludge with individuals with the Philip School and others in Philip. I want to let you know of one of those options in case it has not been discussed with you. We suggested the sludge be left in place, cover it with soil, vegetate the area and place a notation on the deed. No solid waste permit would be required. We were told in the past that the lagoon needed to be cleaned out because it was still needed for potential storage of irrigation water. I just want to make sure you knew of this option discussed with the school district in the past. The option likely will not work for this project because they do not have the space on site to construct another storage pond for irrigation water. I am going to assume that irrigation of this water is still what they plan to do. Thanks. Vonni

From: David LaFrance [<mailto:davidl@bannerassociates.com>]

Sent: Tuesday, July 29, 2014 6:00 PM

To: karl.merbach@rcgov.org

Cc: Kallemeyn, Vonni

Subject: FW: Hakon School District - TENORM sludge

Karl,

I did want to thank you for returning my call earlier today to give me a chance to brief you on the Philip School District solid waste disposal issue. As I mentioned, the trucking costs might be somewhat less to bring this material to Rapid City's Landfill, than to the east side of Pierre to their Landfill.

I've attached the latest 2010 results the District has on hand, as required by the DENR at that time. We understand that an updated test would likely be required before the possibility and final determination for acceptance at the RC Landfill could be made, as you mentioned.

For your information only at this time, you can see below the regulatory question I had raised last week to the DENR and their (Vonni Kallemeyn's) brief answer regarding the classification of the sludge material in question.

I will be back in touch with you again later this year, when we get into the final design and cost estimating stage for the overall Philip wastewater treatment improvement project, to get your latest thoughts.

Thanks again,

David LaFrance, PE
Project Manager

BANNER
Engineering | Architecture | Surveying

Banner Associates, Inc.
730 South St, Suite 201 | PO Box 2024 (57709-2024)
Rapid City, South Dakota 57701
Telephone | 855.323.6342
www.bannerassociates.com

Confidentiality Notice: This E-Mail (including attachments) is covered by the Electronic Communications Privacy Act, 18 U.S.C. & 2510-2524, is confidential and may be legally privileged. If you are not the intended recipient, you are hereby notified that any retention, dissemination, or copying of this communication is strictly prohibited. Please reply to the sender that you have received the message in error, and permanently delete the original and destroy any copy, including written (printed) copies of this email and any attachments thereto. Thank You.

From: Kallemeyn, Vonni [<mailto:Vonni.Kallemeyn@state.sd.us>]
Sent: Wednesday, July 23, 2014 11:52 AM
To: 'davidl@bannerassociates.com'
Cc: Wendte, Jim; Val Keller
Subject: FW: Hakon School District - TENORM sludge

Mr. LaFrance. I am responding to your question regarding the geothermal groundwater treatment sludge generated by the Haakon County School in Philip, SD. South Dakota Codified Law §34A-6-114 only applies to wastes generated from the oil and gas industry. The TENORM sludge you and others have discussed in emails and conversations in the past, do not apply to this sludge. The sludge can be disposed of at a permitted municipal solid waste facility, such as the Pierre Landfill or the Rapid City Landfill. Please check with the landfill managers first. Pierre Landfill has approved of this sludge for disposal in the past but the approval was given in 2010. If you still would like to speak with me, please let me know. I thought you might like to this in writing. Vonni Kallemeyn

From: David LaFrance [<mailto:davidl@bannerassociates.com>]
Sent: Tuesday, July 22, 2014 9:33 AM

To: DENR INTERNET INFORMATION
Subject: RE: Atten: Kevin Christensen

Kevin,

To provide more particulars on the waste stream in question, I've attached an older string of emails between you and Val Keller at the Pierre Landfill (obtained from the Philip School Sup't.) for disposing of the Philip geothermal treatment sludge. Note that the Philip School District has contracted for our services to help bring their treatment plant into DENR compliance. I've also attached the 2010 waste sample results for the sludge.

Kathleen Grigg in Pierre is the one who issued the Surface Water Discharge compliance inspection and corrective actions required for the facility on May 5 of this year, fyi.

thanks,
David LaFrance

From: David LaFrance
Sent: Tuesday, July 22, 2014 8:28 AM
To: 'DENRINTERNET@state.sd.us'
Subject: Atten: Kevin Christensen

Kevin,

I have a question or two regarding radionuclide sludge disposal from a wastewater treatment byproduct standpoint, and the applicability of Statute 34A-6-114.

Please give me a call at your earliest to discuss.

thank you,

David LaFrance, PE
Project Manager

BANNER
Engineering | Architecture | Surveying

Banner Associates, Inc.
730 South St, Suite 201 | PO Box 2024 (57709-2024)
Rapid City, South Dakota 57701
Telephone | 855.323.6342
www.bannerassociates.com

Confidentiality Notice: This E-Mail (including attachments) is covered by the Electronic Communications Privacy Act, 18 U.S.C. & 2510-2524, is confidential and may be legally privileged. If you are not the intended recipient, you are hereby notified that any retention, dissemination, or copying of this communication is strictly prohibited. Please reply to the sender that you have received the message in error, and permanently delete the original and destroy any copy, including written (printed) copies of this email and any attachments thereto. Thank You.

District hit with estimate on disposal of geothermal waste

by Del Bartels
The Hankson School District Board of Education meeting Monday, September 8, began with communications from the audience, during which audience member Jim Stangle related his personal research on how Common Core is being looked at across the nation.

Stangle said that no educator had any inputs during the creation of the Common Core state standards initiative. The only founder with a mathematics background refused to sign off on the plan because it would not prepare students to be ready for college. Some states that have adopted the standards are trying to get out of the program. There is a questioning of the moral standards in the initiative. States that do not comply could lose federal funding.

Members of the Hankson Board of Education said that people should also do their own investigating, then should contact members of South Dakota's political delegation to discuss the Common Core initiative.

During the official agenda, the board then heard from Dave LaFrance, representing Banner

Engineering, Rapid City. He and company President Dave Odens had investigated the condition of the treatment and disposal facilities of the school's heating system which uses a minimally radioactive geothermal well.

According to Banner Engineering, the clay liner under the settling pond for the technically enhanced naturally occurring radioactive material (TENORM) is practically non-existent. The waste water piping is plugged. The entire complex is in the flood plain. The barium chloride treatment flow rate is operator unfriendly, thus creates violations according to the South Dakota Department of Environment and Natural Resources violations. The district's DENR discharge permit expired in 2012.

The many details can be summarized to say that the district facility cannot realistically be repaired, but must be replaced. The estimate is \$1840,000.

The school board voted to have Banner Engineering file a new plan and a timeline for that plan. A deadline for such a plan, in order to try to request any possible grants or other funding, is the



Dave LaFrance, with Banner Engineering, gave the details and the estimate of \$640,000 for the construction, engineering and testing to replace the Hankson School District's geothermal treatment and disposal facilities.

19th of this month. This is simply an application process, in which the board does not have to follow through. LaFrance will also argue for a plan delay in which the project could be done after several

years of building up funds. The project itself, though, could possibly be worked on and finished in one construction season when the heating system is not in use.

The well itself and the heating system to the school and downtown businesses were not part of the engineering estimate. Much discussion between the board and LaFrance concerned the ancient well. The board will look into other professional opinions and estimates concerning it. Superintendent Kewen Marchant noted that members of the downtown business organization also on the heating line are definitely aware of the problems, though did not attend this meeting.

In other business, the board approved the proposed budget for next year. Business Manager Britni Ross said that there will have to be a major budget amendment to the capital outlay for the geothermal well situation. Otherwise the few changes since the last meeting pretty much balanced out on the income and expenditure sides, said Ross.

"Food service is always a gamble because you never know how many students and adults will eat," said Ross. Administrative Secretary Lisa Scheffeld added that, depending on the weather, breakfasts should pick up because when it is cold outside students come in and eat.

If the proposed budget plays out as expected, not counting the ge-

othermal aspect, there will be an estimated \$62,000 of "non-use" reserves, according to Ross. However, through annually written budgets, though not been greatly dipped into over previous years.

The district now has a total of three home school exemption applications. Also, the board acknowledged the formality of two more open enrollment requests. Both of these students are already attending school in the district, but the families have moved beyond the district lines.

In his principal's report, Cory Lambrey stated that there were 102 students in grades nine through 12 and 42 students in grades seven and eight. The pledge of allegiance is being recited each morning, with Student Council

President Nelson Helmuth leading it over the intercom. The fall sports are in full swing. Homecoming Week is Sept. 22-26, with this year's theme being Disney.

Parent/teacher conferences are Sept. 17-18, from 2:30 p.m. to 6:30 p.m. The Masonic Lodge in Philip will sponsor a free child identification program during the parent/teacher conferences. "Hopefully we are wasting money and no one ever gets stolen from," Philip said Doug Thompson, a Mason and a school board member. Children of all ages, even those young adults already attending college, are encouraged to get a identification packet to be kept by the parents.

The board of education will meet Monday, Oct. 13, at 7:00 p.m. in room A-1 of the Philip High School.

Strider company upgrades Derek Fugate's bicycle

The international Strider bicycle company based out of Rapid City will present a 20 inch bicycle to Derek Fugate, Philip, during the opening evening of the Strider World Championship bike races, Sept. 19.

Fugate received a 16-inch bicycle from the company last year. Through his really bikes chat blog, the new one will allow him some future growing room. Fugate will participate in a special needs bike

race at 4:25 on Friday, Sept. 19, the opening evening of the three day event.

The annual celebration of kids and bikes includes races for kids ages two through five, for members of the local Special Olympics team, and for those like Fugate, not quite eligible for other races. The event includes kids activities, live music, entertainment, concessions and a Black Hills adventure day.

The Judge Door

APPENDIX E

CURRENT PERMITS



Department of Natural Resource Development

WATER RIGHTS COMMISSION

Joe Foss Building, Pierre, South Dakota 57501
Phone 605/224-3151

July 31, 1978

Haakon School Dist. #27-1
Philip, SD 57567

Gentlemen:

Enclosed herewith is your Water Right Permit No. 1633-2
as approved by the Water Rights Commission, authorizing you to
construct your water diversion system and apply the water to
beneficial use, not exceeding the limits as specified in said

Water Right Permit No. 1633-2.

Also enclosed is Form 10, Notice of Completion of Works
and Application of Water to Beneficial Use, which you are to
complete and submit to the Water Rights Commission when you
have completed the system and/or have put the water to beneficial
use. The Commission can then schedule an inspection so that
your Certificate of Construction and/or your Water License may
be issued to you, thus completing your acquisition of a Water
Right.

Respectfully,
WATER RIGHTS COMMISSION

A handwritten signature in cursive script that reads "John Hatch".

JOHN HATCH
Chief Engineer

JH/gy

Encl: As stated

July 24, 1978

TO: WATER RIGHTS COMMISSION
FROM: BAD RIVER RURAL WATER SYSTEM
SUBJECT: WATER RIGHT APPLICATION NO. 1633-2

This letter is to inform the South Dakota Water Rights Commission of our intent to utilize water from the Haakon County School District well, if permit No. 1633-2 is granted.

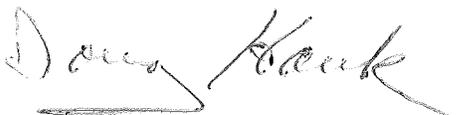
Our group has held two organizational meetings and has selected a Steering Committee. We have met with the School Board and have received assurance that water would be made available to our System if the geothermal project develops.

Initial contact with the Environmental Protection Agency and the Public Health Service indicated that minimal treatment (chlorination) would make the water potable.

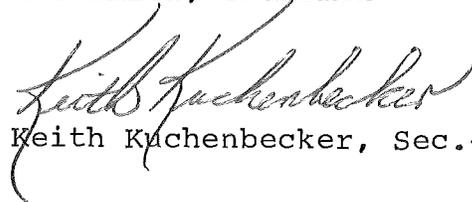
We are currently in the process of conducting a detailed water needs survey to determine the extent of interest. Contact will be made in the near future with engineering firms to conduct a preliminary engineering and feasibility study.

The Steering Committee on behalf of the Bad River Rural Water System wholeheartedly encourages your support and approval of Water Right Application No. 1633-2 to improve the standard of living for many Haakon County residents.

Doug Hauk, Vice-Chairman



Mel Smith, Chairman



Keith Kuchenbecker, Sec.-Treas.

July 20, 1978

TO: SOUTH DAKOTA STATE WATER RIGHTS COMMISSION
FROM: OLD TRAIL RURAL WATER USERS ASSN.
PHILIP, SD

Gentlemen:

I am writing this letter on behalf of the "Old Trail Rural Water Users Association." We came into existence approximately two and one half years ago when most of the stock dams and domestic wells in our area were sadly depleted. Most of us were on the verge of desperation; indeed, some were hauling all the water for their homes and livestock. Of course, since that time things have changed, and although the need for a better more dependable water supply is not so immediate the long term outlook is bleak. Most of the older, larger stock dams that could be relied upon through a year or two of subnormal rainfall are silting in, their capacity greatly diminished. Surface wells in this area are marginal at best. Thus, we have kept the association alive in the hopes that before the next drought some sort of supply and delivery system could be developed. To date, most of the options have been far too costly.

Recently we became aware of the geothermal heating experiment proposed at the school system in Philip. According to Superintendent Charles Maxon, there would be some volume of water available to rural or other users after the heat has been extracted. Although the location of the water would not be optimum, nevertheless a substantial cost in building our system would be overcome.

Originally we planned to serve about twenty-five users, but in bringing the water from Philip to our delivery system probably an additional fifteen or twenty potential users would exist. This would lower the cost per user even further. For these reasons we are quite anxious to see the geothermal heat project continue and hope that the Water Resources Commission will look favorably on the application for this water permit.

Cordially,

KENNETH MCILRAVY


HAROLD MC DANIEL
OFFICERS
OLD TRAIL RURAL WATER USERS ASSN.
PHILIP, SD

**SOUTH DAKOTA DEPARTMENT OF ENVIRONMENT
AND NATURAL RESOURCES
JOE FOSS BUILDING
523 EAST CAPITOL AVENUE
PIERRE, SOUTH DAKOTA 57501-3181**

**AUTHORIZATION TO DISCHARGE UNDER THE
SURFACE WATER DISCHARGE SYSTEM**

In compliance with the provisions of the South Dakota Water Pollution Control Act and the Administrative Rules of South Dakota (ARSD), Chapters 74:52:01 through 74:52:11,

the Haakon School District 27-1

is authorized to discharge to

the Bad River

from its geothermal well water treatment facility located within the city of Philip in the northeast ¼ of Section 23, Township 1 North, Range 20 East in Haakon County, South Dakota (Latitude 44° 02' 07.1", Longitude 101° 40' 20.3"), in accordance with discharge point(s), effluent limits, monitoring requirements and other conditions set forth herein. Authorization for discharge is limited to those outfalls specifically listed in the permit. The permittee must comply with all conditions of this permit. Any permit noncompliance constitutes a violation of the South Dakota Water Pollution Control Act and is grounds for enforcement action; for permit termination, revocation and reissuance, or modification; or for denial of a permit renewal application.

This permit shall become effective **April 01, 2007**.

This permit and the authorization to discharge shall expire at midnight, **March 31, 2012**.

Signed this 1st day of February 2007.



Steven M. Pirner
Secretary
Department of Environment and Natural Resources

TABLE OF CONTENTS

COVER SHEET – Issuance and Expiration Dates

TABLE OF CONTENTS2

1.0 EFFLUENT LIMITS AND MONITORING REQUIREMENTS.....6

1.1 DESCRIPTION OF DISCHARGE POINTS6

1.2 EFFLUENT LIMITS7

1.3 SELF-MONITORING REQUIREMENTS8

1.4 INSPECTION REQUIREMENTS.....9

2.0 MONITORING, RECORDING AND REPORTING REQUIREMENTS10

2.1 REPRESENTATIVE SAMPLING10

2.2 MONITORING PROCEDURES10

2.3 REPORTING OF MONITORING RESULTS10

2.4 COMPLIANCE SCHEDULES10

2.5 ADDITIONAL MONITORING BY THE PERMITTEE10

2.6 RECORDS CONTENTS10

2.7 RETENTION OF RECORDS11

2.8 TWENTY-FOUR HOUR NOTICE OF NONCOMPLIANCE REPORTING11

2.9 OTHER NONCOMPLIANCE REPORTING11

2.10 CHANGES IN DISCHARGE OF TOXIC SUBSTANCES.....11

2.11 PLANNED CHANGES.....12

2.12 DUTY TO PROVIDE INFORMATION.....12

2.13 OTHER INFORMATION.....12

2.14 SIGNATORY REQUIREMENTS.....12

3.0 COMPLIANCE RESPONSIBILITIES14

3.1 DUTY TO COMPLY14

3.2 DUTY TO MITIGATE.....14

3.3 PROPER OPERATION AND MAINTENANCE14

3.4 NEED TO HALT OR REDUCE ACTIVITY NOT A DEFENSE14

3.5 REMOVED SUBSTANCES14

3.6 INSPECTION AND ENTRY14

3.7 BYPASS OF TREATMENT FACILITIES14

3.8 UPSET CONDITIONS15

3.9 TOXIC POLLUTANTS15

3.10 ANTICIPATED NONCOMPLIANCE.....15

3.11 PERMIT ACTIONS16

3.12 DUTY TO REAPPLY16

3.13 AVAILABILITY OF REPORTS16

3.14 PROPERTY RIGHTS.....16

3.15 SEVERABILITY16

3.16 TRANSFERS.....16

3.17 REOPENER PROVISION16

4.0 PENALTIES FOR NONCOMPLIANCE.....18

4.1 PENALTIES FOR VIOLATIONS OF PERMIT CONDITIONS18

4.2 PENALTIES FOR TAMPERING18

4.3 PENALTIES FOR FALSIFICATION OF REPORTS18

4.4 OIL AND HAZARDOUS SUBSTANCE LIABILITY18

DEFINITIONS

30-day (and monthly) average means the arithmetic average of all samples collected during a consecutive 30-day period or calendar month, whichever is applicable. The calendar month shall be used for purposes of reporting self-monitoring data on discharge monitoring report forms.

7-day (and weekly) average means the arithmetic mean of all samples collected during a consecutive 7-day period or calendar week, whichever is applicable. The calendar week which begins on Sunday and ends on Saturday, shall be used for purposes of reporting self-monitoring data on discharge monitoring report forms. Weekly averages shall be calculated for all calendar weeks with Saturdays in the month. If a calendar week overlaps two months (i.e., the Sunday is in one month and the Saturday in the following month), the weekly average calculated for that calendar week shall be included in the data for the month that contains the Saturday.

ARSD means the Administrative Rules of South Dakota.

An **Authorized Release** is a discharge from a permitted outfall that meets all permit conditions and effluent limits.

BOD₅ means Five-Day Biochemical Oxygen Demand. BOD is a measurement of the amount of oxygen utilized by the decomposition of organic material, over a specified time period (usually 5 days) in a sample.

A **Bypass** is the intentional diversion of waste streams from any portion of a treatment facility.

Composite samples shall be flow proportioned. The composite sample shall contain at least four samples collected over the compositing period. Unless otherwise specified, the time between the collection of the first sample and the last sample shall not be less than six hours nor more than 24 hours. Acceptable methods for preparation of composite samples are as follows:

1. Constant time interval between samples, sample volume proportional to flow rate at time of sampling;
2. Constant time interval between samples, sample volume proportional to total flow (volume) since last sample. For the first sample, the flow rate at the time the sample was collected may be used;
3. Constant sample volume, time interval between samples proportional to flow (i.e. sample taken every "X" gallons of flow); and
4. Continuous collection of sample, with sample collection rate proportional to flow rate.

Daily Maximum (Daily Max.) is the maximum value allowable in any single sample or instantaneous measurement.

Existing Source means any building, structure, facility or installation from which there is or may be a discharge of pollutants, which is not considered a New Source.

A **grab** sample, for monitoring requirements, is a single "dip and take" sample collected at a representative point in the discharge stream.

An **instantaneous** measurement, for monitoring requirements, is a single reading, observation, or measurement.

TSS means **Total Suspended Solids**. TSS is a measure of the filterable solids present in a sample.

An **Unauthorized release** is a discharge from the lower end of the treatment or containment system through a release structure or over or through retention dikes that does not meet all permit conditions or effluent limits.

Upset means an exceptional incident in which there is unintentional and temporary noncompliance with technology-based permit effluent limits because of factors beyond the reasonable control of the permittee. An upset does not include noncompliance to the extent caused by operational error, improperly designed treatment facilities, inadequate treatment facilities, lack of preventive maintenance, or careless or improper operation.

IC25 (inhibition concentration) is a point estimate of the toxicant concentration that would cause a 25% reduction in a nonlethal biological measurement of the test organism, such as reproduction or growth.

NOEC (no observed effect concentration) is the highest tested concentration of an effluent or a toxicant at which no adverse effects are observed on the aquatic test organism at a specific time of observation. Determined using hypothesis testing.

New Source means any building, structure, facility or installation from which there is or may be a discharge of pollutants, the construction of which commenced after the publication of proposed Pretreatment Standards under Section 307(c) of the Federal Clean Water Act which will be applicable to such source if such Standards are thereafter promulgated in accordance with that section, provided that:

1. The building, structure, facility or installation is constructed at a site at which no other source is located; or
2. The building, structure, facility or installation totally replaces the process or production equipment that causes the discharge of pollutants at an existing source; or
3. The wastewater generating processes of the building, structure, facility, or installation are substantially independent of an existing source at the same site. In determining whether these are substantially independent; factors, such as the extent to which the new facility is integrated with the existing plant, and the extent to which the new facility is engaged in the same general type of activity as the existing source should be considered.

Construction on a site at which an existing source is located results in a modification rather than a new source if the construction does not create a new building, structure, facility or installation meeting the criteria of b or c of this section but otherwise alters, replaces, or adds to existing process or production equipment. Construction of a new source has commenced if the owner or operator has:

1. Begun, or caused to begin as part of a continuous onsite construction program:
 - a. Any placement, assembly, or installation of facilities or equipment; or
 - b. Significant site preparation work including clearing, excavation, or removal of existing buildings, structures, or facilities which is necessary for the placement, assembly, or installation of new source facilities or equipment.
2. Entered into a binding contractual obligation for the purchase of facilities or equipment which is intended to be used in its operation within a reasonable time. Options to purchase or contracts which can be terminated or modified without substantial loss, and contracts of feasibility, engineering, and design studies do not constitute a contractual obligation under this paragraph.

pH is the measure of the hydrogen ion concentration of water or wastewater; expressed as the negative log of the hydrogen ion concentration. A pH of 7 is neutral. A pH less than 7 is acidic, and a pH greater than 7 is basic.

Process Wastewater means any water which, during manufacturing or processing, comes into direct contact with or results from the production or use of any raw material, intermediate product, finished product, by-product, or waste product.

SDDENR means the South Dakota Department of Environment and Natural Resources.

Secretary means the Secretary of the South Dakota Department of Environment and Natural Resources, or authorized representative.

Severe property damage means substantial physical damage to property, damage to the treatment facilities which causes them to become inoperable, or substantial and permanent loss of natural resources which can reasonably be expected to occur in the absence of a bypass. Severe property damage does not mean economic loss caused by delays in production.

Sewage Sludge is any solid, semi-solid or liquid residue that contains materials removed from domestic sewage during treatment. Sewage sludge includes, but is not limited to, primary and secondary solids and sewage sludge products.

TSS means **Total Suspended Solids**. TSS is a measure of the filterable solids present in a sample.

1.0 EFFLUENT LIMITS AND MONITORING REQUIREMENTS

1.1 Description of Discharge Points

The authorization to discharge provided under this permit is limited to those outfalls specifically designated below as discharge locations. Discharges at any location not authorized under a SWD permit is a violation of the South Dakota Water Pollution Control Act and could subject the person{s} responsible for such discharge to penalties under Section 34A-2-75 of the Act. Knowingly discharging from an unauthorized location or failing to report an unauthorized discharge within a reasonable time from the first learning of an unauthorized discharge could subject such person to criminal penalties as provided under the South Dakota Water Pollution Control Act.

Outfall

Serial Number

Description of Discharge Point

Outfall 001

Any discharge of treated geothermal well water from the second cell of the Haakon School District 27-1 treatment facility to the Bad River (Latitude 44° 02' 05.6", Longitude 101° 40' 23.6").

1.2 Effluent Limits

Effective immediately and lasting through the life of this permit, the quality of effluent discharged by the facility shall, as a minimum, meet the limits as set forth below:

Effluent Characteristic	Effluent Limit		
	10 Month Rolling Average ¹	30-Day Average ²	Daily Maximum ²
Radium-226, pCi/L	5	N/A	15
Total Suspended Solids, mg/L	N/A	20	30
Total Dissolved Solids, mg/L	N/A	N/A	2,500
Temperature, °F	N/A	N/A	85
Discharge Flow Rate, gpm	N/A	N/A	330
The pH of the discharge shall not be less than 6.0 standard units or greater than 9.0 standard units in any sample.			
There shall be no discharge of floating solids or visible foam in other than trace amounts.			
No process water or sanitary wastes shall be introduced into this discharge.			
No chemicals, such as corrosion inhibitors, shall be added to this discharge.			

¹ The radium-226 limit is based on a 10-month rolling average. For each monitoring period, an average of the data from the previous 10 months shall be calculated. If only one sample is collected in a month, that shall be the same as the average.

² See Definitions.

1.3 Self-Monitoring Requirements

As a minimum, upon the effective date of this permit, the following constituents shall be monitored at the frequency and with the type of measurement indicated; samples or measurements shall be representative of the volume and nature of the monitored discharge. If no discharge occurs during the entire monitoring period, it shall be stated on the Discharge Monitoring Report Form (EPA No. 3320-1) that no discharge or overflow occurred.

Effluent Characteristic	Frequency	Reporting Values ¹	Sample Type ¹
Discharge Flow Rate, GPM	At least three per discharge ^{2,3}	Daily maximum; 30-day average	Instantaneous
Total Flow, gallons	Monthly	Monthly total	Calculate
Duration of discharge, days	Monthly	Monthly total ⁴	Calculate
Radium-226, pCi/L	At least three per discharge ²	Daily maximum; 10-month rolling average	Grab
pH, standard units	At least three per discharge ²	Daily minimum; Daily maximum	Instantaneous ⁵
Total Suspended Solids, mg/L	At least three per discharge ²	Daily maximum; 30-day average	Grab
Total Dissolved Solids, mg/L	At least three per discharge ²	Daily maximum; 30-day average	Grab
Floating Solids	At least three per discharge ²	Presence or Absence	Visual
Water Temperature, °F	At least three per discharge ²	daily maximum; 30-day average	Instantaneous ⁶
No process or sanitary waste	At least three per discharge ²	Presence or Absence	Certify

¹ See Definitions.

² At the initiation of any discharge, a minimum of three samples shall be taken the first week and one sample each week for the following three weeks. Samples shall be taken monthly thereafter, until the discharge is discontinued. If a discharge is less than one week in duration, a sample shall be taken at the beginning, middle, and end of the discharge. All of the samples collected during the 30-day period are to be used in determining the averages. The permittee always has the option of collecting additional samples if appropriate.

³ Flow measurements shall be made in such a manner that the permittee can affirmatively demonstrate that representative values are being obtained.

⁴ The date and time of the start and termination of each discharge shall also be reported in the comment section of the DMR.

⁵ pH shall be taken within 15 minutes of sample collection with a pH meter. The pH meter must be capable of simultaneous calibration to two points on the pH scale that bracket the expected pH and are approximately three standard units apart. The pH meter must read to 0.01 standard units and be equipped with temperature compensation adjustment.

⁶ The water temperature of the effluent shall be taken as a field measurement. Measurement shall be made with a mercury-filled, or dial type thermometer, or a thermistor. Readings shall be reported to the nearest whole degree Fahrenheit.

1.4 **Inspection Requirements**

The permittee shall inspect its geothermal well water treatment facility on at least a **monthly** basis. During any discharge, an inspection shall be conducted **weekly**. The inspection shall be conducted to determine if a discharge is occurring, has occurred since the previous inspection, and/or if a discharge is likely to occur before the next inspection. In addition, the inspection shall be performed to determine if proper operation and maintenance procedures are being undertaken at the facility. The permittee shall maintain a notebook recording information obtained during the inspection. At a minimum, the notebook shall include the following:

1. Date and time of the inspection;
2. Name of the inspector(s);
3. The facility's discharge status;
4. The measured amount of pond freeboard;
5. Identification of operational problems and/or maintenance problems;
6. Recommendations, as appropriate, to remedy identified problems;
7. A brief description of any actions taken with regard to problems identified; and
8. Other information, as appropriate.

The permittee shall maintain the notebook in accordance with proper record-keeping procedures and shall make the notebook available for inspection, upon request, by the Secretary or the U.S. Environmental Protection Agency.

2.0 MONITORING, RECORDING AND REPORTING REQUIREMENTS

2.1 Representative Sampling

Samples taken in compliance with the monitoring requirements established under Section 1.3 shall be collected from the effluent stream prior to discharge into the receiving waters. Samples and measurements shall be representative of the volume and nature of the monitored discharge.

2.2 Monitoring Procedures

Monitoring must be conducted according to test procedures approved under ARSD 74:52:03:06, a.b.r. 40 CFR, Part 136, unless other test procedures have been specified in this permit.

2.3 Reporting of Monitoring Results

Effluent monitoring results obtained during the previous 6 month(s) shall be summarized for each month and reported on a Discharge Monitoring Report Form (EPA No. 3320-1), postmarked no later than the 28th day of the month following the completed reporting period. If no discharge occurs during the reporting period, "no discharge" shall be reported. Legible copies of these, and all other reports required herein, shall be signed and certified in accordance with the Signatory Requirements (see Section 2.14), and submitted to the Secretary at the following address:

original to: South Dakota Department of Environment and Natural Resources
 Surface Water Quality Program
 Joe Foss Building
 523 East Capitol Avenue
 Pierre, South Dakota 57501-3181

2.4 Compliance Schedules

Reports of compliance or noncompliance with, or any progress reports on interim and final requirements contained in any Compliance Schedule of this permit shall be submitted no later than 14 days following each schedule date.

2.5 Additional Monitoring by the Permittee

If the permittee monitors any pollutant more frequently than required by this permit, using test procedures approved under ARSD 74:52:03:06, a.b.r. 40 CFR 136 or as specified in this permit, the results of this monitoring shall be included in the calculation and reporting of the data submitted in the DMR. Such increased frequency shall also be indicated.

2.6 Records Contents

Records of monitoring information shall include:

1. The date, exact place, and time of sampling or measurements;
2. The initials or name(s) of the individual(s) who performed the sampling or measurements;
3. The date(s) analyses were performed;
4. The time analyses were initiated;
5. The initials or name(s) of individual(s) who performed the analyses;
6. References and written procedures, when available, for the analytical techniques or methods used; and,
7. The results of such analyses, including the bench sheets, instrument readouts, computer disks or tapes, etc., used to determine these results.

2.7 Retention of Records

The permittee shall retain records of all monitoring information, including all calibration and maintenance records and all original strip chart recordings for continuous monitoring instrumentation, copies of all reports required by this permit, and records of all data used to complete the application for this permit, for a period of at least three years from the date of the sample, measurement, report or application. This period may be extended by request of the Secretary at any time. Data collected on site, copies of Discharge Monitoring Reports, and a copy of this permit must be maintained on site during the duration of activity at the permitted location.

2.8 Twenty-four Hour Notice of Noncompliance Reporting

1. The permittee shall report any noncompliance which may endanger health or the environment as soon as possible, but no later than twenty-four (24) hours from the time the permittee first became aware of the circumstances. The report shall be made to the State of South Dakota at (605) 773-3231 and the EPA, Region VIII, Emergency Response Branch at (303) 293-1788.
2. The following occurrences of noncompliance shall be reported by telephone to the Secretary at (605) 773-3351 by the first workday (8:00 a.m. – 5:00 p.m. Central Time) following the day the permittee became aware of the circumstances:
 - a. Any unanticipated bypass which exceeds any effluent limit in the permit (See Section 3.7, Bypass of Treatment Facilities.);
 - b. Any upset which exceeds any effluent limit in the permit (See Section 3.8, Upset Conditions.); or,
 - c. Violation of a maximum daily discharge limit for any of the pollutants listed in the permit to be reported within 24 hours.
3. A written submission shall also be provided within five days of the time that the permittee becomes aware of the circumstances. The written submission shall contain:
 - a. A description of the noncompliance and its cause;
 - b. The period of noncompliance, including exact dates and times;
 - c. The estimated time noncompliance is expected to continue if it has not been corrected; and,
 - d. Steps taken or planned to reduce, eliminate, and prevent reoccurrence of the noncompliance.
4. The Secretary may waive the written report on a case-by-case basis if the oral report has been received within 24 hours by the Surface Water Quality Program, South Dakota Department of Environment and Natural Resources, Pierre, (605) 773-3351.
5. Reports shall be submitted to the addresses in Section 2.3, Reporting of Monitoring Results.

2.9 Other Noncompliance Reporting

Instances of noncompliance not required to be reported within 24 hours shall be reported at the time that monitoring reports for Section 2.3 are submitted. The reports shall contain the information listed in Section 2.8.

2.10 Changes in Discharge of Toxic Substances

Notification shall be provided to the Secretary as soon as the permittee knows of, or has reason to believe that any activity has occurred or will occur which would result in the discharge of a toxic pollutant, as defined in ARSD 74:52:01:01, which is not limited in the permit and if that discharge will exceed the highest of the following notification levels:

1. One hundred micrograms per liter (100 µg/L);
2. Two hundred micrograms per liter (200 µg/L) for acrolein and acrylonitrile;

3. Five hundred micrograms per liter (500 µg/L) for 2,4-dinitrophenol and for 2-methyl-4, 6-dinitrophenol;
4. One milligram per liter (1 mg/L) for antimony; or
5. Five (5) times the maximum concentration value reported for that pollutant in the permit application.

2.11 Planned Changes

The permittee shall give notice to the Secretary as soon as possible of any planned physical alterations or additions to the permitted facility. Notice is required only when the alteration or addition could significantly change the nature or increase the quantity of pollutant discharged. This notification applies to pollutants which are not subject to effluent limits in the permit. The alteration or addition to a permitted facility may meet one of the criteria for determining whether a facility is a new source (see ARSD, Chapter 74:52:01:01(30)).

2.12 Duty to Provide Information

The permittee shall furnish to the Secretary, within a reasonable time, any information which the Secretary may request to determine whether cause exists for modifying, revoking and reissuing, or terminating this permit, or to determine compliance with this permit. The permittee shall also furnish to the Secretary, upon request, copies of records required to be kept by this permit.

2.13 Other Information

When the permittee becomes aware that it failed to submit any relevant facts in a permit application, or submitted incorrect information in a permit application or any report to the Secretary, it shall promptly submit such facts or information.

2.14 Signatory Requirements

All applications, reports or information submitted to the Secretary shall be signed and certified.

1. All permit applications shall be signed as follows:
 - a. For a corporation: by a responsible corporate officer;
 - b. For a partnership or sole proprietorship: by a general partner or the proprietor, respectively;
 - c. For a municipality, State, Federal, or other public agency: by either a principal executive officer or ranking elected official.
2. All reports required by the permit and other information requested by the Secretary shall be signed by a person described above or by a duly authorized representative of that person. A person is a duly authorized representative only if:
 - a. The authorization is made in writing by a person described above and submitted to the Secretary; and,
 - b. The authorization specifies either an individual or a position having responsibility for the overall operation of the regulated facility, such as the position of plant manager, superintendent, position of equivalent responsibility, or an individual or position having overall responsibility for environmental matters. (A duly authorized representative may thus be either a named individual or any individual occupying a named position.)
3. Changes to authorization. If an authorization under paragraph 2.14.2 is no longer accurate because a different individual or position has responsibility for the overall operation of the facility, a new authorization satisfying the requirements of paragraph 2.14.2 must be submitted to the Secretary prior to or together with any reports, information, or applications to be signed by an authorized representative.

4. Certification. Any person signing a document under this section shall make the following certification:

"I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations."

3.0 COMPLIANCE RESPONSIBILITIES

3.1 Duty to Comply

The permittee must comply with all conditions of this permit. Any permit noncompliance constitutes a violation of the Act and is grounds for enforcement action; for permit termination, revocation and reissuance, or modification; or for denial of a permit renewal application. The permittee shall give the director advance notice of any planned changes at the permitted facility or of an activity which may result in permit noncompliance.

3.2 Duty to Mitigate

The permittee shall take all reasonable steps to minimize or prevent any discharge in violation of this permit which has a reasonable likelihood of adversely affecting human health or the environment.

3.3 Proper Operation and Maintenance

The permittee shall at all times properly operate and maintain all facilities and systems of treatment and control (and related appurtenances) which are installed or used by the permittee to achieve compliance with the conditions of this permit. Proper operation and maintenance also includes adequate laboratory controls and appropriate quality assurance procedures. This provision requires the operation of back-up or auxiliary facilities or similar systems which are installed by a permittee only when the operation is necessary to achieve compliance with the conditions of the permit. However, the permittee shall operate, as a minimum, one complete set of each main line unit treatment process whether or not this process is needed to achieve permit effluent compliance.

3.4 Need to Halt or Reduce Activity not a Defense

It shall not be a defense for a permittee in an enforcement action that it would have been necessary to halt or reduce the permitted activity in order to maintain compliance with the conditions of this permit.

3.5 Removed Substances

Collected screenings, grit, solids, sludges, or other pollutants removed in the course of treatment shall be disposed of in such a manner so as to prevent any pollutant from entering any waters of the state or creating a health hazard. Sludge/digester supernatant and filter backwash shall not be directly blended with or enter either the final plant discharge and/or waters of the State.

3.6 Inspection and Entry

The permittee shall allow the Secretary or EPA, upon the presentation of credentials and other documents as may be required by law, to:

1. Enter upon the permittee's premises where a regulated facility or activity is located or conducted, or where records must be kept under the conditions of this permit;
2. Have access to and copy, at reasonable times, any records that must be kept under the conditions of this permit;
3. Inspect at reasonable times any facilities, equipment (including monitoring and control equipment), practices, or operations regulated or required under this permit; and,
4. Sample or monitor at reasonable times, for the purpose of assuring permit compliance or as otherwise authorized by the Act, any substances or parameters at any location.

3.7 Bypass of Treatment Facilities

1. Bypass not exceeding limits. The permittee may allow any bypass to occur which does not cause effluent limits to be exceeded, but only if it also is for essential maintenance to assure efficient operation. These bypasses are not subject to the provisions of paragraphs 2 and 3 of this section.
2. Notice:

- a. Anticipated bypass. If the permittee knows in advance of the need for a bypass, it shall submit prior notice, if possible at least 60 days before the date of the bypass.
 - b. Unanticipated bypass. The permittee shall submit notice of an unanticipated bypass as required under Section 2.8, Twenty-four Hour Notice of Noncompliance Reporting.
3. Prohibition of bypass.
- a. Bypass is prohibited and the Secretary may take enforcement action against a permittee for a bypass, unless:
 - (1) The bypass was unavoidable to prevent loss of life, personal injury, or severe property damage;
 - (2) There were no feasible alternatives to the bypass, such as the use of auxiliary treatment facilities, retention of untreated wastes, or maintenance during normal periods of equipment downtime. This condition is not satisfied if adequate back-up equipment should have been installed in the exercise of reasonable engineering judgement to prevent a bypass which occurred during normal periods of equipment downtime or preventive maintenance; and,
 - (3) The permittee submitted notices as required under paragraph 2 of this section.
 - b. The Secretary may approve an anticipated bypass, after considering its adverse effects, if the Secretary determines that it will meet the three conditions listed above in paragraph 3.a of this section.

3.8 Upset Conditions

1. Effect of an upset. An upset constitutes an affirmative defense to an action brought for noncompliance with technology based permit effluent limits if the requirements of paragraph 2 of this section are met. No determination made during administrative review of claims that noncompliance was caused by upset, and before an action for noncompliance, is final administrative action subject to judicial review (i.e., Permittees will have the opportunity for a judicial determination on any claim of upset only in an enforcement action brought for noncompliance with technology-based permit effluent limits).
2. Conditions necessary for a demonstration of upset. A permittee who wishes to establish the affirmative defense of upset shall demonstrate, through properly signed, contemporaneous operating logs, or other relevant evidence that:
 - a. An upset occurred and that the permittee can identify the cause(s) of the upset;
 - b. The permitted facility was at the time being properly operated;
 - c. The permittee submitted notice of the upset as required under Section 2.8, Twenty-four Hour Notice of Noncompliance Reporting; and,
 - d. The permittee complied with any remedial measures required under Section 3.2, Duty to Mitigate.
3. Burden of proof. In any enforcement proceeding, the permittee seeking to establish the occurrence of an upset has the burden of proof.

3.9 Toxic Pollutants

The permittee shall comply with effluent standards or prohibitions established under Section 307(a) of the Federal Clean Water Act for toxic pollutants within the time provided in the regulations that establish those standards or prohibitions, even if the permit has not yet been modified to incorporate the requirement.

3.10 Anticipated Noncompliance

The permittee shall give advance notice to the Secretary of any planned changes in the permitted facility or activity which may result in noncompliance with permit requirements.

3.11 Permit Actions

This permit may be modified, revoked and reissued, or terminated for cause. The filing of a request by the permittee for a permit modification, revocation and reissuance, or termination, or a notification of planned changes or anticipated noncompliance, does not stay any permit condition.

3.12 Duty to Reapply

If the permittee wishes to continue an activity regulated by this permit after the expiration date of this permit, the permittee must apply for and obtain a new permit. The application should be submitted at least 180 days before the expiration date of this permit.

3.13 Availability of Reports

Except for data determined to be confidential under ARSD 74:52:02:17, all reports prepared in accordance with the terms of this permit shall be available for public inspection at the offices of SDDENR and EPA. Permit applications, permits and effluent data shall not be considered confidential.

3.14 Property Rights

The Secretary's issuance of this permit, adoption of design criteria, and approval of plans and specifications, does not convey any property rights of any sort, any exclusive privileges, any authorization to damage, injure or use any private property, any authority to invade personal rights, any authority to violate federal, state or local laws or regulations, or any taking, condemnation or use of eminent domain against any property owned by third parties. The State does not warrant that the permittee's compliance with this permit, design criteria, approved plans and specifications, and operation under this permit, will not cause damage, injury or use of private property, an invasion of personal rights, or violation of federal, state or local laws or regulations. The permittee is solely and severally liable for all damage, injury or use of private property, invasion of personal rights, infringement of federal, state or local laws and regulations, or taking or condemnation of property owned by third parties, which may result from actions taken under the permit.

3.15 Severability

The provisions of this permit are severable, and if any provision of this permit, or the application of any provision of this permit to any circumstance, is held invalid, the application of such provision to other circumstances, and the remainder of this permit, shall not be affected thereby.

3.16 Transfers

This permit may be automatically transferred to a new permittee if:

1. The current permittee notifies the Secretary at least 30 days in advance of the proposed transfer date;
2. The notice includes a written agreement between the existing and new permittees containing a specific date for transfer of permit responsibility, coverage, and liability between them; and,
3. The Secretary does not notify the existing permittee and the proposed new permittee of his or her intent to modify, or revoke and reissue the permit. If this notice is not received, the transfer is effective on the date specified in the agreement mentioned in paragraph 2 above.

3.17 Reopener Provision

This permit may be reopened and modified (following proper administrative procedures) to include the appropriate effluent limits (and compliance schedule, if necessary), or other appropriate requirements if one or more of the following events occurs:

1. Water Quality Standards: The water quality standards of the receiving water(s) to which the permittee discharges are modified in such a manner as to require different effluent limits than contained in this permit.
2. Total Maximum Daily Load: Additional controls in the permit are necessary to implement a total maximum daily load approved by the Secretary and/or EPA.

3. Water Quality Management Plan: A revision to the current water quality management plan is approved and adopted which calls for different effluent limits than contained in this permit.
4. Total Maximum Daily Load: Additional controls in the permit are necessary to implement a total maximum daily load approved by the Secretary and/or EPA.
5. Whole Effluent Toxicity: Whole effluent toxicity is detected in the discharge.
6. Noncompliance: The discharger is a significant contributor of pollution to waters of the state, presents a health hazard, or is in noncompliance with the conditions of the permit; or
7. Other Changes: Other conditions or standards change so that the discharge no longer qualifies for this permit, such as the permittee being designated as a major discharger, changes in necessary influent or effluent pollutant monitoring, additional industrial pretreatment requirements become applicable to the permittee, or other items.

4.0 PENALTIES FOR NONCOMPLIANCE

4.1 Penalties for Violations of Permit Conditions

Any person who violates a permit condition shall, upon conviction, be punished by a Class 1 misdemeanor. In addition to a jail sentence authorized by SDCL 22-6-2, a Class 1 misdemeanor imposed by SDCL, Chapter 34A-2, is subject to a criminal fine not to exceed ten thousand dollars per day of violation. The violator is also subject to a civil penalty not to exceed ten thousand dollars per day of violation, for damages to the environment of this state. Except as provided in permit conditions on Section 3.7, Bypass of Treatment Facilities and Section 3.8, Upset Conditions, nothing in this permit shall be construed to relieve the permittee of the civil or criminal penalties for noncompliance.

4.2 Penalties for Tampering

Any person who falsifies, tampers with, or knowingly renders inaccurate, any monitoring device or method required to be maintained under this permit is in violation of the provisions of SDCL 34A-2-77, and is subject to penalties under SDCL 34A-2-75. In addition to a jail sentence authorized by SDCL 22-6-2, such violators are subject to a criminal fine not to exceed ten thousand dollars per day of violation. The violator is also subject to a civil penalty not to exceed ten thousand dollars per day of violation, or for damages to the environment of this state.

4.3 Penalties for Falsification of Reports

Any person who knowingly makes any false statement, representation, or certification in any record or other document submitted or required to be maintained under this permit, including monitoring reports or reports of compliance or noncompliance shall, upon conviction, be punished by a Class 1 misdemeanor. In addition to a jail sentence authorized by SDCL 22-6-2, a Class 1 misdemeanor imposed by SDCL, Chapter 34A-2, is subject to a criminal fine not to exceed ten thousand dollars per day of violation. The violator is also subject to a civil penalty not to exceed ten thousand dollars per day of violation, for damages to the environment of this state, or both.

4.4 Oil and Hazardous Substance Liability

Nothing in this permit shall be construed to preclude the institution of any legal action or relieve the permittee from any responsibilities, liabilities, or penalties to which the permittee is or may be subject under Section 311 of the Federal Clean Water Act.

**SOUTH DAKOTA
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
PERMIT TO OPERATE A RESTRICTED USE SOLID WASTE FACILITY
UNDER THE SOUTH DAKOTA SOLID WASTE PROGRAM**

OPERATOR: City of Philip
P.O. Box 408
Philip, South Dakota 57567-0408

PERMIT NUMBER: 13-01
ISSUE DATE: January 28, 2013
EXPIRATION DATE: January 28, 2018

CLASSIFICATION OF FACILITY: Type IV Restricted Use Facility – The facility may accept a maximum of 499 tons of waste per year.

GENERAL FACILITY DESCRIPTION: The restricted use site may accept construction and demolition debris for burial. Furniture, carpeting, and similar nonputrescible wastes may be accepted for burial. Trees, branches, and untreated wood may be accepted for burning or burial. Yard waste may be accepted for composting. White goods, scrap metal and waste tires may be accepted for temporary storage and recycling.

ACREAGE: 5.00 acres

LEGAL DESCRIPTION: NW¼ SE¼ of Section 23, T1N, R20E, Haakon County

In consideration of information contained in the application and supplements, the Secretary of the South Dakota Department of Environment and Natural Resources hereby renews this permit for the city of Philip to operate a restricted use solid waste facility. The renewal of this permit is pursuant to SDCL 34A-6-1.13 and ARSD 74:27. In addition to any provisions included herein by operation under state or federal law or regulation, this permit and all rights under it are subject to, defined by and limited by the conditions set forth herein. This permit shall be valid for a period of five years from the issuance date.



Steven M. Pirner, Secretary
Department of Environment and Natural Resources

1.0 GENERAL REQUIREMENTS

1.01 Operator Representations Incorporated

This permit incorporates by reference all representations made by the city of Philip (hereinafter called the operator) and its agents regarding plans, controls, designs, operations, and environmental impacts contained in the permit application dated July 10, 2012, and in supplemental documents.

1.02 DENR Limitation of Liability

This permit and all rights under it are expressly conditioned on the truth and accuracy of the representations made by the operator in the application and documents cited above. The Department of Environment and Natural Resources - Waste Management Program (DENR-WMP) assumes no liability for the accuracy and truth of such representations made by the operator.

1.03 Duty to Comply

The operator shall construct, operate, and maintain this facility in accordance with South Dakota Codified Laws and the Administrative Rules of South Dakota: SDCL 34A-6 and ARSD 74:27. If the provisions of the laws, rules, or any conditions of this permit are violated, DENR-WMP may take action to suspend or revoke this permit as provided for by SDCL 34A-6-1.21; may assess a civil penalty pursuant to SDCL 34A-6-1.4 and 34A-6-1.31; or issue a notice of violation with penalties pursuant to SDCL 34A-6-1.22.

1.04 Related Laws, Regulations and Permits

No provision of this permit exempts the operator from the requirements of any local, state, or federal laws, regulations, or rules in existence or promulgated after this permit becomes effective. It is the responsibility of the operator to obtain any other required permits and licenses.

1.05 Procedure for Requesting Amendments

The operator must contact DENR-WMP to request a permit amendment prior to any significant deviation in the design or operation of the facility, and before any expansion beyond the permitted site boundaries. This permit may be reopened and amended, following proper administrative procedures, to include the appropriate requirements of ARSD 74:27, SDCL 34A-6, and promulgated federal or state laws, rules, or regulations. Any permit modification shall be in compliance with ARSD 74:27, SDCL 34A-6, and applicable federal regulations.

1.06 Administrative Changes Authorized

DENR-WMP reserves the right to incorporate administrative changes and/or modifications to this permit at any time. When an administrative change is made to this permit, DENR-WMP shall notify the operator, in writing, within 10 business days of instituting the change. Administrative changes are authorized for the purposes of changing or correcting:

- (a) typographical errors;
- (b) regulatory references;
- (c) titles of organizations or regulatory agencies; or
- (d) items which do not substantially change the requirements of this permit.

1.07 Severability

The provisions of this permit are severable. If any provision of this permit, or the application of any provision of this permit to any circumstance, is held invalid, the application of such provisions to other circumstances and the remainder of this permit, shall not be affected thereby.

1.08 Duty to Provide Access

The operator shall allow DENR-WMP unrestricted entry during regular business hours for site inspections, waste sampling, and reviewing facility records.

1.09 Duty to Provide Information

The operator shall furnish to DENR-WMP, within 10 business days, any information which DENR-WMP may request to determine compliance with this permit.

1.10 Variances Approved

DENR-WMP specifically recognizes and approves the variances listed in Attachment A of this permit, based on the reasons and documentation stated therein.

2.0 DESIGN AND CONSTRUCTION REQUIREMENTS

2.01 Access Control

The operator shall maintain access controls at the site. These shall include a fence around the entire facility, locked gate(s), and sign(s) stating the operator's name and phone number, hours of operation, acceptable waste types, and directions for disposal.

2.02 Acreage Limitation

The operator shall not exceed the 5.00 acre total operational area identified in the permit.

2.03 Storm Water Control

The operator shall construct and maintain soil berms or containment structures around disposal areas and composting pads/areas. The berms or containment structures should be designed to divert run-on and contain runoff from a 25-year, 24-hour storm event (3.9 inches). The berms shall be adequately compacted.

3.0 OPERATIONAL REQUIREMENTS

3.01 Emergency Requirements

The operator shall notify DENR-WMP, within one business day, of any emergency situation at the facility. For the purposes of this section, an emergency is defined as any unplanned event that could be a threat to personnel, the general public, or the environment.

3.02 Authorized and Unauthorized Wastes

The operator may accept the materials listed in Table 1 for disposal, burning, storage, or composting as indicated in column 2 of Table 1. The operator may not accept the materials listed in Table 2. Any unauthorized waste found on-site must be handled according to Table 2 procedures. The operator shall contact DENR-WMP to determine how to handle any waste that is not clearly identified in Table 1 or Table 2.

3.03 Routine Inspections Required

The operator shall inspect the facility at least weekly and on all days the facility is open to the public to evaluate permit compliance and to prevent and/or detect the disposal of unauthorized wastes. Any unauthorized wastes shall be removed and properly disposed of at a facility permitted to accept such materials. The site inspections shall be documented as required by Section 4.01(c) of this permit.

3.04 Vector Control

The operator shall take any steps necessary to ensure the site is reasonably free of mosquitoes, rats, or other disease vectors.

3.05 Waste Separation Required

The operator shall place materials that are to be buried in a pile or piles that are well separated from the burn pile, composting pile, and the recycling piles.

3.06 Open Burning Requirements

The operator may periodically open burn trees, branches, brush, and untreated wood, subject to existing state, federal, and local laws, rules, and regulations. The operator is responsible for removing materials other than trees, branches, brush, and untreated wood from the burn pile prior to burning. The local fire department, local law enforcement, and DENR-WMP shall be notified prior to open burning.

Open burning shall occur only:

- (a) when the prevailing winds are away from adjacent residences;
- (b) when smoke will not obscure visibility or create a traffic hazard on any public road; and
- (c) during daylight hours.

The operator shall not burn within 300 feet of a waste tire pile.

3.07 Waste Tire Storage

The operator shall store tires as follows:

- (a) each tire pile shall be surrounded by a 50-foot fire lane;
- (b) all tire piles shall be maintained free of mosquitoes and rodents;
- (c) tires must not be located within 300 feet of the tree pile or an open flame;
- (d) waste tire piles may not have an area greater than 5,000 square feet or a vertical height greater than 10 feet; and
- (e) waste tires may not be stored on-site for more than one year from the date of receipt.

3.08 Refrigerant Removal

The operator shall ensure that refrigerants (Freon) are properly removed from appliances by certified technicians prior to recycling/crushing by a metals recycler.

3.09 Yard Waste Composting Requirements

The operator shall place yard waste to be composted in piles or windrows. The piles or windrows of yard waste shall be turned as needed to give the material sufficient air for composting and to prevent the generation of an unpleasant odor. Moisture levels in yard waste piles or windrows shall be maintained to promote biological decomposition. Precipitation that collects within the bermed area may be used to maintain moisture levels.

Reminder: Permit condition 2.03 requires the operator to divert storm water run-on around the composting pad and contain runoff from the composting pad.

4.0 RECORDKEEPING AND REPORTING REQUIREMENTS

4.01 Required Records

The operator shall maintain all records required by this permit and shall make records available to DENR-WMP as stated in ARSD 74:27:13:22. At a minimum, the records shall include:

- (a) the amounts, sources, types, and dates for the wastes received;
- (b) documentation of any unauthorized waste found on-site and the steps taken in response;
- (c) documentation of the daily and/or weekly site inspections;
- (d) records of any employee training;
- (e) copies of the current solid waste permit, permit application, and any other permits required by state, local, or federal laws, rules, and regulations;
- (f) records of any emergency conditions at the facility;
- (g) documentation of complaints received and responses to complaints;
- (h) data on open burning activities at the site (including dates, weather conditions, and an estimate of the quantity of wood in the pile);
- (i) documentation to verify that refrigerant (for example Freon) has been properly removed from all refrigerant-containing appliances; and
- (j) documentation identifying the quantity and destination of all material removed from the site (tires, white goods/metals, compost, municipal solid waste, leachate, etc.).

4.02 Maintenance of Records

The operator shall maintain all required records for a period of three years from the date the records were generated.

5.0 CLOSURE REQUIREMENTS

5.01 Closure Notification

The operator shall notify DENR-WMP of the intent to close any portion of the site at least 90 days prior to closure.

5.02 Startup of Closure Activities

The operator shall begin closure activities for all waste disposal areas of the facility within 30 days of receipt of the last load of waste.

5.03 Removal of Stored Wastes and Recyclables

The operator shall remove all white goods, metals, tires, compost, and/or leachate prior to closing the site.

5.04 Final Closure Requirements

The final cover and closure activities for the site shall meet the requirements of ARSD 74:27:15:03 and include:

- (a) covering the restricted use waste disposal areas/trenches upon completion/filling. The final cover for the waste disposal area(s) shall consist of a minimum of two feet of earthen material capable of maintaining perennial vegetation;
- (b) incorporating contours of the waste disposal area(s) into the contours of the surrounding area;
- (c) grading to prevent ponding of water; and
- (d) seeding and revegetating the waste disposal area(s) and yard waste area in consultation with the County Extension Agent or local Natural Resources Conservation Service representative.

5.05 Completion of Final Closure

The operator shall complete closure activities for all waste disposal areas within 180 days of receipt of the last load of waste.

5.06 Certification of Closure

Upon completion of closure of a waste disposal area or the facility, the owner or operator shall provide the DENR-WMP with a certification confirming that the provisions of the closure plan (if applicable) have been carried out, and the facility has been closed in accordance with this permit and the applicable performance standards of ARSD 74:27:15.

5.07 Notation on Deed Required

The operator shall record a notation on the deed to the property or on some other instrument that is normally examined during a title search. The notation shall state that the land has been used as a solid waste facility.

6.0 FINANCIAL ASSURANCE

6.01 Financial Assurance Requirement

DENR-WMP will not require financial assurance for the permitted facility as long as the operator complies with the environmental laws and rules of the state and the conditions of this permit.

Table 1
Authorized Wastes
Philip Restricted Use Solid Waste Facility

Under South Dakota law, local ordinances may further restrict some of the items listed below. The city of Philip may choose not to accept some of the items listed below.

Type of Waste	Handling Procedures / Requirements
<u>Construction and demolition debris:</u> Concrete, brick, stonework, asphaltic concrete, concrete block, asphaltic or fiberglass shingles, painted or stained wood, attached insulation, pipe, and similar wastes.	These wastes must be buried. These wastes may not be burned . Concrete, brick, stonework, asphaltic concrete, and concrete block may be buried or temporarily stored for subsequent recycling and reuse.
<u>Trees and untreated wood:</u> Scrap lumber, trees, tree branches, and brush. Painted, stained, glued, or chemically treated wood is considered treated and cannot be open burned.	These wastes may be burned or buried. Wastes to be burned must be isolated in a separate area of the site. Contact the local fire department, DENR-WMP, and local law enforcement prior to open burning.
<u>White goods/metals:</u> Refrigerators, washers, dryers, freezers, stoves, water heaters and other recyclable scrap metals, excluding petroleum fuel tanks unless they have been cleaned and can be recycled.	These materials may be accepted for temporary storage only. A properly certified or trained individual must remove all refrigerants (Freon) from refrigerant-containing appliances prior to recycling.
<u>Waste tires</u>	Waste tires may be accepted for temporary storage only. Keep tires at least 300 feet away from any open flame. Waste tires may not be burned or buried. Storage is not to exceed one year.
<u>Miscellaneous wastes:</u> Carpets, chairs, couches, mattresses, linoleum, glass, and similar items.	These wastes may not be burned. These materials must be buried.
<u>Ash</u>	Only ash from wood burning stoves or other household sources and authorized on-site open burning may be accepted for burial.
<u>Yard waste:</u> Leaves, grass clippings and similar vegetation.	Yard waste may not be burned. Yard waste must be composted. Reuse of compost shall be in compliance with applicable federal, state and local laws.

Table 2
Examples of Unauthorized Wastes
Philip Restricted Use Solid Waste Facility

The following wastes **are not allowed** to be accepted at this facility. If these substances/materials are found at the site, proper specific handling procedures and requirements are stated here for operator use. The DENR-WMP can be contacted at (605) 773-3153.

Type of waste	Handling Procedures / Requirements
<u>Hazardous waste:</u> Waste oil, solvents, PCBs, ash, or similar wastes.	Isolate waste and contact DENR-WMP as soon as possible.
<u>Pesticide containers</u>	Waste must be removed from the site and taken to a permitted solid waste facility or contact the Department of Agriculture for recycling options.
<u>Regulated asbestos-containing materials</u>	Isolate waste and contact DENR-WMP as soon as possible. Waste must be taken to a permitted solid waste facility.
<u>Lead-acid batteries</u>	Waste must be removed from the site and taken to a recycler that accepts lead-acid batteries.
<u>Putrescible wastes:</u> Municipal solid waste and household garbage.	Waste must be removed from the site and taken to a permitted municipal solid waste facility.
<u>Liquid waste:</u> Petroleum products, sludges, tar, paint, used motor oil, contaminated water, or other liquid wastes.	Isolate waste and contact DENR-WMP as soon as possible to determine appropriate disposal methods.
<u>Treated wood:</u> Wood treated with inorganic chemicals, chromated copper arsenate (CCA), pentachlorophenol (PCP), or creosote. CCA and PCP treated wood is commonly referred to as green or brown treated.	Waste must be removed from the site and taken to a permitted municipal solid waste landfill for disposal.
<u>Miscellaneous wastes:</u> Cardboard, plastic, plastic containers, Styrofoam, foam rubber, packaging materials, containerized paints, sealants, adhesives, and similar materials.	Waste must be removed and taken to a permitted municipal solid waste facility for disposal or recycled.
<u>Contaminated soil:</u> Soil contaminated with diesel fuel, fuel oil, kerosene, jet fuel, gasoline, pesticides, solvents, transformer oil, motor oil, lubricants, grease, tar, or similar materials.	Isolate waste and contact DENR-WMP as soon as possible to determine appropriate disposal methods.

Note: Materials containing cathode ray tubes (CRTs), such as televisions and computer monitors, may not be accepted at restricted use sites unless the operator is certain they will be recycled. CRTs may not be buried at restricted use sites.

Attachment A Variances Approved Philip Restricted Use Site

The DENR-WMP specifically recognizes and approves the following variances with the conditions as listed below:

Regulatory Reference ARSD 74:27:11:05 - Distance to residences, other buildings, and roads

State solid waste rules specify that restricted use facilities may not be located within 1,000 feet of an occupied dwelling, school, hospital, interstate or primary road right-of-way, or public park or recreation area. The location may not pose a safety hazard to the public.

State rules allow a variance for restricted use sites provided the facility is operated in a manner that will not threaten homes, other buildings, roads (visibility), or human health or safety.

The Philip restricted use site is located within 1,000 feet of an occupied dwelling. The operator has demonstrated an ability to operate the facility in a manner that is acceptable. Further, the operational and design requirements of this permit are specifically designed to ensure that operation of the facility, specifically open burning, will not pose a threat.

The operator shall comply with the conditions of this permit.

Regulatory Reference ARSD 74:27:11:03 – Floodplains.

Facilities shall not be located within the boundaries of a 100-year floodplain.

State solid waste rules (ARSD 74:27:11:09) allow a variance to the floodplain location criteria if the owner or operator demonstrates that the facility location will not pose a hazard to human health or degrade the environment.

The restricted use facility is located southwest of town, north of the South Fork Bad River, and within the 100-year floodplain. However, the city of Philip has demonstrated an ability to operate the facility in a manner that is acceptable, and that poses minimal risk to the floodplain. Further, the operational and design requirements of this permit are specifically designed to ensure that operation of the facility will not pose a threat either to or from the floodplain.

The operator shall comply with the conditions of this permit.

Regulatory Reference ARSD 74:27:11:06 – Distance to surface water.

Facilities containing putrescible waste or other facilities disposing of materials that may pollute surface water may not be located within 1,000 feet of streams, creeks, lakes, reservoirs, or other bodies of water classified for fish life propagation.

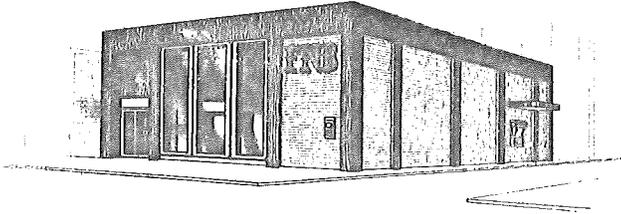
State solid waste rules (ARSD 74:27:11:09) allow a variance to the surface water location criteria if the owner or operator demonstrates that the facility location will not pose a hazard to human health or degrade the environment.

The South Fork Bad River is located within 1,000 feet of the restricted use site and is a classified surface water body for warmwater marginal fish life propagation and limited-contact recreation water from the confluence of the Bad River and South Fork Bad River to Cottonwood Creek in Jackson County, SD. The city of Philip has demonstrated an ability to operate the facility in a manner that is acceptable. The operational and design requirements of this permit are specifically designed to ensure that operation of the facility will not pose a threat. Therefore, operation of the disposal facility is not expected to impact surface waters or pose a hazard to human health or the environment.

The operator shall comply with the conditions of this permit.

APPENDIX F

GEOHERMAL
USERS GROUP



FIRST NATIONAL BANK

PHILIP, SOUTH DAKOTA 57567

March 21, 1980

Charles Maxon
Superintendent of Schools
Philip, South Dakota 57567

Dear Mr. Maxon:

This letter is to advise your Board that the members of the Corporation Philip Geo-Thermal, Inc. have all pledged Letters of Guarantee to enter into the necessary loans with our institution to obtain financing to cover the costs of the Geo-Thermal project. We have anticipated this cost to be \$45,000.00 to \$55,000.00.

Yours very truly,

A handwritten signature in cursive script that reads "Charles W. Ekstrum". The signature is written in dark ink and is positioned above the printed name and title.

Charles W. Ekstrum
President

CWE:jk

PHILIP GEOTHERMAL HEATING DISTRICT

The following is an explanation of the attached table.

Column A lists the amount of water in GPM (gallons per minute) supplied to each building. This amount will furnish one half of the heating needs of each building.

Column B lists the estimated cost of all exterior piping. This cost was arrived at by taking the cost of the main supply line, main return line, manhole, excavation, and repair of streets and alleys. This total was prorated to each customer based on the amount of water supplied to each building. The cost of tapping in to the main line and laying supply and return piping to each building, necessary excavation, curb stops, and street repair, is also included in the figure shown in Column B.

Column C lists the estimated cost of all interior piping, heating units, installation, controls, fittings, valves, cutting, patching, and maintenance. This cost is shown in Column C.

Column D lists the sum of the costs shown in Column B and Column C.

Column E lists the amount of time it would take the savings in fuel oil costs to equal the total cost of the system. This figure was arrived at by using a 10 percent interest bank loan for the total system cost (Column D). It also uses a fixed fuel cost.

Column G lists the amount of time it would take the savings in fuel oil costs to equal the total cost of the system. This figure was arrived at by using a 10 percent interest on a bank loan for the total system cost (Column D). It also includes fuel oil costs that raise 10 percent per year.

Column F lists the amount of money that can be saved in fuel oil costs by using the geothermal heating system.

HENGEL, BERG & ASSOCIATES
Architects - Engineers
115 St. Joseph Street
Rapid City, South Dakota

July 25, 1979

PHILIP GEOTHERMAL HEATING DISTRICT

	A	B	C	D	E	F	G
	GPM	ESTIMATED EXTERIOR COST	ESTIMATED INTERIOR COST	ESTIMATED TOTAL COST	PAYBACK NO FUEL COST INCREASES	FUEL OIL COST SAVINGS FOR 1 YEAR	PAYBACK 10%/YR FUEL OIL COST INCREASES
1. Kemnitz	14	3941	2927	6868	11 Years	1037	6.2 Years
2. Hanson's Super Valu	12.75	5642	9110	14,752	9 Years	2575	5.5 Years
3. Dorothy Bros.	30.9	6013	12,642	18,655	5.2 Years	4806	3.7 Years
4. Auto Parts	3.5	3945	2582	6527	No Payback	425	13.6 Years
5. Phillips 66	10.3	5354	5810	11,164	No Payback	968	11.2 Years
6. Philip Motor Co.	42.9	8363	24,165	32,528	7 Years	6671	5.1 Years
7. Kennedy Impl.	37.1	6652	11,505	18,157	5-8 Years	4357	4.3 Years
8. Bank	28	7974	4196	12,170	3.3 Years	4645	3 Years
9. Fire Hall	6.7	3126	6830	9956	11.5 Years	1490	6.7 Years
10. Ringer's Appliance	5	1741	5410	7151	12.1 Years	1039	7.1 Years
11. Husband's Variety	5	2187	5310	7497	13.4 Years	1039	7.4 Years
12. William's 4-Plex	10	1500	-	1500	-	-	-

HENGEL, BERG & ASSOCIATES
 Architects - Engineers
 115 St. Joseph Street
 Rapid City, South Dakota

July 25, 1979

NAME	GALLONS PER MINUTE USE	PERCENTAGE OF TOTAL	ESTIMATED EXTERIOR COST BASED ON % OF MAIN PIPE- LINE & COMBINED INDIVIDUAL SERVICE LINE COSTS	ESTIMATED INDIVIDUAL INTERIOR COSTS	ESTIMATED ANNUAL OPERATING COSTS	ESTIMATED TOTAL COST	ESTIMATED FUEL COST SAVINGS	ESTIMATED ADJUSTED FUEL COST SAVINGS	ESTIMATED PAYBACK (YEARS)
KEMNITZ (oil)	14.00	7.9	3027	2662	288	5977	1254	966	10.1
BANK (propane)	28.00	15.8	6055	3356	577	9988	3118	2541	5.2
HANSON'S SUPER VALUE (oil)	12.75	7.2	2759	9603	263	12625	3111	2848	6.1
DOROTHY BROS. (propane)	30.9	17.4	6668	13819	635	21122	3226	2591	17.7
PHILIP MOTORS (oil)	42.0	24.1	9235	26775	880	36890	8059	7179	7.6
KENNEDY IMPLEMENT (propane)	37.1	20.9	8009	12217	763	20989	2924	2161	
FIRE HALL (propane)	7.0	3.9	1494	5000	142	6636	1000	858	15.6
RINGERS (oil)	5.0	2.8	1073	4660	102	5835	1120	1018	9.0

176.75

NAME	GALLONS PER MINUTE USE	PERCENTAGE OF TOTAL	ESTIMATED EXTERIOR COST BASED ON % OF MAIN PIPE- LINE & COMBINED INDIVIDUAL SERVICE LINE COSTS	ESTIMATED INDIVIDUAL INTERIOR COSTS	ESTIMATED ANNUAL OPERATING COSTS	ESTIMATED TOTAL COST	ESTIMATED FUEL COST SAVINGS	ESTIMATED ADJUSTED FUEL COST SAVINGS	ESTIMATED PAYBACK (YEARS)
WILLIAMS	10.0	5.3	2385	6252	204	8845			
BANK	28.0	14.9	6704	3356	574	10634	3118	2544	5.7
HANSONS SUPER VALUE	12.75	6.8	3059	9603	262	12924	3111	2849	6.3
DCROTHY BROS.	30.9	16.5	7424	13819	635	21878	3226	2591	19.5
PHILIP MOTORS	42.9	22.9	10303	26775	882	37960	8059	7177	7.9
KENNEDY IMPLEMENT	37.1	19.7	8863	12217	758	21838	2924	2166	
FIRE HALL	7.0	3.7	1665	5000	142	6807	1000	858	16.5
RINGERS	5.0	2.7	1215	4660	104	5979	1120	1016	9.3
KEMNITZ	14.0	7.5	3374	2662	289	6325	1254	965	11.2

NAME	GALLONS PER MINUTE USE	PERCENTAGE OF TOTAL	ESTIMATED EXTERIOR COST BASED ON % OF MAIN PIPE- LINE & COMBINED INDIVIDUAL SERVICE LINE COSTS	ESTIMATED INDIVIDUAL INTERIOR COSTS	ESTIMATED ANNUAL OPERATING COSTS	ESTIMATED TOTAL COST	ESTIMATED FUEL COST SAVINGS	ESTIMATED ADJUSTED FUEL COST SAVINGS	ESTIMATED PAYBACK (YEARS)
BANK	28.0	23.0	5896	3356	746	9800	3118	2372	5.6
HANSONS SUPER VALUE	12.75	10.5	2601	9603	340	12544	3111	2771	6.4
DOROTHY BROS.	30.9	25.4	6293	13819	824	20936	3226	2402	21.5
PHILLIP MOTORS	42.9	35.3	8746	26775	1145	36660	8059	6914	7.9
FIRE HALL	7.0	5.8	1437	5000	188	6625	1000	812	17.8

APPENDIX G

VENDOR QUOTATIONS

David LaFrance

From: Allen Bullock <allen.bullock@cetco.com>
Sent: Tuesday, August 26, 2014 10:59 AM
To: David LaFrance
Subject: RE: Lagoon re-lining project
Attachments: TR-401bmcl.pdf; TR-400cl.doc

David

Please find the attached information with reference to our earlier conversation.

I have included information on our Bentomat CL system, which we recommend for this type of lining application. Bentomat CL is a composite reinforced GCL that will ensure superior long term performance.

For budgetary Purposes you should assume \$ 0.64 per sq. foot for product and freight. Let me know if you need anything else upon reviewing this material

Thanks

Allen

Allen Bullock **Technical Sales Manager** **Environmental Products**

2870 Forbs Avenue • Hoffman Estates, IL 60192
Direct: 847.851.1843 • Mobile: 847.910.3141
allen.bullock@cetco.com | www.cetco.com

*Innovative Remediation Solutions
for Use on Land and in Water*

From: David LaFrance [<mailto:davidl@bannerassociates.com>]
Sent: Monday, August 25, 2014 4:55 PM
To: Allen Bullock
Subject: RE: Lagoon re-lining project

This picture shows lagoons (2 cells) at 10 ft. deep, plus 3 ft. freeboard. We'll need to re-do the bottoms and go shallower, 5 ft. deep with 3 ft. freeboard to meet the latest state standards (min. 1 x 10 minus 7 cm/sec.) with a new liner.

Let me know what you come up with, for a prelim. spec. and budgetary pricing.

thank you,
D.LaFrance

From: Allen Bullock [<mailto:allen.bullock@cetco.com>]
Sent: Monday, August 25, 2014 1:50 PM
To: David LaFrance
Subject: RE: Lagoon re-lining project

Hi david

I am at a conf today and will give you a call later this afternoon

Sent from Samsung Mobile

----- Original message -----

From: David LaFrance

Date:08/25/2014 9:14 AM (GMT-06:00)

To: Allen Bullock

Subject: Lagoon re-lining project

Allen,

Can you give me a call regarding a specialty wastewater lagoon re-lining project here in western SD? I'd like to get some pricing from you for the Akwaseal liner.

thanks,

David LaFrance, PE

Project Manager

BANNER
Engineering | Architecture | Surveying

Banner Associates, Inc.

730 South St, Suite 201 | PO Box 2024 (57709-2024)

Rapid City, South Dakota 57701

Telephone | 855.323.6342

www.bannerassociates.com

Confidentiality Notice: This E-Mail (including attachments) is covered by the Electronic Communications Privacy Act, 18 U.S.C. & 2510-2524, is confidential and may be legally privileged. If you are not the intended recipient, you are hereby notified that any retention, dissemination, or copying of this communication is strictly prohibited. Please reply to the sender that you have received the message in error, and permanently delete the original and destroy any copy, including written (printed) copies of this email and any attachments thereto. Thank You.

J.C. RAMSDELL ENVIRO SERVICES, INC.

408 S Veterans Street Flandreau, SD 57028 Phone: (605) 997-3706 Fax: (605) 997-2873

PROPOSAL

TO: David LaFrance, PE
Banner Associates, Inc.
730 South St, Suite 20
Rapid City, South Dakota 57701

DATE: August 27, 2014
PROJECT: Lagoon Re-lining Project

Ph.:

FX:

LOCATION: Philip, SD

SCOPE OF WORK

J.C. Ramsdell Enviro Services, Inc. proposes to install Raven prefabricated sheets in the two proposed lagoons. JCR will first dig an anchor trench around both lagoons before liner is deployed. After liner is deployed, JCR will attach to the 6 concrete attachments (three in each pond).

J.C. Ramsdell Enviro. Services, Inc. will arrive on site with their full deployment crew and all necessary equipment. This includes mobile units for moving sand bags and QA/QC testing, skid-steers for pulling liner and moving of minor objects, and a loader for lifting and moving the liner or larger objects.

J.C. Ramsdell Enviro. Services, Inc. proposes to furnish and install the material as listed below:

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Cost</u>	<u>Total Price</u>
1	Mob	304 mi	\$10/mi	\$ 3,040.00
2	4000B Liner	43,200SF	\$0.60/SF	\$25,920.00
3	Anchor Trench	1,120LF	\$1.90/LF	\$2,128.00
4	Labor (5 men)	3 days	\$950/man-day	\$14,250.00
5	Batten attachment	320LF	\$17/LF	\$ 5,440.00
TOTAL				\$50,778.00

OPTION

2	K36B Liner	43,200SF	\$0.65/SF	\$ 28,080.00
---	------------	----------	-----------	--------------

- **Item 1 includes mobilization of 5 man crew and equipment to site.**
- **Item 2 includes material and delivery to site.**
- **Item 3 includes equipment and labor to dig anchor trench around each lagoon.**
- **Item 4 includes labor to install liner in the two ponds.**
- **Item 5 includes labor and materials to install batten attachment to each concrete attachment.**

PRICING

Prices are FOB project site in full truckload lots. The bid quantities are based on the quantities derived from the project specifications and/or drawings. If revisions or drawing inaccuracies result in a change in the quantities of less than 5% of the quantities in this proposal, the unit price shall be applied. If the change in quantity exceeds 5%, J.C. Ramsdell Enviro Services, Inc. reserves the right to negotiate a revised unit price. SD sales tax of 6% has been added.

TERMS OF SALE

1. COORDINATION

- 1.1 The General Contractor/Owner shall coordinate and sequence the project so that the work can proceed in an orderly, productive, and continuous manner.

2. SERVICES

The following shall be provided to J.C. Ramsdell Enviro Services, Inc. free of charge:

- 2.1 Prior to liner installation, the exposed subgrade shall be prepared in accordance with the Project subgrade preparation specifications. Weak or compressible areas, which cannot be satisfactorily compacted, should be removed and replaced with properly compacted fill. **All surfaces to be lined shall be smooth, free of all foreign and organic material, rocks or stones 3/8" and larger, sharp objects, or debris of any kind.** The surface should provide a firm, and unyielding foundation with no sudden, sharp, or abrupt changes in grade. Standing water or excessive moisture shall not be allowed and shall be removed by the owner. **Subgrade shall be protected from flooding or desiccation cracking.** Subgrade shall be firm enough to support the use of rubber-tired equipment to deploy lining material. J.C. Ramsdell Enviro Services, Inc. reserves the right to reject any surfaces, which do not meet the Liner Manufacturer's sub-grade preparation specification.
- 2.2 The General Contractor/Owner shall provide a waste container with disposal fees paid by the owner and portable toilets for J.C. Ramsdell Enviro Services, Inc. crews.
- 2.3 The General Contractor/Owner shall supply a suitable aggregate to fill ballast tubes on site.
- 2.4 The General Contractor/Owner shall provide a secure lay down and material storage area (150' by 150') located within a reasonable distance of the work area. This area should be cleared of all rocks or sharp objects, which could damage the liner material.
- 2.5 **The General Contractor/Owner shall unload material as it arrives on site if J.C. Ramsdell Enviro Services, Inc. personnel are not available.**
- 2.6 **The General Contractor/Owner shall provide continuous site dewatering of the work area from rainwater, snow, melting snow, and ice, or any other source of water to allow uninterrupted operation for J.C. Ramsdell Enviro Services, Inc. crews.**
- 2.7 **The General Contractor/Owner shall furnish the proper aggregates requested by J.C. Ramsdell Enviro Services, Inc. (i.e.: Sand for sandbags.)**
- 2.8 **The General Contractor/Owner is to perform excavation, backfill, and tamping of anchor trench.**

3. EXCLUSIONS

- 3.1 Liquidated or consequential damages. J.C. Ramsdell Enviro Services, Inc. reserves the rights to, at its option, repair and/or replace any defective material or workmanship defects at no additional cost to J.C. Ramsdell Enviro Services, Inc. J.C. Ramsdell Enviro Services, Inc. will not pay any consequential or liquidated damages associated with repairs or replacement of materials.
 - 3.2 Bonds, permits, fees and deposits.
 - 3.3 Furnishing and installing geosynthetics or piping products other than those described in the proposal.
 - 3.4 Damage to the lining system due to others.
 - 3.5 Destructive testing or any third-party independent laboratory testing. **Owner can expect approximately 45 destructive tests at a cost of \$75.00 each.**
 - 3.6 **Subgrade preparation, maintenance and inspection. J.C. Ramsdell Enviro Services, Inc. is responsible for visually inspecting only the finished surface prior to liner placement, and is not responsible for subsurface soil conditions.**
 - 3.7 **Hazardous waste training or any work requiring any site specific hazardous waste safety equipment. All work is to be performed in a clean non-hazardous environment.**
4. **LABOR**
 - 4.1 Prices quoted are based on utilizing non-union, non-prevailing wage labor.
5. **SAFETY**
 - 5.1 J.C. Ramsdell Enviro Services, Inc. crew has been properly trained in the aspect of liner installation safety. J.C. Ramsdell Enviro Services, Inc. is responsible for the safety of its crew while on the project site. The owner shall be responsible for providing protection and safety of others on the project site by providing fences, barricades, ropes, ladders, security, etc. as necessary to prevent injury or death.
6. **SCHEDULE**
 - 6.1 The proposal is based on work commencing during the summer of 201x, proceeding in an unencumbered manner with one (1) mobilization of the 6 man crew and equipment for 3 good weather working days. Should additional mobilizations be required, they will be provided at a cost as previously detailed.
 - 6.2 The proposal is based on JCR crew operating one (1) shift per day. JCR crew standard workdays are from 7 AM to 6 PM. Additional hours may be worked if JCR supervisor determines necessary. JCR crew will work Saturdays and Sundays. The proposal is based on JCR crew proceeding without delays or interruptions caused by reasons beyond their control. Delays due to inadequate or incomplete subgrade preparation and protection, improper sequencing, scheduling or coordinating of the work by the Owner, or other delays caused by reasons beyond J.C. Ramsdell Enviro Services, Inc. control will be charged at an hourly rate of \$300/hr for a maximum of 8 hours per day. In addition, J.C. Ramsdell Enviro Services, Inc. will charge the general contractor demobilization and mobilization at the price previously detailed.
 - 6.3 **Ten working days notice must be given to JCR prior to their arrival on site.**
 - 6.4 Mobilization to the site will occur following receipt of an order based upon J.C. Ramsdell Enviro Services, Inc. submitted materials and procedures, establishment

of an approved credit line and the signing of an agreement document between the owner and J.C. Ramsdell Enviro Services, Inc.

7. CHANGE ORDERS

- 7.1 Change orders shall be in writing and subject to advance approval by J.C. Ramsdell Enviro Services, Inc. as to price before performing changed work. No back charges will be issued, nor accepted unless 72 hours notice in writing of a condition requiring correction is given with an additional and reasonable amount of time for its correction.

8. INSURANCE

- 8.1 J.C. Ramsdell Enviro Services, Inc. will indemnify the owner for damages caused by its negligence. J.C. Ramsdell Enviro Services, Inc. will maintain insurance to the limits currently in effect with J.C. Ramsdell Enviro Services, Inc., and will provide the owner with a certificate of insurance for the duration of the project. Any requirements in excess of the standard J.C. Ramsdell Enviro Services, Inc. policies will be charged and paid for by the Owner.

9. PAYMENTS

- 9.1 **The pricing is based upon J.C. Ramsdell Enviro Services, Inc. receiving a signed contract and a copy of the bond to initiate the order.** Final payment, including all retainers, shall be made by the owner to J.C. Ramsdell Enviro Services, Inc. 30 days after substantial completion of work stated in this proposal. All material will be purchased and paid for 30 days after invoice. Any material shipped or ordered more than 30 days after the date of this proposal will be subject to any material price increases incurred from the date of this proposal.
- 9.2 J.C. Ramsdell Enviro Services, Inc. reserves the right to charge the owner interest, at the maximum legal rate allowed by state law in which the work is performed, on all late payments.

10. QUALITY CONTROL

- 10.1 The Liner Manufacturer will perform manufacturing quality control testing in their laboratory on the resins and geomembrane liner material during the manufacturing process. Quality control during the manufacturing process shall be performed per Liner Manufacturer's QC/QA guidelines. The Liner Manufacturer will perform manufacturing conformance testing every 50,000 square feet. J.C. Ramsdell Enviro Services, Inc. will have on site a qualified QC/QA person to perform all required field/laboratory testing.
- 10.2 Permissible welding temperatures shall be between **32-104** degrees F and J.C. Ramsdell Enviro. Services, Inc. reserves the right to continue welding beyond specified temperatures as long as the seam test results meet the project and the Liner Manufacturer's field seam values.

11. WARRANTIES

- 11.1 J.C. Ramsdell Enviro Services, Inc. shall provide the owner with standard pro-rata Material and Workmanship Warranties on the placement of liner upon successful completion of the work, contingent upon receipt of final and full payment. The

terms and conditions of the J.C. Ramsdell Enviro Services, Inc. warranties shall take precedence over all other warranties in the contract documents.

**1 year Workmanship Warranty from J.C. Ramsdell
Enviro Services, Inc.
5 year Material Warranty from liner manufacturer.**

This offer to perform the stated work is based solely on this proposal and no other document(s), and is valid for THIRTY (30) days from the above date unless extended in writing by J.C. Ramsdell Enviro Services, Inc.

ACCEPTED BY:

COMPANY: _____ **J.C. RAMSDELL ENVIRO SERVICES, INC.**

BY: _____ BY: Austin Luebke

TITLE: _____ TITLE: Estimator

DATE: _____ DATE: 8/27/2014

BENTOMAT[®] CL CERTIFIED PROPERTIES

MATERIAL PROPERTY	TEST METHOD	TEST FREQUENCY ft ² (m ²)	REQUIRED VALUES
Bentonite Swell Index ¹	ASTM D 5890	1 per 50 tonnes	24 mL/2g min.
Bentonite Fluid Loss ¹	ASTM D 5891	1 per 50 tonnes	18 mL max.
Bentonite Mass/Area ²	ASTM D 5993	40,000 ft ² (4,000 m ²)	0.75 lb/ft ² (3.6 kg/m ²) min
GCL Grab Strength ³	ASTM D 6768	200,000 ft ² (20,000 m ²)	45 lbs/in (78 N/cm) MARV
GCL Peel Strength ³	ASTM D 6496	40,000 ft ² (4,000 m ²)	3.5 lbs/in (6.1 N/cm) min
GCL Index Flux ⁴	ASTM D 5887	Periodic	1 x 10 ⁻⁹ m ³ /m ² /sec max
GCL Hydraulic Conductivity ⁴	ASTM D 5887	Periodic	5 x 10 ⁻¹⁰ cm/sec max
GCL Hydrated Internal Shear Strength ⁵	ASTM D 5321 ASTM D 6243	Periodic	500 psf (24 kPa) typical

Bentomat CL is a reinforced GCL consisting of a layer of sodium bentonite between two geotextiles, which are needlepunched together and laminated to a thin flexible membrane liner.

Notes

¹ Bentonite property tests performed at a bentonite processing facility before shipment to CETCO's GCL production facilities.

² Bentonite mass/area reported at 0 percent moisture content.

³ All tensile strength testing is performed in the machine direction using ASTM D 6768. All peel strength testing is performed using ASTM D 6496. Upon request, tensile and peel results can be reported per modified ASTM D 4632 using 4 inch grips.

⁴ ASTM D5887 Index flux and hydraulic conductivity testing with deaired distilled/deionized water at 80 psi (551 kPa) cell pressure, 77 psi (531 kPa) headwater pressure and 75 psi (517 kPa) tailwater pressure. Reported value is equivalent to 92 gal/acre/day. This flux value is equivalent to a permeability of 5x10⁻¹⁰ cm/sec for typical GCL thickness. ASTM D 5887 testing is performed only on a periodic basis because the membrane is essentially impermeable.

⁵ Peak value measured at 200 psf (10 kPa) normal stress for a specimen hydrated for 48 hours. Site-specific materials, GCL products, and test conditions must be used to verify internal and interface strength of the proposed design.

APPENDIX H

SCHOOL DISTRICT
SYSTEM
INFORMATION

Haakon School District 27-1

Philip Schools

P.O. Box 730 • Philip, SD 57567-0730

July 15, 2014

Finoric LLC
8115 Loop 540
Beasley, TX 77417

Dear Ambrish:

The price quote you provided for Barium Chloride Crystal for the Haakon School District was considered at the regular meeting of the Board of Education on July 14, 2014. It was voted unanimously to accept your quote of \$1.10 per lb for a lot of 6 pallets (13,200 lbs total, 55 lb bags x 40 bags per pallet=2200 lbs per pallet), total cost of \$14,520 for the 2014-2015 school term.

Thank you for taking the time to prepare a quote for our consideration. Please secure our purchase with purchase order number 401428. Delivery arrangements can be made by contacting Superintendent Keven Morehart @ 605-407-3306. Thanks Ambrish!

Sincerely,



Britni Ross, Business Manager
Haakon School District 27-1

"Better Schools Make Better Communities"

Keven Morehart
Supt./Elem. Principal
(605) 859-2679
FAX: (605) 859-3005
keven.morehart@k12.sd.us

Britni Ross
Business Manager
(605) 859-2679
Fax: (605) 859-3005
britni.ross@k12.sd.us

Cory Lambley
Secondary Principal
(605) 859-2680
Fax: (605) 859-3550
cory.lambley@k12.sd.us

***** CONFIDENTIAL LABORATORY REPORTS *****
SD STATE PUBLIC HEALTH LABORATORY
615 East Fourth Street PIERRE, SD 57501-1700

* Page 1 of 1*

Submitter copy to: ** DUPLICATE REPORT ** Date: 2/13/2012

HAAKON SCHOOL DISTRICT #27-1-5018
310 NORTH SCHOOL DRIVE
PO BOX 730
PHILIP, SD 57567-0730

Spec #: E12EC000510
Subm #:
Lab: ENV CHEMISTRY
Tel #: (605)773-3368

Source

HAAKON SCHOOL DIST 27-1 WWTF EFFLUENT

Date Rcvd: 2/8/2012	Discharging?: Yes
Time Rcvd: 0709	Flow-gpm: 214
Date Coll: 2/6/2012	Sample Type: GRAB
Time Coll: 0810	Site Location: CELL 02
Coll By: DELAYNE WILLIAMS	Type of Sample: GRAB
Chlorin Eff?: No	Water Temp: 65.9 F
Chlorine resid* 0	medium WATER

Final Results

Solids (Suspended) EPA METHOD 160.2	<3 mg/L
TSS SET UP 2/9/12 KG SOLIDS, TOTAL DISS. Standard Method 2540C	1078 mg/L



DEPARTMENT of ENVIRONMENT
and NATURAL RESOURCES

JOE FOSS BUILDING
PMB 2020
523 EAST CAPITOL
PIERRE, SOUTH DAKOTA 57501-3182
www.denr.sd.gov

June 06, 2012

Keven Morehart
Haakon School District No. 27-1
PO Box 730
Philip, SD 57567

WARNING LETTER

RE: Effluent Violation Summary for Permit SD0025569

Dear Mr. Morehart:

The South Dakota Department of Environment and Natural Resources has recently conducted a file review of the Surface Water Discharge permit for the Haakon School District No. 27-1.

The purpose of this letter is to provide you with a summary of violations that were reported by your personnel on Discharge Monitoring Reports (DMRs) for the specified period listed below.

The following is a list of reported violations from submitted DMRs, not covered by another letter:

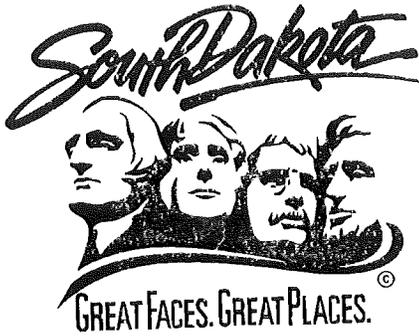
<u>DMR</u>	<u>Mth/Year</u>	<u>Parameter</u>	<u>Limit</u>	<u>Reported Value</u>
001S	1/ 2011	Radium 226, total	5 pCi/L ROLL AVG	8.24 pCi/L
001S	1/ 2011	Radium 226, total	15 pCi/L DAILY MX	17.1 pCi/L
001S	2/ 2011	Radium 226, total	15 pCi/L DAILY MX	19.3 pCi/L
001S	2/ 2011	Radium 226, total	5 pCi/L ROLL AVG	10.06 pCi/L
001S	3/ 2011	Radium 226, total	5 pCi/L ROLL AVG	10.42 pCi/L
001S	10/ 2011	Radium 226, total	5 pCi/L ROLL AVG	8.11 pCi/L
001S	11/ 2011	Radium 226, total	5 pCi/L ROLL AVG	5.63 pCi/L

Every effort must be made to comply with your permit limits. Continuing to have violations can lead to an enforcement action which can include fines up to \$10,000 per day per violation. If you feel you have received this letter in error, please contact me at (605) 773-4731.

Sincerely,

Tim Flor
Environmental Program Scientist/Enforcement
Surface Water Quality Program

C: SWQ/Enforcement File



DEPARTMENT of ENVIRONMENT
and NATURAL RESOURCES

JOE FOSS BUILDING
PMB 2020
523 EAST CAPITOL
PIERRE, SOUTH DAKOTA 57501-3182
www.denr.sd.gov

July 14, 2011

Keven Morehart
Haakon School District No. 27-1
PO Box 730
Philip, SD 57567

WARNING LETTER

RE: Effluent Violation Summary for Permit SD0025569

Dear Mr. Morehart:

The South Dakota Department of Environment and Natural Resources has recently conducted a file review of the Surface Water Discharge permit for the Haakon School District No. 27-1.

The purpose of this letter is to provide you with a summary of violations that were reported by your personnel on Discharge Monitoring Reports (DMRs) for the specified period listed below.

The following is a list of reported violations from submitted DMRs, not covered by another letter:

<u>DMR</u>	<u>Mth/Year</u>	<u>Parameter</u>	<u>Limit</u>	<u>Reported Value</u>
001S	11 / 2010	Radium 226, total	5 pCi/L ROLL AVG	8.05 pCi/L
001S	12 / 2010	Radium 226, total	5 pCi/L ROLL AVG	7.62 pCi/L

Every effort must be made to comply with your permit limits. Continuing to have violations can lead to an enforcement action which can include fines up to \$10,000 per day per violation.
If you feel you have received this letter in error, please contact me at (605) 773-4731.

Sincerely,

Tim Flor
Environmental Program Scientist/Enforcement
Surface Water Quality Program

C: SWQ/Enforcement File

I haven't had a chance to visit with Kevin on what he has sent you;

The state lab always test for suspended solids. they run no higher than 6 MG/L to as low as 3 MG.

total diss. solids results are a high of 1126 MG/L to a low of 1061 MG.

pH is always between 6 + 9.5

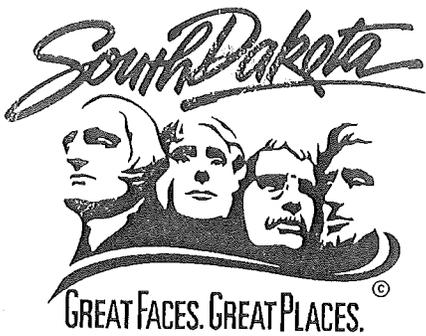
The barium is always mixed w/ domestic water at a 2% dilution rate through a drip line in ^{the} discharge geo. line at the settling ponds.

Barium ²²⁶ in 2011 - max 5.4 PCI/L

APR. 6.4 - MAY. 5.4 - FEB. 19.3 - JAN. 17.1 - these were single samples per month

what really hurts is the 10 MONTH rolling average because I have no samples June through Oct. to average out.

I'm allowed a daily max of 15 PCI/L. my rolling 10 MONTH roll avg should not be above (3)



DEPARTMENT of ENVIRONMENT
and NATURAL RESOURCES

JOE FOSS BUILDING
523 EAST CAPITOL
PIERRE, SOUTH DAKOTA 57501-3182
www.denr.sd.gov

July 11, 2011

Keven Morehart
Haakon School District No. 27-1
PO Box 730
Philip, SD 57567

RE: Surface Water Discharge Permit Renewal Application: SD0025569
HAAKON SCHOOL DISTRICT NO 27-1

Dear Mr.. Morehart:

Your Surface Water Discharge (SWD) permit expires on March 31, 2012. In order to renew your permit prior to its expiration, please complete the enclosed applications on or before July 25, 2011.

Please read the instructions carefully before you complete these forms, as some sections may not apply to your facility. State law requires that the applications be signed by the owner or responsible corporate officer for an industry, or by the ranking elected official for a municipality or other public agency. When you complete the forms, send the original to DENR at the following address:

Jodi Cloud
Surface Water Quality Program
PMB2020
Joe Foss Building
523 East Capitol Ave
Pierre, SD 57501-3182

If you need assistance or have any questions regarding the completion or submittal of these forms, please contact Kelli Buscher at 800-GET-DENR (800-438-3367). If you find it more convenient, you may also download the applications from DENR's website at <http://denr.sd.gov/des/sw/swqformsandpermits.aspx>. Thank you.

Sincerely,

Kelli D. Buscher, P.E.
Natural Resources Engineering Director
Surface Water Quality Program

Enclosures



DEPARTMENT of ENVIRONMENT
and NATURAL RESOURCES

JOE FOSS BUILDING
PMB 2020
523 EAST CAPITOL
PIERRE, SOUTH DAKOTA 57501-3182
www.denr.sd.gov

May 11, 2010

Keven Morehart
Haakon School District No. 27-1
PO Box 730
Philip, SD 57567

WARNING LETTER

RE: Effluent Violation Summary for Permit SD0025569

Dear Mr. Morehart:

The South Dakota Department of Environment and Natural Resources has recently conducted a file review of the wastewater treatment facility for the Haakon School District No. 27-1's Surface Water. The purpose of this letter is to provide you with a summary of violations that were reported by your personnel on Discharge Monitoring Reports (DMRs) for the above specified period.

The following is a list of reported violations from submitted DMRs, not covered by another letter:

<u>DMR</u>	<u>Mth/Year</u>	<u>Parameter</u>	<u>Limit</u>	<u>Reported Value</u>
001S	11 / 2009	Radium 226, total	5 pCi/L ROLL AVG	7.62 pCi/L

Every effort must be made to comply with your permit limits. Continuing to have violations can lead to an enforcement action which can include fines up to \$10,000 per day per violation. If you feel you have received this letter in error, please contact me at (605) 773-4731.

Sincerely,

Tim Flor
Environmental Project Scientist/Enforcement
Surface Water Quality Program

C: SWQ File - Pierre Office



**NON-MECHANICAL FACILITY
INSPECTION CHECKLIST**
SOUTH DAKOTA
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES

I. General Facility Information

Name	Haakon School District Wastewater Treatment Facility		
Location	Within Phillip city limits in the Northeast ¼ of Section 23, T1N, R20E, Haakon County		
SWD Permit No.	SD0025569		
Contact Person / Title	Delane Williams / Operator	Phone Number (Office, Cell, Home, Etc)	(605) 859-2679
Responsible Party/Title	Keven Morehart / Superintendent	Phone Number (Office, Cell, Home, Etc)	(605) 859-2679
Mailing Address	P.O. Box 730, Phillip, SD 57567		
Street Address	N/A		
Inspection Date	9/8/2009	Last Inspection Date	10/12/2004
Entrance Time	9:00 am	Exit Time	11:00 am
Permit Effective Date	4/01/2007	Permit Expiration Date	3/31/2012
Avg. Reported Flow Rate	198 GPM	Avg. Design Flow Rate	300 GPM
Population Served	N/A	Design Population Equivalent (if known)	N/A
Date Facility Began Operation	1981	Dates of Facility Upgrades	
Receiving Water:	Bad River		
Classification:	6, 8, 9,10		

Facility Description: *The Haakon School District 27-1 uses an on-site geothermal well for heating campus buildings and eight downtown businesses that have been added to the original system. The facility is located within the city of Phillip in the northeast ¼ of Section 23, Township 1 North, Range 20 East in Haakon County, South Dakota (Latitude 44° 02' 07.1", Longitude 101° 40' 20.3", Navigational Quality GPS). The facility began operation in 1981 and the geothermal well is covered under Water Rights permit 1633-2.*

The well is approximately 4,000 feet deep and is completed in the Madison Formation. Hot water flows from the well at approximately 150°F and passes through heat exchangers. The cooled water (about 130°F) is then used for heating the grade school and the high school and then flows through a single pipe through the downtown area. The water then proceeds to the wastewater treatment facility. A flow diagram (Page #3) of the system has been included with this report.

The water has high levels of naturally-occurring radium-226 and must be treated prior to discharge. Treatment consists of further cooling and the addition of barium chloride. The barium chloride reduces the concentration of radium-226 through chemical co-precipitation. Discharge from the facility varies depending on the communities heating needs. The facility generally has no discharge occurring during the summer months (June through September).

773-3351

During the inspection, the stabilization ponds were found to be heavily eroded on the dikes. The dikes were covered with a matting, which is most likely precipitate of the barium chloride and radium chloride from the co-precipitation process (Pictures #1 and #2). The piping that is used to transfer the wastewater into Cell #1 was corroded and broken and appears to have fallen into the pond (Picture #3). Prior to entering Cell #1, the wastewater enters a baffled trough (Picture #4) used for mixing the barium chloride with the wastewater. A plastic line is inserted into the trough that is run from the mixing tanks (Picture #5) where the barium chloride is made into a solution. It does not appear there is any type of gauging to determine the proper ratio of barium chloride to wastewater. The baffled trough is now used because the piping of the system where the barium chloride had been internally mixed has become too corroded to be used (Picture #6). Picture #3 shows that wastewater enters Cell #1 by flowing directly out of the baffled trough on to the side of the dike. This is causing heavy erosion to the dike. The operator indicated that the inter-pond piping no longer works due to corrosion, as a result, the water can only enter Cell #2 through an overflow pipe (Pictures #2 and #7). It was observed that Cell #2 did not contain any wastewater and was full of weeds (Picture #8). A discharge can only occur when the water level in Cell #2 reaches a level where it can flow through an overflow pipe to the discharge structure (Picture #9). The discharge structure is located on the bank of the Bad River and appeared to be partially plugged at the time of inspection (Picture #10). It appeared that cows had trampled the area and had pushed soil into the discharge structure.

The barium chloride used to treat the wastewater was stored in bags located on a pallet inside the chemical treatment plant building (Picture #11). The Material Safety Data Sheet (MSDS) for barium chloride indicates storage and working areas should be well ventilated for this material. Inhalation, ingestion, or contact with skin or eyes can be concerns with this material. The chemical treatment plant building did not appear to be well ventilated and dust was observed throughout. It appears that the facility would benefit from having a professional assessment to see if this material is being handled properly or if protective equipment should be used when handling the material.

Records indicate the wastewater ponds were designed with a 30-year life and the system has now been operating for 28 years. As previously noted, the facility's ponds and inner piping are need of repair. Repair of the system will most likely require the removal of sludge material that has accumulated in the stabilization ponds. The facility will need to contact the SDDENR to discuss proper disposal methods and requirements for the material.

Does the facility match the description in the statement of basis? **No**. If not, describe facility modifications or changes. **The geothermal heating system is no longer used exclusively for the school system. Eight downtown businesses have been connected to the geothermal heating system. The description of the system should also indicate that the two stabilization ponds are both approximately 0.3 acres in size.**

Is a permit modification needed? **No**

For office use only:	OMA Yes <input type="checkbox"/>	OME Yes <input type="checkbox"/>	SEV Yes <input type="checkbox"/>	ENF Yes <input type="checkbox"/>
	No ☒	No ☒	No ☒	No <input checked="" type="checkbox"/>

2. No water was present in Cell #2 during the inspection. Cell #2 is being operated at too low of a water level; the minimum operating depth for Cell #2 is 2 feet. This water level needs to be maintained to protect the integrity of the cell liner.
3. There are no pond depth indicators in Cells #1, and #2. A pond depth indicator should be installed in each pond. The operator should record the depth of the ponds during each inspection. These records will be helpful in determining flows to and from the ponds and aid in maintaining the proper operating depths in the ponds at all times. The pond depth indicator(s) can also be used as the effluent flow measurement device. Please note, discharge flow measurement is a requirement of the SWD permit.
4. Emergency procedures have not been established in the case of a major storm event, a wastewater line break, or a chemical release into the system. The district may wish to consider establishing written emergency procedures to ensure staff is prepared to address emergencies that may arise during the operation of the wastewater system.
5. Weeds are growing in Cell #2. In order for your treatment ponds to operate properly, weeds should be eliminated by spraying and/or cutting to prevent erosion/seepage damage to the dikes and attracting rodents.
6. The stabilization pond area should be free of any burrowing rodents (muskrats, gophers, etc.). Burrowing rodents can do extensive damage in just a short period of time resulting in both operation and maintenance problems, and a major expense to the district for repairs. Contact your local Game, Fish, and Parks conservation officer for information on how to remove rodents from the stabilization pond area.
7. We would like to encourage you to give Mr. Williams or another representative of Haakon School District the opportunity to attend the wastewater training courses sponsored by the state to upgrade skills and share knowledge concerning the operation and maintenance of municipal wastewater systems. For more information as to dates and locations of upcoming courses in your area, contact South Dakota Association of Rural Water Systems, under contract with DENR, at 5009 W. 12th Street, Suite 5, Sioux Falls, SD 57106. Phone: (605) 336-7219. Website: <http://www.sdarws.com>.

Thank you for your continued efforts to protect the environment and natural resources of South Dakota. If you have any questions concerning the attached report, please contact me at (605) 394-2229.

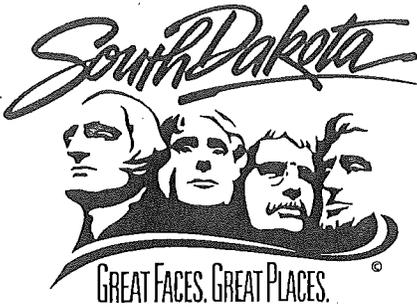
Sincerely,



Douglas Baldwin
Natural Resources Engineer
Surface Water Quality Program

Enclosures

cc: Delane Williams, Operator
Seth Draper, EPA Region 8
SWD File - Pierre



**DEPARTMENT of ENVIRONMENT
and NATURAL RESOURCES**

2050 West Main, Suite #1
Rapid City, SD 57702
Telephone 605-394-2229
FAX Number 605-394-5317

January 25, 2010

Keven Morehart, Superintendent
Haakon School District 27-1
P.O. Box 730
Phillip, SD 57567

RE: Surface Water Discharge Compliance Inspection (SWD Permit Number: SD0025569)

Dear Mr. Morehart:

The South Dakota Department of Environment and Natural Resources (SDDENR) conducted a Surface Water Discharge Compliance Inspection at the school district's wastewater treatment facility on September 8, 2009. I appreciate Delane Williams time and cooperation in supplying the requested information. Enclosed are the results of the inspection in the *Non-Mechanical Facility Inspection Checklist* and the *Surface Water Discharge (SWD) Compliance Inspection Report*.

Operating personnel are commended for the excellent record keeping observed during the inspection.

Please review the entire report for accuracy. The following requirement is a compliance issue that must be corrected. The recommendations and comments are items which will improve the operation of your facility. These items should be addressed as part of an ongoing maintenance program.

Within 30 days of receipt of this report, please submit a summary of the corrective actions taken to the department at the address listed in the letterhead.

Requirements

1. Haakon School District wastewater treatment facility (WWTF) is in need of significant repairs or upgrades in order to remain in compliance with their SWD permit. Therefore, the department recommends the district conduct a facility review to assess the current condition of the WWTF and determine what repairs or upgrades need to be implemented to ensure that the facility is capable of achieving compliance with their SWD permit requirements.
2. The location where samples are taken and the initials of the person performing the sampling must be recorded in the facilities record keeping.

Recommendations and Comments

1. The WWTF personnel would benefit from a professional evaluation of the proper handling procedures for the barium chloride used at the facility to ensure the safety of the personnel.



LABORATORY ANALYTICAL REPORT

Client: Haakon Co School
 Project: Philip School Geothermal Well
 Lab ID: R10020164-001
 Client Sample ID: Sludge

Report Date: 03/12/10
 Collection Date: 02/09/10 14:00
 Date Received: 02/10/10
 Matrix: SLUDGE

Analyses	Result	Units	Qual	MCL/			Method	Analysis Date / By
				RL	QCL	DF		
METALS, TCLP EXTRACTABLE								
Arsenic	ND	mg/L		0.5	5	1	SW6010B	02/20/10 04:24/el-c
Barium	ND	mg/L		10	100	1	SW6010B	02/20/10 04:24/el-c
Cadmium	ND	mg/L		0.1	1	1	SW6010B	02/20/10 04:24/el-c
Chromium	ND	mg/L		0.5	5	1	SW6010B	02/20/10 04:24/el-c
Lead	ND	mg/L		0.5	5	1	SW6010B	02/20/10 04:24/el-c
Mercury	ND	mg/L		0.02	0.2	1	SW7470A	02/18/10 18:11/el-ca
Selenium	ND	mg/L		0.1	1	1	SW6010B	02/20/10 04:24/el-c
Silver	ND	mg/L		0.5	5	1	SW6010B	02/20/10 04:24/el-c
RADIONUCLIDES - TOTAL								
Radium 226	36.9	pCi/g-dry				1	E903.0	03/10/10 14:44/el-c
Radium 226 precision (±)	0.7	pCi/g-dry				1	E903.0	03/10/10 14:44/el-c
Radium 226 MDC	0.05	pCi/g-dry				1	E903.0	03/10/10 14:44/el-c
Radium 228	0.3	pCi/g-dry	U			1	RA-05	03/05/10 11:19/el-c
Radium 228 precision (±)	0.3	pCi/g-dry				1	RA-05	03/05/10 11:19/el-c
Radium 228 MDC	0.4	pCi/g-dry				1	RA-05	03/05/10 11:19/el-c

Report Definitions: RL - Analyte reporting limit.
 QCL - Quality control limit.
 MDC - Minimum detectable concentration

MCL - Maximum contaminant level.
 ND - Not detected at the reporting limit.
 U - Not detected at minimum detectable concentration



ANALYTICAL SUMMARY REPORT

March 12, 2010

Kevin Morehart
 Haakon Co School
 P O Box 730
 Philip, SD 57567

Workorder No.: R10020164

Project Name: Philip School Geothermal Well

Energy Laboratories Inc. received the following 1 sample for Haakon Co School on 2/10/2010 for analysis.

Sample ID	Client Sample ID	Collect Date	Receive Date	Matrix	Test
R10020164-001	Sludge	02/09/10 14:00	02/10/10	Sludge	Metals by ICP/ICPMS, TCLP Mercury, TCLP Digestion, Total Metals For Radio Chemistry Radium 226 Radium 228 TCLP Extraction, Mercury TCLP Extraction, Non-volatiles

Thank you for submitting your samples to Energy Laboratories, Inc. - Rapid City. The following pages contain the results of your sample analysis.

The samples were analyzed in accordance with the methods specified on the analytical reports. All analyses were accompanied by applicable quality assurance samples throughout the test. Where applicable, the results of these quality assurance samples will be included with your analytical data.

If you have any questions regarding the analyses performed or the results of these analyses, please feel free to call (888)672-1225, (605)342-1225 or llarson@energylab.com.

Sincerely,

*- Regulations in place
toxicity - Leaching -*

Linda Larson
 Branch Manager
 Energy Laboratories, Inc.
 Rapid City, SD

Report Approved By: 



ENERGY LABORATORIES, INC. * 2821 Plant St * Rapid City, SD 57702
Toll Free 888.672.1225 * 605.342.1225 * FAX 605.342.1397 * rapid_city@energylab.com

CLIENT: Haakon Co School

Project: Philip School Geothermal Well

Report Date: 03/12/10

Sample Delivery Group: R10020164

CASE NARRATIVE

Tests Associated with Analyst identified as ELI-CA were subcontracted to Energy Laboratories Casper Branch, EPA Number WY00002.



LABORATORY ANALYTICAL REPORT

Client: Haakon Co School
 Project: Philip School Geothermal Well
 Lab ID: R10020164-001
 Client Sample ID: Sludge

Report Date: 03/12/10
 Collection Date: 02/09/10 14:00
 Date Received: 02/10/10
 Matrix: SLUDGE

Analyses	Result	Units	Qual	MCL/		Method	Analysis Date / By
				RL	QCL		
METALS, TCLP EXTRACTABLE							
Arsenic	ND	mg/L		0.5	5	1	SW6010B 02/20/10 04:24/eli-c
Barium	ND	mg/L		10	100	1	SW6010B 02/20/10 04:24/eli-c
Cadmium	ND	mg/L		0.1	1	1	SW6010B 02/20/10 04:24/eli-c
Chromium	ND	mg/L		0.5	5	1	SW6010B 02/20/10 04:24/eli-c
Lead	ND	mg/L		0.5	5	1	SW6010B 02/20/10 04:24/eli-c
Mercury	ND	mg/L		0.02	0.2	1	SW7470A 02/18/10 18:11/eli-c
Selenium	ND	mg/L		0.1	1	1	SW6010B 02/20/10 04:24/eli-c
Silver	ND	mg/L		0.5	5	1	SW6010B 02/20/10 04:24/eli-c
RADIONUCLIDES - TOTAL							
Radium 226	36.9	pCi/g-dry				1	E903.0 03/10/10 14:44/eli-c
Radium 226 precision (±)	0.7	pCi/g-dry				1	E903.0 03/10/10 14:44/eli-c
Radium 226 MDC	0.05	pCi/g-dry				1	E903.0 03/10/10 14:44/eli-c
Radium 228	0.3	pCi/g-dry	U			1	RA-05 03/05/10 11:19/eli-c
Radium 228 precision (±)	0.3	pCi/g-dry				1	RA-05 03/05/10 11:19/eli-c
Radium 228 MDC	0.4	pCi/g-dry				1	RA-05 03/05/10 11:19/eli-c

Report Definitions: RL - Analyte reporting limit.
 QCL - Quality control limit.
 MDC - Minimum detectable concentration

MCL - Maximum contaminant level.
 ND - Not detected at the reporting limit.
 U - Not detected at minimum detectable concentration



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual
---------	--------	-------	----	------	-----------	------------	-----	----------	------

Method: E200.7

Analytical Run: SUB-C129850

Sample ID: ICV	Initial Calibration Verification Standard								
									02/19/10 12:05
Arsenic	2.5	mg/L	0.10	100	95	105			
Barium	2.4	mg/L	0.10	97	95	105			
Cadmium	2.5	mg/L	0.010	100	95	105			
Chromium	2.5	mg/L	0.050	100	95	105			
Lead	2.5	mg/L	0.050	102	95	105			
Selenium	2.5	mg/L	0.10	101	95	105			
Silver	0.50	mg/L	0.010	99	95	105			

Sample ID: ICSA	Interference Check Sample A								
									02/19/10 12:17
Arsenic	0.030	mg/L	0.10		0	0			
Barium	0.00060	mg/L	0.10		0	0			
Cadmium	-0.020	mg/L	0.010		0	0			
Chromium	-0.0040	mg/L	0.050		0	0			
Lead	0.069	mg/L	0.050		0	0			
Selenium	-0.029	mg/L	0.10		0	0			
Silver	0.00040	mg/L	0.010		0	0			

Sample ID: ICSAB	Interference Check Sample AB								
									02/19/10 12:21
Arsenic	0.021	mg/L	0.10		0	0			
Barium	0.52	mg/L	0.10	103	90	110			
Cadmium	0.94	mg/L	0.010	94	90	110			
Chromium	0.48	mg/L	0.050	96	90	110			
Lead	1.1	mg/L	0.050	106	90	110			
Selenium	-0.025	mg/L	0.10		0	0			
Silver	1.1	mg/L	0.010	107	90	110			

Qualifiers:

RL - Analyte reporting limit.

ND - Not detected at the reporting limit.

MDC - Minimum detectable concentration



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual	
Method: E245.1							Analytical Run: SUB-C129798			
Sample ID: ICV	Initial Calibration Verification Standard								02/18/10 16:34	
Mercury	0.0053	mg/L	0.00010	105	90	110	0	10		

Qualifiers:

RL - Analyte reporting limit.

ND - Not detected at the reporting limit.

MDC - Minimum detectable concentration



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual
Method: E903.0							Batch: C_25413		
Sample ID: C10020738-001AMS Radium 226	Sample Matrix Spike 9.0	pCi/g-dry		102	70	130			03/10/10 14:44
Sample ID: C10020738-001AMSD Radium 226	Sample Matrix Spike Duplicate 8.4	pCi/g-dry		95	70	130	6.8	22.3	03/10/10 14:44
Sample ID: LCS-25413 Radium 226	Laboratory Control Sample 1.5	pCi/g-dry		104	70	130			03/10/10 14:44
Sample ID: MB-25413 Radium 226	Method Blank 0.0001	pCi/g-dry							03/10/10 14:44
Radium 226 precision (±)	0.0002	pCi/g-dry							U
Radium 226 MDC	0.0003	pCi/g-dry							

Qualifiers:

RL - Analyte reporting limit.
 MDC - Minimum detectable concentration

ND - Not detected at the reporting limit.
 U - Not detected at minimum detectable concentration



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual
Method: RA-05									
									Batch: C_25413
Sample ID: LCS-25413	Laboratory Control Sample					Run: SUB-C130341			03/05/10 11:19
Radium 228	1.6	pCi/g-dry	106		70	130			
Sample ID: MB-25413	Method Blank					Run: SUB-C130341			03/05/10 11:19
Radium 228	-0.0002	pCi/g-dry							U
Radium 228 precision (±)	0.001	pCi/g-dry							
Radium 228 MDC	0.002	pCi/g-dry							
Sample ID: R10020164-001A	Sample Matrix Spike					Run: SUB-C130341			03/05/10 11:19
Radium 228	6.4	pCi/g-dry	82		70	130			
Sample ID: R10020164-001A	Sample Matrix Spike Duplicate					Run: SUB-C130341			03/05/10 11:19
Radium 228	5.6	pCi/g-dry	74		70	130	14	31.4	

Qualifiers:

RL - Analyte reporting limit.
 MDC - Minimum detectable concentration

ND - Not detected at the reporting limit.
 U - Not detected at minimum detectable concentration



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual
Method: SW6010B									
Batch: C_25318									
Sample ID: MB-25318	Method Blank			Run: SUB-C129850			02/20/10 04:16		
Arsenic	ND	mg/L	0.005						
Barium	0.03	mg/L	0.0003						
Cadmium	ND	mg/L	0.0004						
Chromium	0.006	mg/L	0.001						
Lead	ND	mg/L	0.005						
Selenium	ND	mg/L	0.03						
Silver	ND	mg/L	0.002						
Sample ID: LCS3-25318	Laboratory Control Sample			Run: SUB-C129850			02/20/10 04:20		
Arsenic	0.468	mg/L	0.50	94	85	115			
Barium	0.517	mg/L	10	97	85	115			
Cadmium	0.243	mg/L	0.10	97	85	115			
Chromium	0.477	mg/L	0.50	94	85	115			
Lead	0.493	mg/L	0.50	99	85	115			
Selenium	0.450	mg/L	0.10	90	85	115			
Silver	0.0453	mg/L	0.50	91	85	115			
Sample ID: R10020164-001A	Sample Matrix Spike			Run: SUB-C129850			02/20/10 04:28		
Arsenic	0.469	mg/L	0.50	94	75	125			
Barium	1.13	mg/L	10	93	75	125			
Cadmium	0.225	mg/L	0.10	90	75	125			
Chromium	0.452	mg/L	0.50	90	75	125			
Lead	0.445	mg/L	0.50	89	75	125			
Selenium	0.408	mg/L	0.10	82	75	125			
Silver	0.0483	mg/L	0.50	97	75	125			

Qualifiers:

RL - Analyte reporting limit.
 MDC - Minimum detectable concentration

ND - Not detected at the reporting limit.



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual
Method: SW7470A									
Sample ID: R10020164-001A	Sample Matrix Spike								Batch: C_25299
Mercury	0.0050	mg/L	0.020	101	85	115			Run: SUB-C129798 02/18/10 18:13

Qualifiers:

RL - Analyte reporting limit.

MDC - Minimum detectable concentration

ND - Not detected at the reporting limit.



Department of Water & Natural Resources

Joe Foss Building
523 East Capitol
Pierre, South Dakota 57501-3181

Water Rights Division
605 773-3352

June 6, 1984

Haakon School Dist.
ATTN: Roland Smith
310 N School
Philip SD 57567

Mr. Smith:

This letter is in regard to your question concerning the individual who would like to be hooked up to the geothermal well used by the School District.

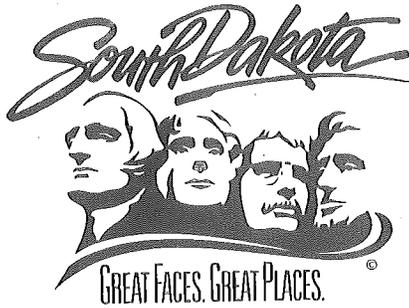
As this will be a non-consumptive use and will not increase the diversion from the well a new permit application will not be required. If you have any further questions, please contact this office.

Thank you,

A handwritten signature in cursive script that reads "Kevin C. Larson". The signature is written in dark ink and is positioned above the typed name.

KEVIN C LARSON
Water Resources Engineer

KCL:ks



DEPARTMENT of ENVIRONMENT
and NATURAL RESOURCES

PMB 2020
JOE FOSS BUILDING
523 EAST CAPITOL
PIERRE, SOUTH DAKOTA 57501-3182
www.state.sd.us/denr

December 26, 2006

Re: Off-Site Evaluation Inspection SD0025569

Mr. Keven Morehart, Superintendent
Haakon School District No. 27-1
PO Box 730
Philip, SD 57567

Dear Mr. Morehart:

The South Dakota Department of Environment and Natural Resources conducted an evaluation of your wastewater treatment facility on November 9, 2006. This includes reviewing all information available in our files, the Discharge Monitoring Reports (DMRs) submitted since the last inspection, any lab sample data (if available), and any data related to Surface Water Discharge permit violations. The purpose of the inspection was mainly to review facility compliance with your SWD permit.

I have attached a summary of the compliance issues. The following requirements are compliance issues that must be addressed in order to comply with the facility's Surface Water Discharge permit.

Thank you for protecting the natural resources of South Dakota. If you have any questions concerning this report, please contact this office at (605) 773-3351.

Sincerely,

Sarah Speck, E.I.T.
Natural Resources Project Engineer
Surface Water Quality Program

cc: Ms. Jennifer Meints, EPA Region VIII
DENR SWD File SD0025569

Enclosure

INSPECTION SUMMARY

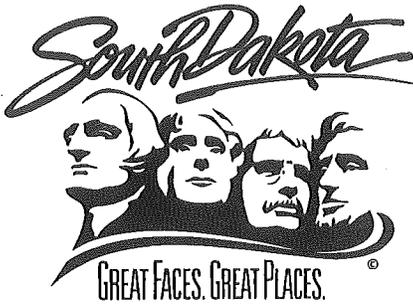
Facility: Haakon School District 27-1

SWD Permit: SD-0025569

Inspection Date: November 9, 2006

Requirements and Comments

1. The facility has had six violations of the 10-month rolling average Radium-226 limit since the last inspection. Haakon School District must look into modifications of its operation to ensure adequate treatment of the wastewater.
2. Discharge monitoring reports (DMRs) have been submitted late. However, this is not due to any negligence on the part of the facility. Because the holding time for this analysis is 6 months, the lab does not typically test the samples in a timely manner. The permit is currently in the renewal process. The proposed permit will require DMR submittal semi-annually instead of quarterly, which may help to alleviate this problem.
3. On the November 2004 DMR, the daily maximum Total Suspended Solids was reported as 4 mg/L. Based on sample data submitted to the State Health Lab, this value should have been 25 mg/L. The Total Suspended Solids values for the previous 2+ years have ranged from 1 to 11 mg/L.
4. The DMRs for the following reporting periods do not have a phone number or date signed on them: January 2005, February 2005, March 2005, April 2005, May 2005, June 2005, July 2005, August 2005, September 2005, November 2005, December 2005, January 2006, February 2006, and March 2006. Please make sure to fill in all empty white boxes on the DMRs in the future.
5. Keven Morehart has been signing the DMRs. The current permit specifies that Dr. Julie Ertz is the authorized signatory authority. However, the most recent permit application has Mr. Morehart as the signatory authority. In the future, please notify the department of these personnel changes.



DEPARTMENT of ENVIRONMENT
and NATURAL RESOURCES

2050 West Main, Suite #1
Rapid City, SD 57702
Telephone 605-394-2229
FAX Number 605-394-5317

January 25, 2010

Keven Morehart, Superintendent
Haakon School District 27-1
P.O. Box 730
Phillip, SD 57567

EXTRA COPY

RE: Surface Water Discharge Compliance Inspection (SWD Permit Number: SD0025569)

Dear Mr. Morehart:

The South Dakota Department of Environment and Natural Resources (SDDENR) conducted a Surface Water Discharge Compliance Inspection at the school district's wastewater treatment facility on September 8, 2009. I appreciate Delane Williams time and cooperation in supplying the requested information. Enclosed are the results of the inspection in the *Non-Mechanical Facility Inspection Checklist* and the *Surface Water Discharge (SWD) Compliance Inspection Report*.

Operating personnel are commended for the excellent record keeping observed during the inspection.

Please review the entire report for accuracy. The following requirement is a compliance issue that must be corrected. The recommendations and comments are items which will improve the operation of your facility. These items should be addressed as part of an ongoing maintenance program.

Within 30 days of receipt of this report, please submit a summary of the corrective actions taken to the department at the address listed in the letterhead.

Requirements

1. Haakon School District wastewater treatment facility (WWTF) is in need of significant repairs or upgrades in order to remain in compliance with their SWD permit. Therefore, the department recommends the district conduct a facility review to assess the current condition of the WWTF and determine what repairs or upgrades need to be implemented to ensure that the facility is capable of achieving compliance with their SWD permit requirements.
2. The location where samples are taken and the initials of the person performing the sampling must be recorded in the facilities record keeping.

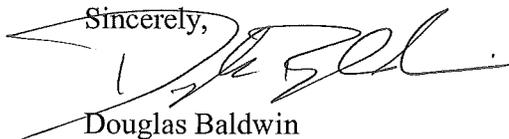
Recommendations and Comments

1. The WWTF personnel would benefit from a professional evaluation of the proper handling procedures for the barium chloride used at the facility to ensure the safety of the personnel.

2. No water was present in Cell #2 during the inspection. Cell #2 is being operated at too low of a water level; the minimum operating depth for Cell #2 is 2 feet. This water level needs to be maintained to protect the integrity of the cell liner.
3. There are no pond depth indicators in Cells #1, and #2. A pond depth indicator should be installed in each pond. The operator should record the depth of the ponds during each inspection. These records will be helpful in determining flows to and from the ponds and aid in maintaining the proper operating depths in the ponds at all times. The pond depth indicator(s) can also be used as the effluent flow measurement device. Please note, discharge flow measurement is a requirement of the SWD permit.
4. Emergency procedures have not been established in the case of a major storm event, a wastewater line break, or a chemical release into the system. The district may wish to consider establishing written emergency procedures to ensure staff is prepared to address emergencies that may arise during the operation of the wastewater system.
5. Weeds are growing in Cell #2. In order for your treatment ponds to operate properly, weeds should be eliminated by spraying and/or cutting to prevent erosion/seepage damage to the dikes and attracting rodents.
6. The stabilization pond area should be free of any burrowing rodents (muskrats, gophers, etc.). Burrowing rodents can do extensive damage in just a short period of time resulting in both operation and maintenance problems, and a major expense to the district for repairs. Contact your local Game, Fish, and Parks conservation officer for information on how to remove rodents from the stabilization pond area.
7. We would like to encourage you to give Mr. Williams or another representative of Haakon School District the opportunity to attend the wastewater training courses sponsored by the state to upgrade skills and share knowledge concerning the operation and maintenance of municipal wastewater systems. For more information as to dates and locations of upcoming courses in your area, contact South Dakota Association of Rural Water Systems, under contract with DENR, at 5009 W. 12th Street, Suite 5, Sioux Falls, SD 57106. Phone: (605) 336-7219. Website: <http://www.sdarws.com>.

Thank you for your continued efforts to protect the environment and natural resources of South Dakota. If you have any questions concerning the attached report, please contact me at (605) 394-2229.

Sincerely,



Douglas Baldwin
Natural Resources Engineer
Surface Water Quality Program

Enclosures

cc: Delane Williams, Operator
Seth Draper, EPA Region 8
SWD File - Pierre



**NON-MECHANICAL FACILITY
INSPECTION CHECKLIST**
SOUTH DAKOTA
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES

I. General Facility Information

Name	Haakon School District Wastewater Treatment Facility		
Location	Within Phillip city limits in the Northeast ¼ of Section 23, T1N, R20E, Haakon County		
SWD Permit No.	SD0025569		
Contact Person / Title	Delane Williams / Operator	Phone Number (Office, Cell, Home, Etc)	(605) 859-2679
Responsible Party/Title	Keven Morehart / Superintendent	Phone Number (Office, Cell, Home, Etc)	(605) 859-2679
Mailing Address	P.O. Box 730, Phillip, SD 57567		
Street Address	N/A		
Inspection Date	9/8/2009	Last Inspection Date	10/12/2004
Entrance Time	9:00 am	Exit Time	11:00 am
Permit Effective Date	4/01/2007	Permit Expiration Date	3/31/2012
Avg. Reported Flow Rate	198 GPM	Avg. Design Flow Rate	300 GPM
Population Served	N/A	Design Population Equivalent (if known)	N/A
Date Facility Began Operation	1981	Dates of Facility Upgrades	
Receiving Water:	Bad River		
Classification:	6, 8, 9,10		

Facility Description: *The Haakon School District 27-1 uses an on-site geothermal well for heating campus buildings and eight downtown businesses that have been added to the original system. The facility is located within the city of Philip in the northeast ¼ of Section 23, Township 1 North, Range 20 East in Haakon County, South Dakota (Latitude 44° 02' 07.1", Longitude 101° 40' 20.3", Navigational Quality GPS). The facility began operation in 1981 and the geothermal well is covered under Water Rights permit 1633-2.*

The well is approximately 4,000 feet deep and is completed in the Madison Formation. Hot water flows from the well at approximately 150°F and passes through heat exchangers. The cooled water (about 130°F) is then used for heating the grade school and the high school and then flows through a single pipe through the downtown area. The water then proceeds to the wastewater treatment facility. A flow diagram (Page #3) of the system has been included with this report.

The water has high levels of naturally-occurring radium-226 and must be treated prior to discharge. Treatment consists of further cooling and the addition of barium chloride. The barium chloride reduces the concentration of radium-226 through chemical co-precipitation. Discharge from the facility varies depending on the communities heating needs. The facility generally has no discharge occurring during the summer months (June through September).

During the inspection, the stabilization ponds were found to be heavily eroded on the dikes. The dikes were covered with a matting, which is most likely precipitate of the barium chloride and radium chloride from the co-precipitation process (Pictures #1 and #2). The piping that is used to transfer the wastewater into Cell #1 was corroded and broken and appears to have fallen into the pond (Picture #3). Prior to entering Cell #1, the wastewater enters a baffled trough (Picture #4) used for mixing the barium chloride with the wastewater. A plastic line is inserted into the trough that is run from the mixing tanks (Picture #5) where the barium chloride is made into a solution. It does not appear there is any type of gauging to determine the proper ratio of barium chloride to wastewater. The baffled trough is now used because the piping of the system where the barium chloride had been internally mixed has become too corroded to be used (Picture #6). Picture #3 shows that wastewater enters Cell #1 by flowing directly out of the baffled trough on to the side of the dike. This is causing heavy erosion to the dike. The operator indicated that the inter-pond piping no longer works due to corrosion, as a result, the water can only enter Cell #2 through an overflow pipe (Pictures #2 and #7). It was observed that Cell #2 did not contain any wastewater and was full of weeds (Picture #8). A discharge can only occur when the water level in Cell #2 reaches a level where it can flow through an overflow pipe to the discharge structure (Picture #9). The discharge structure is located on the bank of the Bad River and appeared to be partially plugged at the time of inspection (Picture #10). It appeared that cows had trampled the area and had pushed soil into the discharge structure.

The barium chloride used to treat the wastewater was stored in bags located on a pallet inside the chemical treatment plant building (Picture #11). The Material Safety Data Sheet (MSDS) for barium chloride indicates storage and working areas should be well ventilated for this material. Inhalation, ingestion, or contact with skin or eyes can be concerns with this material. The chemical treatment plant building did not appear to be well ventilated and dust was observed throughout. It appears that the facility would benefit from having a professional assessment to see if this material is being handled properly or if protective equipment should be used when handling the material.

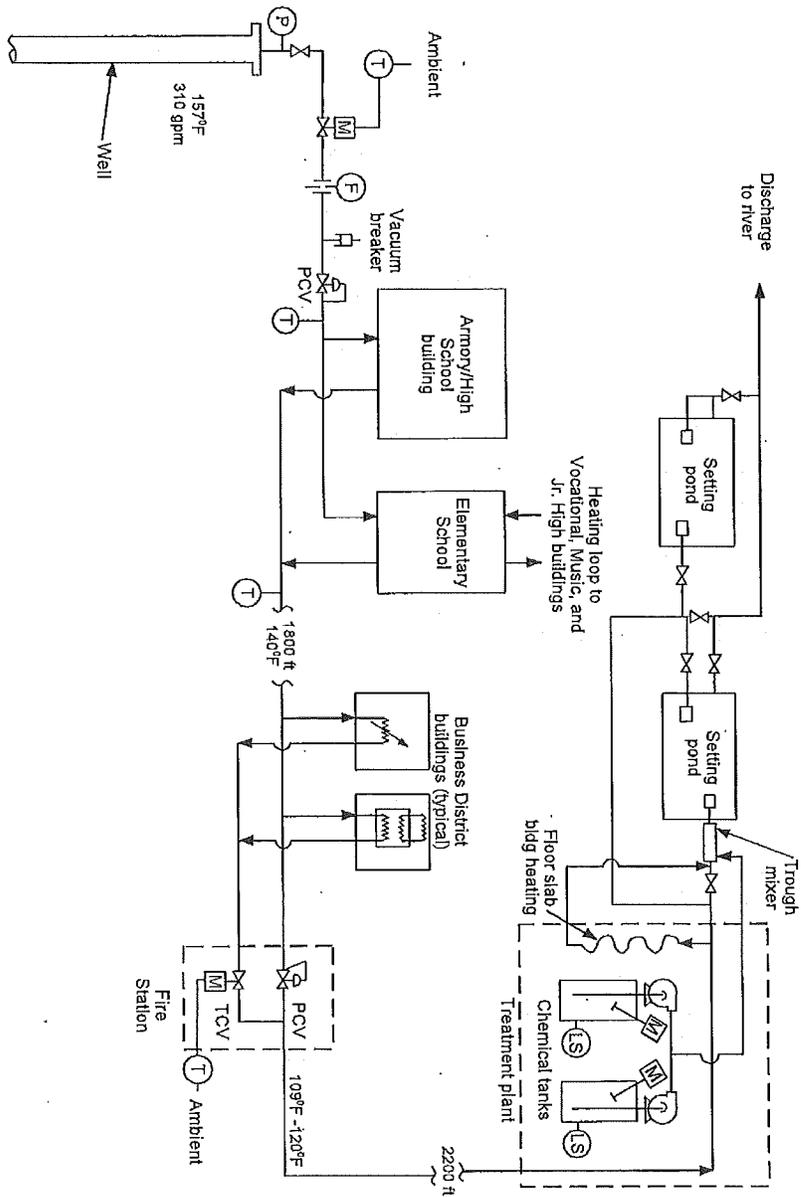
Records indicate the wastewater ponds were designed with a 30-year life and the system has now been operating for 28 years. As previously noted, the facility's ponds and inner piping are need of repair. Repair of the system will most likely require the removal of sludge material that has accumulated in the stabilization ponds. The facility will need to contact the SDDENR to discuss proper disposal methods and requirements for the material.

Does the facility match the description in the statement of basis? **No**. If not, describe facility modifications or changes. **The geothermal heating system is no longer used exclusively for the school system. Eight downtown businesses have been connected to the geothermal heating system. The description of the system should also indicate that the two stabilization ponds are both approximately 0.3 acres in size.**

Is a permit modification needed? **No**

For office use only:	OMA Yes <input type="checkbox"/>	OME Yes <input type="checkbox"/>	SEV Yes <input type="checkbox"/>	ENF Yes <input type="checkbox"/>
	No ☒	No ☒	No ☒	No <input checked="" type="checkbox"/>

Flow Diagram



Philip, SD District Heating System Schematic

II. Personnel Inventory and Budget

Number of personnel: 1

Certification	Class I	Class II	Class III	Class IV
Wastewater Treatment				
Wastewater Collection				

Is a certified operator required? If yes, what classification is required? No

Budget: N/A

Annual wastewater expenses	<u>\$N/A</u>	Residential Sewer Use Fee	<u>\$N/A</u>
Annual wastewater revenue	<u>\$N/A</u>	Commercial Sewer Use Fee	<u>\$N/A</u>
Describe any wastewater projects planned during the next three years.	<u>N/A</u>		
Describe measures taken to raise funds for the project(s).	<u>N/A</u>		

Personnel and budget comments: *Expenses for operating the facility are included in the school's maintenance budget. The operator indicated that eight businesses in town have been hooked up to the geothermal heating system and are charged approximately \$6,000/yr. for the service.*

III. Required Recordkeeping and Reporting

Permit Verification

- Is a current copy of the permit and other related materials readily available?
X
- Are the number and location of discharge points as described in the permit? If no, explain. _____
X
- Is the facility information correct in the database? If not, list corrected information below.

X
- Is the facility information correct in ICIS? If not, list corrected information below.

X
- Has there been any new, different, or increased loading to the WWTF? If yes, describe changes. _____
X
- Are influent flows increasing or decreasing? Stable
- List any industries/non-domestic contributors.
N/A

Yes	No	N/A
X		
X		
X		
X		
	X	

Inspection Records

1. The following necessary information is current, complete, and reasonably available:
 - a. Inspection notebooks for the WWTF with the following information:
 - i. Date and time of the inspection
 - ii. Name or initials of inspector
 - iii. Facility's discharge status
 - iv. Measured depth of the ponds or measured freeboard
 - v. Identification of operational/maintenance problems
 - vi. Recommendations to remedy problems
 - vii. Steps taken to remedy problems
 - b. Lab results
 - c. pH testing
 - d. Discharge Monitoring Reports (DMRs)
 - e. Emergency discharge forms
 - f. Other: _____
 - g. Other: _____

Yes	No	N/A
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
		X
		X
		X
X		

2. Is information is maintained for the required 3-year period?

Sampling and Laboratory Information

1. The following sampling and analysis requirements are met:
 - a. Dates, times, locations of sampling are recorded.
 - b. Initials of person performing sampling are recorded.
 - c. The pH meter meets the following specifications:
 - i. Capable of simultaneous two-point calibration
 - ii. Reads to two decimal places
 - iii. Temperature compensation adjustment
 - d. pH meter is calibrated properly before use.
 - e. pH calibration logbook is maintained with the following information:
 - i. Date
 - ii. Time
 - iii. Initials of person performing calibration
 - iv. 7 buffer reading
 - v. 10 buffer reading
 - vi. Temperature of buffer
 - vii. Buffer expiration date
 - f. Is the permittee performing any other tests?
2. Are samples taken at sampling location specified by permit? _____
3. Is the permittee using the method of sample collection required by the permit?
 Required method: Instantaneous, grab, and visual samples
 If not, explain: _____
4. Sample collection procedures adequate and include:
 - a. Sample refrigeration during compositing.
 - b. Proper preservation techniques.
 - c. Containers in conformance with 40 CFR 136.3.
 Specify any problems: _____

Yes	No	N/A
	X	
	X	
X		
X		
X		
X		
X		
X		
X		
X		
	X	
X		
X		
X		
X		
X		
X		
	X	
X		X
X		

5. Laboratory Information (from lab result sheets)

Name:	State Health Lab
Address:	615 E. Fourth Street, Pierre, SD 57501-1700
Contact:	Angela Frost
Phone:	(605) 773-3368
Parameters tested:	TSS, TDS, Radium 226
Dates, times, and initials of person performing analyses are recorded:	Yes

Sampling and laboratory comments: *The sampling location and the initials of the person performing the sampling were not being recorded in the facility records. The operator indicated he mails the samples to the State Health Lab and follows the protocol indicated by the lab.*

Flow Measurement:

Type of effluent flow measurement device: See comments

- Is flow measured at each outfall? Number of outfalls: One outfall
- Are facility personnel calculating flows properly?
- Are the proper flow tables used by facility personnel?
- If flow measurement equipment adequate to handle expected ranges of flow rate?

Yes	No	N/A
	X	
X		
		X
X		

Comments on effluent flow measurement: *The facility does not have an effluent flow measurement device. Since this is a geothermal well, the flow is measured at the wellhead.*

Self-Monitoring Reporting Information

- Is the facility required to obtain permission from the department before discharging?
 - If yes, has the facility requested permission for discharges?
 - If yes, has the facility received permission for discharges?
- Are DMRs being submitted to DENR as required by the permit?
 - Are they submitted on time?

Use the attached DMR Calculations Form to help answer 5 – 8 for most recent discharges.
- Is monitoring for required parameters performed at least as frequently as required by the permit?
 - Are they sampling more frequently?
- If the geometric mean properly calculated and recorded for fecal/total coliform data?
- Are weekly and monthly averages calculated properly and reported on the DMR?
- Are the maximum and minimum values of all data points reported properly?
- Is the number of exceedances column (NO. EX) completed properly?
- Is the permit signatory or authorized representative signing the DMRs?
- Are sample types reported properly?

Yes	No	N/A
	X	
		X
		X
X		
X		
	X	
		X
X		
X		
X		
X		
X		

IV. Facility Compliance Review

Effluent Violations

1. Has the facility discharged since the last inspection. If yes, list how many. 21
21 DMRs have reported a discharge
2. Is the facility in compliance with all effluent limits since the last inspection?
 - a. Effluent BOD5 violations. If yes, how many? _____
 - b. Effluent TSS violations. If yes, how many? _____
 - c. Effluent pH violations. If yes, how many? _____
 - d. Effluent ammonia violations. If yes, how many? _____
 - e. Effluent fecal coliform violations. If yes, how many? _____
 - f. Effluent total coliform violations. If yes, how many? _____
 - h. Effluent temperature violations. If yes, how many? _____
 - i. Effluent TRC violations. If yes, how many? _____
 - j. Other violations. If yes, list parameter and number of occurrences. Radium 226
17 occurrences.

Yes	No	N/A
X		
	X	
		X
	X	
	X	
		X
		X
		X
	X	
		X
X		

Effluent violations comments: **The facility has had 14 effluent violations of the 10-month rolling average for Radium 226 since November of 2006. The facility has also violated the daily maximum level for Radium 226 in December 2006, February 2007, and January 2008. A warning letter for effluent violations will be sent out to the facility.**

Compliance Schedule

1. Is the facility subject to a compliance schedule either in its permit or in an enforcement action? If yes, note date and type of enforcement action. _____
2. List milestones that remain in the schedule: _____
3. Has facility has missed milestone dates? If yes explain: _____
4. Will the facility meet or do they plan to meet final compliance schedule date? _____

Yes	No	N/A
	X	
		X
		X

Facility Review

1. Are written emergency procedures established (in the event of a major storm event, a chemical release into the sewer system, a sewer main break, etc.)? _____
2. Can the facility be bypassed (internal, collection system, total)? Describe bypass procedures: **See comments**
3. Does the facility accept hauled (septage) wastes? If yes, list amount and hauler contact information. _____
4. Does the facility accept industrial or nondomestic wastes? If yes, list amount and sources. _____
5. Has the facility experienced problems with industrial or hauled wastes? If yes, explain: _____

Yes	No	N/A
	X	
	X	
	X	
	X	
	X	

6. Are the non-domestic users regulated by sewer ordinance? If yes, attach relevant ordinance. _____

Yes	No	N/A
		X

Facility review comments: *The diagram of the system shows that Cell #2 can be bypassed and that a discharge can occur directly from Cell#1. However, none of the inner piping system works due to corrosion, and a discharge from Cell #1 cannot occur. The wastewater from Cell #1 enters Cell #2 through an overflow pipe. There is also an overflow pipe that carries wastewater from Cell #2 to the discharge structure.*

V. Collection System

Piping and Manholes

Type of Collection System

- Separate
 Both

- Combined (San + Storm)
 Other **No collection system**

- Is a routine sewer-cleaning schedule maintained? If yes, what is the schedule and what type of equipment is used? _____
- Have sewer backups occurred into basements during high flows since the last inspection? If yes, explain: _____

Yes	No	N/A
		X
		X

If overflows occurred at this facility, the information from question 3 should be entered in the SSO database.

- Have manholes overflowed during high flows? If yes, give dates, volumes, receiving waters, etc. _____
- Was DENR notified of any overflows or unauthorized releases? If no, why not?
- Were samples taken of the overflow/unauthorized release? If yes, list the sample results in the comment section below. If no, explain. _____
- Have bypasses occurred from the collection system (including lift stations) since the last inspection? If yes, explain (date, volumes, receiving water, etc.)
- Does the community have a sump pump ordinance? If yes, how is it enforced?
- Has testing for inflow/infiltration sources been conducted since the last inspection? If yes, describe testing. _____
- Have sources of inflow/infiltration been identified?
- Have measures been taken to correct inflow/infiltration problems?
- Has the collection system been upgraded since the last inspection? If yes, describe:
See comments

Yes	No	N/A
		X
		X
	X	
		X
	X	
		X
X		

Piping and manhole comments: *The facility does not have a collection system but the system has had eight downtown businesses added to the original system:*

VI. Treatment Processes

Stabilization Ponds

Item	Comments
Inspection frequency	Weekly
Weeds and/or trees growing on the dikes	Yes
Vegetation growing in the ponds	Yes
Pond dikes protected from erosion with riprap	No
Dike structure failure (sloughing and/or sagging)	Yes
Evidence of erosion	Yes
Pond seepage surfacing reported	No
Sludge: Past disposal practices	Unknown
Future Plans	Sludge will need to be removed to repair the system
Observation of sludge accumulation	Unable to determine sludge accumulation
Fencing in good condition	Yes
All access gates are kept locked	Yes
Signs legible and properly located	Yes
Facility accessible in all weather conditions	Yes
Evidence of burrowing animals	Yes
Evidence of grazing animals	No
Odor problem (except seasonal turnover)	No
Inter-pond piping valves are working and used	Not working
Depth indicator(s)	No
Discharge structure (valve control, overflow, etc.)	Overflow, need to be cleaned out
Which ponds are drawn down during a discharge?	Cell #2
Cells operated in series or parallel	Series
Are chemicals added for algae, insects, etc?	Barium Chloride added to co-precipitate Radium 226

Cell information (stabilization pond)

	Cell #1	Cell #2	Cell #	Cell #	Cell #
Maximum operation depth	Unknown	Unknown			
Current operating depth	4-5' center	0			
Minimum operating depth	Unknown	Unknown			
Surface area at maximum depth	0.3 acres	0.3 acres			

Comments concerning stabilization ponds: Most of the weeds on the dikes had been mowed down. There were some weeds observed near the overflow piping from Cell #1 to Cell #2 (Picture #2). Rip rap was not being used in either pond for erosion protection. As described in the first portion of this report, the dikes are heavily eroded in many areas and there are also areas of sloughing. The operator was not able to determine the amount of sludge in the bottom of the cells. Burrows were observed on the dikes of the ponds. The inter-pond piping does not work due to heavy corrosion and has been replaced by the use of overflow piping. The

discharge structure was packed with soil from cows trampling the area. SDDENR staff discussed the need to clean out the structure with the operator.

Surface Water Discharge Compliance Inspection Report

Section A: National Data System Coding

Transaction Code N 5	Permit No. SD0025569	mm/dd/yy 09/08/09	Insp. Type C	Inspector S	Fac. Type 1
--------------------------------	--------------------------------	-----------------------------	------------------------	-----------------------	-----------------------

Remarks:

Inspection Work Days 2	Facility Evaluation Rating 2	BI N	QA N	Reserved	Reserved
----------------------------------	--	----------------	----------------	-----------------	-----------------

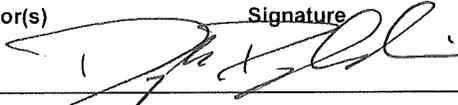
Section B: Facility Data

Name and Location of Facility (For Industrial Users include POTW name and SWD permit number) Haakon School District Wastewater Treatment Facility	Entry Time: 9:00am	Permit Eff. Date: 4/01/2007
Name of On-Site Representative(s)/ Title/ Phone and Fax Number Delane Williams / Operator / (605) 859-2679	Exit Time: 11:00am	Permit Exp. Date: 3/31/2012
Name and Address of Responsible Official/Title/Phone and Fax Number Keven Morehart / Superintendent / (605) 859-2679 Contacted? NO	Other Facility Data	

Section C: Areas Evaluated During Inspection
(S=Satisfactory, M=Marginal, U=Unsatisfactory, N=Not Evaluated)

S	Permit	S	Flow Measurement	U	O & M	N	CSO/SSO
S	Records/Reports	S	Self-Monitoring	N	Sludge Disposal	N	PP
U	Facility Site Review	N	Compliance Schedule	N	Industrial Users	N	Multimedia
U	Effluent/Receiving Waters	S	Laboratory	N	Storm Water		Other

Section D: Summary of Findings/Comments (Attach additional sheets if necessary)

Name of Inspector(s) Douglas Baldwin	Signature 	Affiliation / Phone SDDENR / (605) 394-2229	Date 1/25/10
Name of Reviewer Kelli D. Buscher, P.E.	Signature 	Affiliation / Phone SDDENR / (605) 773-3351	Date 11/18/09

INSTRUCTIONS FOR SURFACE WATER DISCHARGE COMPLIANCE INSPECTION REPORT

SECTION A: NATIONAL DATA SYSTEM CODING

Transaction Code: Use N, C or D for New, Change or Delete. All inspections will be New (N) unless there is an error in the data entered.

Permit No.: SWD Permit Number.

Inspection Date: Use month/day/year format.

Inspection Type: Uses the following codes to describe the type of inspection:

A-Performance Audit	L-Enforcement Case Support	2 IU Sampling Inspection
B-Biomonitoring	M-Multimedia	3 IU Non-Sampling Insp
C-Compliance Evaluation	P-Pretreatment Compliance Inspection	4 IU Toxics Inspection
D-Diagnostic	R-Reconnaissance Inspection	5 IU Sampling Insp w/Prt
E-Corps of Engrs Inspection	S-Compliance Sampling	6 IU Non-Samp Insp w/Prt
F-Pretreatment Follow-up	U-IU Inspection with Pretreatment Audit	7 IU Toxics w/Prt
G-Pretreatment Audit	X-Toxics Inspection	
I-Industrial User (IU)	Z-Sludge	

Inspector Code: Use following codes to describe the lead agency:

C-Contractor or Other (specify)	N-NEIC Inspectors
E-Corps of Engineers	R-EPA Regional inspector
J-Joint EPA/State - EPA Lead	S-State Inspector
	T-Joint State/EPA - State Lead

Facility Type: Use following codes to describe the facility:

- 1-Municipal - Publicly Owned Treatment Works (POTW) with SIC code 4952.
- 2-Industrial - Other than municipal, agricultural and Federal facilities.
- 3-Agricultural - Facilities with SIC 0111 to 0971.
- 4-Federal - Facilities identified as Federal by the EPA Regional Office.

Remarks: Columns for remarks at discretion of the Inspector.

Inspection Work Days: Estimate the total work effort (to the nearest 0.1 work day), up to 99.9 days, that were used to complete the inspection and submit a QA reviewed report of findings. This estimate includes the accumulative effort of all participating inspectors; any effort for laboratory analyses, testing, and remote sensing; and the billed payroll time for travel and pre and post inspection preparation. This estimate does not require detailed documentation.

Facility Evaluation Rating: Evaluate the quality of the facility self monitoring program using scale of 1 to 5, with a 5 being a very reliable program, a 3 being satisfactory and a 1 being a very unreliable program.

Biomonitoring Information: Enter D for static testing; F for flow through testing; or N for no biomonitoring.

Quality Assurance Data Inspection: Enter Q if inspection was a follow-up on QA sample results. Enter N otherwise.

SECTION B: FACILITY DATA

This section is self-explanatory, except for *Other Facility Data*, which may include new information not in the permit or PCS (e.g., new outfalls, names of receiving waters, new ownership, and other updates to the record).

SECTION C: AREAS EVALUATED DURING INSPECTION

Indicate findings (S, M, U or N) in the appropriate line. Use section D and additional sheets as need to explain findings in a brief narrative when appropriate. The heading marked *Multimedia* may indicate medias such as CAA, RCRA, and TSCA. The heading marked "Other" may be used to note any additional concerns, such as SPCC, BMPs, and concerns that are not covered elsewhere.

SECTION D: SUMMARY OF FINDINGS/COMMENTS

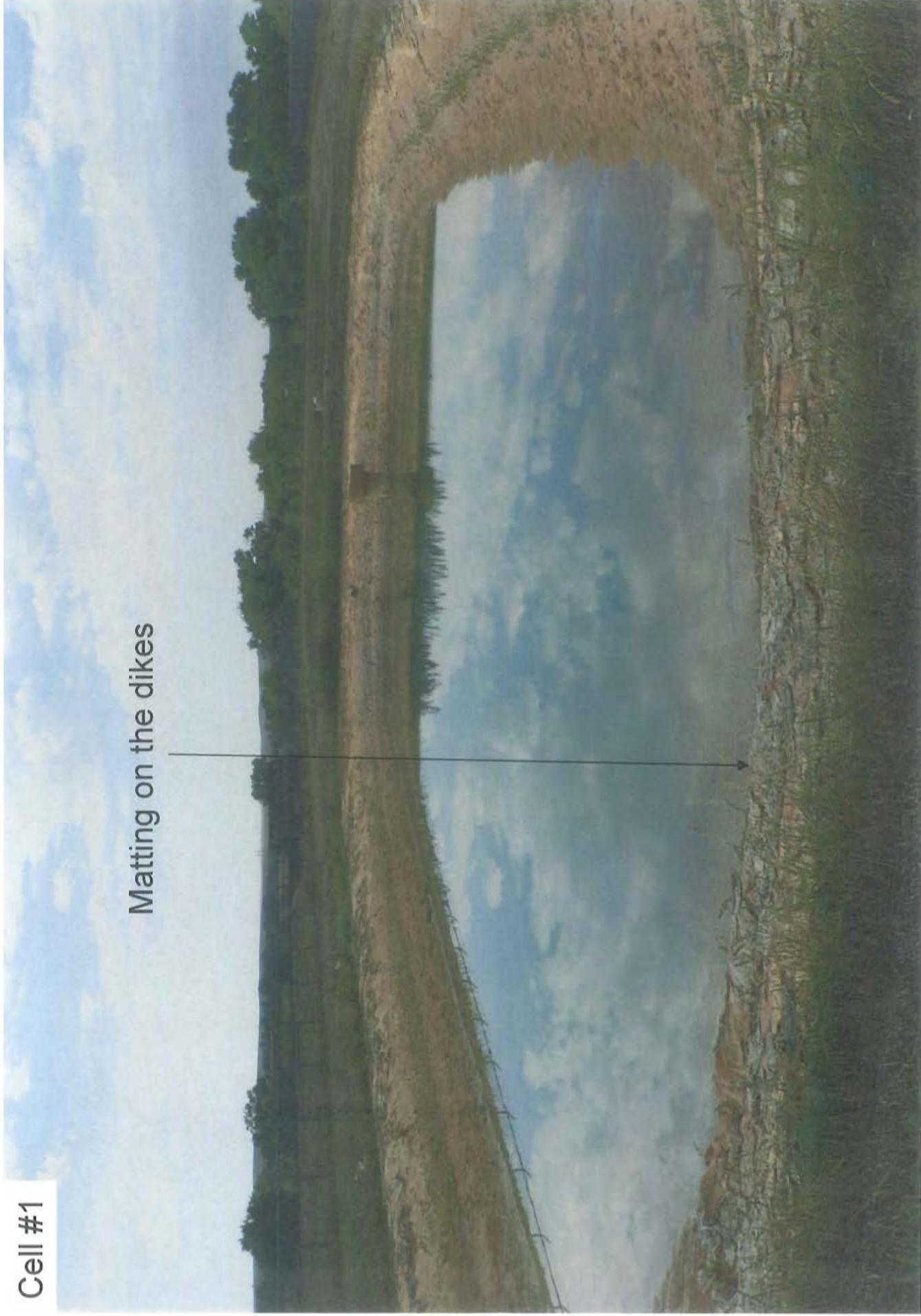
Briefly summarize the inspection findings along with referencing any attachments such as checklists from NPDES inspection manuals, pretreatment guidance documents and monitoring results.

Erosion on the dikes



Picture #2

Cell #1



Matting on the dikes

Picture #1

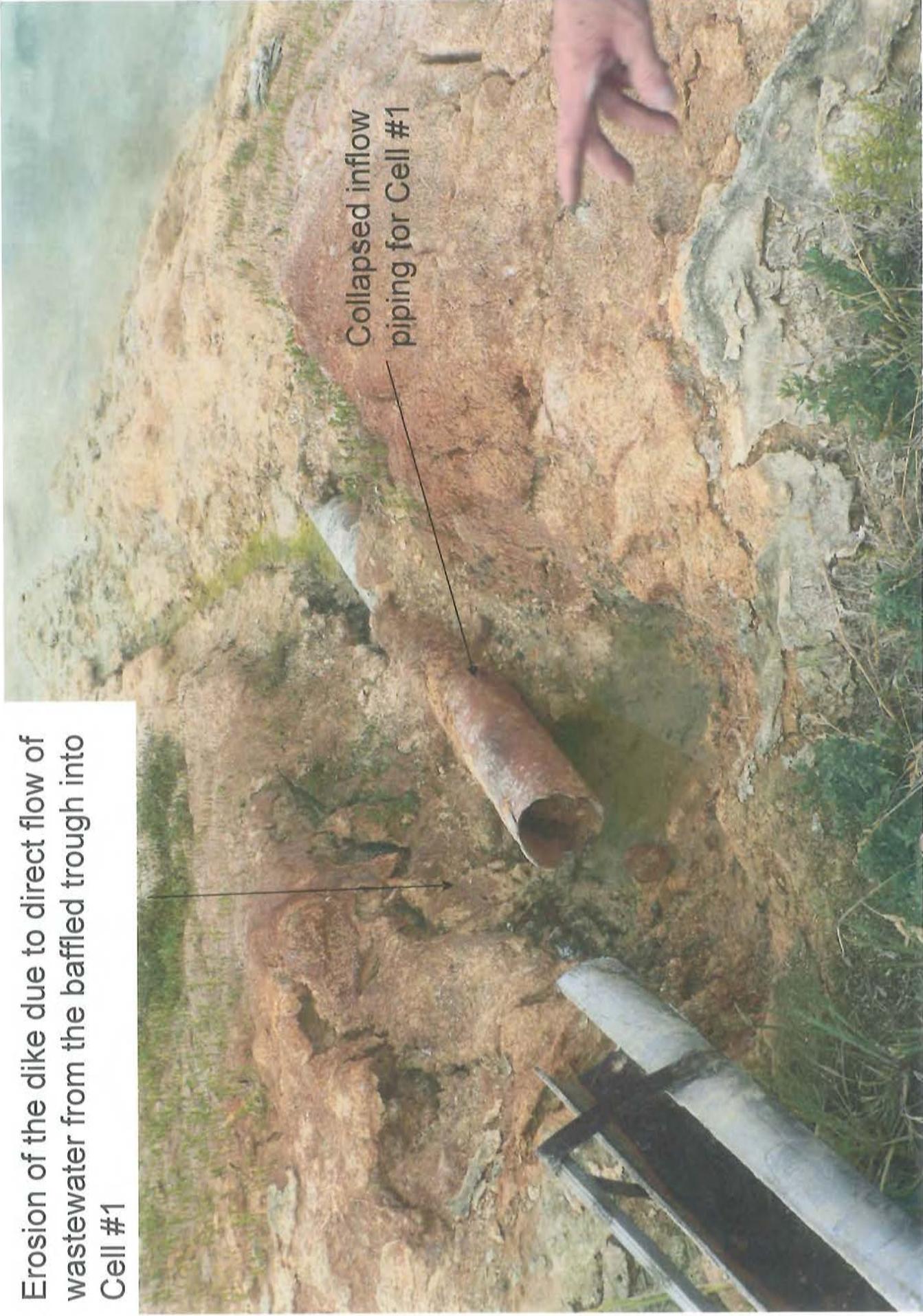
Baffled trough



Hole for plastic line
to dispense barium
chloride

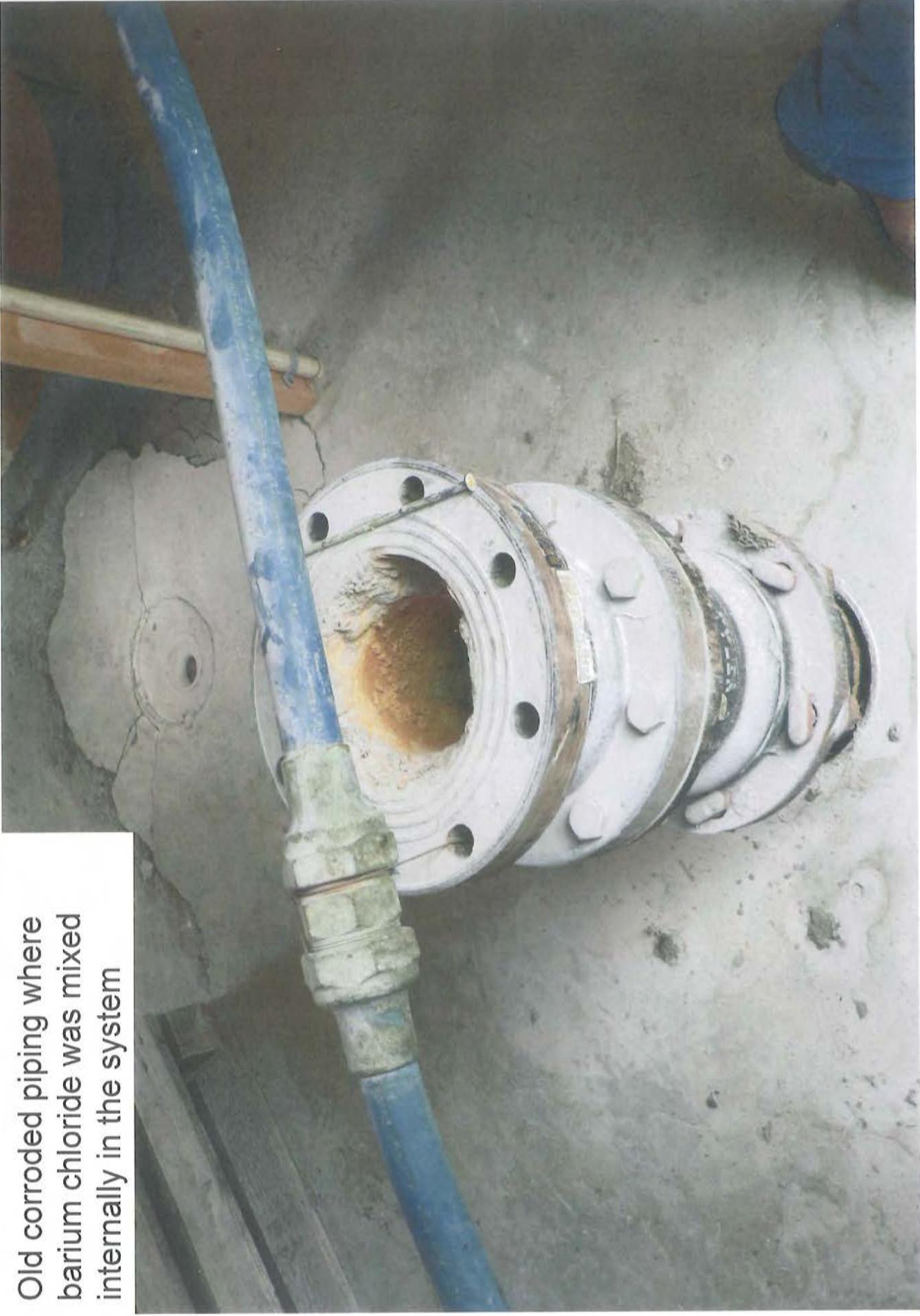
Picture #4

Erosion of the dike due to direct flow of wastewater from the baffled trough into Cell #1



Picture #3

Old corroded piping where
barium chloride was mixed
internally in the system



Picture #6

Mixing tanks



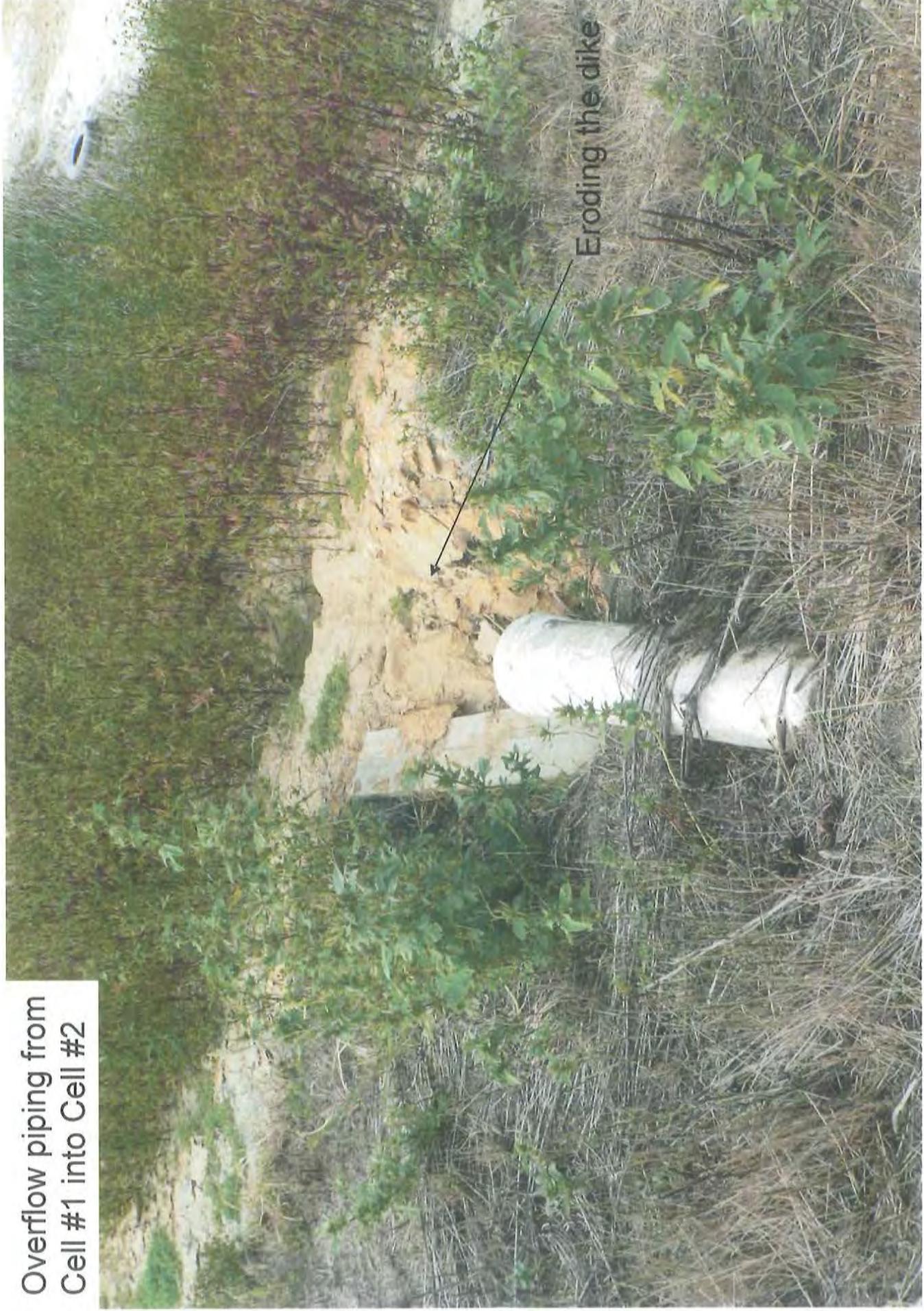
Picture #5

Cell #2



Picture #8

Overflow piping from
Cell #1 into Cell #2



Picture #7

Discharge structure



Picture #10

Overflow piping from Cell #2
to the discharge structure



Picture #9

Storage of barium chloride in the chemical treatment plant building



Picture #11

**SOUTH DAKOTA DEPARTMENT OF ENVIRONMENT
AND NATURAL RESOURCES
JOE FOSS BUILDING
523 EAST CAPITOL AVENUE
PIERRE, SOUTH DAKOTA 57501-3181**

draft

**AUTHORIZATION TO DISCHARGE UNDER THE
SURFACE WATER DISCHARGE SYSTEM**

In compliance with the provisions of the South Dakota Water Pollution Control Act and the Administrative Rules of South Dakota (ARSD), Chapters 74:52:01 through 74:52:11,

the Haakon School District 27-1

is authorized to discharge to

the Bad River

from its geothermal well water treatment facility located within the city of Philip in the northeast ¼ of Section 23, Township 1 North, Range 20 East in Haakon County, South Dakota (Latitude 44° 02' 07.1", Longitude 101° 40' 20.3"), in accordance with discharge point(s), effluent limits, monitoring requirements and other conditions set forth herein. Authorization for discharge is limited to those outfalls specifically listed in the permit. The permittee must comply with all conditions of this permit. Any permit noncompliance constitutes a violation of the South Dakota Water Pollution Control Act and is grounds for enforcement action; for permit termination, revocation and reissuance, or modification; or for denial of a permit renewal application.

This permit shall become effective

This permit and the authorization to discharge shall expire at midnight,

Signed this day of

Steven M. Pirner
Secretary
Department of Environment and Natural Resources

December 28, 2006

NOTICE OF SURFACE WATER DISCHARGE
APPLICATION AND RECOMMENDATION

The South Dakota Department of Environment and Natural Resources (DENR) has received an application for the renewal of a Surface Water Discharge (SWD) permit from the following applicant:

APPLICANT NAME: **Haakon School District 27-1 (SD0025569)**

FACILITY LOCATION: **Facility is located in the city of Philip in the northeast ¼ of Section 23, Township 1 North, Range 20 East in Haakon County, South Dakota.**

MAILING ADDRESS: **PO Box 730
Philip, SD 57567**

The renewal of the Surface Water Discharge permit will allow the discharge of treated water from Haakon School District 27-1's geothermal well water. Any discharge will enter the Bad River which has been assigned the following beneficial uses: warmwater marginal fish life propagation waters; limited-contact recreation waters; fish and wildlife propagation, recreation, and stock watering waters; and irrigation waters.

Tentative determinations regarding the water quality limits for any discharge and other conditions have been made by DENR. The Surface Water Discharge permit specifies the quality of water that can be discharged and still protect the uses of the receiving water. The proposed discharge permit and supporting document are available from DENR at the address listed below.

In accordance with the Administrative Rules of South Dakota, Chapter 74:50:02, any person desiring to comment on the Department's recommendation for the conditional issuance of this permit must submit written comments to the below address within the specified thirty (30) day comment period. Comments may be directed to the following address: South Dakota Department of Environment and Natural Resources, Division of Environmental Services, Surface Water Quality Program, Joe Foss Building, Pierre, SD 57501-3181. Any person desiring a public hearing must file a petition which complies with the ARSD 74:50:02. If no objections are received within the specified 30-day period, the Secretary will issue final determinations within sixty days of the date of this notice.

Additional information may be obtained by calling Sarah Speck, with DENR, at (605) 773-3351, or by writing to the address listed above.



Steven M. Pirner

STATEMENT OF BASIS

Applicant: Haakon School District 27-1
Permit Number: SD0025569
Contact Person: Keven Morehart, Superintendent
PO Box 730
Philip, SD 57567
Phone: (605)859-2679
Permit Type: Minor Industrial - Geothermal Well Facility - Renewal

DESCRIPTION

The Haakon School District 27-1 uses an on-site geothermal well for heating campus buildings during the school year (October through May). The facility is located within the city of Philip in the northeast $\frac{1}{4}$ of Section 23, Township 1 North, Range 20 East in Haakon County, South Dakota (Latitude $44^{\circ} 02' 07.1''$, Longitude $101^{\circ} 40' 20.3''$, Navigational Quality GPS).

The well is approximately 4000 feet deep and is completed in the Madison Formation. Hot water flows from the well at about 150°F and passes through heat exchangers. The cooled water (about 130°F) then flows via gravity from the buildings to a two-cell pond system. The system has a high water surface area of about 0.5 acres.

The water has high levels of naturally-occurring radium-226 and must be treated prior to discharge. Treatment consists of further cooling and the addition of barium chloride. The barium chloride reduces the concentration of radium-226 through chemical co-precipitation. Discharge from the facility varies depending on the building heating needs. The facility typically discharges for approximately 207 days per year with no discharge occurring during the summer months (June through September).

The facility began operation in 1981. This geothermal well is also covered under Water Rights permit 1633-2.

RECEIVING WATERS

Any discharge from this facility will enter the Bad River, which is classified by the South Dakota Surface Water Quality Standards (SDSWQS), Administrative Rules of South Dakota (ARSD), Sections 74:51:03:01 and 74:51:03:06 for the following beneficial uses:

- (6) Warmwater marginal fish life propagation waters;
- (8) Limited contact recreation waters;
- (9) Fish and wildlife propagation, recreation, and stock watering waters; and
- (10) Irrigation waters.

ANTIDEGRADATION

The South Dakota Department of Environment and Natural Resources (SDDENR) has fulfilled the antidegradation review requirements for this permit. In accordance with South Dakota's Antidegradation Implementation Procedure and the SDSWQS, no further review is required. The results of SDDENR's review are included in Attachment 1.

MONITORING DATA

Haakon School District 27-1 has been submitting Discharge Monitoring Reports (DMRs) as required under the current permit. As shown in Attachment 2, this facility has had eight violations of the rolling average Total Radium-226 limit, one violation of the daily maximum Total Radium-226 limit, and one violation of the daily maximum Total Suspended Solids limit during the current permit cycle. Because of the rolling average, one daily violation can result in multiple average violations. No discharge was reported for the months not included in the table.

INSPECTIONS

Personnel from SDDENR conducted a *Reconnaissance Inspection* of the geothermal well system on October 12, 2004. The following comments, required corrective actions, and recommended corrective actions were made:

COMMENTS	REQUIRED CORRECTIVE ACTIONS
Mr. Williams did not have a current copy of the SWD permit within his records.	A current copy of the SWD permit must be maintained on-site.
The lab results within Mr. Williams' records only went back to 2002.	All records for the geothermal well system must be maintained for a period of at least three years. The required records include: <ul style="list-style-type: none">• Discharge Monitoring Reports• Inspection notebooks• pH testing and pH meter calibration• Lab results• Operation and maintenance records Note: SDDENR recommends maintaining records for a period of at least five years.
The inspection notebook did not contain entries for June or July of 2004.	The pond system for the geothermal well must be inspected at least once per month even if the system is not in use.
The facility now has a pH meter that meets all SDDENR requirements but it has only been	The pH meter must be calibrated before each use. However, SDDENR also recommends

COMMENTS	REQUIRED CORRECTIVE ACTIONS
<p>calibrated once. The pH calibration was recorded within the inspection notebook but the calibration log was incomplete.</p>	<p>calibrating the pH meter on a monthly basis (when not in regular use) to ensure it is in good working condition.</p> <p>A pH calibration log must be maintained and include the following information:</p> <ul style="list-style-type: none"> • Date and time; • Initials of person calibrating pH meter; • Temperature of sample; • pH meter reading using the 4 buffer; • pH meter reading using the 7 buffer; • Sample pH; and • Buffer expiration date.
<p>Discharge Monitoring Reports (DMRs) are continuing to be submitted late due to the holding time for the radium-226 samples.</p> <p>You have sent a letter requesting the State Health Lab to test the samples in a timelier manner.</p>	<p>Continue working with the State Health Lab to try and speed up the sample process.</p>

COMMENTS	RECOMMENDED CORRECTIVE ACTIONS
<p>The amount of radium-226 effluent violations has been significantly reduced. Mr. Williams has modified the barium chloride system for better removal of radium-226.</p> <p>There was one radium-226 effluent violation and one total suspended solids effluent violation in December 2002. There have been no violations since December 2002.</p>	<p>I would like to commend Mr. Williams for his work in modifying the system to help eliminate the effluent violations.</p> <p>The facility will be using a lower concentration of barium chloride (78% pure) in the future. If the radium-226 concentrations increase, the system may need to be modified again to prevent effluent violations from occurring.</p>
<p>Mr. Williams maintains very good records of the geothermal well system.</p>	<p>Please continue to keep up the good work.</p>

EFFLUENT LIMITS

The permittee shall comply with the effluent limits specified below. These limits are based on the SDSWQS, Best Professional Judgement (BPJ), and current permit limits.

Outfall 001 – Any discharge of treated geothermal well water from the second cell of the Haakon School District 27-1 treatment facility to the Bad River (Latitude 44° 02' 05.6", Longitude 101° 40' 23.6", Navigational Quality GPS).

1. The Radium-226 concentration shall not exceed 5 picocuries per liter (pCi/L) as a rolling average or 15 pCi/L as a daily maximum. Calculations of the average concentration shall be computed from monitoring data acquired during the previous ten months and reported as a rolling average. These limits are based on the SDSWQS (ARSD Sections 74:51:01:14, 74:51:01:19, and 74:51:01:20) and the current permit limits.
2. The Total Suspended Solids (TSS) concentration shall not exceed 20 mg/L (30-day average) or 30 mg/L (Daily maximum). These limits are based on the current permit limits and BPJ.
3. The pH shall not be less than 6.0 standard units nor greater than 9.0 standard units in any single analysis and/or measurement. These limits are based on the warmwater marginal fish life propagation classification of the Bad River and the SDSWQS (ARSD 74:51:01:49).

Note: SDDENR specifies that pH analyses are to be conducted within 15 minutes of sample collection with a pH meter. Therefore, the permittee must have the ability to conduct onsite pH analyses. The pH meter used must be capable of simultaneous calibration to two points on the pH scale that bracket the expected pH and are approximately three standard units apart. The pH meter must read to 0.01 standard units and be equipped with temperature compensation adjustment.

4. The Total Dissolved Solids (TDS) concentration shall not exceed a maximum of 2,500 mg/L in any one sample. This limit is based on the current permit limits to prevent backsliding, the fish and wildlife propagation, recreation, and stock watering water classification of the Bad River, and the SDSWQS (ARSD Section 74:51:01:52).
5. The temperature shall not exceed 85°F in any sample. This limit is based on current permit limits to prevent backsliding and BPJ.
6. The discharge flow rate shall not exceed 330 gallons per minute as a daily maximum. This limit is based on the amount of water authorized to be appropriated by Water Rights Permit 1633-2, the current permit limits, and BPJ.
7. There shall be no discharge of floating solids or visible foam in other than trace amounts. This limit is based on the SDSWQS (ARSD 74:51:01:06).
8. No process water or sanitary wastes shall be introduced into this discharge. This limit is based on BPJ.

9. No chemicals, such as corrosion inhibitors, shall be added to this discharge without prior written permission by the Secretary. This limit is based on BPJ.

Total Flow and duration of discharge (days) shall be monitored, but will not have a limit.

SELF MONITORING REQUIREMENTS

A minimum of three samples shall be taken during any discharge. A sample shall be taken at the beginning, middle, and end of the discharge if the discharge is less than one week in duration. If a single, continuous discharge is greater than one week in duration, ~~three samples shall be taken the first week and one each following week for a period of one month.~~ Samples shall be taken once per month thereafter, until the discharge is discontinued. All samples collected during the 30-day period shall be used in determining the averages. The permittee always has the option of collecting additional samples if appropriate.

Effluent monitoring results shall be summarized for each month and recorded on separate DMRs to be submitted to SDDENR on a **semi-annual** basis. If no discharge occurs during a month, it shall be stated as such on the DMR.

Monitoring shall consist of **monthly** inspections of the facility to verify that proper operation and maintenance procedures are being practiced and whether or not there is a discharge occurring from this facility. Weekly ~~inspections are required during a discharge.~~ Documentation of each of these visits shall be kept in a notebook to be reviewed by SDDENR or EPA personnel when an inspection occurs.

SLUDGE

Based on the permittee's renewal permit application, the department does not anticipate that sludge will be removed or disposed of during the life of the permit. Therefore, the proposed Surface Water Discharge permit shall not contain sludge disposal requirements. However, if sludge disposal is necessary, the permittee is required to dispose of these materials in accordance with the applicable Solid and Hazardous Waste regulations. Haakon School District 27-1 is required to contact the department's Waste Management Program **prior** to the removal and disposal of sludge.

ENDANGERED SPECIES

This is a renewal of an existing permit. No listed endangered species are expected to be impacted by activities related to this permit.

PERMIT EXPIRATION

A five-year permit is recommended.

PERMIT CONTACT

Any questions pertaining to this statement of basis can be directed to Sarah Speck, Natural Resources Project Engineer for the Surface Water Quality Program, at (605) 773-3351.

September 20, 2006

ATTACHMENT 1

Antidegradation Review

Permit Type: Minor Industrial - Renewal Applicant: Haakon School District 27-1
 Date Received: 5/22/2006 Permit #: SD0025569
 County: Haakon Legal Description: NE ¼ Sec 23, T1N, R20E
 Receiving Stream: Bad River Classification: 6, 8, 9, 10
 If the discharge affects a downstream waterbody with a higher use classification, list its name and uses: N/A

APPLICABILITY

1. Is the permit or the stream segment exempt from the antidegradation review process under ARSD 74:51:01? Yes No If no, go to question #2. If yes, check those reasons why the review is not required:
- Existing facility covered under a surface water discharge permit is operating at or below design flows and pollutant loadings;
 - *Existing effluent quality from a surface water discharge permitted facility is in compliance with all discharge permit limits;
 - *Existing surface water discharge permittee was discharging to the current stream segment prior to March 27, 1973, and the quality and quantity of the discharge has not degraded the water quality of that segment as it existed on March 27, 1973;
 - *The existing surface water discharge permittee, with DENR approval, has upgraded or built new wastewater treatment facilities between March 27, 1973, and July 1, 1988;
 - The existing surface water discharge permittee discharges to a receiving water assigned only the beneficial uses of (9) and (10); the discharge is not expected to contain toxic pollutants in concentrations that may cause an impact to the receiving stream; and DENR has documented that the stream cannot attain a higher use classification. This exemption does not apply to discharges that may cause impacts to downstream segments that are of higher quality;
 - Receiving water meets Tier 1 waters criteria. Any permitted discharge must meet water quality standards;
 - The permitted discharge will be authorized by a Section 404 Corps of Engineers Permit, will undergo a similar review process in the issuance of that permit, and will be issued a 401 certification by the department, indicating compliance with the state's antidegradation provisions; or
 - Other: This permit does not authorize an increase in effluent limits.

*An antidegradation review is not required where the proposal is to maintain or improve the existing effluent levels and conditions. Proposals for increased effluent levels, in these categories of activities are subject to review.

No further review required.

ANTIDegradation Review Summary

2. The outcome of the review is:

A formal antidegradation review was not required for reasons stated in this worksheet. Any permitted discharge must ensure water quality standards will not be violated.

The review has determined that degradation of water quality should not be allowed. Any permitted discharge would have to meet effluent limits or conditions that would not result in any degradation estimated through appropriate modeling techniques based on ambient water quality in the receiving stream, or pursue an alternative to discharging to the waterbody.

The review has determined that the discharge will cause an insignificant change in water quality in the receiving stream. The appropriate agency may proceed with permit issuance with the appropriate conditions to ensure water quality standards are met.

The review has determined, with public input, that the permitted discharge is allowed to discharge effluent at concentrations determined through a total maximum daily load (TMDL). The TMDL will determine the appropriate effluent limits based on the upstream ambient water quality and the water quality standard(s) of the receiving stream.

The review has determined that the discharge is allowed. However, the full assimilative capacity of the receiving stream cannot be used in developing the permit effluent limits or conditions. In this case, a TMDL must be completed based on the upstream ambient water quality and the assimilative capacity allowed by the antidegradation review.

Other: _____

3. Describe any other requirements to implement antidegradation or any special conditions That are required as a result of this antidegradation review: _____

Sarah Speck, E.I.T.
Reviewer

September 20, 2006
Date

Kelli D. Buscher, P.E.
Team Leader

September 20, 2006
Date

ATTACHMENT 2

Monitoring Data

DMR Date	Duration of Discharge, Days	Flow Rate, 30-D Avg, gpm	Min pH, SU	Max pH, SU	Total Radium 226, Rolling Avg, pci/L	Total Radium 226, Dly Max, pci/L	TDS, Dly Max, mg/L	TSS, 30D Avg, mg/L	TSS, Dly Max, mg/L	Temperature, Dly Max, Deg F	Temperature, 30D Avg, Deg F
<i>Limit:</i>			6.0	9.0	5	15	2500	20	30	85	
01/31/2002	31	282.64	8.09	8.09	5.24	5.2	1081	4	4	80	72.8
02/28/2002	28	267.07	8.15	8.15	6.38	8.8	1022	3	3	80	75.5
03/31/2002	31	294.96	8.12	8.12	6.14	0.8	1076	2	2	81	75
04/30/2002	30	178.85	8.03	8.03	5.56	2.7	1098	2	2	85	79.75
05/31/2002	30	132	8.16	8.16	5.17	2.8	1087	1	1	85	85
11/30/2002	30		7.77	8.18	3.33	6.6	1114	4.66	12	81	75
12/31/2002	31		7.9	8.29	4.34	25.5	1107	17.5	45	80	75.75
01/31/2003	31	216.59	7.87	8.1	3.92	5.8	1096	5	11	80	75.6
02/28/2003	28	200.71	7.77	7.86	3.73	4.6	1100	5	6	73	72
03/31/2003	31	193.81	7.16	8.21	3.66	4	1101	2.25	3	83	73.5
04/30/2003	30	194.72	6.87	7.3	3.58	1.6	1094	2	2	78	76.5
05/31/2003	15	195.91	7.1	7.1	3.49	1.3	1110	2	2	80	80
11/30/2003	30	217.83	6.87	7.26	2.19	3.1	1115	2.5	5	78	74.5
12/31/2003	31	208.8	7.07	7.2	2.02	2	1094	2	3	78	77
01/31/2004	31	208	6.73	7.5	2.24	7.8	1105	5.5	6	79	73
02/29/2004	29	207.5	6.61	6.61	3.24	7.1	1098	2	2	80	80
03/31/2004	31	206	6.63	6.63	2.81	2.7	1101	1	1	77	77
04/30/2004	30	205.25	6.88	6.88	2.69	1.2	1107	1	1	85	85
05/31/2004	26	204.75	6.75	6.75	2.78	4	1114	1	1	85	85
11/30/2004	30	192.5	6.44	6.99	4.44	12.7	1098	6.33	4	84.1	78.31
12/31/2004	31	194.5	6.31	6.34	4.12	5.6	1089	3.5	4	74.6	74.6
01/31/2005	31	196.75	6.7	6.7	4.4	5.8	1077	1	1	68.2	68.2
02/28/2005	28	196.75	6.92	6.92	4.76	5.1	1083	3	3	69.5	69.5
03/31/2005	31	198.2	6.72	6.72	4.74	3.8	1084	1	1	75.2	75.2
04/30/2005	30	202.25	6.28	6.28	4.56	2.6	1099	1	1	83.8	83.8
05/31/2005	31	203.5	6.52	7.29	4.53	4.2	1089	2	2	84.9	82.4

DMR Date	Duration of Discharge, Days	Flow Rate, 30-D Avg, gpm	Min pH, SU	Max pH, SU	Total Radium 226, Rolling Avg, pci/L	Total Radium 226, Dly Max, pci/L	TDS, Dly Max, mg/L	TSS, 30D Avg, mg/L	TSS, Dly Max, mg/L	Temperature, Dly Max, Deg F	Temperature, 30D Avg, Deg F
<i>Limit:</i>			6.0	9.0	5	15	2500	20	30	85	
11/30/2005	30	183.33	7.02	7.96	4.73	8.8	1126	2.5	4	83.9	73.3
12/31/2005	31	181.75	7.56	8.23	5.13	8.1	1094	5	6	71.0	66.1
01/31/2006	31	185.75	7.84	7.84	5.46	7.4	1098	6	6	76.1	76.1
02/28/2006	28	187.25	7.87	7.96	6.10	9.6	1107	4	4	76.2	72.96
03/31/2006	31	187	7.98	8.21	6.25	5.9	1101	2	2	82.5	78.26

No discharge was reported for months not included in table.

Bold, shaded cells indicate effluent violations.



DEPARTMENT of ENVIRONMENT
and NATURAL RESOURCES

JOE FOSS BUILDING
523 EAST CAPITOL
PIERRE, SOUTH DAKOTA 57501-3182
www.state.sd.us/denr

December 06, 2006

Keven Morehart
Superintendent, Haakon School District No. 27-1
PO Box 730
Philip, SD 57567

RE: Surface Water Discharge Permit No.: SD0025569

Dear Mr. Morehart:

Thank you for completing and returning the permit renewal application in a timely manner. Your current Surface Water Discharge (SWD) permit is due to expire by its own terms on December 31, However, your permit will remain fully effective until the renewal permit is issued by the department and becomes effective.

You should be aware that any violations of the permit during the interim period are subject to enforcement action by the Department. Your permit renewal can be denied on the basis of any failure to comply during the interim period.

Once the draft permit is completed for renewal, a copy will be sent to you for comment during the 30-day public notice period. If you should have any questions regarding the renewal process, contact Kelli Buscher at 800-GET-DENR (800-438-3367).

Sincerely,

Sandy Foell
Senior Secretary
Surface Water Quality Program

Enclosures

cc: Bob Brobst, EPA (8P-W-P)



LABORATORY ANALYTICAL REPORT

Client: Haakon Co School
Project: Philip School Geothermal Well
Lab ID: R10020164-001
Client Sample ID: Sludge

Report Date: 03/12/10
Collection Date: 02/09/10 14:00
Date Received: 02/10/10
Matrix: SLUDGE

Analyses	Result	Units	Qual	RL	MCL/		Method	Analysis Date / By
					QCL	DF		
METALS, TCLP EXTRACTABLE								
Arsenic	ND	mg/L		0.5	5	1	SW6010B	02/20/10 04:24/eli-c
Barium	ND	mg/L		10	100	1	SW6010B	02/20/10 04:24/eli-c
Cadmium	ND	mg/L		0.1	1	1	SW6010B	02/20/10 04:24/eli-c
Chromium	ND	mg/L		0.5	5	1	SW6010B	02/20/10 04:24/eli-c
Lead	ND	mg/L		0.5	5	1	SW6010B	02/20/10 04:24/eli-c
Mercury	ND	mg/L		0.02	0.2	1	SW7470A	02/18/10 18:11/eli-ca
Selenium	ND	mg/L		0.1	1	1	SW6010B	02/20/10 04:24/eli-c
Silver	ND	mg/L		0.5	5	1	SW6010B	02/20/10 04:24/eli-c
RADIONUCLIDES - TOTAL								
Radium 226	36.9	pCi/g-dry				1	E903.0	03/10/10 14:44/eli-c
Radium 226 precision (±)	0.7	pCi/g-dry				1	E903.0	03/10/10 14:44/eli-c
Radium 226 MDC	0.05	pCi/g-dry				1	E903.0	03/10/10 14:44/eli-c
Radium 228	0.3	pCi/g-dry	U			1	RA-05	03/05/10 11:19/eli-c
Radium 228 precision (±)	0.3	pCi/g-dry				1	RA-05	03/05/10 11:19/eli-c
Radium 228 MDC	0.4	pCi/g-dry				1	RA-05	03/05/10 11:19/eli-c

Report Definitions:
 RL - Analyte reporting limit.
 QCL - Quality control limit.
 MDC - Minimum detectable concentration

MCL - Maximum contaminant level.
 ND - Not detected at the reporting limit.
 U - Not detected at minimum detectable concentration



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual
---------	--------	-------	----	------	-----------	------------	-----	----------	------

Method: E200.7

Analytical Run: SUB-C129850

Sample ID: ICV	Initial Calibration Verification Standard								02/19/10 12:05
Arsenic	2.5	mg/L	0.10	100	95	105			
Barium	2.4	mg/L	0.10	97	95	105			
Cadmium	2.5	mg/L	0.010	100	95	105			
Chromium	2.5	mg/L	0.050	100	95	105			
Lead	2.5	mg/L	0.050	102	95	105			
Selenium	2.5	mg/L	0.10	101	95	105			
Silver	0.50	mg/L	0.010	99	95	105			

Sample ID: ICSA	Interference Check Sample A								02/19/10 12:17
Arsenic	0.030	mg/L	0.10		0	0			
Barium	0.00060	mg/L	0.10		0	0			
Cadmium	-0.020	mg/L	0.010		0	0			
Chromium	-0.0040	mg/L	0.050		0	0			
Lead	0.069	mg/L	0.050		0	0			
Selenium	-0.029	mg/L	0.10		0	0			
Silver	0.00040	mg/L	0.010		0	0			

Sample ID: ICSAB	Interference Check Sample AB								02/19/10 12:21
Arsenic	0.021	mg/L	0.10		0	0			
Barium	0.52	mg/L	0.10	103	90	110			
Cadmium	0.94	mg/L	0.010	94	90	110			
Chromium	0.48	mg/L	0.050	96	90	110			
Lead	1.1	mg/L	0.050	106	90	110			
Selenium	-0.025	mg/L	0.10		0	0			
Silver	1.1	mg/L	0.010	107	90	110			

Qualifiers:

RL - Analyte reporting limit.

ND - Not detected at the reporting limit.

MDC - Minimum detectable concentration



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual
Method: E245.1									Analytical Run: SUB-C129798
Sample ID: ICV	Initial Calibration Verification Standard								02/18/10 16:34
Mercury	0.0053	mg/L	0.00010	105	90	110	0	10	

Qualifiers:

RL - Analyte reporting limit.

MDC - Minimum detectable concentration

ND - Not detected at the reporting limit.



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual
Method: E903.0									Batch: C_25413
Sample ID: C10020738-001AMS	Sample Matrix Spike					Run: SUB-C130519			03/10/10 14:44
Radium 226	9.0	pCi/g-dry	102		70	130			
Sample ID: C10020738-001AMSD	Sample Matrix Spike Duplicate					Run: SUB-C130519			03/10/10 14:44
Radium 226	8.4	pCi/g-dry	95		70	130	6.8	22.3	
Sample ID: LCS-25413	Laboratory Control Sample					Run: SUB-C130519			03/10/10 14:44
Radium 226	1.5	pCi/g-dry	104		70	130			
Sample ID: MB-25413	Method Blank					Run: SUB-C130519			03/10/10 14:44
Radium 226	0.0001	pCi/g-dry							U
Radium 226 precision (±)	0.0002	pCi/g-dry							
Radium 226 MDC	0.0003	pCi/g-dry							

Qualifiers:

RL - Analyte reporting limit.

MDC - Minimum detectable concentration

ND - Not detected at the reporting limit.

U - Not detected at minimum detectable concentration



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual
Method: RA-05									Batch: C_25413
Sample ID: LCS-25413	Laboratory Control Sample					Run: SUB-C130341			03/05/10 11:19
Radium 228	1.6	pCi/g-dry		106	70	130			
Sample ID: MB-25413	Method Blank					Run: SUB-C130341			03/05/10 11:19
Radium 228	-0.0002	pCi/g-dry							U
Radium 228 precision (±)	0.001	pCi/g-dry							
Radium 228 MDC	0.002	pCi/g-dry							
Sample ID: R10020164-001A	Sample Matrix Spike					Run: SUB-C130341			03/05/10 11:19
Radium 228	6.4	pCi/g-dry		82	70	130			
Sample ID: R10020164-001A	Sample Matrix Spike Duplicate					Run: SUB-C130341			03/05/10 11:19
Radium 228	5.6	pCi/g-dry		74	70	130	14		31.4

Qualifiers:

RL - Analyte reporting limit.
 MDC - Minimum detectable concentration

ND - Not detected at the reporting limit.
 U - Not detected at minimum detectable concentration



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual
Method: SW6010B							Batch: C_25318		
Sample ID: MB-25318	Method Blank				Run: SUB-C129850		02/20/10 04:16		
Arsenic	ND	mg/L	0.005						
Barium	0.03	mg/L	0.0003						
Cadmium	ND	mg/L	0.0004						
Chromium	0.006	mg/L	0.001						
Lead	ND	mg/L	0.005						
Selenium	ND	mg/L	0.03						
Silver	ND	mg/L	0.002						
Sample ID: LCS3-25318							02/20/10 04:20		
	Laboratory Control Sample				Run: SUB-C129850				
Arsenic	0.468	mg/L	0.50	94	85	115			
Barium	0.517	mg/L	10	97	85	115			
Cadmium	0.243	mg/L	0.10	97	85	115			
Chromium	0.477	mg/L	0.50	94	85	115			
Lead	0.493	mg/L	0.50	99	85	115			
Selenium	0.450	mg/L	0.10	90	85	115			
Silver	0.0453	mg/L	0.50	91	85	115			
Sample ID: R10020164-001A							02/20/10 04:28		
	Sample Matrix Spike				Run: SUB-C129850				
Arsenic	0.469	mg/L	0.50	94	75	125			
Barium	1.13	mg/L	10	93	75	125			
Cadmium	0.225	mg/L	0.10	90	75	125			
Chromium	0.452	mg/L	0.50	90	75	125			
Lead	0.445	mg/L	0.50	89	75	125			
Selenium	0.408	mg/L	0.10	82	75	125			
Silver	0.0483	mg/L	0.50	97	75	125			

Qualifiers:

RL - Analyte reporting limit.

ND - Not detected at the reporting limit.

MDC - Minimum detectable concentration



QA/QC Summary Report

Client: Haakon Co School
Project: Philip School Geothermal Well

Report Date: 03/12/10
Work Order: R10020164

Analyte	Result	Units	RL	%REC	Low Limit	High Limit	RPD	RPDLimit	Qual
Method: SW7470A									Batch: C_25299
Sample ID: R10020164-001A	Sample Matrix Spike								Run: SUB-C129798 02/18/10 18:13
Mercury	0.0050	mg/L	0.020	101	85	115			

Qualifiers:

RL - Analyte reporting limit.
MDC - Minimum detectable concentration

ND - Not detected at the reporting limit.



Chain of Custody and Analytical Request Record

PLEASE PRINT- Provide as much information as possible.

Company Name: Hagler Co School
 Report Mail Address: Box 730 Piqua SO
 Invoice Address: same 57567
 Project Name, PWS, Permit, Etc.: Phillip School Esthernal Waffle
 Contact Name: Kevin Monehart Phone/Fax:
 Invoice Contact & Phone: Email: Delayne Williams 605-859-2670
 Sample Origin: EPA/State Compliance: Yes No
 Purchase Order: Sampler: (Please Print) Ray Henged
 Quota/Bottle Order:

Special Report/Formats - ELI must be notified prior to sample submittal for the following:

- DW A2LA
- GSA EDD/EDT (Electronic Data)
- POTW/WWTP Format:
- State: LEVEL IV
- Other: NELAC

SAMPLE IDENTIFICATION (Name, Location, Interval, etc.)	Collection Date	Collection Time	MATRIX	ANALYSIS REQUESTED		Normal Turnaround (TAT)	RUSH	Contact ELI prior to RUSH sample submittal for charges and scheduling - See Instruction Page	Shipped by: <u>Hand</u>	Cooler ID#: <u>Sam field</u>	Received Temp: <u>21.6°c</u>	On Ice: Yes <input type="checkbox"/> No <input type="checkbox"/>	Custody Seal Y <input type="checkbox"/> N <input type="checkbox"/>	Bottles/ Coolers Y <input type="checkbox"/> N <input type="checkbox"/>	Intact Y <input type="checkbox"/> N <input type="checkbox"/>	Signature Match Y <input type="checkbox"/> N <input type="checkbox"/>	
				Number of Containers	Sample Type: A W S V B O Air Water Soils/Solids Vegetation Bioassay Other												
1 <u>Sludge</u>	<u>2/9/16</u>	<u>1400</u>															
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	

Relinquished by (print): Date/Time: 2-10-16
 Relinquished by (print): Date/Time:
 Signature: Signature:
 Received by (print): Date/Time:
 Received by (print): Date/Time:
 Signature: Signature:

Sample Disposal: Return to Client: Lab Disposal:
 Relinquished by Laboratory: Date/Time:
 Signature:

In certain circumstances, samples submitted to Energy Laboratories, Inc. may be subcontracted to other certified laboratories in order to complete the analysis requested. This serves as notice of this possibility. All sub-contract data will be clearly notated on your analytical report. Visit our web site at www.energylab.com for additional information, downloadable fee schedule, forms, and links.

LABORATORY USE ONLY

810020164-001A

Feed Rates
For
Philip School BaCl₂ Treatment Plant

BaCl₂ Mixing Tank Concentration = $\frac{55 \text{ lbs BaCl}_2}{100 \text{ Gal}}$ or $\frac{48\#}{100 \text{ Gal}}$

Feed Rate = 5 mg/l BaCl₂

<u>Flow, gpm</u>	<u>Chemical Usage, lbs/day</u>	<u>Pump Setting, % Max</u>	
		55 #BAG	48 #BA
25	1.5	3.8	4.4
50	3.0	7.6	8.7
75	4.5	11.4	13.1
100	6.0	15.2	17.4
125	7.5	19.0	21.8
150	9.0	22.8	26.1
175	10.5	26.5	30.4
200	12.0	30.3	34.7
225	13.5	34.1	39.1
250	15.0	37.9	43.4
275	16.5	41.7	47.8
300	18.0	45.5	52.1
325	19.5	49.3	56.5
350	21.0	53.1	60.8

Prepared by

Dan Bjerke, P.E.
ALLIANCE OF ARCHITECTS & ENGINEERS
Spearfish, South Dakota

RECEIVED BY
JAN 13 1981
HEMSEL, CER & ASSOCIATES
RAPID CITY, S. DAK.

Feed Rates
For
Philip School BaCl₂ Treatment Plant

BaCl₂ Mixing Tank Concentration = $\frac{55 \text{ lbs}}{100 \text{ Gal}}$ BaCl₂ or $\frac{48 \text{ lbs.}}{100 \text{ Gal.}}$
Feed Rate = 4 mg/l BaCl₂

<u>Flow, gpm</u>	<u>Chemical Usage, lbs/day</u>	<u>Pump Setting, % Max</u>	
		55# BAG	48 #BA
25	1.2	3	3.4
50	2.4	6	6.9
75	3.6	9	10.3
100	4.8	12	13.8
125	6.0	15	17.2
150	7.2	18	20.6
175	8.4	21	24.1
200	9.6	24	27.5
225	10.8	27	30.9
250	12.00	30	34.4
275	13.2	33	37.8
300	14.4	36	41.2
325	15.6	39	44.7
350	16.8	42	48.1

Prepared by

Dan Bjerke, P.E.
ALLIANCE OF ARCHITECTS & ENGR
Spearfish, South Dakota

36 min per gal

UNITED NUCLEAR-HOMESTAKE PARTNERS

P. O. BOX 98
GRANTS, NEW MEXICO
87020

October 18, 1979

Charles Maxon
Superintendent of Schools
Harkon School District 27-1
Philip, South Dakota 57567

RE: Water Samples

Dear Sir:

Results of chemical and radiological analysis performed on your water samples are listed below.

	<u>School Well</u>	<u>Thermo Well (City)</u>
U ₃ O ₈	NF	NF
As	< .01 ppm	.019 ppm
Mo	.11 ppm	.10 ppm
Cl	21.0 ppm	28.0 ppm
TDS	825 ppm	900 ppm
Hardness	1112 ppm	1214 ppm
pH	6.8 ppm	7.2 ppm
Ra-226	71.7 pCi/l	151.7 pCi/l

Yours truly,

UNITED NUCLEAR-HOMESTAKE PARTNERS



Robert D. Lear
Hydrometallurgical Superintendent

RDL/jel



&
A
S
S
O
C
I
A
T
E
S

HENGEL, BERG & ASSOCIATES

ARCHITECTS - ENGINEERS

115 ST. JOSEPH STREET, RAPID CITY, SOUTH DAKOTA 57701 • 605/343-8432

September 14, 1979

Mr. Roger E. Frenette
Chief, Permits Administration
and Assurance Branch
Enforcement Division
U. S. Environmental Protection Agency
1860 Lincoln Street
Denver, Colorado 80295

REF: 8E-PC Haakon School District

Dear Sir:

Haakon School District No. 27-1 of Philip, South Dakota is re-applying for a permit to discharge water into the Bad River which flows through the town of Philip. The point of discharge will be at a point approximately 1500 feet downstream from the Highway 73 bridge over the Bad River. A copy of the original application is attached.

In accordance with your letter of June 21, 1979, we have completed testing the water for Radium 226. The water and sediment samples that were obtained in Philip on July 6, 1979 by Mr. Ed DiBello of E G & G Idaho, Inc. were analyzed for Radium 226 by the Radiological Environmental Sciences Laboratory of the Department of Energy, Idaho Operations Office. A total of 15 samples were obtained. These included 9 water samples (1-9) and 6 sediment samples (10-15).

The sample results and approximate location of the sample points are shown on Attachment 1 to this letter. The analytical methods employed in obtaining these results are outlined in Attachment 2.

Plans are being developed to construct a treatment facility to remove the Barium Chloride. The method proposed is to use a Barium Chloride process to remove the Radium 226. The Barium Chloride will be added in solution to the water. The Barium Chloride will react with the Radium 226 and form a precipitate that will remove the Radium 226 from the water. A schematic flow diagram of the Barium Chloride Treatment process is enclosed (Attachment 3).

We anticipate maximum discharge to be 250 gallons per minute. During periods of extreme cold this rate would be maintained for several hours of the day. The temperature of the discharged water will be less than 90 degrees F.

Because of the time schedule for completion of this project prior to the start of the heating system in the fall of 1980, we respectfully request

RAYMOND
HENGEL
REGISTERED
ARCHITECT
PROFESSIONAL
ENGINEER

RICHARD
BERG
PROFESSIONAL
ENGINEER
LAND
SURVEYOR

ARCHITECTURE

CIVIL
ENGINEERING

LANDSCAPE
ARCHITECTURE

MASTER
PLANNING

INTERIOR
DESIGN

Page 2

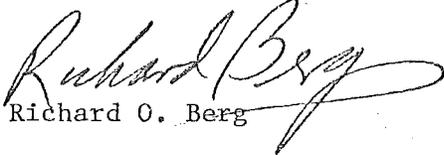
Mr. Roger E. Frenette

REF: 8E-PC Haakon School District

that you provide us with an outline for any further requirements for an approved discharge permit by October 3, 1979. This would help us complete this much needed, energy saving project.

If you need additional information or have any questions, please call us.

Sincerely,


Richard O. Berg

ROB/jmc

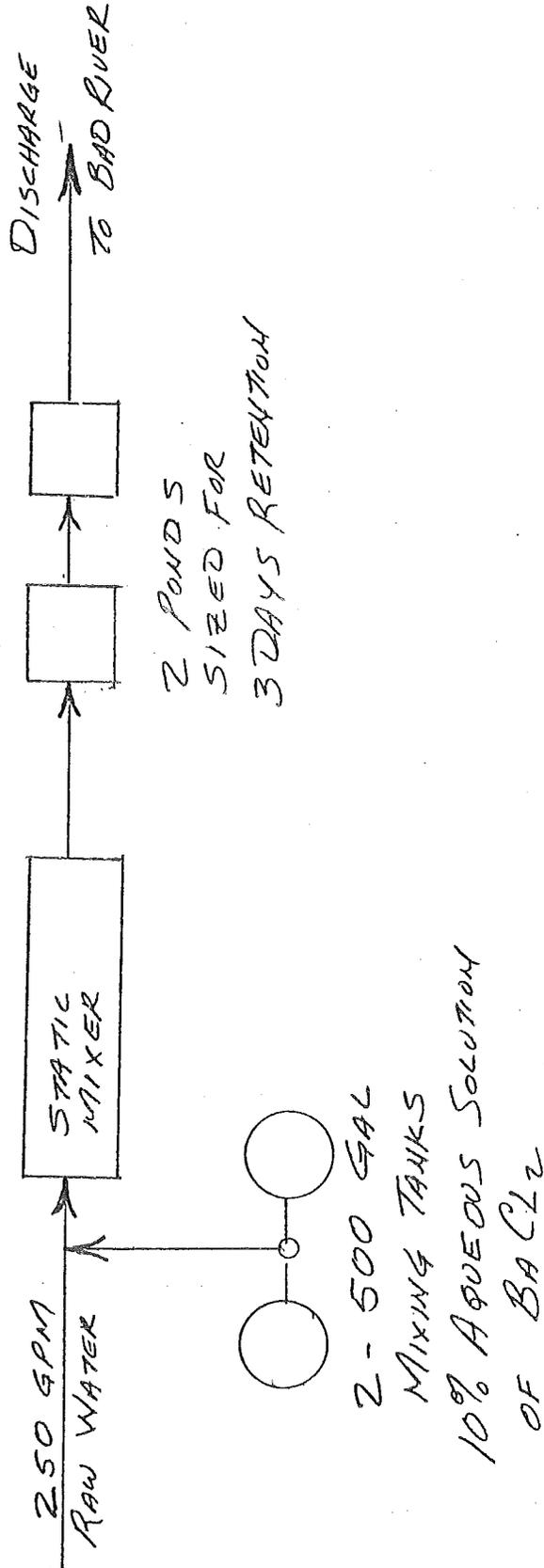
cc: Charles Maxon, Supt., Haakon School District 27-1
Ed DiBello, E G & G Idaho, Inc.
Bob Neufeld, Dept. of Water & Natural Resources (South Dakota)

WATER SAMPLE RESULTS

<u>Sample Number and Description</u>	<u>Analysis For</u>	<u>Result</u> ⁽¹⁾
1. Philip City Well Water	Ra ²²⁶	1.52 ± 3
2. Philip City Treated Water	Ra ²²⁶	0.75 ± 0.1
3. Philip City Raw Water	Ra ²²⁶	1.1 ± 0.1
4. Lake Wagoneer Water	Ra ²²⁶	0.5 ± 0.1
5. Bad River Water - Downstream	Ra ²²⁶	0.6 ± 0.1
6. Bad River Water - Upstream	Ra ²²⁶	4.6 ± 0.3
7. Grindstone Creek Water	Ra ²²⁶	38 ± 1
8. Philip School Well Water (Acid Added)	Ra ²²⁶ Th ^{Iso}	99 ± 2 < 1 x 10 ⁻²
9. Philip School Well Water (No Acid Added)		
a) Filterable Material - 2.13 mg from 250 mL	Gross Alpha	27 ± 3
b) Filtrate ⁽³⁾	U fraction	≤ 5.2 ± 0.6 (± 25%)
	Po fraction	1.4 ± 0.3 (± 25%)
	Ra fraction	100.6 ± 1.7 (± 25%)
10. Philip Treatment Plant Lime Sludge	Ra ²²⁶	2.3 ± 0.2 pCi/g
11. Philip Holding Pond Sediment	Ra ²²⁶	85 ± 2 pCi/g
12. Bad River Sediment - Upstream	Ra ²²⁶	0.9 ± 0.2 pCi/g
13. Bad River Sediment - Downstream	Ra ²²⁶	1.5 ± 0.2 pCi/g
14. Grindstone Creek Sediment	Ra ²²⁶	157 ± 3 pCi/g
15. Lake Wagoneer Sediment	Ra ²²⁶	8.0 ± 0.3 pCi/g
16. St. Mary's Hospital Well (No Acid Added)		
a) Filterable Material - 0.26 mg from 250 mL	Gross Alpha	0 ± 0.1 ⁽⁴⁾
b) Filtrate ⁽³⁾	U fraction	≤ 2.6 ± 0.4 (± 25%)
	Po fraction	1.0 ± 0.3 (± 25%)
	Ra fraction	11.2 ± 0.5 (± 25%)

ANALYTICAL METHODS

<u>Samples</u>	<u>Method</u>
1-8, 17-20	Radium 226 levels were determined by an emanation method, using radon bubblers and radon scintillation cells. The method is further described in <u>Analytical Chemistry</u> , Vol. 46, page 1742, October 1974.
9, 16	<p>The two 250 ml samples were filtered through an 0.45 micron filter. The long-lived alpha activity of the filterable material was measured. The Uranium, Polonium 210, and Radium-Thorium fractions of filtrate were also measured. These sample results indicate that:</p> <ul style="list-style-type: none">a) Radium 226 is the major contributor to the activity of water from the wells.b) The radium is in solution.
10-15	The sediment/sludge samples were dried and ground. Decomposition by fusion was performed. The Radium 226 levels were determined, using the emanation method described in <u>Analytical Chemistry</u> , Vol. 46, page 1742, October 1974.



PROPOSED TREATMENT FACILITY
HAAKON SCHOOL DISTRICT 27-1
PHILIP, S. DAK.

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM
APPLICATION FOR PERMIT TO DISCHARGE - SHORT FORM D

To be filed only by services, wholesale and retail trade, and other commercial establishments including vessels

FOR AGENCY USE	APPLICATION NUMBER										
	DATE RECEIVED										
	YEAR	NO.	DAY								

Do not attempt to complete this form without reading the accompanying instructions
Please print or type

1. Name, address, and telephone number of facility producing discharge

A. Name Haakon School District No. 27-1

B. Street address N.A.

C. City Philip D. State South Dakota

E. County Haakon F. ZIP 57567

G. Telephone No. 605 859-2679
Area Code

2. SIC

--	--	--	--

(Leave blank)

3. Number of employees N.A.

4. Nature of business School

5. (a) Check here if discharge occurs all year , or

(b) Check the month(s) discharge occurs:

1. January 2. February 3. March 4. April 5. May
6. June 7. July 8. August 9. September 10. October
11. November 12. December

(c) How many days per week:

1. 1 2. 2-3 3. 4-5 4. 6-7

6. Types of waste water discharged to surface waters only (check as applicable)

Discharge per operating day	Flow, gallons per operating day					Volume treated before discharging (percent)				
	0.1-999 (1)	1000-4999 (2)	5000-9999 (3)	10,000-49,999 (4)	50,000 or more (5)	None (6)	0.1-29.9 (7)	30-64.9 (8)	65-94.9 (9)	95-100 (10)
A. Sanitary, daily average										
B. Cooling water, etc., daily average										
C. Other discharge(s), daily average; Specify										
D. Maximum per operating day for combined discharge (all types)										

Water from the Madison Formation is to be used to heat the Haakon School District building in Philip, South Dakota. After passing through a plate type heat exchanger it is proposed to dispose of the water in the Bad River. The volume of water discharged will vary from 0 to 6,000 gallons per day.

APPENDIX I

SUPPORTING CALCULATIONS

Pond Size Calculation for Cooling Pond Design

Flow 150 gpm
 Influent Temperature 140 °F
 Required Temperature 85 °F
 Ambient Air Temp 70 °F
 Surface Area Available 19600 SF

Heat Loss Required: 150 gpm X 500.4 BTU/hr/°F/gpm X (140 °F - 85 °F)
 = 4,128,300 BTU/hour

Total Heat Loss per Hour = 139.3 + 223.22 = 362.52 xA

for A = 19600 sf; Heat Loss = 7,105,431 BTU/hr **Pond area is adequate**
 4,128,300 BTU/hr

$$Q_{ev} = \frac{(1 + 0.225v)/0.018}{85.74 \times (T_s + 460)} \times (P_w - P_a) \times 144 \times A \times 1050 \text{ Btu/lbm}$$

v = 3 mph = 4.4 fps
 T_s = 85 °F
 T_w = 140 °F
 T_a = 70 °F
 P_a = 0.074
 P_w = 0.698

therefore:
 Evaporative Heat loss
 Q_{ev} = 223.22 x A = BTU/hr
 Convective Heatloss
 Q_{CV} = 139.3 x A BTU/hr

Evaporative Loss

$$W_p = \frac{(1 + .225v)/.018 (P_w - P_a) \times 144 \times A}{85.74 \times (T_s + 460^\circ)}$$

Where:

W_p = Rate of evaporation in lbm/hour
 A = Pond surface area in ft²
 V = Air velocity in ft/sec
 P_w = Saturation vapor pressure of the pond water in psia
 P_a = Saturation pressure air dew point in psia
 T_s = Surface temperature °F

For enclosed ponds or indoor swimming pools, this equation can be reduced to:

$$W_p = .204 \times A \times (P_w - P_a)$$

110.5556
 46728.3

Where:

W_p = Rate of evaporation in lbm/hour
 A = Pond area in ft²
 P_w = Saturation pressure of the pond water (psia)
 P_a = Saturation pressure at air dew point (psia)

Following are some common values for v, P_w and P_a:

For V: @ 5 mph wind, v = 7.3 ft/sec
 @ 10 mph wind, v = 14.7 ft/sec
 @ 15 mph wind, v = 22 ft/sec
 For P_w: @ 60° water P_w = 0.256 psia
 @ 70° water P_w = 0.363 psia
 @ 80° water P_w = 0.507 psia
 @ 90° water P_w = 0.698 psia

For P_a: for outdoor location with a design dry bulb air temperature of below 30°, P_a can be taken as .074
 For indoor locations with a design of approximately 75° and 50% relative humidity, P_a can be taken as .211.

Convective Heat Loss

$$Q_{CV} = (1 + .225v) \times A \times (t_w - t_a)$$

Where:

Q_{CV} = Convection heat loss in Btu/hour
 v = Air velocity in ft/sec
 A = Pond area in ft²
 t_w = Water temperature °F
 t_a = Air temperature °F

Pond Size Calculation for Cooling Pond Design

Flow 215 gpm
 Influent Temperature 140 °F
 Required Temperature 85 °F
 Ambient Air Temp 70 °F
 Surface Area Available 19600 SF

Heat Loss Required: 215 gpm X 500.4 BTU/hr/°F/gpm X (140 °F - 85 °F)
 = 5,917,230 BTU/hour

Total Heat Loss per Hour = 139.3 + 223.22 = 362.52 xA

for A = 19600 sf; Heat Loss = 7,105,431 BTU/hr **Pond area is adequate**
 5,917,230 BTU/hr

$$Q_{ev} = \frac{(1 + 0.225v)/0.018}{85.74 \times (T_s + 460)} \times (P_w - P_a) \times 144 \times A \times 1050 \text{ Btu/lbm}$$

v = 3 mph = 4.4 fps
 T_s = 85 °F
 T_w = 140 °F
 T_a = 70 °F
 P_a = 0.074
 P_w = 0.698

therefore:
 Evaporative Heat loss
 Q_{ev} = 223.22 x A = BTU/hr
 Convective Heatloss
 Q_{CV} = 139.3 x A BTU/hr

Evaporative Loss

$$W_p = \frac{(1 + .225v)/.018 (P_w - P_a) \times 144 \times A}{85.74 \times (T_s + 460^\circ)}$$

Where:

W_p = Rate of evaporation in lbm/hour
 A = Pond surface area in ft²
 V = Air velocity in ft/sec
 P_w = Saturation vapor pressure of the pond water in psia
 P_a = Saturation pressure air dew point in psia
 T_s = Surface temperature °F

For enclosed ponds or indoor swimming pools, this equation can be reduced to:

$$W_p = .204 \times A \times (P_w - P_a)$$

110.5556
 46728.3

Where:

W_p = Rate of evaporation in lbm/hour
 A = Pond area in ft²
 P_w = Saturation pressure of the pond water (psia)
 P_a = Saturation pressure at air dew point (psia)

Following are some common values for v, P_w and P_a:

For V: @ 5 mph wind, v = 7.3 ft/sec
 @ 10 mph wind, v = 14.7 ft/sec
 @ 15 mph wind, v = 22 ft/sec
 For P_w: @ 60° water P_w = 0.256 psia
 @ 70° water P_w = 0.363 psia
 @ 80° water P_w = 0.507 psia
 @ 90° water P_w = 0.698 psia

For P_a: for outdoor location with a design dry bulb air temperature of below 30°, P_a can be taken as .074
 For indoor locations with a design of approximately 75° and 50% relative humidity, P_a can be taken as .211.

Convective Heat Loss

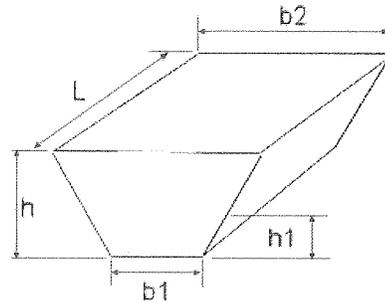
$$Q_{CV} = (1 + .225v) \times A \times (t_w - t_a)$$

Where:

Q_{CV} = Convection heat loss in Btu/hour
 v = Air velocity in ft/sec
 A = Pond area in ft²
 t_w = Water temperature °F
 t_a = Air temperature °F

$$\text{volume} = L * (b_1 + (b_2 - b_1) * h_1 / h + b_1) * h_1 / 2$$

$$\begin{aligned} h &= 10 \\ h_1 &= 10 \\ b_1 &= 12 \\ b_2 &= 12 \\ L &= 1 \end{aligned}$$



full

$$\begin{aligned} V_{\text{cut}} &= 23,564 \\ V_{\text{gal}} &= V_{\text{cut}} (7,48) \\ V_{\text{gal}} &= 176,256 \\ V_{\text{cuyd}} &= 873 \end{aligned}$$

9'

$$\begin{aligned} V_{\text{cut}} &= 18,748 \\ V_{\text{gal}} &= 140,234 \\ V_{\text{cuyd}} &= 694 \end{aligned}$$

5'

$$\begin{aligned} V_{\text{cut}} &= 95,768 \\ V_{\text{gal}} &= 43,146 \\ V_{\text{cuyd}} &= 214 \end{aligned}$$

8'

$$\begin{aligned} V_{\text{cut}} &= 14,609 \\ V_{\text{gal}} &= 109,279 \\ V_{\text{cuyd}} &= 541 \end{aligned}$$

4'

$$\begin{aligned} V_{\text{cut}} &= 4,124 \\ V_{\text{gal}} &= 30,845 \\ V_{\text{cuyd}} &= 153 \end{aligned}$$

7'

$$\begin{aligned} V_{\text{cut}} &= 11,099 \\ V_{\text{gal}} &= 83,024 \\ V_{\text{cuyd}} &= 411 \end{aligned}$$

3'

$$\begin{aligned} V_{\text{cut}} &= 24,22 \\ V_{\text{gal}} &= 18,115 \\ V_{\text{cuyd}} &= 190 \end{aligned}$$

6'

$$\begin{aligned} V_{\text{cut}} &= 8,169 \\ V_{\text{gal}} &= 61,102 \\ V_{\text{cuyd}} &= 303 \end{aligned}$$

2'

$$\begin{aligned} V_{\text{cut}} &= 1,396 \\ V_{\text{gal}} &= 10,445 \\ V_{\text{cuyd}} &= 51 \end{aligned}$$

1'

$$\begin{aligned} V_{\text{cut}} &= 589 \\ V_{\text{gal}} &= 4,406 \\ V_{\text{cuyd}} &= 22 \end{aligned}$$

APPENDIX J

MATERIAL SAFETY DATA SHEETS



MATERIAL SAFETY DATA SHEET

PRODUCT

**460-S0209 SOLN Barium Chloride Crystals,
Form Solid**

EMERGENCY TELEPHONE NUMBER(S)

(800) 424-9300 (24 Hours) CHEMTREC

1. CHEMICAL PRODUCT AND COMPANY IDENTIFICATION

PRODUCT NAME : 460-S0209 SOLN Barium Chloride Crystals, Form Solid

APPLICATION : REAGENT

COMPANY IDENTIFICATION : Nalco Company
1601 W. Diehl Road
Naperville, Illinois
60563-1198

EMERGENCY TELEPHONE NUMBER(S) : (800) 424-9300 (24 Hours) CHEMTREC

NFPA 704M/HMIS RATING

HEALTH : 3 / 3 FLAMMABILITY : 1 / 1 INSTABILITY : 0 / 0 OTHER :

0 = Insignificant 1 = Slight 2 = Moderate 3 = High 4 = Extreme

2. COMPOSITION/INFORMATION ON INGREDIENTS

Our hazard evaluation has identified the following chemical substance(s) as hazardous. Consult Section 15 for the nature of the hazard(s).

Hazardous Substance(s)	CAS NO	% (w/w)
Barium Chloride	10361-37-2	60.0 - 100.0

3. HAZARDS IDENTIFICATION

EMERGENCY OVERVIEW

WARNING

May be fatal if swallowed. Irritating to eyes and skin.

Do not take internally. Do not get in eyes, on skin, on clothing. Do not breathe dust. Wear suitable protective clothing. In case of contact with eyes, rinse immediately with plenty of water and seek medical advice. After contact with skin, wash immediately with plenty of water.

Not flammable or combustible.

PRIMARY ROUTES OF EXPOSURE :

Eye, Skin

HUMAN HEALTH HAZARDS - ACUTE :

EYE CONTACT :

Can cause moderate irritation.

SKIN CONTACT :

Can cause mild to moderate irritation.



MATERIAL SAFETY DATA SHEET

PRODUCT

**460-S0209 SOLN Barium Chloride Crystals,
Form Solid**

EMERGENCY TELEPHONE NUMBER(S)

(800) 424-9300 (24 Hours) CHEMTREC

INGESTION :

Not a likely route of exposure. Ingestion of barium chloride can cause vascular constriction, violent peristalsis and digitalis-like effects. May be harmful or fatal if swallowed.

INHALATION :

Repeated or prolonged exposure may irritate the respiratory tract.

SYMPTOMS OF EXPOSURE :

Acute :

A review of available data does not identify any symptoms from exposure not previously mentioned.

Chronic :

A review of available data does not identify any symptoms from exposure not previously mentioned.

AGGRAVATION OF EXISTING CONDITIONS :

A review of available data does not identify any worsening of existing conditions.

4. FIRST AID MEASURES

EYE CONTACT :

Immediately flush eye with water for at least 15 minutes while holding eyelids open. If irritation persists, repeat flushing. Get immediate medical attention.

SKIN CONTACT :

Remove contaminated clothing. Wash off affected area immediately with plenty of water. If symptoms persist, call a physician.

INGESTION :

Induce vomiting if the patient is fully conscious. Get immediate medical attention.

INHALATION :

Remove to fresh air, treat symptomatically. If symptoms develop, seek medical advice.

NOTE TO PHYSICIAN :

Based on the individual reactions of the patient, the physician's judgement should be used to control symptoms and clinical condition.

5. FIRE FIGHTING MEASURES

FLASH POINT : None

EXTINGUISHING MEDIA :

Not expected to burn. Use extinguishing media appropriate for surrounding fire.

FIRE AND EXPLOSION HAZARD :

Not flammable or combustible.

SPECIAL PROTECTIVE EQUIPMENT FOR FIRE FIGHTING :

In case of fire, wear a full face positive-pressure self contained breathing apparatus and protective suit.



MATERIAL SAFETY DATA SHEET

PRODUCT

**460-S0209 SOLN Barium Chloride Crystals,
Form Solid**

EMERGENCY TELEPHONE NUMBER(S)

(800) 424-9300 (24 Hours) CHEMTREC

6. ACCIDENTAL RELEASE MEASURES

PERSONAL PRECAUTIONS :

Notify appropriate government, occupational health and safety and environmental authorities. Use personal protective equipment recommended in Section 8 (Exposure Controls/Personal Protection).

METHODS FOR CLEANING UP :

Sweep up and shovel. Reclaim into recovery or salvage drums. Dispose of material in compliance with regulations indicated in Section 13 (Disposal Considerations).

ENVIRONMENTAL PRECAUTIONS :

Do not contaminate surface water.

7. HANDLING AND STORAGE

HANDLING :

Do not take internally. Ensure all containers are labelled. Avoid eye and skin contact. Avoid generating dusts.

STORAGE CONDITIONS :

Store separately from oxidizers. Keep in dry place.

8. EXPOSURE CONTROLS/PERSONAL PROTECTION

OCCUPATIONAL EXPOSURE LIMITS :

Exposure guidelines have not been established for this product. Available exposure limits for the substance(s) are shown below.

ACGIH/TLV :

Substance(s)
Barium, soluble compounds, as Ba TWA: 0.5 mg/m³

OSHA/PEL :

Substance(s)
Barium, soluble compounds, as Ba TWA: 0.5 mg/m³

ENGINEERING MEASURES :

General ventilation is recommended. Local exhaust ventilation may be necessary when dusts or mists are generated.

RESPIRATORY PROTECTION :

Respiratory protection is not normally needed. An approved respirator must be worn if the occupational exposure limit is likely to be exceeded. A dust respirator may be used.

HAND PROTECTION :

Nitrile gloves, PVC gloves, Neoprene gloves, Rubber gloves, Butyl gloves, Cloth gloves



MATERIAL SAFETY DATA SHEET

PRODUCT

**460-S0209 SOLN Barium Chloride Crystals,
Form Solid**

EMERGENCY TELEPHONE NUMBER(S)

(800) 424-9300 (24 Hours) CHEMTREC

SKIN PROTECTION :

Wear standard protective clothing.

EYE PROTECTION :

Wear safety glasses with side-shields.

HYGIENE RECOMMENDATIONS :

Keep an eye wash fountain available. Keep a safety shower available.

HUMAN EXPOSURE CHARACTERIZATION :

Based on our recommended product application and personal protective equipment, the potential human exposure is: Low

9. PHYSICAL AND CHEMICAL PROPERTIES

PHYSICAL STATE	Crystalline
APPEARANCE	Clear
ODOR	None
SPECIFIC GRAVITY	3.1
SOLUBILITY IN WATER	Partial
MELTING POINT	235 °F / 113 °C

Note: These physical properties are typical values for this product and are subject to change.

10. STABILITY AND REACTIVITY

STABILITY :

Stable under normal conditions.

HAZARDOUS POLYMERIZATION :

Hazardous polymerization will not occur.

CONDITIONS TO AVOID :

Moisture

MATERIALS TO AVOID :

Contact with strong oxidizers (e.g. chlorine, peroxides, chromates, nitric acid, perchlorate, concentrated oxygen, permanganate) may generate heat, fires, explosions and/or toxic vapors.

HAZARDOUS DECOMPOSITION PRODUCTS :

Under fire conditions: None known

11. TOXICOLOGICAL INFORMATION

The following results are for the product.



MATERIAL SAFETY DATA SHEET

PRODUCT

**460-S0209 SOLN Barium Chloride Crystals,
Form Solid**

EMERGENCY TELEPHONE NUMBER(S)

(800) 424-9300 (24 Hours) CHEMTREC

ACUTE ORAL TOXICITY :

Species	LD50	Test Descriptor
Rat	118 mg/kg	Product
Rating :	Toxic	

CARCINOGENICITY :

None of the substances in this product are listed as carcinogens by the International Agency for Research on Cancer (IARC), the National Toxicology Program (NTP) or the American Conference of Governmental Industrial Hygienists (ACGIH).

HUMAN HAZARD CHARACTERIZATION :

Based on our hazard characterization, the potential human hazard is: High

12. ECOLOGICAL INFORMATION

ECOTOXICOLOGICAL EFFECTS :

No toxicity studies have been conducted on this product.

ENVIRONMENTAL HAZARD AND EXPOSURE CHARACTERIZATION

Based on our hazard characterization, the potential environmental hazard is: Moderate

Based on our recommended product application and the product's characteristics, the potential environmental exposure is: Low

If released into the environment, see CERCLA/SUPERFUND in Section 15.

13. DISPOSAL CONSIDERATIONS

If this product becomes a waste, it could meet the criteria of a hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA) 40 CFR 261. Before disposal, it should be determined if the waste meets the criteria of a hazardous waste.

Hazardous Waste: D005

As a non-hazardous waste, it is not subject to federal regulation. Consult state or local regulation for any additional handling, treatment or disposal requirements. For disposal, contact a properly licensed waste treatment, storage, disposal or recycling facility.

14. TRANSPORT INFORMATION

The information in this section is for reference only and should not take the place of a shipping paper (bill of lading) specific to an order. Please note that the proper Shipping Name / Hazard Class may vary by packaging, properties, and mode of transportation. Typical Proper Shipping Names for this product are as follows.

LAND TRANSPORT :

Proper Shipping Name : BARIUM COMPOUNDS, N.O.S.



MATERIAL SAFETY DATA SHEET

PRODUCT

**460-S0209 SOLN Barium Chloride Crystals,
Form Solid**

EMERGENCY TELEPHONE NUMBER(S)

(800) 424-9300 (24 Hours) CHEMTREC

Technical Name(s) : BARIUM CHLORIDE
UN/ID No : UN 1564
Hazard Class - Primary : 6.1
Packing Group : III

Flash Point : None

AIR TRANSPORT (ICAO/IATA) :

Proper Shipping Name : BARIUM COMPOUNDS, N.O.S.
Technical Name(s) : BARIUM CHLORIDE
UN/ID No : UN 1564
Hazard Class - Primary : 6.1
Packing Group : III
IATA Cargo Packing Instructions : 619
IATA Cargo Aircraft Limit : 200 KG (Max net quantity per package)

MARINE TRANSPORT (IMDG/IMO) :

Proper Shipping Name : BARIUM COMPOUNDS, N.O.S.
Technical Name(s) : BARIUM CHLORIDE
UN/ID No : UN 1564
Hazard Class - Primary : 6.1
Packing Group : III

15. REGULATORY INFORMATION

NATIONAL REGULATIONS, USA :

OSHA HAZARD COMMUNICATION RULE, 29 CFR 1910.1200 :

Based on our hazard evaluation, the following substance(s) in this product is/are hazardous and the reason(s) is/are shown below.

Barium Chloride : Systemic Effect

CERCLA/SUPERFUND, 40 CFR 117, 302 :

Notification of spills of this product is not required.

SARA/SUPERFUND AMENDMENTS AND REAUTHORIZATION ACT OF 1986 (TITLE III) - SECTIONS 302, 311, 312, AND 313 :

SECTION 302 - EXTREMELY HAZARDOUS SUBSTANCES (40 CFR 355) :

This product does not contain substances listed in Appendix A and B as an Extremely Hazardous Substance.

SECTIONS 311 AND 312 - MATERIAL SAFETY DATA SHEET REQUIREMENTS (40 CFR 370) :

Our hazard evaluation has found this product to be hazardous. The product should be reported under the following indicated EPA hazard categories:

X Immediate (Acute) Health Hazard



MATERIAL SAFETY DATA SHEET

PRODUCT

**460-S0209 SOLN Barium Chloride Crystals,
Form Solid**

EMERGENCY TELEPHONE NUMBER(S)

(800) 424-9300 (24 Hours) CHEMTREC

- Delayed (Chronic) Health Hazard
- Fire Hazard
- Sudden Release of Pressure Hazard
- Reactive Hazard

Under SARA 311 and 312, the EPA has established threshold quantities for the reporting of hazardous chemicals. The current thresholds are: 500 pounds or the threshold planning quantity (TPQ), whichever is lower, for extremely hazardous substances and 10,000 pounds for all other hazardous chemicals.

SECTION 313 - LIST OF TOXIC CHEMICALS (40 CFR 372) :

This product contains the following substance(s), (with CAS # and % range) which appear(s) on the List of Toxic Chemicals

<u>Hazardous Substance(s)</u>	<u>CAS NO</u>	<u>% (w/w)</u>
Barium Chloride	10361-37-2	60.0 - 100.0

TOXIC SUBSTANCES CONTROL ACT (TSCA) :

The substances in this preparation are included on or exempted from the TSCA 8(b) Inventory (40 CFR 710)

FEDERAL WATER POLLUTION CONTROL ACT, CLEAN WATER ACT, 40 CFR 401.15 / formerly Sec. 307, 40 CFR 116.4 / formerly Sec. 311 :

None of the substances are specifically listed in the regulation.

CLEAN AIR ACT, Sec. 111 (40 CFR 60, Volatile Organic Compounds), Sec. 112 (40 CFR 61, Hazardous Air Pollutants), Sec. 602 (40 CFR 82, Class I and II Ozone Depleting Substances) :

None of the substances are specifically listed in the regulation.

CALIFORNIA PROPOSITION 65 :

This product does not contain substances which require warning under California Proposition 65.

MICHIGAN CRITICAL MATERIALS :

None of the substances are specifically listed in the regulation.

STATE RIGHT TO KNOW LAWS :

The following substances are disclosed for compliance with State Right to Know Laws:

Barium Chloride	10361-37-2
-----------------	------------

NATIONAL REGULATIONS, CANADA :

WORKPLACE HAZARDOUS MATERIALS INFORMATION SYSTEM (WHMIS) :

This product has been classified in accordance with the hazard criteria of the Controlled Products Regulations (CPR) and the MSDS contains all the information required by the CPR.

WHMIS CLASSIFICATION :

D1B - Materials Causing Immediate and Serious Toxic Effects - Toxic Material, D2B - Materials Causing Other Toxic Effects - Toxic Material



MATERIAL SAFETY DATA SHEET

PRODUCT

**460-S0209 SOLN Barium Chloride Crystals,
Form Solid**

EMERGENCY TELEPHONE NUMBER(S)

(800) 424-9300 (24 Hours) CHEMTREC

CANADIAN ENVIRONMENTAL PROTECTION ACT (CEPA) :

The substances in this preparation are listed on the Domestic Substances List (DSL), are exempt, or have been reported in accordance with the New Substances Notification Regulations.

16. OTHER INFORMATION

Due to our commitment to Product Stewardship, we have evaluated the human and environmental hazards and exposures of this product. Based on our recommended use of this product, we have characterized the product's general risk. This information should provide assistance for your own risk management practices. We have evaluated our product's risk as follows:

* The human risk is: Low

* The environmental risk is: Low

Any use inconsistent with our recommendations may affect the risk characterization. Our sales representative will assist you to determine if your product application is consistent with our recommendations. Together we can implement an appropriate risk management process.

This product material safety data sheet provides health and safety information. The product is to be used in applications consistent with our product literature. Individuals handling this product should be informed of the recommended safety precautions and should have access to this information. For any other uses, exposures should be evaluated so that appropriate handling practices and training programs can be established to insure safe workplace operations. Please consult your local sales representative for any further information.

REFERENCES

Threshold Limit Values for Chemical Substances and Physical Agents and Biological Exposure Indices, American Conference of Governmental Industrial Hygienists, OH., (Ariel Insight# CD-ROM Version), Ariel Research Corp., Bethesda, MD.

Hazardous Substances Data Bank, National Library of Medicine, Bethesda, Maryland (TOMES CPS# CD-ROM Version), Micromedex, Inc., Englewood, CO.

IARC Monographs on the Evaluation of the Carcinogenic Risk of Chemicals to Man, Geneva: World Health Organization, International Agency for Research on Cancer.

Integrated Risk Information System, U.S. Environmental Protection Agency, Washington, D.C. (TOMES CPS# CD-ROM Version), Micromedex, Inc., Englewood, CO.

Annual Report on Carcinogens, National Toxicology Program, U.S. Department of Health and Human Services, Public Health Service.

Title 29 Code of Federal Regulations, Part 1910, Subpart Z, Toxic and Hazardous Substances, Occupational Safety and Health Administration (OSHA), (Ariel Insight# CD-ROM Version), Ariel Research Corp., Bethesda, MD.

Registry of Toxic Effects of Chemical Substances, National Institute for Occupational Safety and Health, Cincinnati, OH, (TOMES CPS# CD-ROM Version), Micromedex, Inc., Englewood, CO.



MATERIAL SAFETY DATA SHEET

PRODUCT

**460-S0209 SOLN Barium Chloride Crystals,
Form Solid**

EMERGENCY TELEPHONE NUMBER(S)

(800) 424-9300 (24 Hours) CHEMTREC

Ariel Insight# (An integrated guide to industrial chemicals covered under major regulatory and advisory programs), North American Module, Western European Module, Chemical Inventories Module and the Generics Module (Ariel Insight# CD-ROM Version), Ariel Research Corp., Bethesda, MD.

The Teratogen Information System, University of Washington, Seattle, WA (TOMES CPS# CD-ROM Version), Micromedex, Inc., Englewood, CO.

Prepared By : Product Safety Department

Date issued : 02/21/2004

Version Number : 1.3

Solid Waste Management Applications June 2015



TITLE: Solid Waste Management Program Funding Applications

EXPLANATION: The Solid Waste Management Program was established under SDCL 46A-1-83. The Board of Water and Natural Resources may award grant and loan funds for the purpose of solid waste planning and management under the program. ARSD 74:05:10:09 provides that applications for the March funding round are due by January 1. The following applications have been received by DENR for funding consideration at this meeting.

- a. Brown County
- b. Pierre

Pursuant to ARSD 75:05:10:11, the Board must make its funding decisions within 120 days after applications are presented. In accordance with SDCL 46A-1-83, a minimum of 50 percent of the Solid Waste Management Program funds must be reserved for recycling activities.

COMPLETE APPLICATIONS: The application cover sheets and summary sheets have been provided as part of the board packet. Complete applications are available online and can be accessed by typing the following address in your internet browser:

<http://denr.sd.gov/bwnrapps/BWNRapps0615.pdf>

If you would like hard copies of the applications, please contact Andy Bruels at (605) 773-4216.

Solid Waste Management Program Application

RECEIVED

MAR 31 2015

Applicant/Tax ID #
Brown County
46-6000010

Proposed Funding Package Division of Financial
Technical Assistance

SWMP Funds: \$385,000

Local Cash: \$385,494

Address
25 Market Street
Aberdeen, SD 57401

Other: _____

Other: _____

Other: _____

Phone Number (605) 626-7110

Total Project Cost: \$770,494

Project Title: Brown County Landfill Purchase of a new scraper

Description:

Brown County is proposing to purchase a new scraper to replace their existing scraper which has outlived its useful life.

The Applicant certifies that:

I declare and affirm under the penalties of perjury that this application has been examined by me, and to the best of my knowledge and belief, is in all things true and correct.

Duane Sutton, Chair

Name and Title of Authorized Signatory (Typed)


Signature

3-24-15
Date

Professional Contacts:

Application Prepared By: Northeast Council of Governments

Contact Person: Ted Dickey

Mailing Address: PO Box 1985

City, State, and Zip: Aberdeen, SD 57401

Telephone Number: (605) 626-2595

Fax: (605) 626-2975

Email address: ted@necog.org

Consulting Engineering Firm: N/A

Contact Person: _____

Mailing Address: _____

City, State, and Zip: _____

Telephone Number: _____

Fax: _____

Email address: _____

Legal Counsel's Firm: Brown County States Attorney

Legal Counsel: Larry Lovrien

Mailing Address: 22 Court St., Suite 2

City, State, and Zip: Aberdeen, SD 57401

Telephone Number: (605) 626-7130

Fax: (605) 626-7132

Email address: larry.lovrien@browncounty.sd.gov

Finance Office: Brown County Auditor

Contact Person: Maxine Fischer

Mailing Address: 25 Market Street

City, State, and Zip: Aberdeen, SD 57401

Telephone Number: (605) 626-7110

Fax: (605) 626-4010

Email address: maxine.fischer@browncounty.sd.gov

BUDGET SHEET

Cost Classification	A	B	C	D	E	Total Funds
	SWMP Funds					
1. Administrative Expenses						
A. Personal Services						
B. Travel						
C. Legal						
D. Other						
2. Land, Structure, Right of Way						
3. Engineering						
A. Planning & Design Fees						
B. Project Inspection Fees						
C. Other						
4. Construction & Project Improvements						
5. Equipment	\$385,000	\$385,494				\$770,494
6. Contractual Services						
7. Other						
8. Other						
9. Subtotal (Lines 1- 8)	\$385,000	\$385,494				\$770,494
10. Contingencies						
11. Total (Lines 9 - 10)	\$385,000	\$385,494				\$770,494
12. Total Percentage	49.97%	50.03%	0.00%	0.00%	0.00%	

Columns A - E: Identify each funding source and enter the amounts budgeted by cost category.

Proposed Method of Financing

	Secured Funds	Unsecured Funds	Date
SWMP Funds		385,000	6/26/2015
Local Cash	385,494		
Other:			
Other:			
Other:			
Total	385,494	385,000	

Interest rate and term you are applying for: _____ %, _____ years.

What security is being pledged toward the repayment of this loan?

(Political Subdivisions Only)

- 1. General Obligation bond (requires bond election)
- 2. Revenue Obligation bond
- 3. Sales Tax Revenue bond

Other Funds to be Borrowed

	Amount	Rate	Term	Annual Debt Service	Security Pledged for Repayment	**Collateral Position
*Other:						
*Other:						
*Other:						

***Please attach copies of commitment letters that contain specific terms and conditions for each source of financing.**

****Please attach collateral information such as cost, book, and market values.**

Applicant Type County

Fiscal Year Ends December 31

Population Served

Current: 36531 2010: 36,531 2000: 35,460

Estimated date construction or acquisition will commence: August 20, 2015

Estimated completion or acquisition and installation date: November 11, 2015

**Estimated Useful Life of Project: 15

****The term of the loan cannot exceed the useful life of project**

Demographic Area

Identify and briefly describe the current area that is served and identify any new areas to be served as a result of this project.

The Brown County Landfill serves over 40,000 residents in a 4 county area. There are no new areas to be served as a result of this project.

Services Provided

Describe the current services provided and identify any additional service as a result of this project.

The facility currently accepts appliances, asbestos, compost contaminated soil, industrial solid waste, municipal solid waste, tires, rubble scrap metal, sludge, trees and e-waste. There will be no additional services as a result of this project.

Describe how the services or products provided with this project will assist in promoting the goals of the Solid Waste Management Hierarchy, which are identified on page 4 of the instructions.

The purchase of a new scraper will not assist in promoting the goals of the Solid Waste Management Hierarchy.

Status report for all existing Solid Waste Management Program grants or loans

Grant/Loan #	Status
2015G-SW-100	Currently drawing final drawdown. Project is complete.

If applicable, list the top three products that comprise the applicant's sales.

Name	City, State, & Phone	Products	% of Sales
City of Aberdeen	Aberdeen, SD 605-626-7025	Municipal Solid Waste	40%
A-1 Sanitation	Aberdeen, SD 605-226-2971	Municipal Solid Waste	10%
City of Groton	Groton, SD 605-397-8422	Municipal Solid Waste	4%

If applicable, list the top three principal competitors and their current market share within the industry.

Name	City, State, & Phone	Products	% of Market Share
N/A			

List all current debt pledged to the same proposed security for repayment of loan.

Purpose of Debt					
Year Debt acquired					
Security Pledged					
Amount					
Maturity Date (mo/yr)					
Debt Holder					
Debt Coverage Requirement					
Annual Required Payment					
Outstanding Balance					
Term					
Rate					

Please use additional sheets if necessary.

Property Tax Information:

(Complete this section only if General Obligation Bond is pledged to repay your loan)

Three year valuation trend:

Year			
Assessed Valuation	_____	_____	_____
Full & True Valuation	_____	_____	_____

Three year levies and collection trend:

Year			
Amount Levied	_____	_____	_____
Collected	_____	_____	_____
Penalties/Interest	_____	_____	_____
Late Payments	_____	_____	_____

Five Largest Taxpayers	Description	Assessed Valuation
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Additional Comments:

RESOLUTION

RESOLUTION

Authorizing SWMP Signatory For Brown County

WHEREAS, Brown County is proposing to purchase a scraper for the Brown County Landfill; and

WHEREAS, Brown County is applying for a Solid Waste Management Program Grant (SWMP) in an amount up to, but not exceeding \$385,000.00; and

WHEREAS, Brown County needs to authorize a SWMP signatory.

NOW THEREFORE, BE IT RESOLVED that Brown County make application to the South Dakota Department of Environment and Natural Resources for a SWMP grant in an amount up to, but not exceeding \$385,000.00; and

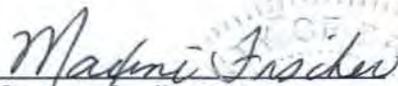
BE IT FURTHER RESOLVED that the Chair of Brown County be the authorized signatory for all related documents, including the application and pay requests.

Dated this 24 day of March, 2015



Chair
Brown County

ATTEST:



County Auditor
Brown County



PROJECT NARRATIVE

PROJECT NARRATIVE

Project Description

The Brown County Landfill is proposing to purchase a scraper to replace the aging scraper at the landfill. Total Project cost is estimated at \$770,494.

Eligibility

As a solid waste facility in the State of South Dakota, the Brown County Landfill is eligible for Solid Waste Management funding.

Need/Problem Identification

The existing scraper is in need of replacement as it has over 10,000 man-hours of operation.

Ability to Solve the Problem/Method of Accomplishment

The purchase of a new machine will solve the problem at the landfill.

Scope of Project

Brown County is looking to purchase a 627K Wheel Tractor-Scraper with a cold start attachment. Attached is a spec sheet that details the other features of the scraper.

TIPPING FEES

Price Guide

- Minimum charge: \$3.00 per load (most loads range in price from \$3 to \$10).
- All loads prorated based on net weight (ex: 500 lbs. of rubble debris would cost \$4.00).
- The following items are Accepted Free: Lead acid batteries, waste oil, paint, grass & leaves, computer & office paper, cardboard, #1 & #2 plastic, magazines, phone books, antifreeze (resident only) & propane tanks.

Appliances	\$12.50 per item
Refrigerators, freezers, air conditioners, washers, dryers, dishwashers, stoves, dehumidifiers (with or without freon)	
Asbestos	\$5 per bag
Friable Powder or dust state Can be crumbled or reduced to powder by hand Manifest required	
Compost	FREE
Grass, leaves and light garden residue only	
Contaminated Soil	\$7 per ton
Gas & Diesel contaminated soil (notification & analysis required before disposal)	
Contaminated Soil - Special	\$38 per ton
NW Energy, Coal Gasification and Other like material (notification and analysis required before disposal)	
Contaminated Soil Mixture	\$11.50 per ton
Waste Oil & Mixed Fuel contaminated soil (notification & analysis required before disposal)	
Industrial Solid Waste	\$38 per ton
Municipal Solid Waste 1	\$38 per ton
In County: Paper, Plastic, Cardboard, Carpet, Upholstered furniture, Mattress, box springs TV's, Computer Hardware etc. - Check with landfill for material not accepted.	
Municipal Solid Waste 2	\$38 per ton

Out of County: glass, paper, plastic, cardboard, carpet, upholstered furniture, mattresses, box springs

- Check with landfill for material not accepted.

Municipal Solid Waste Dead Animals \$38 per ton

Carcasses (notification required prior to dumping)

Municipal Solid Waste Rubble. . . . \$20 per ton

Unit 1 & 2 C&D Debris (same as Rubble 1)

Tire Shreds \$38 per ton

New Deal Tire (Shreds)

Rubble 1 \$20 per ton

Construction Debris: lumber, shingles, sheetrock, all wood furniture (Rubble Site)

Rubble 2 \$14 per ton

Heavy Debris: concrete, dirt, rocks, etc. (Rubble Site)

Rubble 3 \$20 per ton

Pallets

Scrap Metal \$20 per ton

All Metals

Sludge \$10 per ton

Sump Waste (analysis may be required)

Tires \$200 per ton

Large quantities priced per ton

Tires Count \$2.50 per tire

Car & Light Truck

Tree Chips \$14 per ton

Wood chips from trees

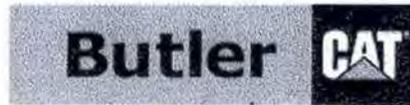
Trees 1 \$20 per ton

Less than 8 inches in diameter

Trees 2 \$14 per ton

More than 8 inches in diameter (must be 8 foot or shorter in length)

COST ESTIMATE



February 16, 2015

BROWN COUNTY SOLID WASTE

Dear Mike Scott,

We are pleased to quote the following for your consideration.

MACHINE SPECIFICATIONS

627K Wheel Tractor-Scraper T4F	Tires, 33.25R29 BS VLT ** E2A
Cold Start Attachment	Sequence Assist
Non Push Pull	Load Assist
HID Work Lights	3 - Camera shows RT side/cutting edge/directly behind machine
Cooling, High Ambient Tier 4	Air Horn and Beacon
Cab Precleaner	Wiring Group
Product Link, Satellite PL321	

SELL PRICE	\$770,494.45
------------	--------------

WARRANTY

Standard Warranty:

Extended Warranty:

627_T4 coverage / 60 Months / 2000 Hours

Thank you for the opportunity to quote this equipment.

Sincerely,

A handwritten signature in black ink that reads "David Sangster".

David Sangster
 Machine Sales Representative DavidSangster@butlermachinery.com
 605-216-4605

PAST TWO YEARS FINANCIALS

BROWN COUNTY

AUDIT REPORT

For the Year Ended December 31, 2012



State of South Dakota
Department of Legislative Audit
427 South Chapelle
%500 East Capitol
Pierre, SD 57501-5070

BROWN COUNTY
TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance With OMB Circular A-133.....	3
Schedule of Prior Audit Findings.....	5
Schedule of Current Audit Findings and Questioned Costs.....	5
Independent Auditor's Report.....	7
<i>Basic Financial Statements</i>	
<u>Government-wide Financial Statements:</u>	
As of December 31, 2012:	
Statement of Net Position.....	10
For the Year Ended December 31, 2012:	
Statement of Activities.....	11
<u>Fund Financial Statements:</u>	
<u>Governmental Funds</u>	
As of December 31, 2012:	
Balance Sheet.....	12
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	13
For the Year Ended December 31, 2012:	
Statement of Revenues, Expenditures and Changes in Fund Balances.....	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities.....	18
<u>Proprietary Funds</u>	
As of December 31, 2012:	
Statement of Net Position.....	19
For the Year Ended December 31, 2012:	
Statement of Revenues, Expenses and Changes in Fund Net Position.....	20
Statement of Cash Flows.....	21



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE SD 57501-5070
(605) 773-3595
FAX (605) 773-6454

MARTIN L. GUINDON, CPA
AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

County Commission
Brown County
Aberdeen, South Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brown County, South Dakota (County), as of December 31, 2012 and for the year then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 6, 2013.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Current Audit Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Current Audit Findings and Questioned Costs as item No. 2012-01 to be a material weakness.

Compliance and Other Matters

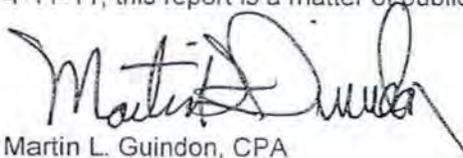
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

County's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying Schedule of Current Audit Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



Martin L. Guindon, CPA
Auditor General

August 6, 2013



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE SD 57501-5070
(605) 773-3595
FAX (605) 773-6454

MARTIN L. GUINDON, CPA
AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

County Commission
Brown County
Aberdeen, South Dakota

Report on Compliance for Each Major Federal Program

We have audited Brown County, South Dakota (County), compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Current Audit Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Brown County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

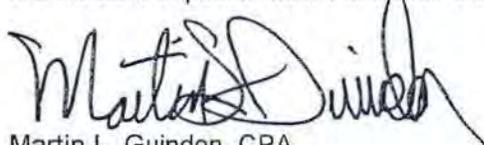
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purposes. As required by South Dakota Codified Law 4-11-11, this report and our report on compliance for each major federal program are matters of public record and their distribution is not limited.



Martin L. Guindon, CPA
Auditor General

August 6, 2013

BROWN COUNTY
SCHEDULE OF PRIOR AND CURRENT AUDIT FINDINGS AND QUESTIONED COSTS

SCHEDULE OF PRIOR AUDIT FINDINGS

Prior Audit Findings:

The prior audit report contained no written audit findings.

SCHEDULE OF CURRENT AUDIT FINDINGS AND QUESTIONED COSTS

Summary of the Independent Auditor's Results:

Financial Statements

- a. An unmodified opinion was issued on the financial statements of each opinion unit.
- b. A material weakness was disclosed by our audit of the financial statements for a lack of internal controls over financial reporting as discussed in current audit finding No. 2012-01.
- c. Our audit did not disclose any noncompliance which was material to the financial statements.

Federal Awards

- d. An unmodified opinion was issued on compliance with the requirements applicable to major programs.
- e. Our audit did not disclose any audit findings that need to be disclosed in accordance with the Office of Management and Budget Circular A-133, Section .510(a).
- f. The federal award tested as a major program was:
CDBG – State-Administered CDBG Cluster
- g. The dollar threshold used to distinguish between Type A and Type B federal award programs was \$300,000.
- h. Brown County did qualify as a low-risk auditee.

Current Federal Audit Findings:

There are no written current federal compliance audit findings to report.

Current Other Audit Findings:

Internal Control-Related Findings - Material Weakness:

Financial Reporting Errors

Finding No. 2012-01:

Internal accounting controls over financial reporting for the year ended December 31, 2012 were inadequate resulting in inaccurate information being presented to users of the report.

Analysis:

We noted the following significant errors in the County's annual financial report for the year ended December 31, 2012:

- a. The Statement of Net Position – Governmental Activities – Cash and Cash Equivalents in the amount of \$238,256.31 were incorrectly reported as Investments and also incorrectly reported on the Governmental Funds Balance Sheet.
- b. The Statement of Net Position – Business-Type Activities – Restricted Cash and Cash Equivalents in the amount of \$331,453.17 were incorrectly reported as Restricted Investments.
- c. The Statement of Net Position – Governmental Activities – Other Capital Assets Net of Depreciation were understated by \$154,055.67, which was the result of using the incorrect average cost per mile to convert paved roads to gravel roads.
- d. The Statement of Net Position – Business-Type Activities – Amount Due Within One Year was understated by \$424,750.00 and Amount Due in More Than One Year was overstated by the same amount.
- e. The Statement of Activities – Business-Type Activities – Operating Grants and Contributions were overstated by \$197,000.00 and Capital Grants and Contributions were understated by the same amount.
- f. The Balance Sheet – Assigned Fund Balance was overstated by \$211,203.00, Restricted Fund Balance was understated by \$44,356.70 and Unassigned Fund Balance was understated by \$166,846.30.

Other less significant errors were also noted in the County's annual financial report.

We were able to correct the material reporting errors and therefore have issued an unmodified auditor's opinion on the financial statements contained in this audit report. However, users of the annual financial reports received information of diminished reliability.

RECOMMENDATION:

We recommend the County strengthen internal accounting controls over financial reporting.

Management's Response:

Brown County agrees with the finding and will strive to comply with the recommendation.



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE SD 57501-5070
(605) 773-3595
FAX (605) 773-6454

MARTIN L. GUINDON, CPA
AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT

County Commission
Brown County
Aberdeen, South Dakota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brown County, South Dakota (County), as of December 31, 2012 and for the year then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brown County as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules on pages 43 through 47, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The County has omitted the Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Schedule of Expenditures of Federal Awards, which as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 6, 2013 on our consideration of the County's internal control over financial reporting and our tests of its

BROWN COUNTY
STATEMENT OF NET POSITION
December 31, 2012

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Cash and Cash Equivalents	\$ 3,049,627.06	\$ 2,950,224.67	\$ 5,999,851.73
Investments	3,950,000.00	1,078,779.38	5,028,779.38
Accounts Receivable, Net	587,834.85	141,776.21	729,611.06
Inventories	1,133,771.10	49,639.69	1,183,410.79
Other Assets	205,527.15		205,527.15
Restricted Assets:			
Cash and Cash Equivalents		345,160.83	345,160.83
Investments		1,383,006.22	1,383,006.22
Capital Assets:			
Land, Improvements and Construction in Progress	2,003,770.47	493,564.81	2,497,335.28
Other Capital Assets, Net of Depreciation	50,976,391.72	4,233,919.49	55,210,311.21
TOTAL ASSETS	<u>\$ 61,906,922.35</u>	<u>\$ 10,676,071.30</u>	<u>\$ 72,582,993.65</u>
LIABILITIES:			
Accounts Payable	\$ 91,632.36	\$ 128,925.23	\$ 220,557.59
Other Current Liabilities	171,091.36		171,091.36
Deferred Revenue	220,404.84		220,404.84
Noncurrent Liabilities:			
Due Within One Year	820,495.95	457,287.68	1,277,783.63
Due in More than One Year	6,796,905.02	1,323,940.95	8,120,845.97
TOTAL LIABILITIES	<u>8,100,529.53</u>	<u>1,910,153.86</u>	<u>10,010,683.39</u>
NET POSITION:			
Net Investment in Capital Assets	52,980,162.19	4,727,484.30	57,707,646.49
Restricted For: (See Note 11)			
Road and Bridge Purposes	1,547,178.01		1,547,178.01
Other Purposes	333,059.72		333,059.72
Unrestricted (Deficit) (See Note 12)	(1,054,007.10)	4,038,433.14	2,984,426.04
TOTAL NET POSITION	<u>53,806,392.82</u>	<u>8,765,917.44</u>	<u>62,572,310.26</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 61,906,922.35</u>	<u>\$ 10,676,071.30</u>	<u>\$ 72,582,993.65</u>

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2012

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes In Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	\$ 3,680,158.51	\$ 848,056.87	\$ 520,532.57	\$	\$ (2,311,569.07)	\$	\$ (2,311,569.07)
Public Safety	4,810,400.08	398,183.51	702,463.82		(3,709,752.75)		(3,709,752.75)
Public Works	7,266,105.23	17,350.41	3,152,363.03	402,853.92	(3,693,537.87)		(3,693,537.87)
Health and Welfare	958,724.29	175,740.46			(782,983.83)		(782,983.83)
Culture and Recreation	1,547,591.09	998,893.97	15,447.46	76,647.00	(456,602.66)		(456,602.66)
Conservation of Natural Resources	220,376.47	41,944.70	4,065.69		(174,366.08)		(174,366.08)
Urban and Economic Development	7,366,488.55				(7,366,488.55)		(7,366,488.55)
Intergovernmental Expenditures	112,902.34				(112,902.34)		(112,902.34)
**Depreciation Expense - Unallocated	16,961.19				(16,961.19)		(16,961.19)
*Interest on Long-Term Debt	495,462.69				(495,462.69)		(495,462.69)
Total Governmental Activities	26,475,170.44	2,480,169.92	4,394,872.57	479,500.92	(19,120,627.03)	0.00	(19,120,627.03)
Business-Type Activities:							
Solid Waste	2,651,919.34	2,327,115.00	21,031.00	197,000.00		(106,773.34)	(106,773.34)
Total Primary Government	\$ 29,127,089.78	\$ 4,807,284.92	\$ 4,415,903.57	\$ 676,500.92	(19,120,627.03)	(106,773.34)	(19,227,400.37)
General Revenues:							
Taxes:							
Property Taxes					11,781,513.60		11,781,513.60
Wheel Tax					756,279.77		756,279.77
911 Telephone Surcharge					228,398.78		228,398.78
State Shared Revenues					319,751.29		319,751.29
Grants and Contributions not Restricted to Specific Programs					16,869.88		16,869.88
Unrestricted Investment Earnings					40,671.86	26,252.31	66,924.17
Miscellaneous Revenue					18,416.87	32,718.00	51,134.87
Transfers					10,284.05	(10,284.05)	0.00
Total General Revenues and Transfers					13,172,186.10	48,686.26	13,220,872.36
Change in Net Position					(5,948,440.93)	(58,087.08)	(6,006,528.01)
Net Position - Beginning					59,754,833.75	8,824,004.52	68,578,838.27
NET POSITION - ENDING					\$ 53,806,392.82	\$ 8,765,917.44	\$ 62,572,310.26

*The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

** This amount excludes the depreciation that is included in the direct expenses of the various functions. (See Note 7)

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2012

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Current Assets:				
Cash and Cash Equivalents	\$ 865,553.83	\$ 1,436,699.97	\$ 747,373.26	\$ 3,049,627.06
Investments	3,526,756.73	423,243.27		3,950,000.00
Taxes Receivable--Delinquent	179,634.99			179,634.99
Accounts Receivable, Net	3,869.23	2,450.39		6,319.62
Due from Other Governments	23,821.14	311,624.10	66,435.00	401,880.24
Inventory of Supplies	9,836.36	1,123,934.74		1,133,771.10
Deposits	205,527.15			205,527.15
TOTAL ASSETS	\$ 4,814,999.43	\$ 3,297,952.47	\$ 813,808.26	\$ 8,926,760.16
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 32,584.11	\$ 56,998.28	\$ 2,049.97	\$ 91,632.36
Accrued Wages Payable	104,689.49	22,896.06	14,324.34	141,909.89
Payroll Withholding Payable	14,995.59	3,125.31	1,875.73	19,996.63
Revenues Collected in Advance	9,184.84			9,184.84
Deferred Revenue	181,597.99	200,000.00	18,441.84	400,039.83
Total Liabilities	343,052.02	283,019.65	36,691.88	662,763.55
Fund Balances: (See Note 1. I.)				
Nonspendable	215,363.51	1,123,934.74		1,339,298.25
Restricted	33,153.70	423,243.27	510,174.05	966,571.02
Assigned	1,666,777.94	1,467,754.81	266,942.33	3,401,475.08
Unassigned	2,556,652.26			2,556,652.26
Total Fund Balances	4,471,947.41	3,014,932.82	777,116.38	8,263,996.61
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,814,999.43	\$ 3,297,952.47	\$ 813,808.26	\$ 8,926,760.16

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2012

	General Fund	Road and Bridge Fund	Brown County TIF #1 Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes:					
General Property Taxes--Current	\$ 11,159,424.23	\$	\$	\$ 510,623.45	\$ 11,670,047.68
General Property Taxes--Delinquent	111,113.40				111,113.40
Penalties and Interest	30,633.46				30,633.46
Telephone Tax (Outside)	3,201.48				3,201.48
Mobile Home Tax	2,261.31				2,261.31
Wheel Tax		756,279.77			756,279.77
911 Telephone Surcharge				228,398.78	228,398.78
Tax Deed Revenue	20.00				20.00
Licenses and Permits	72,494.70	12,630.00		7,920.00	93,044.70
Intergovernmental Revenue:					
Federal Grants	488,581.07	92,984.27		217,393.36	798,958.70
Federal Shared Revenue	16,869.88				16,869.88
Federal Payments in Lieu of Taxes	198.00				198.00
State Grants	5,765.69	364,290.11		22,657.00	392,712.80
State Shared Revenue:					
Bank Franchise	80,829.27				80,829.27
Motor Vehicle Licenses		2,449,138.75			2,449,138.75
Court Appointed Attorney/Public Defender	13,527.63				13,527.63
Prorate/Port of Entry Fees		157,032.12			157,032.12
Abused and Neglected Child Defense	2,487.22				2,487.22
63 3/4% Mobile Home/Manufactured Home		43,192.01			43,192.01
Telecommunications Gross Receipts Tax	234,424.80				234,424.80
Motor Vehicle 1/4%	8,474.73				8,474.73
Motor Fuel Tax		17,919.42			17,919.42
911 Remittances				186,725.45	186,725.45
Other Payments in Lieu of Taxes	4,497.22				4,497.22
Other Intergovernmental Revenue	22,266.79	18,806.35		270,085.14	311,158.28
Charges for Goods and Services:					
General Government:					
Treasurer's Fees	62,276.08				62,276.08
Register of Deeds' Fees	515,098.92				515,098.92
Legal Services	101,431.39			13,056.00	104,681.39
Clerk of Courts Fees	59,162.87			3,250.00	59,162.87
Assessors Fees	20,000.00				20,000.00
Geographic Information Service Fees	425.54				425.54

Other Fees	1,274.17				1,274.17
Public Safety:					
Law Enforcement	116,040.67				116,040.67
Prisoner Care	159,332.00				159,332.00
Sobriety Testing				79,725.00	79,725.00
Other				12,000.00	12,000.00
Public Works:					
Road Maintenance Contract Charges		207.91			207.91
Health and Welfare:					
Economic Assistance:					
Poor Lien Recoveries	167,820.46				167,820.46
Culture and Recreation	885,499.54				885,499.54
Conservation of Natural Resources	41,944.70				41,944.70
Other Charges	1,954.20				1,954.20
Fines and Forfeits:					
Fines	559.65				559.65
Costs	28,159.19				28,159.19
Miscellaneous Revenue:					
Investment Earnings	32,229.92	3,788.86	1,749.93	2,903.15	40,671.86
Rent	113,394.43	4,512.50			117,906.93
Contributions and Donations	4,347.46	9,000.00			13,347.46
Refund of Prior Year's Expenditures	5,752.10				5,752.10
Other	10,000.00	1,363.77		1,301.00	12,664.77
Total Revenues	<u>14,583,774.17</u>	<u>3,931,145.84</u>	<u>1,749.93</u>	<u>1,556,038.33</u>	<u>20,072,708.27</u>
Expenditures:					
General Government:					
Legislative:					
Board of County Commissioners	183,855.76				183,855.76
Elections	78,349.20				78,349.20
Judicial System	60,042.87				60,042.87
Financial Administration:					
Auditor	330,820.34				330,820.34
Treasurer	466,516.03				466,516.03
Data Processing	289,820.53				289,820.53
Legal Services:					
State's Attorney	576,722.38			1,330.60	578,052.98
Court Appointed Attorney	333,846.70				333,846.70
Abused and Neglected Child Defense	14,250.00				14,250.00
Teen Court				21,873.75	21,873.75
Other Administration:					
General Government Building	622,956.45				622,956.45
Director of Equalization	472,239.76				472,239.76
Register of Deeds	266,290.41				266,290.41
Veterans Service Officer	119,888.64				119,888.64
Predatory Animal	10,374.57				10,374.57
Geographic Information System	73,857.84				73,857.84

BROWN COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2012
(Continued)

	General Fund	Road and Bridge Fund	Brown County TIF #1 Fund	Other Governmental Funds	Total Governmental Funds
Public Safety:					
Law Enforcement:					
Sheriff	1,259,333.35			45,986.92	1,305,320.27
County Jail	1,396,039.62			83,437.67	1,479,477.29
Coroner	29,007.06				29,007.06
Juvenile Detention	732,222.83				732,222.83
Protective and Emergency Services:					
Fire Protection	13,797.44				13,797.44
Emergency and Disaster Services				226,668.06	226,668.06
Communication Center				999,269.64	999,269.64
Public Works:					
Highways and Bridges:					
Highways, Roads and Bridges		7,527,201.03		700.44	7,527,901.47
Health and Welfare:					
Economic Assistance:					
Support of Poor	688,932.03				688,932.03
Health Assistance:					
County Nurse	26,780.00				26,780.00
Ambulance	30,281.72				30,281.72
Social Services:					
Care of Aged	950.00				950.00
Domestic Abuse				11,310.00	11,310.00
Mental Health Services:					
Mentally Ill	45,977.62				45,977.62
Developmentally Disabled	950.00				950.00
Drug Abuse	19,000.00				19,000.00
Mental Health Centers	35,226.00				35,226.00
Mental Illness Board	111,945.21				111,945.21
Culture and Recreation:					
Culture:					
Public Library	18,000.00				18,000.00
Historical Museum	298,809.74				298,809.74
Historical Sites	850.00				850.00
Recreation:					
Recreational Programs	4,750.00				4,750.00
Parks	78,041.52				78,041.52
Exhibition Building	321,328.22				321,328.22

County Fair	794,107.25			99.88	794,207.13
Senior Center	4,275.00				4,275.00
Conservation of Natural Resources:					
Soil Conservation:					
County Extension	65,253.07				65,253.07
Weed and Pest Control	142,606.72				142,606.72
Urban and Economic Development:					
Urban Development:					
Planning and Zoning	84,664.81				84,664.81
Urban and Rural Development	415,406.62				415,406.62
Economic Development:					
Tourism, Industrial or Recreational Development	19,736.25		6,844,220.39		6,863,956.64
Intergovernmental Expenditures		37,814.00		75,088.34	112,902.34
Debt Service			39,900.00	455,562.69	495,462.69
Total Expenditures	<u>10,538,103.56</u>	<u>7,565,015.03</u>	<u>6,884,120.39</u>	<u>1,921,327.99</u>	<u>26,908,566.97</u>
Excess of Revenues Over (Under) Expenditures	<u>4,045,670.61</u>	<u>(3,633,869.19)</u>	<u>(6,882,370.46)</u>	<u>(365,289.66)</u>	<u>(6,835,858.70)</u>
Other Financing Sources (Uses):					
Transfers In	14,072.91	4,155,994.40		762,560.26	4,932,627.57
Transfers Out	(4,560,132.92)	(3,788.86)	(358,421.74)		(4,922,343.52)
General Long-Term Debt Issued			6,950,000.00		6,950,000.00
Insurance Proceeds	176,139.31	48,857.59			224,996.90
Sale of County Property	14,350.98	93,762.02		1,650.13	109,763.13
Total Other Financing Sources (Uses)	<u>(4,355,569.72)</u>	<u>4,294,825.15</u>	<u>6,591,578.26</u>	<u>764,210.39</u>	<u>7,295,044.08</u>
Net Change in Fund Balance	(309,899.11)	660,955.96	(290,792.20)	398,920.73	459,185.38
Fund Balance - Beginning	<u>4,781,846.52</u>	<u>2,353,976.86</u>	<u>290,792.20</u>	<u>378,195.65</u>	<u>7,804,811.23</u>
FUND BALANCE - ENDING	<u>\$ 4,471,947.41</u>	<u>\$ 3,014,932.82</u>	<u>\$ 0.00</u>	<u>\$ 777,116.38</u>	<u>\$ 8,263,996.61</u>

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
 Reconciliation of the Statement of Revenues, Expenditures and
 Changes in Fund Balances to the Statement of Activities
 For the Year Ended December 31, 2012

Net Change in Fund Balances - Total Governmental Funds \$ 459,185.38

Amounts reported for governmental activities in the Statement of
 Activities are different because:

This amount represents capital asset purchases which are reported as expenditures on the fund financial statements but increase assets on the government-wide statements. 1,912,862.55

This amount represents the current year depreciation expense reported in the Statement of Activities which is not reported on the fund financial statements because it does not require the use of current financial resources. (1,672,037.38)

In the Statement of Activities, gains and losses on disposal of capital assets are reported, whereas, in the governmental funds, the proceeds from the disposal of capital assets are reflected, regardless of whether a gain or loss is realized. (83,961.44)

The receipt of donated capital assets is not reported on the fund statements, but is reported as a program revenue on the government-wide statements. 479,500.92

The issuance of long-term debt (Tax Incremental Revenue Bonds - Series 2011) is an other financing source in the fund statements but an increase in long-term liabilities on the government-wide statements. (6,950,000.00)

The fund financial statement governmental fund property tax accruals differ from the government-wide statement property tax accruals in that the fund financial statements require the amounts to be "available". (35,763.73)

Governmental funds recognize expenditures for amounts of compensated absences actually paid to employees with current financial resources during the fiscal year. Amounts of compensated absences earned by employees are not recognized in the funds. In the statement of activities, expenses for these benefits are recognized when the employees earn leave credits. (58,227.23)

Change in Net Position of Governmental Activities \$ (5,948,440.93)

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2012

	Enterprise Funds
	Solid Waste Fund
ASSETS:	
Current Assets:	
Cash and Cash Equivalents	\$ 2,950,224.67
Investments	1,078,779.38
Accounts Receivable, Net	140,448.01
Other Receivables	1,328.20
Inventory of Supplies	49,639.69
Total Current Assets	4,220,419.95
Noncurrent Assets:	
Restricted Cash and Cash Equivalents	345,160.83
Restricted Investments	1,383,006.22
Capital Assets:	
Land	478,078.38
Buildings	950,630.60
Improvements Other Than Buildings	5,041,222.21
Machinery and Equipment	2,443,598.38
Construction Work in Progress	15,486.43
Less: Accumulated Depreciation	(4,201,531.70)
Total Noncurrent Assets	6,455,651.35
TOTAL ASSETS	\$ 10,676,071.30
LIABILITIES:	
Current Liabilities:	
Accounts Payable	\$ 121,655.63
Accrued Wages Payable	6,396.48
Payroll Withholding Payable	873.12
Compensated Absences Payable -- Current	32,537.68
Accrued Landfill Closure and Postclosure Care Costs -- Current	424,750.00
Total Current Liabilities	586,212.91
Noncurrent Liabilities:	
Accrued Leave Payable	20,523.90
Accrued Landfill Closure and Postclosure Care Costs	1,303,417.05
Total Noncurrent Liabilities	1,323,940.95
NET POSITION:	
Net Investment in Capital Assets	4,727,484.30
Unrestricted Net Position	4,038,433.14
Total Net Position	8,765,917.44
TOTAL LIABILITIES AND NET POSITION	\$ 10,676,071.30

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 For the Year Ended December 31, 2012

	<u>Enterprise Funds</u>
	<u>Solid Waste</u>
	<u>Fund</u>
Operating Revenues:	
Charges for Goods and Services	\$ 1,750,551.10
Solid Waste Fee	496,850.00
Miscellaneous	79,713.90
Total Operating Revenues	2,327,115.00
Operating Expenses:	
Personal Services	358,041.01
Other Current Expense	1,557,439.87
Depreciation Expense	736,438.46
Total Operating Expenses	2,651,919.34
Operating Income (Loss)	(324,804.34)
Nonoperating Revenues (Expenses):	
Operating Grants	218,031.00
Investment Earnings	26,252.31
Rental Revenue	32,718.00
Total Nonoperating Revenues (Expenses)	277,001.31
Income (Loss) Before Transfers	(47,803.03)
Transfers Out	(10,284.05)
Change in Net Position	(58,087.08)
Net Position - Beginning	8,824,004.52
NET POSITION - ENDING	\$ 8,765,917.44

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2012

	<u>Enterprise Funds</u> <u>Solid Waste</u> <u>Fund</u>
Cash Flows from Operating Activities:	
Cash Receipts from Customers	\$ 2,374,643.17
Cash Payments to Employees for Services	(348,717.83)
Cash Payments to Suppliers for Goods and Services	<u>(1,160,098.16)</u>
Net Cash Provided (Used) by Operating Activities	<u>865,827.18</u>
Cash Flows from Noncapital Financing Activities:	
Operating Subsidies	34,856.71
Rental Revenue	32,718.00
Transfers Out	<u>(10,284.05)</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>57,290.66</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of Capital Assets	(583,356.51)
Capital Grant	<u>197,000.00</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(386,356.51)</u>
Cash Flows from Investing Activities:	
Purchase of Investment Securities	(2,461,785.60)
Proceeds from Sales and Maturities of Investments	2,445,844.07
Cash Received for Interest	<u>26,252.31</u>
Net Cash Provided (Used) by Investing Activities	<u>10,310.78</u>
Net Increase (Decrease) in Cash and Cash Equivalents	547,072.11
Cash and Cash Equivalents at Beginning of Year	<u>2,748,313.39</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 3,295,385.50</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating Income (Loss)	\$ (324,804.34)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation Expense	736,438.46
Change in Assets and Liabilities:	
Receivables	47,528.17
Inventories	337.23
Accounts and Other Payables	(829.83)
Accrued Wages Payable	1,770.94
Accrued Leave Payable	7,552.24
Closure Costs	<u>397,834.31</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 865,827.18</u>

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Financial Reporting Entity:

The reporting entity of Brown County, (County) consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

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

The County has created a Housing and Redevelopment Commission under the authority of South Dakota Codified Law 11-7-7. Brown County organized the Brown County Housing and Redevelopment Commission solely for abdicating its authority over the non-city housing projects within Brown County to the Aberdeen Housing Commission organized by the City of Aberdeen. Therefore, this component unit's financial activity was not included on the County's annual report. The financial activity of the component unit is to be included as a component unit on the City of Aberdeen's annual report.

b. Basis of Presentation:

Government-wide Financial Statements:

The Statement of Net Position and Statement of Activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories:

governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or it meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined, or
3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

The funds of the County financial reporting entity are described below:

Governmental Funds:

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered to be a major fund.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specified purposes.

Road and Bridge Fund – to account for funds credited to the road and bridge fund pursuant to SDCL 32-11-4.2 to be used by the board of county commissioners for grading, constructing, planing, dragging, and maintaining county highways and also for dragging, maintaining and grading secondary roads. Proper equipment for dragging, grading, and maintaining highways, such as graders, tractors, drags, maintainers, and planers may be purchased from the road and bridge fund. (SDCL 32-11-2 and 32-11-4.2) This is a major fund.

Brown County TIF #1 Fund – authorized by SDCL 11-9-3 to account for proceeds of \$6,950,000 in bonds issued for the tax increment district, which funds (less attorney fee, wire transfer fee and initial interest payment) were subsequently distributed to the Northern Beef Plant. This is a major fund. The cash balance of the Fund was transferred to the Brown County TIF #1 Debt Service Fund. The Special Revenue Fund was closed as of December 31, 2012.

The remaining Special Revenue funds are not considered major funds: 911 Service, Emergency Management, Domestic Abuse, Teen Court, State Grants, Richmond Youth Camp, Donations, 24/7 Sobriety, and Modernization and Preservation. These funds are reported on the fund financial statements as "Other Governmental Funds".

Debt Service Funds – Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Brown County TIF #1 Debt Service Fund – to account for Tax Increment property taxes which may be used only for the payment of the debt principal, interest, and related costs of the Tax Incremental Revenue Bonds Series 2011. This is not a major fund.

Proprietary Funds:

Enterprise Funds – Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's principal revenue sources.

- a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit—even if that government is not expected to make any payments—is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity.)
- b. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
- c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

Solid Waste Fund – financed primarily by user charges this fund accounts for the solid waste operation of the County as provided by SDCL 34A-6. This is a major fund.

Fiduciary Funds:

Fiduciary funds consist of the following sub-category and are never considered to be major funds:

Agency Funds – Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency funds are used to account for the accumulation and distribution of property tax revenues and various pass through funds.

c. Measurement Focus and Basis of Accounting:

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

Measurement Focus:

Government-wide Financial Statements:

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus, applied on the accrual basis of accounting.

Fund Financial Statements:

In the fund financial statements, the "current financial resources" measurement focus and the modified accrual basis of accounting are applied to governmental fund types, while the "economic resources" measurement focus and the accrual basis of accounting are applied to the proprietary and fiduciary fund types.

Basis of Accounting:

Government-wide Financial Statements:

In the government-wide Statement of Net Position and Statement of Activities, governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues and related assets are recorded when earned (usually when the right to receive cash vests); and, expenses and related liabilities are recorded when an obligation is incurred (usually when the obligation to pay cash in the future vests).

Fund Financial Statements:

All governmental fund types are accounted for using the modified accrual basis of accounting. Their revenues, including property taxes, are recognized when they become measurable and available. "Available" means resources are collected or to be collected soon enough after the end of the fiscal year that they can be used to pay the bills of the current period. The accrual period for the County is 30 days plus any grant receivables where expenditures have been incurred.

Under the modified accrual basis of accounting, receivables may be measurable but not available. Reported deferred revenues are those where asset recognition criteria have been met but for which revenue recognition criteria have not been met. The revenues which are accrued December 31, 2012 are various grant reimbursements, state shared revenues, E911 surcharge and court appointed attorney reimbursements.

Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which are recognized when due.

All proprietary and fiduciary fund types are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

d. Deposits and Investments:

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with a term to maturity at date of acquisition of three months or less. Investments in open-end mutual fund shares, or similar investments in external investment pools, are also considered to be cash equivalents.

Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at date of acquisition exceeds three months, and/or those types of investment authorized by South Dakota Codified Law (SDCL) 4-5-6.

e. Capital Assets:

Capital assets include land, buildings, machinery and equipment, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. *Infrastructure assets* are long-lived capital assets that normally are stationary in nature and normally can be preserved for significantly greater number of years than most capital assets.

The accounting treatment over capital assets depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Financial Statements:

Capital assets are recorded at historical cost, or estimated cost, where actual cost could not be determined. Donated capital assets are valued at their estimated fair value on the date donated. Reported cost values include ancillary charges necessary to place the asset into its intended location and condition for use. Subsequent to initial capitalization, improvements or betterments that are significant and which extend the useful life of a capital asset are also capitalized.

The total December 31, 2012 balance of governmental activities capital assets includes approximately 75 percent for which the costs were determined by estimates of the original costs. The total December 31, 2012 balance of business-type capital assets are all valued at original cost.

For governmental activities Capital Assets, construction-period interest is not capitalized, in accordance with USGAAP, while for capital assets used in business-type activities/proprietary fund's operations, construction period interest is capitalized in accordance with USGAAP.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the government-wide Statement of Activities, except for that portion related to common use assets for which allocation would be unduly complex, and which is reported as Unallocated Depreciation, with net capital assets reflected in the Statement of Net Position. Accumulated depreciation is reported on the government-wide Statement of Net Position and on the proprietary fund's Statement of Net Position.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide financial statements and proprietary funds are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Land and Land Rights		-----N/A-----	-----N/A-----
Improvements Other Than Buildings	\$ 25,000	Straight-line	15-100 years
Buildings	\$ 25,000	Straight-line	13-225 years
Machinery and Equipment	\$ 5,000	Straight-line	5-60 years
Infrastructure**	\$ 25,000	Straight-line	17-125 years

**Bridges are capitalized for structures greater than 20 feet, per SDCL 31-14. The composite/group method is used for roads (gravel and paved roads). For roads – the entire system including base, culverts and gravel surface. For paved roads – new construction – definition of new construction being 2" overlay or greater for distance exceeding one mile.

Land is an inexhaustible capital asset and is not depreciated.

Fund Financial Statements:

In the fund financial statements, capital assets used in governmental fund operations are accounted for as expenditures of the appropriate governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for on the accrual basis, the same as in the government-wide financial statements.

f. Long-Term Liabilities:

The accounting treatment of long-term liabilities depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term liabilities to be repaid from governmental and business-type resources are reported as liabilities in the government-wide financial statements. The long-term liabilities primarily consist of compensated absences, accrued landfill closure/post closure, and the Tax Incremental Revenue Bonds Series 2011.

In the fund financial statements, debt proceeds are reported as revenues (other financing sources), while payments of principal and interest are reported as expenditures when they become due. The accounting for proprietary fund long-term debt is on the accrual basis, the same in the fund statements as in the government-wide financial statements.

g. Program Revenues:

Program revenues derive directly from the program itself or from parties other than the County's taxpayers or citizenry, as a whole. Program revenues are classified into three categories, as follows:

1. Charges for services – These arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.
2. Program-specific operating grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.
3. Program-specific capital grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

h. Proprietary Funds Revenue and Expense Classifications:

In the proprietary fund's Statement of Revenues, Expenses and Changes in Net Position, revenues and expenses are classified in a manner consistent with how they are classified in the Statement of Cash Flows. That is, transactions for which related cash flows are reported as capital and related financing activities, noncapital financing activities, or investing activities are not reported as components of operating revenues or expenses.

i. Cash and Cash Equivalents:

For the purposes of the proprietary funds' Statement of Cash Flows, the County considers all highly liquid investments as deposits including restricted assets with a term to maturity of three months or less, at date of acquisition, to be cash equivalents.

j. Equity Classifications:

Government-wide Financial Statements:

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

1. Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation (if applicable) and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

2. Restricted Net Position – Consists of net position with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
3. Unrestricted Net Position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

Fund Financial Statements:

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

k. Application of Net Position:

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first and then use the unrestricted resources, as they are needed. However, an exception to this policy is that restricted Snow Removal resources in the Road and Bridge Fund shall only be for expenses on snow removal when the amount spent in a fixed year exceeds the cost for an average year's snow removal.

l. Fund Balance Classification Policies and Procedures:

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

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

The Nonspendable Fund Balance is comprised of the following:

- Amount reported in nonspendable form such as inventory.
- Amount legally or contractually required to be maintained intact such as South Dakota Public Assurance Alliance.

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

A schedule of fund balances is provided as follows:

BROWN COUNTY
 DISCLOSURE OF FUND BALANCES REPORTED ON BALANCE SHEET
 GOVERNMENTAL FUNDS
 December 31, 2012

Fund Balances:	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Inventory	\$ 9,836.36			
Deposit – South Dakota Public Assurance Alliance	205,527.15	\$ 1,123,934.74	\$	\$ 1,133,771.10
Restricted For:				205,527.15
Fire Protection Purposes	33,153.70			33,153.70
Snow Removal Purposes		423,243.27		423,243.27
Domestic Abuse Purposes			1,447.00	1,447.00
24/7 Sobriety Purposes			26,119.51	26,119.51
Brown County TIF #1 Debt Service Purposes			415,795.18	415,795.18
Teen Court Purposes			31,839.40	31,839.40
Richmond Youth Camp Purposes			21,916.96	21,916.96
Modernization and Preservation Purposes			13,056.00	13,056.00
Assigned To:				
Applied to Next Year's Budget	1,266,777.94			1,266,777.94
Capital Outlay Accumulations	400,000.00			400,000.00
Road and Bridge Purposes		1,467,754.81		1,467,754.81
Emergency and Disaster Purposes			69,856.63	69,856.63
911 Service Purposes			197,085.70	197,085.70
Unassigned	2,556,652.26			2,556,652.26
Total Fund Balances	\$ 4,471,947.41	\$ 3,014,932.82	\$ 777,116.38	\$ 8,263,996.61

2. DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK AND INTEREST RATE RISK

The County follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns, except for restricted cash assets in the Solid Waste Fund. Various restrictions on deposits and investments are imposed by statutes. These restrictions are summarized below:

Deposits – The County's cash deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 7-20-1, 7-20-1.1 and 7-20-1.2, and may be in the form of demand or time deposits. Qualified depositories are required by SDCL 4-6A-3 to maintain at all times, segregated from their other assets, eligible collateral having a value equal to at least 100 percent of the public deposit accounts which exceed deposit insurance such as the FDIC and NCUA. In lieu of pledging eligible securities, a qualified public depository may furnish irrevocable standby letters of credit issued by federal home loan banks accompanied by written evidence of that bank's public debt rating which may not be less than "AA" or a qualified public depository may furnish a corporate surety bond of a corporation authorized to do business in South Dakota.

Investments – In general, SDCL 4-5-6 permits County funds to be invested only in (a) securities of the United States and securities guaranteed by the United States Government either directly or indirectly; or (b) repurchase agreements fully collateralized by securities described in (a) above; or in shares of an open-end, no-load fund administered by an investment company whose investments are in securities described in (a) above and repurchase agreements described in (b) above. Also, SDCL 4-5-9 requires investments to be in the physical custody of the political subdivision or may be deposited in a safekeeping account with any bank or trust company designated by the political subdivision as its fiscal agent.

Credit Risk – State law limits eligible investments for the County, as discussed above. The County has no investment policy that would further limit its investment choices.

As of December 31, 2012, the County had the following investments.

External Investment Pools:	<u>Credit Rating</u>	<u>Market Value</u>
SDFIT	Unrated	\$ 238,256.31

The South Dakota Public Fund Investment Trust (SDFIT) is an external investment pool created for South Dakota local government investing. It is regulated by a nine member board with representation from municipalities, school districts and counties. The net asset value of the SDFIT money market account (GCR) is kept at one dollar per share by adjusting the rate of return on a daily basis. Earnings are credited to each account on a monthly basis.

Concentration of Credit Risk – The County places no limit on the amount that may be invested in any one issuer.

Interest Rate Risk – The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Assignment of Investment Income – State law allows income from deposits and investments to be credited to either the General Fund or the fund making the investment. The County's policy is to credit all income from deposits and investments to the General Fund, except for interest earned on specific certificates of deposits and financial assurance savings account of the Solid Waste Fund. USGAAP, on the other hand, requires income from deposits and investments to be reported in the fund whose assets generated that income. Where the governing board has discretion to credit investment income to a fund other than the fund that provided the resources for investment, a

transfer to the designated fund is reported. Accordingly, in the fund financial statements, interfund transfers of investment earnings are reported, while in the government-wide financial statements, they have been eliminated, except for the net amounts transferred between governmental activities and business-type activities.

3. RESTRICTED CASH AND INVESTMENTS

Assets restricted to use for a specific purpose through segregation of balances in separate accounts are as follows:

Amount:	Purpose:
\$ 1,728,167.05	DENR required Closure/Post Closure Costs for the Landfill

4. RECEIVABLES AND PAYABLES

Receivables and payables are aggregated on the government-wide financial statements; however, they are reported in detail on the fund financial statements. The County expects all receivables to be collected within one year.

5. INVENTORY

Inventory in the General Fund and special revenue funds consists of expendable supplies held for consumption. Supply inventories are recorded at cost.

Inventory in the proprietary funds is recorded as an asset when acquired. The consumption of inventories is charged to an expense as it is consumed. Inventories are recorded at the lower of cost or market, on the first-in, first-out cost flow assumption.

Government-wide Financial Statements:

In the government-wide financial statements, inventory is recorded as an asset at the time of purchase, and charged to expense as it is consumed.

Fund Financial Statements:

In the fund financial statements, inventory is recorded as an asset at the time of purchase, and charged to an expense as it is consumed. Material supply inventories are off-set by nonspendable fund balance which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

6. PROPERTY TAXES

Property taxes are levied on or before October 1, of the year preceding the start of the fiscal year. They attach as an enforceable lien on property, and become due and payable as of the following January 1, the first day of the fiscal year. Taxes are payable in two installments on or before April 30 and October 31 of the fiscal year.

The County is permitted by several state statutes to levy varying amounts of taxes per \$1,000 of taxable valuation on taxable real property in the County.

7. CHANGES IN GENERAL CAPITAL ASSETS

A summary of changes in capital assets for the one year ended December 31, 2012 is as follows:

	Balance 1/1/2012	Increases	Decreases	Balance 12/31/2012
Governmental Activities:				
Capital Asset, not being Depreciated:				
Land	\$ 1,325,399.22	\$ 3,795.00	\$	\$ 1,329,194.22
Construction Work in Progress	554,432.64	305,123.06	(184,979.45)	674,576.25
Total Capital Assets, not being Depreciated	1,879,831.86	308,918.06	(184,979.45)	2,003,770.47
Capital Assets, being Depreciated:				
Buildings	7,376,586.42	199,145.68		7,575,732.10
Infrastructure (Improvements Other Than Buildings)	58,239,441.42	1,145,845.54	(1,822,015.83)	57,563,271.13
Machinery and Equipment	8,228,977.71	958,900.49	(661,324.17)	8,526,554.03
Total Capital Assets, being Depreciated	73,845,005.55	2,303,891.71	(2,483,340.00)	73,665,557.26
TOTAL CAPITAL ASSETS	\$ 75,724,837.41	\$ 2,612,809.77	\$ (2,668,319.45)	\$ 75,669,327.73
Less Accumulated Depreciation for:				
Buildings	\$ (1,565,367.17)	\$ (79,824.12)	\$	\$ (1,645,191.29)
Infrastructure (Improvements Other Than Buildings)	(17,665,480.10)	(1,061,135.06)	1,810,594.05	(16,916,021.11)
Machinery and Equipment	(4,133,771.45)	(531,078.20)	536,896.51	(4,127,953.14)
Total Accumulated Depreciation	(23,364,618.72)	(1,672,037.38)	2,347,490.56	(22,689,165.54)
Total Capital Assets being Depreciated, Net	50,480,386.83	631,854.33	(135,849.44)	50,976,391.72
Governmental Activity Capital Assets, Net	\$ 52,360,218.69	\$ 940,772.39	\$ (320,828.89)	\$ 52,980,162.19

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	\$ 40,928.68
Public Safety	139,066.21
Public Works	1,395,172.41
Culture and Recreation	64,940.17
Conservation of Natural Resources	13,802.05
Urban and Economic Development	1,166.67
Depreciation Unallocated	16,961.19
Total Depreciation Expense-Governmental Activities	\$ 1,672,037.38

	Balance 1/1/2012	Increases	Decreases	Balance 12/31/2012
Business-Type Activities:				
Capital Asset, not being Depreciated:				
Land	\$ 477,878.38	\$ 200.00	\$	\$ 478,078.38
Construction Work in Progress		15,486.43		15,486.43
Total Capital Assets, not being Depreciated	477,878.38	15,686.43	0.00	493,564.81
Capital Assets, being Depreciated:				
Buildings	950,630.60			950,630.60
Infrastructure (Improvements Other Than Buildings)	5,003,553.84	37,668.37		5,041,222.21
Machinery and Equipment	1,913,596.63	530,001.75		2,443,598.38
Total Capital Assets, being Depreciated	7,867,781.07	567,670.12	0.00	8,435,451.19
TOTAL CAPITAL ASSETS	\$ 8,345,659.45	\$ 583,356.55	\$ 0.00	\$ 8,929,016.00
Less Accumulated Depreciation for:				
Buildings	\$ (286,128.99)	\$ (43,281.77)	\$	\$ (329,410.76)
Infrastructure (Improvements Other Than Buildings)	(1,676,703.86)	(581,587.52)		(2,258,291.38)
Machinery and Equipment	(1,502,260.39)	(111,569.17)		(1,613,829.56)
Total Accumulated Depreciation	(3,465,093.24)	(736,438.46)	0.00	(4,201,531.70)
Total Capital Assets being Depreciated, Net	4,402,687.83	(168,768.34)	0.00	4,233,919.49
Governmental Activity Capital Assets, Net	\$ 4,880,566.21	\$ (153,081.91)	\$ 0.00	\$ 4,727,484.30

Depreciation expense was charged to functions as follows:

Business-Type Activities:

Solid Waste	\$ 736,438.46
-------------	---------------

Construction Work in Progress at December 31, 2012 is composed of the following:

Project Name	Expended Thru 12/31/2012
Governmental Activities:	
County Road 20.4	\$ 202,115.16
County Road 14W	22,136.90
County Road 23.2	171,157.89
County Road 23.1	26,027.51
Bridge BR238	108,722.96
Bridge BR180	2,177.52
Bridge BR204	141,313.71
Bridge BR 277	924.60
Total Governmental Activities	\$ 674,576.25
Business-Type Activities:	
Radio Tower Building	\$ 15,486.43

With regard to the bridge projects, the projects are handled by the State Department of Transportation.

The State is responsible for 80% of the total cost and the County is responsible for 20%.

8. LONG-TERM LIABILITIES

A summary of changes in long-term liabilities follows:

	Beginning Balance 1/1/2012	Additions	Deletions	Ending Balance 12/31/2012	Due Within One Year
Primary Government:					
Governmental Activities:					
Bonds Payable:					
Tax Incremental Revenue					
Bond Series 2011	\$	\$ 6,950,000.00	\$	\$ 6,950,000.00	\$ 214,791.80
Accrued Compensated Absences	609,173.74	663,931.38	(605,704.15)	667,400.97	605,704.15
Total Governmental Activities	609,173.74	7,613,931.38	(605,704.15)	7,617,400.97	820,495.95
Business-Type Activities:					
Accrued Landfill Closure/Post					
Closure	1,330,332.74	397,834.31		1,728,167.05	424,750.80
Accrued Compensated Absences	45,509.34	40,089.92	(32,537.68)	53,061.58	32,537.68
Total Business-Type Activities	1,375,842.08	437,924.23	(32,537.68)	1,781,228.63	457,287.68
Total Primary Government	\$ 1,985,015.82	\$ 8,051,855.61	\$ (638,241.83)	\$ 9,398,629.60	\$ 1,277,783.63

Long-Term Liabilities payable at December 31, 2012 is comprised of the following:

Tax Incremental Revenue Bonds – Series 2011:

Northern Beef Plant Increment Financing – Interest
 Rate of 10 percent – Maturing 4/2027 – Payments
 made out of the Brown County TIF #1 Debt
 Service Fund \$ 6,950,000.00

Compensated Absences:

Annual Leave 422,653.50
 Sick Leave 297,809.05

Payments to be made by the fund that the payroll expenditures are charged.

Landfill Closure/Post Closure:

Paid out of Solid Waste Fund 1,728,167.05

Total Long-Term Liabilities \$ 9,398,629.60

The annual requirements to amortize all debt outstanding as of December 31, 2012, except for compensated absences are as follows:

Annual Requirements to Amortize Long-Term Debt
 December 31, 2012

Year Ending December 31,	Tax Increment Financing	
	Principal	Interest
2013	\$ 214,791.80	\$ 689,773.61
2014	236,842.60	667,763.06
2015	261,333.00	643,466.55
2016	288,285.60	616,679.97
2017	317,691.45	587,115.97
2018–2022	2,147,876.40	2,375,129.11
2023–2027	<u>6,483,179.15</u>	<u>1,003,308.61</u>
TOTAL	<u>\$ 6,950,000.00</u>	<u>\$ 6,583,236.88</u>

9. OPERATING LEASES

The County is leasing two Canon Copiers. One lease, dated October 2010 (IR3245), is a 60-month lease, with payments of \$176.80 per month from the sheriff's department budget of the General Fund. Final lease payments are in 2015. The second lease, dated September 2012 (IR4035), is a 60-month lease, with payments of \$254.11 per month from the jail budget of the General Fund. Final lease payments are in 2017.

The following are the minimum payments on existing operating leases:

Year	General Fund	General Fund	Total
2013	\$ 3,049.32	\$ 2,121.60	\$ 5,170.92
2014	3,049.32	2,121.60	5,170.92
2015	3,049.32	1,591.20	4,640.52
2016	3,049.32		3,049.32
2017	2,032.88		2,032.88
TOTAL	\$ 14,230.16	\$ 5,834.40	\$ 20,064.56

10. LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The landfill operation is handled as an Enterprise Fund by the County. The plan for the operation of the disposal site is based on Administrative Rules of the State of South Dakota (ARSD) 74:27:13. Plans for the operation and various contingencies have been prepared for and are available at the office of the county auditor.

Based on the most recent assessment of the landfill, Unit 1 is established on a total capacity of 766,495 tons with an estimated life expectancy of 21.4 years. The County is required to recognize the cost of closure and postclosure care as the landfill is used (landfill capacity used to date). The County is also required to take into account the possibilities of higher or lower costs due to inflation, changes in technology, or changes in regulations. The estimated liability for landfill closure and postclosure care costs for Unit #1 was \$1,887,615.53 as of December 31, 2011. However, in 2012 it was determined that no more waste would be placed in Unit 1, which lowered the actual life expectancy to 19 years. On December 31, 2012, the amount held in the closure/postclosure for Unit 1 was \$1,201,668.71. Preliminary plans are to close Unit 1 in 2013 at an estimated cost of \$424,750.00 plus engineering costs.

The County completed construction on Unit 2 in 2010 and began using in 2011. The total lifespan of Unit 2 is currently estimated at 143 years with an estimated total capacity of 6,963,912 tons. When calculating the Unit 2 (Cell 1) Closure/Postclosure costs for 2012, a capacity of 520,344 tons with a lifespan of 7 years was used.

Financial assurances for corrective action are only required at facilities with known releases of contaminants. Brown County has not had any known releases of contaminants. The closure and postclosure requirements, based on the most recent assessment are:

	Unit #1	Unit #2
Closure	\$ 304,008	\$ 3,978,398
Postclosure	969,693	14,958,106
Total	\$ 1,273,701	\$ 18,936,504

The estimated liability for landfill closure and postclosure care costs for Unit #2 (Cell 1) was \$526,498.34 on December 31, 2012 (Grand total Unit 1 and Unit 2 (Cell 1) is \$1,728,167.05). The County is in compliance with the funding requirements set forth for closure and postclosure.

In addition, the County is required by State and Federal laws and regulations to make annual contributions to finance closure and postclosure care. The County is in compliance with these requirements, and at December 31, 2012, restricted cash and investments of \$1,728,167.05 are presented on the Solid Waste Fund balance sheet as restricted assets for Unit 1 and Unit 2.

The county commissioners have also earmarked \$187,512.73 of unrestricted net position to fund future closure and postclosure costs and \$240,000.00 to meet any potential remedial costs.

Use of Unit 1 began October 1993. Refuse deposited at Unit 1 through December 31, 2012 was 723,147 tons based on information supplied by Landfill Manager Mike Scott on December 31, 2012. The December amount represents usage of approximately 94 percent of total Unit 1 capacity.

Refuge deposited in Cell 1 of Unit 2 through December 31, 2012 was 97,966 tons. This amount represents usage of approximately 19 percent of total Unit 2 (Cell 1) capacity.

11. RESTRICTED NET POSITION

Restricted Net Position for the year ended December 31, 2012 was as follows:

Major Funds:

Road and Bridge Purposes	<u>\$ 1,547,178.01</u>
--------------------------	------------------------

Other Purposes:

Domestic Abuse Purposes	1,447.00
Teen Court Purposes	31,839.40
24/7 Sobriety Purposes	26,119.51
Richmond Youth Camp Purposes	21,916.96
Modernization and Preservation Purposes	13,056.00
SDPAA Purposes	205,527.15
Fire Protection Purposes	<u>33,153.70</u>

Total Other Purposes	<u>333,059.72</u>
----------------------	-------------------

Total Restricted Net Position	<u>\$ 1,880,237.73</u>
--------------------------------------	-------------------------------

These balances are restricted due to federal grant and statutory requirements, or donor restrictions.

12. GOVERNMENTAL ACTIVITIES DEFICIT UNRESTRICTED NET POSITION

Within the Governmental Activities on the Statement of Net Position, unrestricted net position is a deficit in the amount of \$1,054,007.10. This is the result of the County incurring debt for the \$6,950,000.00 in Tax Incremental Series 2011 Revenue Bonds; however, the County will not acquire any capital assets.

13. INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2012 were as follows:

<u>Transfers From:</u>	<u>Transfers To:</u>			<u>Total</u>
	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Other Governmental Funds</u>	
Major Funds:				
General Fund	\$	\$ 4,155,994.40	\$ 404,138.52	\$ 4,560,132.92
Road and Bridge Fund	3,788.86			3,788.86
Solid Waste Fund	10,284.05			10,284.05
Brown County TIF #1 Fund			358,421.74	358,421.74
Total	<u>\$ 14,072.91</u>	<u>\$ 4,155,994.40</u>	<u>\$ 762,560.26</u>	<u>\$ 4,932,627.57</u>

The County typically budgets transfers to the Road and Bridge Fund and the Other Governmental Funds to conduct the indispensable functions of the County. The County also transfers earnings on deposits and investments from the Road and Bridge fund and the Solid Waste Fund to the General Fund. The Brown County TIF #1 Special Revenue Fund was used to accommodate the issuance of the Tax Incremental Revenue Bonds Series 2011 (Northern Beef Plant) Bonds and when all bonds were sold the Special Revenue Fund was closed to the Brown County TIF #1 Debt Service Fund with a transfer amount of \$358,421.74.

14. RETIREMENT PLAN

All employees, except for part-time employees, participate in the South Dakota Retirement System (SDRS), a cost-sharing, multiple employer public employee retirement system established to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability and survivor benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in South Dakota Codified Law 3-12. The SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

General employees are required by state statute to contribute 6 percent of their salary to the plan, while public safety and judicial employees contribute at 8 percent and 9 percent, respectively. State statute also requires the employer to contribute an amount equal to the employee's contribution. State statute also requires the employer to make an additional contribution in the amount of 6.2 percent for any compensation exceeding the maximum taxable amount for social security for general employees only. The County's share of contributions to the SDRS for the fiscal years ended December 31, 2012, 2011, and 2010 were \$390,576.00, \$407,232.34, and \$387,637.36, respectively, equal to the required contributions each year.

15. SIGNIFICANT CONTINGENCIES – LITIGATION

At December 31, 2012, the County was involved in a lawsuit. No determination can be made at this time regarding the potential outcome of the lawsuit. However, as discussed in the Risk Management note, the County has liability coverage for itself and its employees with South Dakota Public Assurance Alliance. Therefore, no material effects are anticipated to the County as a result of the potential outcome of the lawsuit.

16. SUBSEQUENT EVENTS

As reported in the Aberdeen American News on July 23, 2013 Northern Beef Packers has filed Chapter 11 Bankruptcy. Brown County has no legal obligation to pay Tax Increment Financing payments. The County Treasurer's records show Northern Beef Plant owes delinquent property taxes, penalty, and interest in the total amount of \$499,581.15, as of July 31, 2013, of which approximately \$498,581.99 is related to the payment of the Tax Increment obligation.

17. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended December 31, 2012, the County managed its risks as follows:

Employee Health Insurance:

The County purchases health insurance for its employees from a commercial insurance carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Liability Insurance:

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

- a. general liability;
- b. automobile liability;
- c. wrongful acts;
- d. law enforcement liability;
- e. automobile physical damage; and
- f. property and building coverage.

The agreement with the SDPAA provides that the above coverages will be provided to a \$1,000,000.00 limit. Member premiums are used by the pool for payment of claims and to pay for reinsurance for claims in excess of \$250,000 for property coverage and \$500,000 for liability coverage to the upper limit. A portion of the member premiums are also allocated to a cumulative reserve fund. The County would be eligible to receive a refund for a percentage of the amount allocated to the cumulative reserve fund on the following basis:

End of County's First Full Year	50%
End of County's Second Full Year	60%
End of County's Third Full Year	70%
End of County's Fourth Full Year	80%
End of County's Fifth Full Year	90%
End of County's Sixth Full Year and Thereafter	100%

As of December 31, 2012, the County has vested balance in the cumulative reserve fund of \$205,527.15. Brown County is fully vested in SDPAA.

The County carries a \$2,500 deductible for wrongful acts by officials; \$250 comprehensive and \$500 collision deductible for the automobile physical damage coverage; \$3000 deductible for the law enforcement liability coverage; \$1000 deductible for the property and building coverage; and no deductible for the general and automobile liability coverage.

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

Worker's Compensation:

The County joined the South Dakota Municipal League Worker's Compensation Fund (Fund), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The objective of the Fund is to formulate, develop, and administer, on behalf of the member organizations, a program of worker's compensation coverage, to obtain lower costs for that coverage, and to develop a comprehensive loss control program. The County's responsibility is to initiate and maintain a safety program to give its employees safe and sanitary working conditions and to promptly report to and cooperate with the Fund to resolve any worker's compensation claims. The County pays an annual premium, to provide worker's compensation coverage for its employees, under a self-funded program and the premiums are accrued based on the ultimate cost of the experience to date of the Fund members. Coverage limits are set by state statute. The pool pays the first \$650,000 of any claim per individual. The pool has reinsurance which covers up to statutory limits in addition to a separate combined employer liability limit of \$2,000,000 per incident.

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

Unemployment Benefits:

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

REQUIRED SUPPLEMENTARY INFORMATION
 BROWN COUNTY
 BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 GENERAL FUND
 For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Taxes:				
General Property Taxes--Current	\$ 11,250,167.00	\$ 11,250,167.00	\$ 11,159,424.23	\$ (90,742.77)
General Property Taxes--Delinquent	59,250.00	59,250.00	111,113.40	51,863.40
Penalties and Interest	19,040.00	19,040.00	30,633.46	11,593.46
Telephone Tax (Outside)	13,500.00	13,500.00	3,201.48	(10,298.52)
Mobile Home Tax	3,014.00	3,014.00	2,261.31	(752.69)
Tax Deed Revenue	752.00	752.00	20.00	(732.00)
Licenses and Permits	57,800.00	57,800.00	72,494.70	14,694.70
Intergovernmental Revenue:				
Federal Grants	0.00	464,826.14	488,581.07	23,754.93
Federal Shared Revenue	14,675.00	14,675.00	16,869.88	2,194.88
Federal Payments in Lieu of Taxes	190.00	190.00	198.00	8.00
State Grants	0.00	0.00	5,765.69	5,765.69
State Shared Revenue:				
Bank Franchise	55,000.00	55,000.00	80,829.27	25,829.27
Court Appointed Attorney/Public Defender	15,000.00	15,000.00	13,527.63	(1,472.37)
Abused and Neglected Child Defense	5,000.00	5,000.00	2,487.22	(2,512.78)
Telecommunications Gross Receipts Tax	215,000.00	215,000.00	234,424.80	19,424.80
Motor Vehicle 1/4%	6,500.00	6,500.00	8,474.73	1,974.73
Other Payments in Lieu of Taxes	1,000.00	1,000.00	4,497.22	3,497.22
Other Intergovernmental Revenue	20,000.00	32,000.00	22,266.79	(9,733.21)
Charges for Goods and Services:				
General Government:				
Treasurer's Fees	45,400.00	45,400.00	62,276.08	16,876.08
Register of Deeds' Fees	295,000.00	295,000.00	515,098.92	220,098.92
Legal Services	103,200.00	103,200.00	101,431.39	(1,768.61)
Clerk of Courts Fees	61,000.00	61,000.00	59,162.87	(1,837.13)
Assessors Fees	17,700.00	17,700.00	20,000.00	2,300.00
Geographic Information System Fees	6,000.00	6,000.00	425.54	(5,574.46)
Other Fees	3,200.00	3,200.00	1,274.17	(1,925.83)
Public Safety:				
Law Enforcement	109,450.00	109,450.00	116,040.67	6,590.67
Prisoner Care	117,500.00	117,500.00	159,332.00	41,832.00
Health and Welfare:				
Economic Assistance:				
Poor Lien Recoveries	120,000.00	120,000.00	167,820.46	47,820.46
Veterans Service Officer	4,375.00	4,375.00	0.00	(4,375.00)
Culture and Recreation	650,000.00	650,000.00	885,499.54	235,499.54
Conservation of Natural Resources	64,000.00	64,000.00	41,944.70	(22,055.30)
Other Charges	20,000.00	20,000.00	1,954.20	(18,045.80)
Fines and Forfeits:				
Fines	0.00	0.00	559.65	559.65
Costs	30,000.00	30,000.00	28,159.19	(1,840.81)
Forfeits	15,000.00	15,000.00	0.00	(15,000.00)

REQUIRED SUPPLEMENTARY INFORMATION
 BROWN COUNTY
 BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 GENERAL FUND
 For the Year Ended December 31, 2012
 (Continued)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Miscellaneous Revenue:				
Investment Earnings	73,000.00	73,000.00	32,229.92	(40,770.08)
Rent	68,637.50	68,637.50	113,394.43	44,756.93
Contributions and Donations	0.00	0.00	4,347.46	4,347.46
Refund of Prior Year's Expenditures	18,000.00	18,000.00	5,752.10	(12,247.90)
Other	10,000.00	10,000.00	10,000.00	0.00
Total Revenues	13,567,350.50	14,044,176.64	14,583,774.17	539,597.53
Expenditures:				
General Government:				
Legislative:				
Board of County Commissioners	225,355.40	225,355.40	183,855.76	41,499.64
Contingency	250,000.00	250,000.00		
Amount Transferred		(184,450.00)		65,550.00
Elections	85,354.18	85,354.18	78,349.20	7,004.98
Judicial System	74,271.00	74,271.00	60,042.87	14,228.13
Financial Administration:				
Auditor	347,147.00	347,147.00	330,820.34	16,326.66
Treasurer	470,335.00	470,335.00	466,516.03	3,818.97
Data Processing	361,215.11	361,215.11	289,820.53	71,394.58
Legal Services:				
State's Attorney	530,265.39	614,159.97	576,722.38	37,437.59
Court Appointed Attorney	304,320.00	333,846.70	333,846.70	0.00
Abused and Neglected Child Defense	14,250.00	14,250.00	14,250.00	0.00
Other Administration:				
General Government Building	641,270.40	641,270.40	622,956.45	18,313.95
Director of Equalization	462,640.02	472,239.76	472,239.76	0.00
Register of Deeds	267,149.94	267,149.94	266,290.41	859.53
Veterans Service Officer	120,671.97	120,671.97	119,888.64	783.33
Predatory Animal	10,374.57	10,374.57	10,374.57	0.00
Geographic Information System	86,112.00	86,112.00	73,857.84	12,254.16
Public Safety:				
Law Enforcement:				
Sheriff	1,289,354.88	1,289,354.88	1,259,333.35	30,021.53
County Jail	1,387,150.08	1,396,039.62	1,396,039.62	0.00
Coroner	18,625.70	29,007.06	29,007.06	0.00
Juvenile Detention	759,161.28	759,161.28	732,222.83	26,938.45
Protective and Emergency Services:				
Fire Protection	17,000.00	17,000.00	13,797.44	3,202.56
Health and Welfare:				
Economic Assistance:				
Support of Poor	680,000.00	688,932.03	688,932.03	0.00
Health Assistance:				
County Nurse	26,780.00	26,780.00	26,780.00	0.00
Ambulance	28,500.00	30,281.72	30,281.72	0.00

REQUIRED SUPPLEMENTARY INFORMATION
 BROWN COUNTY
 BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 GENERAL FUND
 For the Year Ended December 31, 2012
 (Continued)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Social Services:				
Care of Aged	950.00	950.00	950.00	0.00
Mental Health Services:				
Mentally Ill	28,500.00	45,977.62	45,977.62	0.00
Developmentally Disabled	950.00	950.00	950.00	0.00
Drug Abuse	19,000.00	19,000.00	19,000.00	0.00
Mental Health Centers	35,226.00	35,226.00	35,226.00	0.00
Mental Illness Board	71,250.00	111,945.21	111,945.21	0.00
Culture and Recreation:				
Culture:				
Public Library	18,000.00	18,000.00	18,000.00	0.00
Historical Museum	291,975.24	303,975.24	298,809.74	5,165.50
Historical Sites	950.00	950.00	850.00	100.00
Recreation:				
Recreational Programs	4,750.00	4,750.00	4,750.00	0.00
Parks	93,740.43	93,740.43	78,041.52	15,698.91
Exhibition Building	286,041.20	321,328.22	321,328.22	0.00
County Fair	756,662.80	815,412.80	794,107.25	21,305.55
Senior Center	4,275.00	4,275.00	4,275.00	0.00
Conservation of Natural Resources:				
Soil Conservation:				
County Extension	71,996.08	71,996.08	65,253.07	6,743.01
Weed and Pest Control	219,225.82	219,225.82	142,606.72	76,619.10
Urban and Economic Development:				
Urban Development:				
Planning and Zoning	94,335.36	94,335.36	84,664.81	9,670.55
Urban and Rural Development	25,714.15	415,406.62	415,406.62	0.00
Economic Development:				
Tourism, Industrial or Recreational Development	19,736.25	19,736.25	19,736.25	0.00
Total Expenditures	<u>10,500,582.25</u>	<u>11,023,040.24</u>	<u>10,538,103.56</u>	<u>484,936.68</u>
Excess of Revenues Over (Under) Expenditures	<u>3,066,768.25</u>	<u>3,021,136.40</u>	<u>4,045,670.61</u>	<u>1,024,534.21</u>
Other Financing Sources (Uses):				
Transfers In	44,490.00	44,490.00	14,072.91	(30,417.09)
Transfers Out	(4,560,132.92)	(4,560,132.92)	(4,560,132.92)	0.00
Insurance Proceeds	30,000.00	30,000.00	176,139.31	146,139.31
Sale of County Property	2,000.00	2,000.00	14,350.98	12,350.98
Total Other Financing Sources (Uses)	<u>(4,483,642.92)</u>	<u>(4,483,642.92)</u>	<u>(4,355,569.72)</u>	<u>128,073.20</u>
Net Change in Fund Balance	(1,416,874.67)	(1,462,506.52)	(309,899.11)	1,152,607.41
Fund Balance - Beginning	<u>4,781,846.52</u>	<u>4,781,846.52</u>	<u>4,781,846.52</u>	<u>0.00</u>
FUND BALANCE - ENDING	<u>\$ 3,364,971.85</u>	<u>\$ 3,319,340.00</u>	<u>\$ 4,471,947.41</u>	<u>\$ 1,152,607.41</u>

REQUIRED SUPPLEMENTARY INFORMATION
 BROWN COUNTY
 BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Taxes:				
Wheel Tax	\$ 740,000.00	\$ 740,000.00	\$ 756,279.77	\$ 16,279.77
Licenses and Permits	8,000.00	8,000.00	12,630.00	4,630.00
Intergovernmental Revenue:				
Federal Grants	0.00	0.00	92,984.27	92,984.27
State Grants	0.00	0.00	364,290.11	364,290.11
State Shared Revenue:				
Motor Vehicle Licenses	2,230,225.00	2,230,225.00	2,449,138.75	218,913.75
Prorate/Port of Entry Fees	125,000.00	125,000.00	157,032.12	32,032.12
63 3/4% Mobile Home/Manufactured Home	30,000.00	30,000.00	43,192.01	13,192.01
Motor Fuel Tax	0.00	0.00	17,919.42	17,919.42
Other Intergovernmental Revenue	0.00	0.00	18,806.35	18,806.35
Charges for Goods and Services:				
Public Works:				
Road Maintenance Contract Charges	5,600.00	5,600.00	207.91	(5,392.09)
Miscellaneous Revenue:				
Investment Earnings	18,000.00	18,000.00	3,788.86	(14,211.14)
Rent	5,000.00	5,000.00	4,512.50	(487.50)
Contributions and Donations	0.00	0.00	9,000.00	9,000.00
Other	1,000.00	1,000.00	1,363.77	363.77
Total Revenues	3,162,825.00	3,162,825.00	3,931,145.84	768,320.84
Expenditures:				
Public Works:				
Highway and Bridges:				
Highways, Roads and Bridges	7,449,192.16	7,528,803.89	7,527,201.03	1,602.86
Intergovernmental Expenditures	40,000.00	40,000.00	37,814.00	2,186.00
Total Expenditures	7,489,192.16	7,568,803.89	7,565,015.03	3,788.86
Excess of Revenues Over (Under) Expenditures	(4,326,367.16)	(4,405,978.89)	(3,633,869.19)	772,109.70
Other Financing Sources (Uses):				
Transfers In	4,155,994.40	4,155,994.40	4,155,994.40	0.00
Transfers Out	0.00	0.00	(3,788.86)	(3,788.86)
Insurance Proceeds	0.00	0.00	48,857.59	48,857.59
Sale of County Property	16,000.00	16,000.00	93,762.02	77,762.02
Total Other Financing Sources (Uses)	4,171,994.40	4,171,994.40	4,294,825.15	122,830.75
Net Change in Fund Balance	(154,372.76)	(233,984.49)	660,955.96	894,940.45
Fund Balance - Beginning	2,353,976.86	2,353,976.86	2,353,976.86	0.00
FUND BALANCE - ENDING	\$ 2,199,604.10	\$ 2,119,992.37	\$ 3,014,932.82	\$ 894,940.45

REQUIRED SUPPLEMENTARY INFORMATION
 BROWN COUNTY
 BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BROWN COUNTY TIF #1 FUND
 For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
General Property Taxes--Current	\$ 600,000.00	\$ 600,000.00	\$ 0.00	\$ (600,000.00)
Miscellaneous Revenue:				
Investment Earnings	0.00	0.00	1,749.93	1,749.93
Total Revenues	<u>600,000.00</u>	<u>600,000.00</u>	<u>1,749.93</u>	<u>(598,250.07)</u>
Expenditures:				
Urban and Economic Development:				
Economic Development:				
Tourism, Industrial or Recreational Development	1,517,638.00	1,517,638.00	6,844,220.39	(5,326,582.39) **
Debt Service	0.00	0.00	39,900.00	(39,900.00) **
Total Expenditures	<u>1,517,638.00</u>	<u>1,517,638.00</u>	<u>6,884,120.39</u>	<u>(5,366,482.39)</u>
Excess of Revenues Over (Under) Expenditures	<u>(917,638.00)</u>	<u>(917,638.00)</u>	<u>(6,882,370.46)</u>	<u>(5,964,732.46)</u>
Other Financing Sources (Uses):				
Transfers Out	0.00	0.00	(358,421.74)	(358,421.74)
General Long-Term Debt Issued	0.00	0.00	6,950,000.00	6,950,000.00
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>0.00</u>	<u>6,591,578.26</u>	<u>6,591,578.26</u>
Net Change in Fund Balance	<u>(917,638.00)</u>	<u>(917,638.00)</u>	<u>(290,792.20)</u>	<u>626,845.80</u>
Fund Balance - Beginning	<u>290,792.20</u>	<u>290,792.20</u>	<u>290,792.20</u>	<u>0.00</u>
FUND BALANCE - ENDING	<u>\$ (626,845.80)</u>	<u>\$ (626,845.80)</u>	<u>\$ 0.00</u>	<u>\$ 626,845.80</u>

** The County authorized the issuance of the Tax Incremental Revenue Bonds – Series 2011 on August 20, 2011; however, the bonds were not issued until April 2012. The resolution authorized the expenditure of the proceeds being granted to the Northern Beef Packers, LP; however, formal budgetary adjustments were not made.

BROWN COUNTY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
Schedules of Budgetary Comparisons for the General Fund
and for each major Special Revenue Fund with a legally required budget.

Note 1. Budgets and Budgetary Accounting:

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

1. Between the fifteenth and thirtieth days of July in each year the Board of County Commissioners prepares and files with the County Auditor a provisional budget for the following year, containing a detailed estimate of cash balances, revenues and expenditures.
2. Prior to the first Tuesday in September in each year a notice of budget hearing is published once each week for two successive weeks, and the text of the provisional budget is published with the first publication.
3. The Board of County Commissioners holds a meeting for the purpose of considering the provisional budget on or prior to the first Tuesday in September in each year. Such hearings must be concluded by October first. Changes made to the provisional budget are entered at length in the minutes of the Board of County Commissioners.
4. Before October first of each year the Board of County Commissioners adopts an annual budget for the ensuing year. The adopted budget is filed in the office of the County Auditor.
5. After adoption by the Board of County Commissioners, the operating budget is legally binding and actual expenditures for each purpose cannot exceed the amounts budgeted, except as indicated in number 7.
6. A line item for contingencies may be included in the annual budget. Such a line item may not exceed 5 percent of the total county budget.
7. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows the adoption of supplemental budgets.
8. Unexpended appropriations lapse at year end unless encumbered by resolution of the Board of County Commissioners.
9. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds.
10. Budgets for the General Fund and special revenue funds are adopted on a basis consistent with USGAAP.

BROWN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2012

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures 2012
US Department of Housing and Urban Development: CDBG - State-Administered CDBG Cluster: Indirect Federal Funding: SD Governor's Office of Economic Development, Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii (Note 3)	14.228		\$ 515,000.00
US Department of Interior: Direct Federal Funding: Bureau of Land Management, Payments in Lieu of Taxes (Note 2)	15.226		\$ 198.00
Distribution of Receipts to State and Local Governments (Note 2)	15.227		15,109.07
Total US Department of Interior			15,307.07
US Department of Justice: Direct Federal Funding: Bullet Proof Vest Partnership Program	16.607		1,700.00
Indirect Federal Funding: SD Department of Corrections, Juvenile Accountability Block Grants	16.523		7,036.60
SD Department of Social Services, Stop Violence Against Women Act	16.588	STOP-P-13-160 STOP-P-13-160	19,140.02 18,636.18
Total US Department of Justice			46,512.80
US Department of Transportation: Highway Planning and Construction Cluster: Indirect Federal Funding: SD Department of Transportation, Highway Planning and Construction	20.205		92,984.27
Highway Safety Cluster: Indirect Federal Funding: SD Department of Public Safety, State and Community Highway Safety	20.600		28,992.14
Total US Department of Transportation			121,976.41
US General Services Administration: Indirect Federal Funding: SD Federal Property Agency, Donation of Federal Surplus Personal Property (Note 5)	39.003		49,493.63
US Elections Assistance Commission: Indirect Federal Funding: SD Secretary of State, Help America Vote Act Requirements Payments	90.401		29,548.15
US Department of Homeland Security: Homeland Security Cluster: Indirect Federal Funding: SD Department of Public Safety, Office of Emergency Management, Homeland Security Grant Program (Note 4)	97.067		154,592.83

BROWN COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2012
 (Continued)

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures 2012
Other Programs: Indirect Federal Funding: SD Department of Public Safety, Office of Emergency Management, Emergency Management Performance Grants	97.042		60,446.92
Total US Department of Homeland Security			215,039.75
GRAND TOTAL			\$ 992,877.81

Note 1: This accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on the modified accrual basis of accounting unless otherwise noted. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

Note 2: Federal reimbursements are not based upon specific expenditures. Therefore, the amounts reported here represent cash received rather than federal expenditures.

Note 3: This represents a Major Federal Financial Assistance Program.

Note 4: Of the federal expenditures presented in the schedule, the County provided federal awards to sub-recipients as follows:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Homeland Security Grant Program	97.067	\$ 75,088.34

Note 5: The amount reported represents 23.3% of the original acquisition cost of the federal surplus property received by the County.

The Department of Legislative Audit is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, national origin, political affiliation, age, or disability in employment or in the provision of services, programs and activities.

In compliance with the American with Disabilities Act, this document may be requested in alternate formats by contacting the Department of Legislative Audit at (605) 773-3595 (Voice), (605) 773-6454 (FAX) or by visiting 427 South Chapelle, Pierre, South Dakota 57501.

BROWN COUNTY
TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance With OMB Circular A-133.....	3
Schedule of Prior Audit Findings.....	5
Schedule of Current Audit Findings and Questioned Costs.....	5
Independent Auditor's Report	10
<i>Basic Financial Statements</i>	
<u>Government-wide Financial Statements:</u>	
As of December 31, 2013:	
Statement of Net Position.....	13
For the Year Ended December 31, 2013:	
Statement of Activities.....	14
<u>Fund Financial Statements:</u>	
<u>Governmental Funds</u>	
As of December 31, 2013:	
Balance Sheet.....	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	16
For the Year Ended December 31, 2013:	
Statement of Revenues, Expenditures and Changes in Fund Balances.....	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities.....	22
<u>Proprietary Funds</u>	
As of December 31, 2013:	
Statement of Net Position.....	23
For the Year Ended December 31, 2013:	
Statement of Revenues, Expenses and Changes in Net Position.....	24
Statement of Cash Flows.....	25



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE SD 57501-5070
(605) 773-3595
FAX (605) 773-6454

MARTIN L. GUINDON, CPA
AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

County Commission
Brown County
Aberdeen, South Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brown County, South Dakota (County), as of December 31, 2013, and for the year then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 23, 2014.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Current Audit Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Current Audit Findings and Questioned Costs as items No. 2013-001 and No. 2013-002 to be material weaknesses.

Compliance and Other Matters

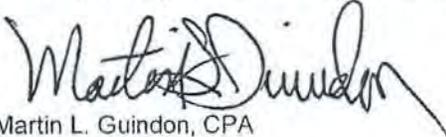
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Current Audit Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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



Martin L. Guindon, CPA
Auditor General

September 23, 2014



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE SD 57501-5070
(605) 773-3595
FAX (605) 773-6454

MARTIN L. GUINDON, CPA
AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

County Commission
Brown County
Aberdeen, South Dakota

Report on Compliance for Each Major Federal Program

We have audited Brown County, South Dakota (County), compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Current Audit Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Brown County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

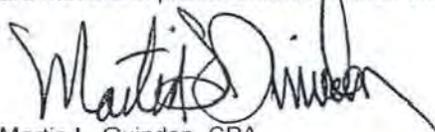
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purposes. As required by South Dakota Codified Law 4-11-11, this report and our report on compliance for each major federal program are matters of public record and their distribution is not limited.



Martin L. Guindon, CPA
Auditor General

September 23, 2014

BROWN COUNTY
SCHEDULE OF PRIOR AND CURRENT AUDIT FINDINGS

SCHEDULE OF PRIOR AUDIT FINDINGS

Prior Federal Audit Findings:

The prior audit report contained no written federal audit findings.

Prior Other Audit Finding:

Finding No. 2012-01:

Internal accounting controls over financial reporting for the year ended December 31, 2012 were inadequate resulting in inaccurate information being presented to users of the report. This finding has not been resolved and is restated as current audit finding No. 2013-001.

SCHEDULE OF CURRENT AUDIT FINDINGS AND QUESTIONED COSTS

Summary of the Independent Auditor's Results:

Financial Statements

- a. An unmodified opinion was issued on the financial statements of each opinion unit.
- b. Material weaknesses were disclosed by our audit of the financial statements for a lack of internal controls over financial reporting and lack of internal controls over the purchase of technology equipment as discussed in current audit findings No. 2013-001 and No. 2013-002.
- c. Our audit did not disclose any noncompliance which was material to the financial statements.

Federal Awards

- d. An unmodified opinion was issued on compliance with the requirements applicable to major programs.
- e. Our audit did not disclose any audit findings that need to be disclosed in accordance with the Office of Management and Budget Circular A-133, Section .510(a).
- f. The federal award tested as a major program was:
 - Highway Planning and Construction Cluster
- g. The dollar threshold used to distinguish between Type A and Type B federal award programs was \$300,000.
- h. Brown County did not qualify as a low-risk auditee.

Current Audit Findings:

Internal Control-Related Findings – Material Weaknesses:

Financial Reporting Errors

Finding No. 2013-001:

Internal accounting controls over financial reporting for the year ended December 31, 2013, were inadequate resulting in inaccurate information being presented to users of the report. This is the second consecutive audit report in which this finding has appeared.

Analysis:

We noted the following significant errors in the County's annual financial report for the year ended December 31, 2013:

- a. The Statement of Net Position – Governmental Activities – Negative Restricted Net Position for Debt Service Purposes totaling \$7,284,822.57 should have been reported as Unrestricted Net Position.
- b. The Statement of Net Position – Governmental Activities – Noncurrent Liabilities Due Within One Year was overstated by \$342,273.61 and Other Current Liabilities was understated by the same amount.
- c. The Statement of Net Position and Statement of Activities – Governmental Activities – Other Deferred Inflows of Resources was overstated by \$1,021,832.70 and General Revenue Property Taxes was understated by the same amount. Revenue was not accrued on the Statement of Activities using the accrual basis of accounting.
- d. The Statement of Net Position – Business-Type Activities – Due Within One Year was understated by \$178,318.62 and Due in More Than One Year was overstated by the same amount.
- e. The Balance Sheet – General Fund – Assigned Fund Balance was understated by \$400,000.00 and Unassigned Fund Balance was overstated by the same amount.
- f. The Balance Sheet – Other Governmental Funds – Restricted Fund Balance was overstated by \$207,446.82 and Unassigned Fund Balance was understated by the same amount.
- g. The Balance Sheet – Brown County TIF #1 Debt Service Fund – Negative Restricted Fund Balance in the amount of \$439,352.37 should have been reported as negative Unassigned Fund Balance.
- h. The Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds – Depreciation Expense and Accumulated Depreciation was understated by \$393,946.18, which was the result of using cubic yards instead of cubic tons. This error was also noted on the Statement of Net Position and Statement of Activities – Business-Type Activities.
- i. The Statement of Net Position – Proprietary Funds – Restricted Net Position Landfill Closure and Postclosure Costs was overstated by \$1,864,301.65 and should have been reported as Unrestricted Net Position.
- j. The Statement of Cash Flows – Proprietary Funds – Numerous errors in reconciling Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities and properly

reporting Cash Flows from Investing Activities, Noncapital Financing Activities, and Capital and Related Financing Activities totaling \$1,066,268.80.

Other less significant errors were also noted in the County's annual financial report.

We were able to correct the material reporting errors and therefore have issued an unmodified auditor's opinion on the financial statements contained in this audit report. However, users of the annual financial reports received information of diminished reliability.

RECOMMENDATION:

1. We recommend the County strengthen internal accounting controls over financial reporting.

Management's Response:

Brown County agrees with Finding No. 2013-001 and will strive to comply with the recommendation.

Duplicate Payment

Finding No. 2013-002:

Internal controls over the purchase of technology equipment from the contractor providing information technology management services to the County were inadequate resulting in a duplicate and unsupported payment to the contractor.

Analysis:

During our testing of a sample of the County's expenditures, we tested Voucher #13232 from Sivertsen Technology (contractor), the contractor providing information technology management services to the County. The voucher contained an invoice for a new computer system installed in the Sheriff's office consisting of a Lenovo Q series mini desktop, wireless keyboard and mouse, hdmi cable, and shipping and handling for a total of \$465.98.

The invoice did not contain the serial number for the Lenovo computer that was installed so we obtained the serial number by inspecting the computer at the Sheriff's office. We subsequently determined that a computer with the same serial number had been purchased and installed at the landfill dumpster sites in the previous year.

We then requested additional information from the County and the contractor to determine why the County had paid for the same computer twice. The following is a summary of the information we were provided and the results of our follow-up on the information provided:

- The contractor informed us that he had previously installed two Lenovo computers for the County Landfill Department; however, it was later determined that these two computer were not adequate for the County's needs. The County paid the contractor \$907.96 for the two Lenovo computers.
- The contractor then informed us that he had replaced the two Lenovo computers with two Dell computers from the contractor's inventory. We were able to determine that the two Dell computers used to replace the Lenovo computers were actually computers that had been disposed of at the County landfill.
- We then asked the contractor to provide us evidence that he had purchased the two Dell computers to support his position that the Dell computers had come from his company's inventory. The contractor provided a cancelled check from his company to a third party in the amount of \$650 that contained "2 used Dell" in the memo field of the check to support that he had purchased the two Dell computers.

- We then questioned the third party identified on the contractor's check. The third party indicated that he had never sold Dell computers to the contractor, but had sold the contractor Mac Book computers. The third party then provided an image of the check from his deposit records and the memo field on that check image contained "Mac Book Pro 17." We then obtained directly from the third party's bank a copy of the contractor's check. The memo field of the check image provided by the bank also contained "Mac Book Pro 17."

As a result of our information gathering we conclude:

- that the two Dell computers installed by the contractor did not come from the contractor's inventory;
- that the County paid the contractor for two Lenovo computers in 2012 and one of the Lenovo computers was subsequently billed by the contractor to the County again in 2013; and,
- that the other Lenovo computer paid for by the County is not currently in service at the County.

RECOMMENDATION:

2. We recommend the County strengthen internal controls over the purchase of information technology equipment from its information technology management services contractor and determine whether the contractor should reimburse the County for the initial cost of the two Lenovo computers.

Management's Response:

As a result of an internal investigation by Brown County concerning the sale of two Lenovo computers to Brown County by Sivertsen Technology, the County has reached the following conclusions and taken the following actions:

- After Brown County purchased two Lenovo computers from Sivertsen Technology in 2011 for use in a surveillance system for the BC Dumpster site, it was determined the Lenovo units were unsuitable for that application. Two Dell computers, with capacity to handle the surveillance system, were substituted by Sivertsen Technology to replace the two Lenovo units. Sivertsen Technology took back the Lenovo computers and did not bill Brown County for the Dell computers that were substituted.
 - These Dell computers are currently in use by Brown County for its dumpster site surveillance system. During this period, installing a surveillance system at the Dumpster Site was a top priority. In its haste to install the system, Brown County neglected to declare the two Lenovo units surplus property before the substitution was made by Sivertsen Technology.
 - The Brown County Commission is committed to ensuring tax payer dollars are spent wisely and tracked appropriately. It views this incident as a serious deviation from that ongoing commitment. After Brown County officials were notified of the details surrounding this transaction, changes were immediately implemented to prevent similar problems in the future.
1. Policy for declaring property as surplus was extensively reviewed. Additional steps were taken to more closely track and document all inventory in all departments.
 2. Given the contract between Brown County and Sivertsen Technology for Sivertsen Technology to provide information technology services and recommendations to the County, and given the close working relationship the County has with Sivertsen Technology, it was agreed between the parties that Brown County would make no future purchases of products or equipment from Sivertsen Technology.
 3. When purchasing any product or item having a serial number, each Department is now required to include that serial number on both its purchase invoice and its updated inventory list.

- Sivertsen Technology has reimbursed Brown County in the amount of \$907.96, the total paid by the County for the two Lenovo computers.

Brown County is currently operating under a contract with Sivertsen Technology to provide Information Technology services to the County. Sivertsen Technology and Brown County agree proper steps were not taken and the proper procedure was not followed regarding the above mentioned transactions.

Based on the recommendation contained in the September 23rd Audit Report, Brown County concludes it has taken timely and appropriate action regarding Finding No. 2013-002.



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE SD 57501-5070
(605) 773-3595
FAX (605) 773-6454

MARTIN L. GUINDON, CPA
AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT

County Commission
Brown County
Aberdeen, South Dakota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brown County, South Dakota (County), as of December 31, 2013, and for the year then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Brown County as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules on pages 46 through 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

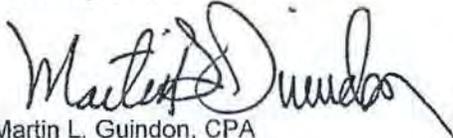
The County has omitted the Management's Discussion and Analysis (MD&A), that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Schedule of Expenditures of Federal Awards, which as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2014 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Martin L. Guindon". The signature is fluid and cursive, with a large initial "M" and "G".

Martin L. Guindon, CPA
Auditor General

September 23, 2014

BROWN COUNTY
STATEMENT OF NET POSITION
December 31, 2013

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Cash and Cash Equivalents	\$ 3,621,307.33	\$ 3,078,739.90	\$ 6,700,047.23
Investments	3,950,000.00	1,236,503.84	5,186,503.84
Accounts Receivable, Net	1,908,136.16	135,545.75	2,043,681.91
Inventories	1,552,326.03	62,722.73	1,615,048.76
Other Assets	205,527.15		205,527.15
Restricted Assets:			
Cash and Cash Equivalents		13,726.11	13,726.11
Investments		1,850,575.54	1,850,575.54
Capital Assets:			
Land, Improvements and Construction in Progress	2,338,150.51	765,547.16	3,103,697.67
Other Capital Assets, Net of Depreciation	51,927,863.61	3,860,416.67	55,788,280.28
TOTAL ASSETS	\$ 65,503,310.79	\$ 11,003,777.70	\$ 76,507,088.49
LIABILITIES:			
Accounts Payable	\$ 60,213.09	\$ 83,673.23	\$ 143,886.32
Other Current Liabilities	533,392.90	8,224.59	541,617.49
Unearned Revenue	33,764.45	827.85	34,592.30
Noncurrent Liabilities:			
Due Within One Year	961,250.14	203,826.61	1,165,076.75
Due in More than One Year	6,598,066.72	1,709,020.82	8,307,087.54
TOTAL LIABILITIES	8,186,687.30	2,005,573.10	10,192,260.40
NET POSITION:			
Net Investment in Capital Assets Restricted For: (See Note 12)	54,266,014.12	4,625,963.83	58,891,977.95
Road and Bridge Purposes	1,951,114.13		1,951,114.13
Other Purposes	400,063.22		400,063.22
Unrestricted	699,432.02	4,372,240.77	5,071,672.79
TOTAL NET POSITION	\$ 57,316,623.49	\$ 8,998,204.60	\$ 66,314,828.09

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	\$ 4,173,918.81	\$ 868,536.72	\$ 348,578.99	\$	\$ (2,956,803.10)	\$	\$ (2,956,803.10)
Public Safety	4,782,039.59	348,622.07	1,002,771.26		(3,430,646.26)		(3,430,646.26)
Public Works	7,121,881.89	42,367.08	4,689,684.05	321,811.89	(2,068,018.87)		(2,068,018.87)
Health and Welfare	666,960.98	166,624.12			(500,336.86)		(500,336.86)
Culture and Recreation	1,567,492.76	987,680.96	12,000.00		(567,811.80)		(567,811.80)
Conservation of Natural Resources	239,767.19	53,681.76	6,663.61		(179,421.82)		(179,421.82)
Urban and Economic Development	344,421.55				(344,421.55)		(344,421.55)
Intergovernmental Expenditures	38,726.85				(38,726.85)		(38,726.85)
**Depreciation Expense - Unallocated	16,961.19				(16,961.19)		(16,961.19)
*Interest on Long-term Debt	689,773.61				(689,773.61)		(689,773.61)
Total Governmental Activities	19,641,944.42	2,467,512.71	6,059,697.91	321,811.89	(10,792,921.91)	0.00	(10,792,921.91)
Business-Type Activities:							
Solid Waste	2,349,279.96	2,200,580.31		238,000.00		89,300.35	89,300.35
Total Primary Government	\$ 21,991,224.38	\$ 4,668,093.02	\$ 6,059,697.91	\$ 559,811.89	(10,792,921.91)	89,300.35	(10,703,621.56)
General Revenues:							
Taxes:							
Property Taxes					13,047,850.55		13,047,850.55
Wheel Tax					774,537.10		774,537.10
State Shared Revenues					428,797.33		428,797.33
Grants and Contributions not Restricted to Specific Programs					13,176.21		13,176.21
Unrestricted Investment Earnings					21,893.50	16,737.48	38,630.98
Miscellaneous Revenue					11,542.80	131,604.42	143,147.22
Transfers					5,355.09	(5,355.09)	0.00
Total General Revenues and Transfers					14,303,152.58	142,986.81	14,446,139.39
Change in Net Position					3,510,230.67	232,287.16	3,742,517.83
Net Position - Beginning					53,806,392.82	8,765,917.44	62,572,310.26
NET POSITION - ENDING					\$ 57,316,623.49	\$ 8,998,204.60	\$ 66,314,828.09

* The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

** This amount excludes the depreciation that is included in the direct expenses of the various functions. (See Note 7).

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2013

	General Fund	Road and Bridge Fund	Brown County TIF #1 Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:					
Cash and Cash Equivalents	\$ 1,928,900.26	\$ 1,013,099.19	\$ 13,183.24	\$ 666,124.64	\$ 3,621,307.33
Investments	3,526,756.73	423,243.27			3,950,000.00
Taxes Receivable--Delinquent	178,919.39		1,021,832.70		1,200,752.09
Accounts Receivable, Net	7,549.14	650.00			8,199.14
Due from Other Governments	141,508.40	475,085.48		82,591.05	699,184.93
Inventory of Supplies	24,455.17	1,527,870.86			1,552,326.03
Deposits	205,527.15				205,527.15
TOTAL ASSETS	\$ 6,013,616.24	\$ 3,439,948.80	\$ 1,035,015.94	\$ 748,715.69	\$ 11,237,296.67
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 49,382.60	\$ 8,149.42	\$	\$ 2,681.07	\$ 60,213.09
Accrued Interest Payable			342,273.61		342,273.61
Accrued Wages Payable	118,168.50	33,451.66		18,018.28	169,638.44
Payroll Withholding Payable	17,734.37	1,190.90		2,555.58	21,480.85
Unearned Revenue	17,634.62			16,129.83	33,764.45
Bonds Payable--Current			110,262.00		110,262.00
Total Liabilities	202,920.09	42,791.98	452,535.61	39,384.76	737,632.44
Deferred Inflows of Resources:					
Unavailable Revenue--Property Taxes	178,919.41		1,021,832.70		1,200,752.11
Fund Balances: (See Note 1. I.)					
Nonspendable	229,982.32	1,527,870.86			1,757,853.18
Restricted	49,344.30	423,243.27		145,191.77	617,779.34
Assigned	2,612,245.46	1,446,042.69		564,139.16	4,622,427.31
Unassigned	2,740,204.66		(439,352.37)		2,300,852.29
Total Fund Balances	5,631,776.74	3,397,156.82	(439,352.37)	709,330.93	9,298,912.12
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,013,616.24	\$ 3,439,948.80	\$ 1,035,015.94	\$ 748,715.69	\$ 11,237,296.67

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2013

Total Fund Balances - Governmental Funds		\$	9,298,912.12
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			54,266,014.12
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.			(7,449,054.86)
Tax Incremental Revenue Bonds--Series 2011	\$	6,735,208.20	
Accrued Leave	\$	713,846.66	
Assets, such as taxes receivable (delinquent), are not available to pay for current period expenditures and therefore are deferred in the funds.			1,200,752.11
Property Taxes	\$	178,919.39	
TIF Taxes	\$	1,021,832.72	
Net Position of Governmental Activities		\$	<u>57,316,623.49</u>

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013

	General Fund	Road and Bridge Fund	Brown County TIF #1 Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes:					
General Property Taxes--Current	\$ 11,828,736.27	\$	\$ 48,746.07	\$	\$ 11,877,482.34
General Property Taxes--Delinquent	95,402.36				95,402.36
Penalties and Interest	33,356.53				33,356.53
Mobile Home Tax	2,431.20				2,431.20
Wheel Tax		774,537.10			774,537.10
Tax Deed Revenue	18,061.00				18,061.00
Licenses and Permits	98,861.14	6,790.00		7,770.00	113,421.14
Intergovernmental Revenue:					
Federal Grants	306,804.37	608,428.23		145,053.38	1,060,285.98
Federal Shared Revenue	13,176.21				13,176.21
Federal Payments in Lieu of Taxes	192.00				192.00
State Grants	12,109.49	1,048,602.98		17,747.00	1,078,459.47
State Shared Revenue:					
Bank Franchise	196,325.20				196,325.20
Motor Vehicle Licenses		2,820,246.72			2,820,246.72
Court Appointed Attorney/Public Defender	13,115.43				13,115.43
Prorate/Port of Entry Fees		165,280.45			165,280.45
Abused and Neglected Child Defense	2,831.05				2,831.05
63 3/4% Mobile Home/Manufactured Home		24,031.11			24,031.11
Telecommunications Gross Receipts Tax	227,824.99				227,824.99
Motor Vehicle 1/4%	9,345.24				9,345.24
Motor Fuel Tax		17,926.11			17,926.11
911 Remittances				467,657.90	467,657.90
Other Payments in Lieu of Taxes	4,647.14				4,647.14
Other Intergovernmental Revenue	30,326.66	5,168.45		364,831.34	400,326.45
Charges for Goods and Services:					
General Government:					
Treasurer's Fees	65,885.14				65,885.14
Register of Deeds' Fees	470,440.00			29,331.42	499,771.42
Legal Services	105,527.43			3,050.00	108,577.43
Clerk of Courts Fees	51,667.29				51,667.29

Assessors Fees	21,080.00				21,080.00
Geographic Information Systems Fees	323.47				323.47
Other Fees	825.79				825.79
Public Safety:					
Law Enforcement	120,787.14				120,787.14
Prisoner Care	97,390.10				97,390.10
Sobriety Testing				89,648.00	89,648.00
Other				12,000.00	12,000.00
Public Works:					
Road Maintenance Contract Charges		4,856.83			4,856.83
Health and Welfare:					
Economic Assistance:					
Poor Lien Recoveries	154,479.12				154,479.12
Veterans Service Officer	4,375.00				4,375.00
Culture and Recreation	874,385.63				874,385.63
Conservation of Natural Resources	53,681.76				53,681.76
Other Charges	15,782.88				15,782.88
Fines and Forfeits:					
Fines	156.00				156.00
Costs	25,328.83				25,328.83
Miscellaneous Revenue:					
Investment Earnings	17,294.65	3,352.63	671.79	574.43	21,893.50
Rent	113,295.33	1,520.25			114,815.58
Contributions and Donations	9,069.16	29,200.00		5.00	38,274.16
Other	9,765.10	111.96		1,665.74	11,542.80
Total Revenues	<u>15,105,086.10</u>	<u>5,510,052.82</u>	<u>49,417.86</u>	<u>1,139,334.21</u>	<u>21,803,890.99</u>

Expenditures:

General Government:

Legislative:

Board of County Commissioners

277,436.68

277,436.68

Elections

26,280.31

26,280.31

Judicial System

58,967.50

58,967.50

Financial Administration:

Auditor

341,829.03

341,829.03

Treasurer

496,558.64

496,558.64

Data Processing

315,296.28

315,296.28

Legal Services:

State's Attorney

637,037.22

637,037.22

Court Appointed Attorney

313,615.82

313,615.82

Abused and Neglected Child Defense

15,000.00

15,000.00

Other

19,224.26

19,224.26

Other Administration:

General Government Building

808,345.60

808,345.60

BROWN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2013
 (Continued)

	General Fund	Road and Bridge Fund	Brown County TIF #1 Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Director of Equalization	493,740.34				493,740.34
Register of Deeds	280,588.23			10,127.33	290,715.56
Veterans Service Officer	125,627.35				125,627.35
Predatory Animal	10,374.57				10,374.57
Geographic Information System	89,910.71				89,910.71
Public Safety:					
Law Enforcement:					
Sheriff	1,302,518.16				1,302,518.16
County Jail	1,376,192.11			77,745.31	1,453,937.42
Coroner	32,707.25				32,707.25
Juvenile Detention	741,616.83				741,616.83
Protective and Emergency Services:					
Fire Protection	16,964.92				16,964.92
Emergency and Disaster Services				221,902.64	221,902.64
Communication Center				928,645.23	928,645.23
Public Works:					
Highways and Bridges:					
Highways, Roads and Bridges		8,201,716.94			8,201,716.94
Health and Welfare:					
Economic Assistance:					
Support of Poor	384,068.25				384,068.25
Health Assistance:					
County Nurse	18,540.00				18,540.00
Ambulance	41,990.13				41,990.13
Social Services:					
Care of Aged	1,000.00				1,000.00
Domestic Abuse				12,389.00	12,389.00
Mental Health Services:					
Mentally Ill	65,923.73				65,923.73
Developmentally Disabled	4,800.00				4,800.00
Drug Abuse	20,000.00				20,000.00
Mental Health Centers	37,080.00				37,080.00
Mental Illness Board	80,500.00				80,500.00

Culture and Recreation:					
Culture:					
Public Library	18,000.00				18,000.00
Historical Museum	323,139.08				323,139.08
Historical Sites	457.48				457.48
Recreation:					
Recreational Programs	5,000.00				5,000.00
Parks	80,462.12				80,462.12
Exhibition Building	286,005.12				286,005.12
County Fair	824,244.51				824,244.51
Senior Center	4,500.00				4,500.00
Conservation of Natural Resources:					
Soil Conservation:					
County Extension	68,601.50				68,601.50
Weed and Pest Control	157,997.33				157,997.33
Urban and Economic Development:					
Urban Development:					
Planning and Zoning	62,415.17				62,415.17
Urban and Rural Development	263,392.90				263,392.90
Economic Development:					
Tourism, Industrial or Recreational Development	20,750.00				20,750.00
Intergovernmental Expenditures		38,726.85			38,726.85
Debt Service			904,565.41		904,565.41
Total Expenditures	10,529,474.87	8,240,443.79	904,565.41	1,270,033.77	20,944,517.84
Excess of Revenues Over (Under) Expenditures	4,575,611.23	(2,730,390.97)	(855,147.55)	(130,699.56)	859,373.15
Other Financing Sources (Uses):					
Transfers In	8,707.72	3,000,000.00		475,850.19	3,484,557.91
Transfers Out	(3,475,850.19)	(3,352.63)			(3,479,202.82)
Insurance Proceeds	38,541.96	5,596.40		2,859.10	46,997.46
Sale of County Property	12,818.61	110,371.20			123,189.81
Total Other Financing Sources (Uses)	(3,415,781.90)	3,112,614.97	0.00	478,709.29	175,542.36
Net Change in Fund Balance	1,159,829.33	382,224.00	(855,147.55)	348,009.73	1,034,915.51
Fund Balance - Beginning	4,471,947.41	3,014,932.82	415,795.18	361,321.20	8,263,996.61
FUND BALANCE - ENDING	\$ 5,631,776.74	\$ 3,397,156.82	\$ (439,352.37)	\$ 709,330.93	\$ 9,298,912.12

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2013

Net Change in Fund Balances - Total Governmental Funds \$ 1,034,915.51

Amounts reported for governmental activities in the Statement of
 Activities are different because:

This amount represents capital asset purchases which are reported as expenditures on the fund financial statements but increase assets on the government-wide statements. 2,797,707.32

This amount represents the current year depreciation expense reported in the Statement of Activities which is not reported on the fund financial statements because it does not require the use of current financial resources. (1,735,630.66)

In the Statement of Activities, gains and losses on disposal of capital assets are reported, whereas, in the governmental funds, the proceeds from the disposal of capital assets are reflected, regardless of whether a gain or loss is realized. (98,036.62)

The receipt of donated capital assets is not reported on the fund statements, but is reported as a program revenue on the government-wide statements. 321,811.89

Payment of principal on long-term debt (Tax Incremental Revenue Bonds - Series 2011) is an expenditure in the governmental funds but the payment reduces long-term liabilities in the Statement of Net Position. 104,529.80

Current liability and expenditure recognized in TIF #1 Debt Service Fund for principal payment owed in 2013 but not paid. The County did not receive enough tax revenue to make all the principal payments. 110,262.00

The fund financial statement governmental fund property tax accruals differ from the government-wide statement property tax accruals in that the fund financial statements require the amounts to be "available." 1,021,117.12

Governmental funds recognize expenditures for amounts of compensated absences actually paid to employees with current financial resources during the fiscal year. Amounts of compensated absences earned by employees are not recognized in the funds. In the Statement of Activities, expenses for these benefits are recognized when the employees earn leave credits. (46,445.69)

Change in Net Position of Governmental Activities \$ 3,510,230.67

The notes to the financial statements are an integral part of this statement.

**BROWN COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2013**

	Enterprise Funds Solid Waste Fund
ASSETS:	
Current Assets:	
Cash and Cash Equivalents	\$ 3,078,739.90
Investments	1,236,503.84
Accounts Receivable, Net	135,545.75
Inventory of Supplies	62,722.73
Total Current Assets	4,513,512.22
Noncurrent Assets:	
Restricted Cash and Cash Equivalents	13,726.11
Restricted Investments	1,850,575.54
Capital Assets:	
Land	478,078.38
Buildings	966,117.03
Improvements Other Than Buildings	5,041,222.21
Machinery and Equipment	2,829,023.19
Construction Work in Progress	287,468.78
Less: Accumulated Depreciation	(4,975,945.76)
Total Noncurrent Assets	6,490,265.48
TOTAL ASSETS	\$ 11,003,777.70
LIABILITIES:	
Current Liabilities:	
Accounts Payable	\$ 83,673.23
Accrued Wages Payable	7,236.77
Payroll Withholding Payable	987.82
Unearned Revenue	827.85
Compensated Absences Payable -- Current	25,507.99
Accrued Landfill Closure and Postclosure Care Costs -- Current	178,318.62
Total Current Liabilities	296,552.28
Noncurrent Liabilities:	
Accrued Leave Payable	23,037.79
Accrued Landfill Closure and Postclosure Care Costs	1,685,983.03
Total Noncurrent Liabilities	1,709,020.82
TOTAL LIABILITIES	2,005,573.10
NET POSITION:	
Net Investment in Capital Assets	4,625,963.83
Unrestricted Net Position	4,372,240.77
TOTAL NET POSITION	\$ 8,998,204.60

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2013

	<u>Enterprise Funds</u>
	<u>Solid Waste</u>
	<u>Fund</u>
Operating Revenues:	
Charges for Goods and Services	\$ 1,651,853.89
Solid Waste Fee	497,060.00
Miscellaneous	51,666.42
Total Operating Revenues	2,200,580.31
Operating Expenses:	
Personal Services	324,554.81
Other Current Expense	1,040,735.90
Depreciation	983,989.25
Total Operating Expenses	2,349,279.96
Operating Income (Loss)	(148,699.65)
Nonoperating Revenues (Expenses):	
Investment Earnings	16,737.48
Rental Revenue	32,718.00
Gain (Loss) on Disposition of Assets	98,886.42
Total Nonoperating Revenues (Expenses)	148,341.90
Income (Loss) Before Contributions and Transfers	(357.75)
Capital Contributions	238,000.00
Transfers Out	(5,355.09)
Change in Net Position	232,287.16
Net Position - Beginning	8,765,917.44
NET POSITION - ENDING	\$ 8,998,204.60

The notes to the financial statements are an integral part of this statement.

**BROWN COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2013**

	Enterprise Funds Solid Waste Fund
Cash Flows from Operating Activities:	
Cash Receipts from Customers	\$ 2,207,638.62
Cash Payments to Employees for Services	(328,115.62)
Cash Payments to Suppliers of Goods and Services	(955,666.74)
	<u>923,856.26</u>
Net Cash Provided (Used) by Operating Activities	
Cash Flows from Noncapital Financing Activities:	
Rental Revenue	32,718.00
Transfers Out	(5,355.09)
	<u>27,362.91</u>
Net Cash Provided (Used) by Noncapital Financing Activities	
Cash Flows from Capital and Related Financing Activities:	
Proceeds from Sale of Capital Assets	98,886.42
Purchase of Capital Assets	(882,468.70)
Capital Grant	238,000.00
	<u>(545,582.28)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	
Cash Flows from Investing Activities:	
Purchase of Investment Securities	(3,087,079.38)
Proceeds from Sales and Maturities of Investments	2,461,785.52
Cash Received for Interest	16,737.48
	<u>(608,556.38)</u>
Net Cash Provided (Used) by Investing Activities	
Net Increase (Decrease) in Cash and Cash Equivalents	
	(202,919.49)
Cash and Cash Equivalents at Beginning of Year	
	<u>3,295,385.50</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	
	<u>\$ 3,092,466.01</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating Income (Loss)	\$ (148,699.65)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation Expense	983,989.25
Change in Assets and Liabilities:	
Receivables	6,230.46
Inventories	(13,083.04)
Accounts and Other Payables	(37,982.40)
Accrued Wages Payable	954.99
Accrued Leave Payable	(4,515.80)
Deferred Inflow of Resources	827.85
Closure Costs	136,134.60
	<u>923,856.26</u>
Net Cash Provided (Used) by Operating Activities	
	<u>\$ 923,856.26</u>

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
December 31, 2013

	Agency Funds
ASSETS:	
Cash and Cash Equivalents	\$ 1,197,129.19
TOTAL ASSETS	\$ 1,197,129.19
LIABILITIES:	
Amounts Held for Others	\$ 451,395.44
Due to Other Governments	745,733.75
TOTAL LIABILITIES	\$ 1,197,129.19

The notes to the financial statements are an integral part of this statement.

BROWN COUNTY
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Financial Reporting Entity:

The reporting entity of Brown County (County), consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

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

The County has created a Housing and Redevelopment Commission under the authority of South Dakota Codified Law (SDCL) 11-7-7. The County organized the Brown County Housing and Redevelopment Commission solely for abdicating its authority over the non-city housing projects within the County to the Aberdeen Housing Commission organized by the City of Aberdeen. Therefore, this component unit's financial activity was not included on the County's annual report. The financial activity of this component unit is to be included as a component unit on the City of Aberdeen's annual report.

b. Basis of Presentation:

Government-wide Financial Statements:

The Statement of Net Position and Statement of Activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a

separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or it meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined, or
3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

The funds of the County financial reporting entity are described below:

Governmental Funds:

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered to be a major fund.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specified purposes.

Road and Bridge Fund – to account for funds credited to the road and bridge fund pursuant to SDCL 32-11-4.2 to be used by the board of county commissioners for grading, constructing, planing, dragging, and maintaining county highways and also for dragging, maintaining, and grading secondary roads. Proper equipment for dragging, grading, and maintaining highways, such as graders, tractors, drags, maintainers, and planers may be purchased from the road and bridge fund. (SDCL 32-11-2 and 32-11-4.2) This is a major fund.

The remaining special revenue funds are not considered major funds: 911 Service, Emergency Management, Domestic Abuse, Teen Court, State Grants, Richmond Youth Camp, 24/7 Sobriety, and Modernization and Preservation Relief. These funds are reported on the fund financial statements as "Other Governmental Funds."

Debt Service Funds – Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Brown County TIF #1 Debt Service Fund – to account for tax increment property taxes which may be used only for the payment of the debt principal, interest, and related costs of the Tax Incremental Bond Series 2011. This is a major fund.

Proprietary Funds:

Enterprise Funds – Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's principal revenue sources.

- a. *The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit—even if that government is not expected to make any payments—is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity.)*
- b. *Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.*
- c. *The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).*

Solid Waste Fund – financed primarily by user charges this fund accounts for the solid waste operation of the County as provided by SDCL 34A-6. This is a major fund.

Fiduciary Funds:

Fiduciary funds consist of the following sub-category and are never considered to be major funds:

Agency Funds – Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency funds are used to account for the accumulation and distribution of property tax revenues and various pass-through funds.

c. Measurement Focus and Basis of Accounting:

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

Measurement Focus:

Government-wide Financial Statements:

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus, applied on the accrual basis of accounting.

Fund Financial Statements:

In the fund financial statements, the "current financial resources" measurement focus and the modified accrual basis of accounting are applied to governmental fund types, while the "economic resources" measurement focus and the accrual basis of accounting are applied to the proprietary and fiduciary fund types.

Basis of Accounting:

Government-wide Financial Statements:

In the government-wide Statement of Net Position and Statement of Activities, governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues and related assets are recorded when earned (usually

when the right to receive cash vests); and, expenses and related liabilities are recorded when an obligation is incurred (usually when the obligation to pay cash in the future vests).

Fund Financial Statements:

All governmental fund types are accounted for using the modified accrual basis of accounting. Their revenues, including property taxes, are recognized when they become measurable and available. "Available" means resources are collected or to be collected soon enough after the end of the fiscal year that they can be used to pay the bills of the current period. The accrual period for the County is 30 days, plus any grant receivables where expenditures have been incurred.

Under the modified accrual basis of accounting, receivables may be measurable but not available. Reported unearned revenues are those where asset recognition criteria have been met but for which revenue recognition criteria have not been met. The revenues which are accrued at December 31, 2013 are various grant reimbursements, state shared revenues, 911 surcharges, and court appointed attorney reimbursements.

Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which are recognized when due.

All proprietary and fiduciary fund types are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

d. Deposits and Investments:

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with a term to maturity at date of acquisition of three months or less. Investments in open-end mutual fund shares, or similar investments in external investment pools, are also considered to be cash equivalents.

Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at date of acquisition exceeds three months, and/or those types of investment authorized by SDCL 4-5-6.

e. Capital Assets:

Capital assets include land, buildings, machinery and equipment, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. *Infrastructure assets* are long-lived capital assets that normally are stationary in nature and normally can be preserved for significantly greater number of years than most capital assets.

The accounting treatment over capital assets depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Financial Statements:

Capital assets are recorded at historical cost, or estimated cost, where actual cost could not be determined. Donated capital assets are valued at their estimated fair value on the date donated. Reported cost values include ancillary charges necessary to place the asset into its intended location and condition for use. Subsequent to initial capitalization, improvements or

betterments that are significant and which extend the useful life of a capital asset are also capitalized.

The total December 31, 2013 balance of governmental activities capital assets includes approximately 75 percent for which the costs were determined by estimates of the original costs. The total December 31, 2013 balance of business-type capital assets are all valued at original cost.

For governmental activities Capital Assets, construction-period interest is not capitalized, in accordance with USGAAP, while for capital assets used in business-type activities/proprietary fund's operations, construction period interest is capitalized in accordance with USGAAP.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the government-wide Statement of Activities, except for that portion related to common use assets for which allocation would be unduly complex, and which is reported as Unallocated Depreciation, with net capital assets reflected in the Statement of Net Position. Accumulated depreciation is reported on the government-wide Statement of Net Position and on the proprietary fund's Statement of Net Position.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide financial statements and proprietary funds are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land and Land Rights	\$ 1	-----N/A-----	-----N/A-----
Improvements Other Than Buildings	\$ 25,000	Straight-line	15-100 years
Buildings	\$ 25,000	Straight-line	13-225 years
Machinery and Equipment	\$ 5,000	Straight-line	5-60 years
Infrastructure**	\$ 25,000	Straight-line	17-125 years

**Bridges are capitalized for structures greater than 20 feet, per SDCL 31-14. The composite/group method is used for roads (gravel roads and paved roads). For all roads – the entire system including base, culverts, and gravel surface. For paved roads – new construction – definition of new construction being 2" overlay or greater for distance exceeding one mile.

Land is an inexhaustible capital asset and is not depreciated.

Fund Financial Statements:

In the fund financial statements, capital assets used in governmental fund operations are accounted for as expenditures of the appropriate governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for on the accrual basis, the same as in the government-wide financial statements.

f. Long-Term Liabilities:

The accounting treatment of long-term liabilities depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term liabilities to be repaid from governmental and business-type resources are reported as liabilities in the government-wide financial statements. The long-term liabilities

primarily consist of compensated absences, accrued landfill closure/postclosure, and the Tax Incremental Revenue Bond Series 2011.

In the fund financial statements, debt proceeds are reported as revenues (other financing sources), while payments of principal and interest are reported as expenditures when they become due. The accounting for proprietary fund long-term debt is on the accrual basis, the same in the fund statements as in the government-wide financial statements.

g. Program Revenues:

Program revenues derive directly from the program itself or from parties other than the County's taxpayers or citizenry, as a whole. Program revenues are classified into three categories, as follows:

1. Charges for services – These arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.
2. Program-specific operating grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.
3. Program-specific capital grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

h. Proprietary Funds Revenue and Expense Classifications:

In the proprietary fund's Statement of Revenues, Expenses and Changes in Net Position, revenues and expenses are classified in a manner consistent with how they are classified in the Statement of Cash Flows. That is, transactions for which related cash flows are reported as capital and related financing activities, noncapital financing activities, or investing activities are not reported as components of operating revenues or expenses.

i. Cash and Cash Equivalents:

For the purposes of the proprietary funds' Statement of Cash Flows, the County considers all highly liquid investments as deposits including restricted assets with a term to maturity of three months or less, at date of acquisition, to be cash equivalents.

j. Equity Classifications:

Government-wide Financial Statements:

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

1. Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation (if applicable), and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted Net Position – Consists of net position with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.

3. Unrestricted Net Position – All other net position that do not meet the definition of "Restricted" or "Net Investment in Capital Assets."

Fund Financial Statements:

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

k. Application of Net Position:

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first and then use the unrestricted resources, as they are needed. However, an exception to this policy is that restricted Snow Removal resources in the Road and Bridge Fund shall only be for expenses on snow removal when the amount spent in a fixed year exceeds the cost for an average year's snow removal.

l. Fund Balance Classification Policies and Procedures:

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

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

The Nonspendable Fund Balance is comprised of the following:

- Amount reported in nonspendable form such as inventory.
- Amount legally or contractually required to be maintained intact such as South Dakota Public Assurance Alliance.

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

The County *does not* have a formal minimum fund balance policy.

The purpose of each major special revenue fund and revenue source is listed below:

Major Special Revenue Fund
Road and Bridge Fund

Revenue Source
Wheel Tax, Federal Grants, Motor Vehicle Licenses, and Prorate/Port of Entry Fees

A schedule of fund balances is provided as follows:

**BROWN COUNTY
DISCLOSURE OF FUND BALANCES REPORTED ON BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

	General Fund	Road and Bridge Fund	Brown County TIF #1 Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Fund Balances:					
Nonspendable:					
Inventory	\$ 24,455.17	\$ 1,527,870.86	\$	\$	\$ 1,552,326.03
Deposit – South Dakota Public Assurance Alliance	205,527.15				205,527.15
Restricted For:					
Fire Protection Purposes	42,955.33				42,955.33
Donation Purposes	6,388.97				6,388.97
Snow Removal Purposes		423,243.27			423,243.27
Domestic Abuse Purposes				1,054.00	1,054.00
Richmond Youth Camp Purposes				21,916.96	21,916.96
24/7 Sobriety Purposes				54,593.20	54,593.20
Teen Court Purposes				35,367.52	35,367.52
Modernization and Preservation Relief Purposes				32,260.09	32,260.09
Assigned To:					
Applied to Next Year's Budget	2,212,245.46				2,212,245.46
Capital Outlay Accumulations	400,000.00				400,000.00
Road and Bridge Purposes		1,446,042.69			1,446,042.69
Emergency Management Purposes				101,739.16	101,739.16
911 Service Purposes				462,400.00	462,400.00
Unassigned	2,740,204.66		(439,352.37)		2,300,852.29
Total Fund Balances	\$ 5,631,776.74	\$ 3,397,156.82	\$ (439,352.37)	\$ 709,330.93	\$ 9,298,912.12

2. DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK AND INTEREST RATE RISK

The County follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns, except for restricted cash assets in the Solid Waste Fund. Various restrictions on deposits and investments are imposed by statutes. These restrictions are summarized below:

Deposits – The County's cash deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 7-20-1, 7-20-1.1, and 7-20-1.2, and may be in the form of demand or time deposits. Qualified depositories are required by SDCL 4-6A-3 to maintain at all times, segregated from their other assets, eligible collateral having a value equal to at least 100 percent of the public deposit accounts which exceed deposit insurance such as the FDIC and NCUA. In lieu of pledging eligible securities, a qualified public depository may furnish irrevocable standby letters of credit issued by federal home loan banks accompanied by written evidence of that bank's public debt rating which may not be less than "AA" or a qualified public depository may furnish a corporate surety bond of a corporation authorized to do business in South Dakota.

Investments – In general, SDCL 4-5-6 permits County funds to be invested only in (a) securities of the United States and securities guaranteed by the United States Government either directly or indirectly; or (b) repurchase agreements fully collateralized by securities described in (a) above; or in shares of an open-end, no-load fund administered by an investment company whose investments are in securities described in (a) above and repurchase agreements described in (b) above. Also, SDCL 4-5-9 requires investments to be in the physical custody of the political subdivision or may be deposited in a safekeeping account with any bank or trust company designated by the political subdivision as its fiscal agent.

Credit Risk – State law limits eligible investments for the County, as discussed above. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – The County places no limit on the amount that may be invested in any one issuer.

Interest Rate Risk – The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Assignment of Investment Income – State law allows income from deposits and investments to be credited to either the General Fund or the fund making the investment. The County's policy is to credit all income from deposits and investments to the General Fund, except for interest earned on specific certificates of deposits and financial assurance savings account of the Solid Waste Fund, and interest earned by the 911 Service Fund. USGAAP, on the other hand, requires income from deposits and investments to be reported in the fund whose assets generated that income. Where the governing board has discretion to credit investment income to a fund other than the fund that provided the resources for investment, a transfer to the designated fund is reported. Accordingly, in the fund financial statements, interfund transfers of investment earnings are reported, while in the government-wide financial statements, they have been eliminated, except for the net amounts transferred between governmental activities and business-type activities.

3. RESTRICTED CASH AND INVESTMENTS

Assets restricted to use for a specific purpose through segregation of balances in separate accounts are as follows:

Amount:	Purpose:
\$1,864,301.65	DENR required closure/postclosure costs for the landfill

4. RECEIVABLES AND PAYABLES

Receivables and payables are aggregated in these financial statements; however, they are reported in detail on the fund financial statements. The County expects all receivables to be collected within one year.

5. INVENTORY

Inventory in the General Fund and special revenue funds consists of expendable supplies held for consumption. Supply inventories are recorded at cost.

Inventory in the proprietary funds is recorded as an asset when acquired. The consumption of inventories is charged to an expense as it is consumed. Inventories are recorded at the lower of cost or market, on the first-in, first-out cost flow assumption.

Government-wide Financial Statements:

In the government-wide financial statements, inventory is recorded as an asset at the time of purchase, and charged to expense as it is consumed.

Fund Financial Statements:

In the fund financial statements, inventory is recorded as an asset at the time of purchase, and charged to an expense as it is consumed. Material supply inventories are off-set by nonspendable fund balance which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

6. PROPERTY TAXES

Property taxes are levied on or before October 1, of the year preceding the start of the fiscal year. They attach as an enforceable lien on property, and become due and payable as of the following January 1, the first day of the fiscal year. Taxes are payable in two installments on or before April 30 and October 31 of the fiscal year.

The County is permitted by several state statutes to levy varying amounts of taxes per \$1,000 of taxable valuation on taxable real property in the County.

7. CHANGES IN GENERAL CAPITAL ASSETS

A summary of changes in capital assets for the year ended December 31, 2013 is as follows:

	Balance 1/1/2013	Increases	Decreases	Balance 12/31/2013
Governmental Activities:				
Capital Assets not being Depreciated:				
Land	\$ 1,329,194.22	\$ 178,617.72	\$ (215.52)	\$ 1,507,596.42
Construction in Progress	674,576.25	193,073.80	(37,095.96)	830,554.09
Total Capital Assets not being Depreciated	2,003,770.47	371,691.52	(37,311.48)	2,338,150.51
Capital Assets being Depreciated:				
Buildings	7,575,732.10	3,213.00		7,578,945.10
Infrastructure (Improvements Other Than Buildings)	57,563,271.13	2,272,219.09	(76,139.09)	59,759,351.13
Machinery and Equipment	8,526,554.03	513,491.56	(289,471.00)	8,750,574.59
Total Capital Assets being Depreciated	73,665,557.26	2,788,923.65	(365,610.09)	76,088,870.82
TOTAL CAPITAL ASSETS	\$ 75,669,327.73	\$ 3,160,615.17	\$ (402,921.57)	\$ 78,427,021.33
Less Accumulated Depreciation for:				
Buildings	\$ (1,645,191.29)	\$ (79,856.25)		\$ (1,725,047.54)
Infrastructure (Improvements Other Than Buildings)	(16,916,021.11)	(1,138,015.88)	69,712.97	(17,984,324.02)
Machinery and Equipment	(4,127,953.14)	(517,758.53)	194,076.02	(4,451,635.65)
Total Accumulated Depreciation	(22,689,165.54)	(1,735,630.66)	263,788.99	(24,161,007.21)
Total Capital Assets being Depreciated, Net	50,976,391.72	1,053,292.99	(101,821.10)	51,927,863.61
Governmental Activity Capital Assets, Net	\$ 52,980,162.19	\$ 1,424,984.51	\$ (139,132.58)	\$ 54,266,014.12

Depreciation expense was charged to functions as follows:

General Government	\$ 39,763.03
Public Safety	125,165.63
Public Works	1,470,668.10
Culture and Recreation	69,216.75
Conservation of Natural Resources	12,689.29
Urban and Economic Development	1,166.67
Depreciation Unallocated	16,961.19
Total Depreciation Expense-Governmental Activities	\$ 1,735,630.66

	Balance 1/1/2013	Increases	Decreases	Balance 12/31/2013
Business-Type Activities:				
Capital Assets not being Depreciated:				
Land	\$ 478,078.38	\$	\$	\$ 478,078.38
Construction in Progress	15,486.43	287,468.78	(15,486.43)	287,468.78
Total Capital Assets not being Depreciated	493,564.81	287,468.78	(15,486.43)	765,547.16
Capital Assets being Depreciated:				
Buildings	950,630.60	15,486.43		966,117.03
Infrastructure (Improvements Other Than Buildings)	5,041,222.21			5,041,222.21
Machinery and Equipment	2,443,598.38	595,000.00	(209,575.19)	2,829,023.19
Total Capital Assets being Depreciated	8,435,451.19	610,486.43	(209,575.19)	8,836,362.43
TOTAL CAPITAL ASSETS	\$ 8,929,016.00	\$ 897,955.21	\$ (225,061.62)	\$ 9,601,909.59
Less Accumulated Depreciation for:				
Buildings	\$ (329,410.76)	\$ (43,797.98)	\$	\$ (373,208.74)
Infrastructure (Improvements Other Than Buildings)	(2,258,291.38)	(769,807.55)		(3,028,098.93)
Machinery and Equipment	(1,613,829.56)	(170,383.72)	209,575.19	(1,574,638.09)
Total Accumulated Depreciation	(4,201,531.70)	(983,989.25)	209,575.19	(4,975,945.76)
Total Capital Assets being Depreciated, Net	4,233,919.49	(373,502.82)	0.00	3,860,416.67
Business-Type Activity Capital Assets, Net	\$ 4,727,484.30	\$ (86,034.04)	\$ (15,486.43)	\$ 4,625,963.83
Depreciation expense was charged to functions as follows:				
Solid Waste				\$ 983,989.25

Construction Work in Progress at December 31, 2013 is composed of the following:

Project Name	Expended Thru 12/31/2013
Governmental Activities:	
County Road 20.4	\$ 202,115.16
County Road 23.2	171,157.89
County Road 19A	110,162.76
County Road 9.7	52,096.21
County Road 2.5	20,261.55
County Road 16.5	6,511.34
County Road 14W1	11,068.45
Bridge BR238	110,732.66
Bridge BR180	2,177.52
Bridge BR204	142,459.70
Bridge BR277	924.60
Bridge BR319	886.25
Total Governmental Activities	\$ 830,554.09
Business-Type Activities:	
Unit 1	\$ 272,738.78
Unit 2 – Cell 2	14,730.00
Total Business-Type Activities	\$ 287,468.78

With regard to the Bridge projects, the projects are handled by the State Department of Transportation. The State is responsible for 80% of the total costs and the County is responsible for 20%.

8. LONG-TERM LIABILITIES

A summary of changes in long-term liabilities follows:

	Beginning Balance 1/1/2013	Additions	Deletions	Ending Balance 12/31/2013	Due Within One Year
Primary Government:					
Governmental Activities:					
Bonds Payable:					
Tax Incremental Revenue					
Bond Series 2011	\$ 6,950,000.00	\$	\$ (104,529.80)	\$ 6,845,470.20	\$ 347,104.60
Accrued Compensated Absences	667,400.97	660,591.23	(614,145.54)	713,846.66	614,145.54
Total Governmental Activities	7,617,400.97	660,591.23	(718,675.34)	7,559,316.86	961,250.14
Business-Type Activities:					
Accrued Landfill Closure/Postclosure	1,728,167.05	136,134.60		1,864,301.65	178,318.62
Accrued Compensated Absences	53,061.58	24,801.13	(24,806.55)	48,545.78	25,507.99
Total Business-Type Activities	1,781,228.63	160,935.73	(24,806.55)	1,912,847.43	203,826.61
TOTAL PRIMARY GOVERNMENT	\$ 9,398,629.60	\$ 821,526.96	\$ (743,481.89)	\$ 9,472,164.29	\$ 1,165,076.75

Long-Term Liabilities payable at December 31, 2013 is comprised of the following:

Tax Incremental Revenue Bonds – Series 2011:

Northern Beef Plant Increment Financing – Interest Rate of 10 percent – Maturing 4/2027 – Payments made out of the Brown County TIF #1 Debt Service Fund \$ 6,845,470.20

Compensated Absences:

Annual Leave 420,025.89

Sick Leave 342,366.55

Payments to be made by the fund that the payroll expenditures are charged.

Landfill Closure/Postclosure:

Paid out of Solid Waste Fund 1,864,301.65

Total Long-Term Liabilities \$ 9,472,164.29

The annual requirements to amortize all debt outstanding as of December 31, 2013, except for compensated absences and landfill closure/postclosure, are as follows:

Annual Requirements to Amortize Long-Term Debt
December 31, 2013

Year Ending December 31,	Tax Increment Financing		Total
	Principal	Interest	
2014	\$ 347,104.60	\$ 1,010,036.67	\$ 1,357,141.27
2015	261,333.00	643,466.55	904,799.55
2016	288,285.60	616,679.97	904,965.57
2017	317,691.45	587,115.97	904,807.42
2018	350,367.25	554,570.87	904,938.12
2019–2023	2,368,370.45	2,154,952.05	4,523,322.50
2024–2027	2,912,317.85	668,914.80	3,581,232.65
TOTAL	<u>\$ 6,845,470.20</u>	<u>\$ 6,235,736.88</u>	<u>\$ 13,081,207.08</u>

9. CONDUIT DEBT

In the past, the County has issued revenue bonds to provide financial assistance to certain private-sector entities for the acquisition and/or construction of facilities deemed to be in the public interest. These bonds are secured by the property being financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities is retained by the private-sector entity served by the bond issuance. Neither the County, the State of South Dakota, nor any other political subdivision of the State is obligated in any manner for the repayment of these conduit debt issues. Accordingly, these bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2013, there was one series of conduit bonds outstanding with an aggregate unpaid principal amount of \$9,980,137.83.

10. OPERATING LEASES

The County is leasing two Canon Copiers. One lease, dated October 2010 (IR3245), is a 60-month lease with payments of \$176.80 per month from the sheriff's department budget of the General Fund. Final lease payments are in 2015. The second lease, dated September 2012 (IR4035), is a 60-month lease with payments of \$254.11 per month from the jail budget of the General Fund. Final lease payments are in 2017.

The following are the minimum payments on existing operating leases:

Year	General Fund Total
2014	\$ 5,170.92
2015	5,170.92
2016	3,049.32
2017	2,032.88
TOTAL	\$ 15,424.04

11. LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The landfill operation is handled as an Enterprise Fund by the County. The plan for the operation of the disposal site is based on Administrative Rules of the State of South Dakota (ARSD) 74:27:13. Plans for the operation and various contingencies have been prepared for and are available at the office of the county auditor.

The County is required to recognize the cost of closure and postclosure care as the landfill is used (landfill capacity used to date). The County is also required to take into account the possibilities of higher or lower costs due to inflation, changes in technology, or changes in regulations. The estimated liability for landfill closure and postclosure care costs for Unit 1 was \$1,887,615.53 as of December 31, 2011. However, in 2012 it was determined that no more waste would be placed in Unit 1, which lowered the actual life expectancy to 19 years. Use of Unit 1 began in October 1993. Refuge deposited at Unit 1 through December 31, 2012, was 723,147 tons based on information supplied by Landfill Manager Mike Scott on December 31, 2012. The December amount represents usage of 100 percent of total Unit 1 capacity. On December 31, 2013, the amount held in the closure/postclosure for Unit 1 was \$1,787,744.00. The Unit 1 closure bid was awarded to B&B Contracting in 2013 in the amount of \$405,642.25 plus engineering costs.

The County completed construction on Unit 2 in 2010 and began using it in 2011. The total lifespan of Unit 2 is currently estimated at 143 years with an estimated total capacity of 6,963,912 tons. When calculating the Unit 2 (Cell 1) Closure/Postclosure costs for 2013, a capacity of 362,104 tons with a lifespan of 5 years was used.

The estimated liability for landfill closure and postclosure care costs for Unit 2 (Cell 1) was \$76,557.65 on December 31, 2013 (grand total Unit 1 and Unit 2 (Cell 1) is \$1,864,301.65). The County is in compliance with the funding requirements set forth for closure and postclosure.

Refuge deposited in Cell 1 of Unit 2 through December 31, 2013, was 120,547 tons. This amount represents usage of approximately 33 percent of capacity in Cell 1 of Unit 2.

Financial assurances for corrective action are only required at facilities with known releases of contaminants. The County has not had any known releases of contaminants. The closure and postclosure requirements based on the most recent assessment are:

	Unit 1	Unit 2
Closure	\$ 604,158	\$ 1,833,877
Postclosure	1,183,586	4,157,960
Total	\$ 1,787,744	\$ 5,991,837

In addition, the County is required by State and Federal laws and regulations to make annual contributions to finance closure and postclosure care. The County is in compliance with these requirements, and at December 31, 2013, restricted cash and investments of \$1,864,301.65 are presented on the Solid Waste Fund balance sheet as restricted assets for Unit 1 and Unit 2.

The County Commissioners have also earmarked \$187,512.73 of Unrestricted Net Position to fund future closure and postclosure costs and \$240,000.00 to meet any potential remedial costs.

12. RESTRICTED NET POSITION

Restricted Net Position for the year ended December 31, 2013, was as follows:

Major Purposes:

Road and Bridge Purposes	<u>\$ 1,951,114.13</u>
--------------------------	------------------------

Other Purposes:

Domestic Abuse Purposes	1,054.00
Fire Protection Purposes	42,955.33
Teen Court Purposes	35,367.52
24/7 Sobriety Purposes	54,593.20
Richmond Youth Camp Purposes	21,916.96
Modernization and Preservation Relief Purposes	32,260.09
Donation Purposes	6,388.97
SDPAA Purposes	<u>205,527.15</u>

Total Other Purposes	<u>400,063.22</u>
----------------------	-------------------

Total Restricted Net Position	<u>\$ 2,351,177.35</u>
--------------------------------------	-------------------------------

These balances are restricted due to federal grant and statutory requirements, or donor restrictions.

13. BROWN COUNTY TIF #1 DEBT SERVICE FUND

The Brown County TIF #1 Debt Service Fund is a major fund. The deficit fund balance for \$439,352.37 is the result of Northern Beef Packers being delinquent on their property taxes. There was not enough property tax revenue in 2013 to make the second half principal and interest payment on the Tax Incremental Revenue Bond Series 2011. Bond principal and interest payments due but not paid in 2013 totaled \$452,535.61, and is reported as a current liability in the Fund. Also see Note 17 Subsequent Events.

14. INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2013, were as follows:

<u>Transfers From:</u>	<u>Transfers To:</u>			<u>Total</u>
	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Other Governmental Funds</u>	
Major Funds:				
General Fund	\$	\$ 3,000,000.00	\$ 475,850.19	\$ 3,475,850.19
Road and Bridge Fund	3,352.63			3,352.63
Solid Waste Fund	5,355.09			5,355.09
Total	\$ 8,707.72	\$ 3,000,000.00	\$ 475,850.19	\$ 3,484,557.91

The County typically budgets transfers from the General Fund to the Road and Bridge Fund and Other Governmental Funds to conduct the indispensable functions of the County. The County also transfers earnings on deposits and investments from the Road and Bridge Fund and Solid Waste Fund to the General Fund.

15. RETIREMENT PLAN

All employees, except for part-time employees, participate in the South Dakota Retirement System (SDRS), a cost-sharing, multiple employer public employee retirement system established to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and survivor benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in SDCL 3-12. The SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098 or by calling (605)773-3731.

General employees are required by state statute to contribute 6 percent of their salary to the plan, while public safety and judicial employees contribute at 8 percent and 9 percent, respectively. State statute also requires the employer to contribute an amount equal to the employee's contribution. State statute also requires the employer to make an additional contribution in the amount of 6.2 percent for any compensation exceeding the maximum taxable amount for social security for general employees only. The County's share of contributions to the SDRS for the fiscal years ended December 31, 2013, 2012, and 2011 were \$403,566.23, \$390,576.00, and \$407,232.34, respectively, equal to the required contributions each year.

16. SIGNIFICANT CONTINGENCIES – LITIGATION

At December 31, 2013, the County was not involved in any litigation.

17. SUBSEQUENT EVENTS

1. Brown County was awarded a \$346,400.00 Solid Waste Management Program Grant on March 28, 2014, to assist the County with the construction of Unit 2 Cell 2.
2. Northern Beef Packers filed Chapter 11 Bankruptcy in 2013 and the County Treasurer's records showed Northern Beef Plant owed delinquent property taxes, penalty and interest on December 31, 2013, of which approximately \$452,535.61 was related to the payment of the

Tax Increment obligation (principal and interest). This Brown County TIF #1 Debt Service Fund current liability caused the fund to report a negative (\$439,352.37) fund balance. The County has no legal obligation to pay Tax Increment Financing payments. On March 31, 2014, the new owner, White Oak Global Advisors, LLC, renamed the plant New Angus, LLC and paid delinquent property taxes, penalty and interest in the amount of \$1,090,574.25. \$452,535.61 of this amount was disbursed to the Bond Holders in April 2014.

18. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended December 31, 2013, the County managed its risks as follows:

Employee Health Insurance:

The County purchases health insurance for its employees from a commercial insurance carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Liability Insurance:

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

- a. General Liability,
- b. Automobile Liability,
- c. Wrongful Acts,
- d. Law Enforcement Liability,
- e. Automobile Physical Damage, and
- f. Property and Building Coverage

The agreement with the SDPAA provides that the above coverages will be provided to a \$1,000,000 limit. Member premiums are used by the pool for payment of claims and to pay for reinsurance for claims in excess of \$250,000 for property coverage and \$500,000 for liability coverage to the upper limit. A portion of the member premiums are also allocated to a cumulative reserve fund. The County would be eligible to receive a refund for a percentage of the amount allocated to the cumulative reserve fund on the following basis:

End of County's First Full Year	50%
End of County's Second Full Year	60%
End of County's Third Full Year	70%
End of County's Fourth Full Year	80%
End of County's Fifth Full Year	90%
End of County's Sixth Full Year and Thereafter	100%

As of December 31, 2013, the County has vested balance in the cumulative reserve fund of \$205,527.15. The County is fully vested in the SDPAA.

The County carries no deductible for general liability and automobile liability coverage, a \$2,500 deductible for wrongful acts coverage, a \$3,000 deductible for law enforcement liability coverage, \$250 comprehensive and \$500 collision deductible for automobile physical damage coverage, and a \$1,000 deductible for property and building coverage.

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

Worker's Compensation:

The County joined the South Dakota Municipal League Worker's Compensation Fund (Fund), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The objective of the Fund is to formulate, develop, and administer, on behalf of the member organizations, a program of worker's compensation coverage, to obtain lower costs for that coverage, and to develop a comprehensive loss control program. The County's responsibility is to initiate and maintain a safety program to give its employees safe and sanitary working conditions and to promptly report to and cooperate with the Fund to resolve any worker's compensation claims. The County pays an annual premium, to provide worker's compensation coverage for its employees, under a self-funded program and the premiums are accrued based on the ultimate cost of the experience to date of the Fund members. Coverage limits are set by state statute. The pool pays the first \$650,000 of any claim per individual. The pool has reinsurance which covers up to statutory limits in addition to a separate combined employer liability limit of \$2,000,000 per incident.

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

Unemployment Benefits:

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

REQUIRED SUPPLEMENTARY INFORMATION
 BROWN COUNTY
 BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 GENERAL FUND
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Taxes:				
General Property Taxes--Current	\$ 11,847,384.00	\$ 11,847,384.00	\$ 11,828,736.27	\$ (18,647.73)
General Property Taxes--Delinquent	65,000.00	65,000.00	95,402.36	30,402.36
Penalties and Interest	19,000.00	19,000.00	33,356.53	14,356.53
Telephone Tax (Outside)	11,500.00	11,500.00	0.00	(11,500.00)
Mobile Home Tax	2,500.00	2,500.00	2,431.20	(68.80)
Tax Deed Revenue	180.00	180.00	18,061.00	17,881.00
Licenses and Permits	60,300.00	60,300.00	98,861.14	38,561.14
Intergovernmental Revenue:				
Federal Grants	30,000.00	331,354.09	306,804.37	(24,549.72)
Federal Shared Revenue	14,250.00	14,250.00	13,176.21	(1,073.79)
Federal Payments in Lieu of Taxes	190.00	190.00	192.00	2.00
State Grants	0.00	0.00	12,109.49	12,109.49
State Shared Revenue:				
Bank Franchise	55,000.00	55,000.00	196,325.20	141,325.20
Court Appointed Attorney/Public Defender	15,500.00	15,500.00	13,115.43	(2,384.57)
Abused and Neglected Child Defense	5,000.00	5,000.00	2,831.05	(2,168.95)
Telecommunications Gross Receipts Tax	225,000.00	225,000.00	227,824.99	2,824.99
Motor Vehicle 1/4%	7,000.00	7,000.00	9,345.24	2,345.24
Other Payments in Lieu of Taxes	3,500.00	3,500.00	4,647.14	1,147.14
Other Intergovernmental Revenue	18,000.00	25,781.49	30,326.66	4,545.17
Charges for Goods and Services:				
General Government:				
Treasurer's Fees	58,800.00	58,800.00	65,885.14	7,085.14
Register of Deeds' Fees	365,000.00	365,000.00	470,440.00	105,440.00
Legal Services	108,000.00	108,000.00	105,527.43	(2,472.57)
Clerk of Courts Fees	61,000.00	61,000.00	51,667.29	(9,332.71)
Assessors Fees	17,300.00	17,300.00	21,080.00	3,780.00
GIS Fees	5,500.00	5,500.00	323.47	(5,176.53)
Other Fees	320.00	320.00	825.79	505.79
Public Safety:				
Law Enforcement	113,450.00	113,450.00	120,787.14	7,337.14
Prisoner Care	123,600.00	123,600.00	97,390.10	(26,209.90)
Health and Welfare:				
Economic Assistance:				
Poor Lien Recoveries	90,000.00	90,000.00	154,479.12	64,479.12
Veterans Service Officer	4,375.00	4,375.00	4,375.00	0.00
Culture and Recreation	821,000.00	883,651.00	874,385.83	(9,265.37)
Conservation of Natural Resources	40,000.00	40,000.00	53,681.76	13,681.76
Other Charges	18,000.00	18,000.00	15,782.88	(2,217.12)
Fines and Forfeits:				
Fines	200.00	200.00	156.00	(44.00)
Costs	28,000.00	28,000.00	25,328.83	(2,671.17)
Forfeits	3,000.00	3,000.00	0.00	(3,000.00)
Miscellaneous Revenue:				
Investment Earnings	60,000.00	60,000.00	17,294.65	(42,705.35)
Rent	84,637.50	84,637.50	113,295.33	28,657.83
Contributions and Donations	0.00	0.00	9,069.16	9,069.16

REQUIRED SUPPLEMENTARY INFORMATION
BROWN COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2013
(Continued)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Refund of Prior Year's Expenditures	18,000.00	18,000.00	0.00	(18,000.00)
Other	10,000.00	10,000.00	9,765.10	(234.90)
Total Revenues	14,409,486.50	14,781,273.08	15,105,086.10	323,813.02
Expenditures:				
General Government:				
Legislative:				
Board of County Commissioners	288,065.64	288,065.64	277,436.68	10,628.96
Contingency	250,000.00	250,000.00		
Amount Transferred		(187,190.13)		62,809.87
Elections	17,199.62	26,280.31	26,280.31	0.00
Judicial System	75,271.00	75,271.00	58,967.50	16,303.50
Financial Administration:				
Auditor	363,280.43	363,280.43	341,829.03	21,451.40
Treasurer	499,741.00	499,741.00	496,558.64	3,182.36
Data Processing	365,000.00	365,000.00	315,296.28	49,703.72
Legal Services:				
State's Attorney	599,337.57	639,337.57	637,037.22	2,300.35
Court Appointed Attorney	320,000.00	320,000.00	313,615.82	6,384.18
Abused and Neglected Child Defense	15,000.00	15,000.00	15,000.00	0.00
Other Administration:				
General Government Building	765,314.00	825,314.00	808,345.60	16,968.40
Director of Equalization	479,749.16	493,749.16	493,740.34	8.82
Register of Deeds	274,462.96	280,662.96	280,588.23	74.73
Veterans Service Officer	125,000.00	126,000.00	125,627.35	372.65
Predatory Animal	10,374.57	10,374.57	10,374.57	0.00
Geographic Information System	88,951.00	90,151.00	89,910.71	240.29
Public Safety:				
Law Enforcement:				
Sheriff	1,299,504.00	1,321,817.74	1,302,518.16	19,299.58
County Jail	1,418,754.00	1,418,754.00	1,376,192.11	42,561.89
Coroner	24,939.75	32,939.75	32,707.25	232.50
Juvenile Detention	794,807.00	794,807.00	741,616.83	53,190.17
Protective and Emergency Services:				
Fire Protection	17,000.00	17,000.00	16,964.92	35.08
Health and Welfare:				
Economic Assistance:				
Support of Poor	680,000.00	680,000.00	384,068.25	295,931.75
Health Assistance:				
County Nurse	26,780.00	26,780.00	18,540.00	8,240.00
Ambulance	25,000.00	41,990.13	41,990.13	0.00
Social Services:				
Care of Aged	1,000.00	1,000.00	1,000.00	0.00
Mental Health Services:				
Mentally Ill	30,000.00	67,000.00	65,923.73	1,076.27
Developmentally Disabled	2,000.00	4,800.00	4,800.00	0.00
Drug Abuse	20,000.00	20,000.00	20,000.00	0.00
Mental Health Centers	37,080.00	37,080.00	37,080.00	0.00
Mental Illness Board	80,500.00	80,500.00	80,500.00	0.00

REQUIRED SUPPLEMENTARY INFORMATION
 BROWN COUNTY
 BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 GENERAL FUND
 For the Year Ended December 31, 2013
 (Continued)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Culture and Recreation:				
Culture:				
Public Library	18,000.00	18,000.00	18,000.00	0.00
Historical Museum	328,367.35	328,837.65	323,139.08	3,498.57
Historical Sites	500.00	500.00	457.48	42.52
Recreation:				
Recreational Programs	5,000.00	5,000.00	5,000.00	0.00
Parks	94,550.49	94,550.49	80,482.12	14,088.37
Exhibition Building	308,145.94	308,145.94	286,005.12	22,140.82
County Fair	840,800.44	908,451.44	824,244.51	84,208.93
Senior Center	4,500.00	4,500.00	4,500.00	0.00
Conservation of Natural Resources:				
Soil Conservation:				
County Extension	71,487.02	71,487.02	68,601.50	2,885.52
Weed and Pest Control	199,520.57	199,520.57	157,997.33	41,523.24
Urban and Economic Development:				
Urban Development:				
Planning and Zoning	97,166.00	97,166.00	62,415.17	34,750.83
Urban and Rural Development	24,931.64	263,392.90	263,392.90	0.00
Economic Development:				
Tourism, Industrial or Recreational Development	20,750.00	20,750.00	20,750.00	0.00
Total Expenditures	11,005,831.15	11,343,608.14	10,529,474.87	814,133.27
Excess of Revenues Over (Under) Expenditures	3,403,655.35	3,437,664.94	4,575,611.23	1,137,946.29
Other Financing Sources (Uses):				
Transfers In	16,125.00	16,125.00	8,707.72	(7,417.28)
Transfers Out	(3,979,972.48)	(3,979,972.48)	(3,475,850.19)	504,122.29
Insurance Proceeds	30,000.00	30,000.00	38,541.96	8,541.96
Sale of County Property	5,000.00	5,000.00	12,818.61	7,818.61
Total Other Financing Sources (Uses)	(3,928,847.48)	(3,928,847.48)	(3,415,781.90)	513,065.58
Net Change in Fund Balance	(525,192.13)	(491,182.54)	1,159,829.33	1,651,011.87
Fund Balance - Beginning	4,471,947.41	4,471,947.41	4,471,947.41	0.00
FUND BALANCE - ENDING	\$ 3,946,755.28	\$ 3,980,764.87	\$ 5,631,776.74	\$ 1,651,011.87

REQUIRED SUPPLEMENTARY INFORMATION
 BROWN COUNTY
 BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Taxes:				
Wheel Tax	\$ 740,000.00	\$ 740,000.00	\$ 774,537.10	\$ 34,537.10
Licenses and Permits	9,500.00	9,500.00	6,790.00	(2,710.00)
Intergovernmental Revenue:				
Federal Grants	0.00	0.00	608,428.23	608,428.23
State Grants	350,000.00	350,000.00	1,048,602.98	698,602.98
State Shared Revenue:				
Motor Vehicle Licenses	2,000,000.00	2,000,000.00	2,820,246.72	820,246.72
Prorate/Port of Entry Fees	150,000.00	150,000.00	165,280.45	15,280.45
63 3/4% Mobile Home/Manufactured Home	16,000.00	16,000.00	24,031.11	8,031.11
Motor Fuel Tax	430,225.00	430,225.00	17,926.11	(412,298.89)
Other Intergovernmental Revenue	0.00	0.00	5,168.45	5,168.45
Charges for Goods and Services:				
Public Works:				
Road Maintenance Contract Charges	5,700.00	5,700.00	4,856.83	(843.17)
Miscellaneous Revenue:				
Investment Earnings	6,000.00	6,000.00	3,352.63	(2,647.37)
Rent	3,000.00	3,000.00	1,520.25	(1,479.75)
Contributions and Donations	0.00	0.00	29,200.00	29,200.00
Other	500.00	500.00	111.96	(388.04)
Total Revenues	3,710,925.00	3,710,925.00	5,510,052.82	1,799,127.82
Expenditures:				
Public Works:				
Highways and Bridges:				
Highways, Roads and Bridges	8,641,047.29	8,641,047.29	8,201,716.94	439,330.35
Intergovernmental Expenditures	40,000.00	40,000.00	38,726.85	1,273.15
Total Expenditures	8,681,047.29	8,681,047.29	8,240,443.79	440,603.50
Excess of Revenues Over (Under) Expenditures	(4,970,122.29)	(4,970,122.29)	(2,730,390.97)	2,239,731.32
Other Financing Sources (Uses):				
Transfers In	4,104,122.29	4,104,122.29	3,000,000.00	(1,104,122.29)
Transfers Out	0.00	0.00	(3,352.63)	(3,352.63)
Insurance Proceeds	0.00	0.00	5,596.40	5,596.40
Sale of County Property	16,000.00	16,000.00	110,371.20	94,371.20
Total Other Financing Sources (Uses)	4,120,122.29	4,120,122.29	3,112,614.97	(1,007,507.32)
Net Change in Fund Balance	(850,000.00)	(850,000.00)	382,224.00	1,232,224.00
Fund Balance - Beginning	3,014,932.82	3,014,932.82	3,014,932.82	0.00
FUND BALANCE - ENDING	\$ 2,164,932.82	\$ 2,164,932.82	\$ 3,397,156.82	\$ 1,232,224.00

BROWN COUNTY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
Schedules of Budgetary Comparisons for the General Fund
and for each major Special Revenue Fund with a legally required budget.

Note 1. Budgets and Budgetary Accounting:

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

1. Between the fifteenth and thirtieth days of July in each year the Board of County Commissioners prepares and files with the County Auditor a provisional budget for the following year, containing a detailed estimate of cash balances, revenues and expenditures.
2. Prior to the first Tuesday in September in each year a notice of budget hearing is published once each week for two successive weeks, and the text of the provisional budget is published with the first publication.
3. The Board of County Commissioners holds a meeting for the purpose of considering the provisional budget on or prior to the first Tuesday in September in each year. Such hearings must be concluded by October first. Changes made to the provisional budget are entered at length in the minutes of the Board of County Commissioners.
4. Before October first of each year the Board of County Commissioners adopts an annual budget for the ensuing year. The adopted budget is filed in the office of the County Auditor.
5. After adoption by the Board of County Commissioners, the operating budget is legally binding and actual expenditures for each purpose cannot exceed the amounts budgeted, except as indicated in number 7.
6. A line item for contingencies may be included in the annual budget. Such a line item may not exceed 5 percent of the total county budget.
7. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows the adoption of supplemental budgets.
8. Unexpended appropriations lapse at year end unless encumbered by resolution of the Board of County Commissioners.
9. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds.
10. Budgets for the General Fund and special revenue funds are adopted on a basis consistent with USGAAP.

BROWN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures 2013
US Department of Housing and Urban Development: CDBG - State-Administered CDBG Cluster: Indirect Federal Funding: SD Governor's Office of Economic Development, Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228		\$ 137,761.78
US Department of Interior: Direct Federal Funding: Bureau of Land Management, Payments in Lieu of Taxes (Note 2)	15.226		192.00
Distribution of Receipts to State and Local Governments (Note 2)	15.227		13,176.21
Total US Department of Interior			13,368.21
US Department of Justice: Direct Federal Funding: Bullet Proof Vest Partnership Program	16.607		1,001.80
Indirect Federal Funding: SD Department of Corrections, Juvenile Accountability Block Grants	16.523		6,489.60
SD Department of Social Services, Stop Violence Against Women Act	16.588		39,278.89
SD Teen Court Administration, Enforcing Underage Drinking Laws Program	16.727		6,875.00
Total US Department of Justice			53,645.29
US Department of Transportation: Highway Planning and Construction Cluster: Indirect Federal Funding: SD Department of Transportation, Highway Planning and Construction (Note 3)	20.205		627,353.57
Highway Safety Cluster: Indirect Federal Funding: SD Department of Public Safety, State and Community Highway Safety	20.600		30,263.78
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601		569.00
Total Highway Safety Cluster			30,832.78
Total US Department of Transportation			658,186.35
US General Services Administration: Indirect Federal Funding: SD Federal Property Agency, Donation of Federal Surplus Personal Property (Note 5)	39.003		7,673.31

BROWN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013
(Continued)

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures 2013
US Elections Assistance Commission: Indirect Federal Funding: SD Secretary of State, Help America Vote Act Requirements Payments	90.401		62.00
US Department of Homeland Security: Indirect Federal Funding: SD Department of Public Safety, Office of Emergency Management, Emergency Management Performance Grants Homeland Security Grant Program (Note 4)	97.042 97.067		73,563.24 67,710.99
Total US Department of Homeland Security			141,274.23
GRAND TOTAL			<u>\$ 1,011,971.17</u>

Note 1: This accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on the modified accrual basis of accounting unless otherwise noted. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

Note 2: Federal reimbursements are not based upon specific expenditures. Therefore, the amounts reported here represent cash received rather than federal expenditures.

Note 3: This represents a Major Federal Financial Assistance Program.

Note 4: Of the federal expenditures presented in the schedule, the County provided federal awards to sub-recipients as follows:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Homeland Security Grant Program	97.067	\$ 46,595.00

Note 5: The amount reported represents 23.3% of the original acquisition cost of the federal surplus property received by the County.

CURRENT YEAR BUDGET

ANNUAL BUDGET FOR BROWN COUNTY, SD
For Year January 1, 2015 through December 31, 2015

	Governmental Funds									Proprietary Fund
	101 General Fund	201 Road and Bridge Fund	207 E911 Fund	226 EM Fund	229 Safe Harbor Fund	230 Teen Court Fund	248 24/7 Sobriety Fund	251 Mod & Preservation Relief	401 Debt Service BCT1 (Northern Beef)	504 Landfill Solid Waste Fund
100 General Government										
110 Legislative										
111 Board of County Commissioners	419,455.67									
112 Contingency	250,000.00									
120 Elections	28,700.00									
130 Judicial System	78,505.00									
140 Financial Administration										
141 Auditor	320,305.00									
142 Treasurer	538,418.00									
143 Data Processing	492,772.00									
149 Other										
150 Legal Services										
151 States Attorney	678,045.00									
152 Public Defender										
153 Court Appointed Attorney	326,500.00									
154 Abused and Neglected Child Defense	15,000.00									
159 Teen Court						25,211.00				
160 Other										
161 General Government Building	1,061,171.00									
162 Director of Equalization	550,259.00									
163 Register of Deeds	341,188.00									
165 Veterans' Service Officer	159,384.00							5,000.00		
166 Predatory Animal (GFP)	3,915.61									
170 Geographic Information System	95,771.00									
TOTAL GENERAL GOVERNMENT	5,359,389.28	0.00	0.00	0.00	0.00	25,211.00	0.00	5,000.00	0.00	0.00

ANNUAL BUDGET FOR BROWN COUNTY, SD
For the Year January 1, 2015 through December 31, 2015

	Governmental Funds									Proprietary Fund
	101 General Fund	201 Road and Bridge Fund	207 E911 Fund	226 EM Fund	229 Safe Harbor Fund	230 Teen Court Fund	248 24/7 Sobriety Fund	251 Mod & Preservation Relief	401 Debt Service BCT1 (Northern Beef)	504 Landfill Solid Waste Fund
400 Health & Welfare										
410 Economic Assistance										
411 Support of Poor	680,000.00									
420 Health Assistance										
421 County Nurse	18,540.00									
424 Ambulance	25,000.00									
430 Social Services										
431 Day Care Centers										
432 Child Support Enforcement										
433 Care of Aged	1,000.00									
434 Domestic Abuse					15,000.00					
439 Other										
440 Mental Health Services										
441 Mentally Ill	100,000.00									
442 Aspire/Live/Dakotabilities	13,700.00									
443 Drug Abuse	25,000.00									
444 Mental Health Centers	37,080.00									
445 Mental Illness Board										
TOTAL HEALTH & WELFARE	900,320.00	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET FOR BROWN COUNTY, SD
For the Year January 1, 2015 through December 31, 2015

	Governmental Funds									Proprietary Fund
	101 General Fund	201 Road and Bridge Fund	207 E911 Fund	226 EM Fund	229 Safe Harbor Fund	230 Teen Court Fund	248 24/7 Sobriety Fund	251 Mod & Presernation Relief	401 Debt Service BCT1 (Northern Beef)	504 Landfill Solid Waste Fund
700 Urban & Economic Development										
710 Urban Development										
711 Planning & Zoning	73,549.00									
712 Urban & Rural Development	25,677.99									
720 Economic Development										
721 Tourism, Ind. & Rec. Development	20,750.00									
TOTAL URBAN & ECONOMIC DEVELOPMENT	119,976.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
750 Payments to other Governments		40,000.00								
800 Debt Service								904,799.55		
900 Other Uses										
910 Other Financing Uses										
911 Operating Transfers Out	5,045,165.12	1,500.00								5,000.00
TOTAL OTHER USES	5,045,165.12	41,500.00	0.00	0.00	0.00	0.00	0.00	0.00	904,799.55	5,000.00
TOTAL EXPENDITURE APPROPRIATIONS	17,360,241.39	8,813,303.00	1,287,103.00	192,636.00	15,000.00	25,211.00	83,234.00	5,000.00	904,799.55	3,155,592.00
Capital Outlay Accumulations (SDCL 7-21-51)	200,000.00									
TOTAL APPROPRIATIONS	17,560,241.39	8,813,303.00	1,287,103.00	192,636.00	15,000.00	25,211.00	83,234.00	5,000.00	904,799.55	3,155,592.00

ANNUAL BUDGET FOR BROWN COUNTY, SD
For the Year January 1, 2015 through December 31, 2015

	Governmental Funds									Proprietary Fund
	101 General Fund	201 Road and Bridge Fund	207 E911 Fund	226 EM Fund	229 Safe Harbor Fund	230 Teen Court Fund	248 24/7 Sobriety Fund	251 Mod & Preservation Relief	401 Debt Service BCT1 (Northern Beef)	504 Landfill Solid Waste Fund
Cash Balance Applied	2,866,177.41	275,000.00	375,000.00	85,000.00		9,280.59			251,335.22	810,393.46
311 Current Property Tax Levy	12,936,810.00									
Less current uncollected										
Less 25% to Cities	(22,171.00)	()	()	()	()	()			()	
311 TIF Property Taxes									653,464.33	
312/319 - Other Taxes	135,643.49	760,826.17								7,645.84
NET TOTAL TAXES	13,050,282.49	760,826.17	0.00	0.00	0.00	0.00	0.00	0.00	653,464.33	7,645.84
320 Licenses & Permits	76,981.94	9,763.33			8,000.00					
330 Intergovernmental Revenue	444,846.48	3,015,506.94	645,344.28	58,000.00	3,400.00	15,000.00				
340 Charges for Goods & Services	1,949,298.49	1,000.00	12,000.00		3,600.00		83,234.00	5,000.00		1,729,294.56
350 Fines & Forfeits	27,581.00									
360 Miscellaneous Revenue	153,876.28	4,746.16	550.00	140.00		930.41				608,258.14
370 Other Financing Sources	115,420.55	4,746,460.40	254,208.72	49,496.00						
SUBTOTAL	18,484,464.64	8,813,303.00	1,287,103.00	192,636.00	15,000.00	25,211.00	83,234.00	5,000.00	904,799.55	3,155,592.00
Less 5% (SDCL 7-21-18)	(924,223.25)	()	()	()	()	()	()	()	()	()
NET MEANS OF FINANCE	17,560,241.39	8,813,303.00	1,287,103.00	192,636.00	15,000.00	25,211.00	83,234.00	5,000.00	904,799.55	3,155,592.00
TOTAL APPROPRIATIONS	17,560,241.39	8,813,303.00	1,287,103.00	192,636.00	15,000.00	25,211.00	83,234.00	5,000.00	904,799.55	3,155,592.00

	Proprietary Fund	
	504 Landfill Solid Waste	
Net Position, January 1	8,998,204.60	
Estimated Revenue	2,345,198.54	
Less Expenses	3,155,592.00	
Net Position, December 31	8,187,811.14	

**ADOPTION OF PROVISIONAL BUDGET FOR
BROWN COUNTY, SOUTH DAKOTA**

NOTICE IS HEREBY GIVEN: That the Board of County Commissioners of Brown County, will meet in the Courthouse at Aberdeen South Dakota on Tuesday, September 2, 2014 at 9:00 A.M. for the purpose of considering the foregoing Provisional Budget for the year 2015 and the various items, schedules, amounts and appropriations set forth therein and as many days thereafter as is deemed necessary until the final adoption of the budget on the 30th day of September, 2014. At such time any interested person may appear either in person or by a representative and will be given an opportunity for a full and complete discussion of all purposes, objectives, items, schedules, appropriations, estimates, amounts and matters set forth and contained in the Provisional Budget.

County Auditor
South Dakota

NORTHEAST COUNCIL OF GOVERNMENTS

P.O. BOX 1985 ABERDEEN, SD 57402-1985

Solid Waste Management Program Application

Applicant/Tax ID #
46-6000356

Proposed Funding Package

Address
City of Pierre
PO Box 1253
222 E Dakota
Pierre, SD 57501

Other: _____

Other: _____

Other: _____

SWMP Funds: \$575,000

Local Cash: \$250,000

Phone Number (605) 773-7434

Total Project Cost: \$825,000

Project Title: Solid Waste Baler Replacement

Description:

The City of Pierre, Solid Waste Department operates a regional municipal solid waste landfill under Permit #14-22 and the Solid Waste Facility-Transfer Station under General Permit GPTS 98-04-016, both issued by DENR - Waste Management Program. The Facilities operate under several other environmental permits.

This baler replacement includes several items. A new baler which will be more efficient and minimize repairs that have been increasing the past few years. Concrete will be replaced where the baler sits and some other area that have deteriorated from the acidity from the garbage. We do not plan to replace the conveyor belt since it is structurally sound. However, because of the wet environment the frame has rusted and we will have that sandblasted and painted to help maintain the integrity of the conveyor system. We added an EnviroBale bagging system to the current baler in 2010. The current bagging system will be removed and installed on the new baler.

This Solid Waste Facility & Regional Landfill services approximately 39,000 people. The City of Pierre is committed to baling the MSW that goes to our regional landfill. The baling of waste is also a requirement in the conditional use permit Hughes County issued for the regional landfill.

The Applicant certifies that:

I declare and affirm under the penalties of perjury that this application has been examined by me, and to the best of my knowledge and belief, is in all things true and correct.

Leon Schochenmaier, City Administrator

Name and Title of Authorized Signatory (Typed)

 3-31-15

Signature Date

Professional Contacts:

Application Prepared By: City of Pierre _____

Contact Person: Val Keller & Twila Hight _____

Mailing Address: PO Box 1254 - 222 E Dakota Ave _____

City, State, and Zip: Pierre, SD 57501 _____

Telephone Number: (605) 773-7434 _____ Fax: (605) 773-7436 _____

Email address: valerie.keller@ci.pierre.sd.us _____

Consulting Engineering Firm: Not selected yet _____

Contact Person: _____

Mailing Address: _____

City, State, and Zip: _____

Telephone Number: _____ Fax: _____

Email address: _____

Legal Counsel's Firm: Riter Rogers Law Office _____

Legal Counsel: Lindsey Riter-Rapp _____

Mailing Address: 319 S Coteau Street _____

City, State, and Zip: Pierre, SD 57501 _____

Telephone Number: (605) 224-5825 _____ Fax: (605) 224-7102 _____

Email address: L.Riter-Rapp@riterlaw.com _____

Finance Office: City of Pierre _____

Contact Person: Twila Hight _____

Mailing Address: PO Box 1254 - 222 E Dakota Ave _____

City, State, and Zip: Pierre, SD 57501 _____

Telephone Number: (605) 773-3063 _____ Fax: (605) 773-7406 _____

Email address: twila.hight@ci.pierre.sd.us _____

BUDGET SHEET

Cost Classification	A SWMP Funds	B Local Funds	C	D	E	Total Funds
1. Administrative Expenses						
A. Personal Services						
B. Travel						
C. Legal						
D. Other						
2. Land, Structure, Right of Way						
3. Engineering						
A. Planning & Design Fees	\$15,000	\$5,000				\$20,000
B. Project Inspection Fees						
C. Other						
4. Construction & Project Improvements	\$70,000	\$35,000				\$105,000
5. Equipment	\$490,000	\$210,000				\$700,000
6. Contractual Services						
7. Other						
8. Other						
9. Subtotal (Lines 1 - 8)	\$575,000	\$250,000				\$825,000
10. Contingencies						
11. Total (Lines 9 - 10)	\$575,000	\$250,000				\$825,000
12. Total Percentage	69.70%	30.30%	0.00%	0.00%	0.00%	

Columns A - E: Identify each funding source and enter the amounts budgeted by cost category.

Proposed Method of Financing

	Secured Funds	Unsecured Funds	Date
SWMP Funds		575,000	June 2015
Local Cash	250,000		
Other:			
Other:			
Other:			
Total	250,000	575,000	

Interest rate and term you are applying for: 2.25 %, 10 years.

What security is being pledged toward the repayment of this loan?

(Political Subdivisions Only)

- 1. General Obligation bond (requires bond election)
- 2. Revenue Obligation bond
- 3. Sales Tax Revenue bond

Other Funds to be Borrowed

	Amount	Rate	Term	Annual Debt Service	Security Pledged for Repayment	**Collateral Position
*Other:						
*Other:						
*Other:						

***Please attach copies of commitment letters that contain specific terms and conditions for each source of financing.**

****Please attach collateral information such as cost, book, and market values.**

Applicant Type Municipality

Fiscal Year Ends December 31

Population Served

Current: 39,000 2010: 39,000 2000: 34,600

Estimated date construction or acquisition will commence: March 2016

Estimated completion or acquisition and installation date: April 2016

**Estimated Useful Life of Project: approximately 15 years

****The term of the loan cannot exceed the useful life of project**

Demographic Area

Identify and briefly describe the current area that is served and identify any new areas to be served as a result of this project.

The Pierre Regional Landfill serves 6 counties and 12 municipalities including: Hughes County (Pierre, blunt & Harrold), Stanley County (Ft. Pierre), Sully County (Onida & Agar), Hyde County (Highmore), Hand County (Miller, St Lawrence, Polo & Ree Heights), City of Huron. There are no current new prospective customers, but would welcome discussions with anyone interested in using the facility.

Services Provided

Describe the current services provided and identify any additional service as a result of this project.

The City operate the Solid Waste Bailing Facility (Transfer Station permit) within the city limits. MSW is baled at the facility and transported to the regional landfill via semi with a walking floor trailer. Our landfill accepts MSW, C&D, Regulated Asbestos, Contaminated Soil and similar acceptable wastes. There is a scale at the Solid Waste Facility for weighing waste at that location and a scale with an unattended system at the landfill to accommodate our charge account customers with construction debris and wastes that we can't bale. The City maintains a Materials Recovery Site (Restricted Use Permit) in Pierre that handles yard waste, trees and recycling of asphalt and concrete. This Site utilizes the scale at the Solid Waste Facility to gain access to dump.

Describe how the services or products provided with this project will assist in promoting the goals of the Solid Waste Management Hierarchy, which are identified on page 4 of the instructions.

The City of Pierre strives to operate the Solid Waste Facility & Landfill as efficient as possible. Repairs on the current baler are getting to be costly and we have already completed 2-3 relines on different areas of the baler. The new baler will operate 30-40% more efficiently (energy) than our current baler. We are maximizing the use of current equipment by reusing the conveyor system and bagging system. Sandblasting and painting the conveyor will extend it's useful life. The make up of the garbage is very hard on the concrete causing the need for some concrete replacement along with the replacement of the baler. The City of Pierre is committed to operating an environmentally sound regional landfill. This regional landfill began operations in December 2003. The life of the landfill is estimated to last until the year 2157. The landfill will continue to serve as a regional facility for the current service area and will provide its services to other interested communities as needed. The landfill location provides available capacity to supports a growing population.

Status report for all existing Solid Waste Management Program grants or loans

Grant/Loan #	Status
#C461288-04	Current/Good Standing
MSW-2004L-102	Current/Good Standing
2009L-RLA-302	Current/Good Standing
#C461288-05	Current/Good Standing
2012L-SW-203	Current/Good Standing
Aquatic/Golf	Current/Good Standing
2015G-SW-301	Project In progress - no funds drawn yet

If applicable, list the top three products that comprise the applicant's sales.

Name	City, State, & Phone	Products	% of Sales

If applicable, list the top three principal competitors and their current market share within the industry.

Name	City, State, & Phone	Products	% of Market Share

List all current debt pledged to the same proposed security for repayment of loan.

Purpose of Debt	Landfill #8	Landfill #12	Landfill #22	Landfill/Remediatio #28	Aquatic & Golf #30
Year Debt acquired	2003	2003	2009	2009	2014
Security Pledged	2nd Penny Sales Tax	2nd Penny Sales Tax	2nd Penny Sales Tax	2nd Penny Sales Tax	2nd Penny Sales Tax
Amount	1,378,404	1,439,849	304,114	976,853	1,717,813
Maturity Date (mo/yr)	December, 2024	December, 2023	June, 2017	April, 2031	July, 2018
Debt Holder	First national Bank Sioux Falls	Wells Fargo	SD Board Water & Natural Resources	First national Bank Sioux Falls	American Bank & Trust
Debt Coverage Requirement	\$110.00%	\$100.00%	\$120.00%	\$120.00%	\$110.00%
Annual Required Payment	\$83,671.00	\$40,113.00	\$47,628.00	\$42,741.00	\$416,242.00
Outstanding Balance	\$703,399.34	\$314,333.01	\$114,730.45	\$544,176.62	\$1,717,813.00
Term	20	20	8	22	20
Rate	3.50%	3.00%	2.50%	3.25%	4.10%

Please use additional sheets if necessary.

List all current debt pledged to the same proposed security for repayment of loan.

Purpose of Debt	Landfill #29	Landfill			
Year Debt acquired	2011	2014			
Security Pledged	2nd Penny Sales Tax	2nd Penny Sales Tax			
Amount	431,124.74	817,600			
Maturity Date (mo/yr)	June, 2020				
Debt Holder	SD DENR	SD DENR			
Debt Coverage Requirement	120.00%	120.00%			
Annual Required Payment	\$66,911.74	\$0.00			
Outstanding Balance	\$344,338.52	\$0.00			
Term	7	10			
Rate	2.25%	2.25%			

Please use additional sheets if necessary.

Property Tax Information:

(Complete this section only if General Obligation Bond is pledged to repay your loan)

Three year valuation trend:

Year	2015	2014	2013
Assessed Valuation	781,594,250	750,552,953	743,421,771
Full & True Valuation	828,417,255	804,451,182	758,593,644

Three year levies and collection trend:

Year	2014	2013	2012
Amount Levied	2,841,340	2,657,831	2,539,751
Collected	2,737,566	2,620,008	2,507,384
Penalties/Interest	6,630	4,365	3,439
Late Payments	23,157	20,097	12,880

Five Largest Taxpayers	Description	Assessed Valuation
Regency Midwest Ventures	Clubhouse Hotel	12,059,824
Walmart Real Estate Business	Walmart Retail Store	10,557,465
Avera St. Mary's	Hospital	7,057,627
Beck Motor's Inc	Retail Car Sales	6,025,657
Pierre Farmers Elevator Assoc	Elevator	5,040,540

Additional Comments:

Information provided by Hughes County

Sales Tax Information

(Complete this section only if sales tax is pledged to repay your loan.)

Sales tax revenue history for the most current fifteen months:

Month/Year	Amount Collected
02/2015	294,397.07
01/2015	354,387.02
12/2014	316,689.44
11/2014	345,428.84
10/2014	319,488.50
09/2014	329,123.38
08/2014	335,297.88
07/2014	327,556.43
06/2014	312,162.39
05/2014	286,039.22
04/2014	266,468.16
03/2014	261,963.12
02/2014	268,647.07
01/2014	328,718.69
12/2013	296,763.88

Comments:

Sales Tax revenue from 2nd Penny Sales Tax

RESOLUTION #2537

**Authorizing Solid Waste Management Program Funding
Signatory for Pierre Solid Waste Baler Replacement**

WHEREAS, the City of Pierre is proposing to replace the baler at the Solid Waste Facility located at 2800 E. Park, Pierre, SD; and,

WHEREAS, the City of Pierre is also proposing to replace deteriorated concrete pertinent to the baler replacement; and,

WHEREAS, the City of Pierre is proposing to sand blast and paint the current conveyor system to prolong it's functionality; and,

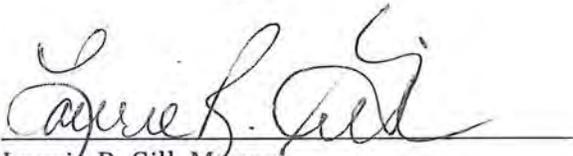
WHEREAS, the City of Pierre is eligible to and will be applying for the Solid Waste Management Program Finding - loan and grant from the Department of Environment and Natural Resources; and

WHEREAS, the City of Pierre needs to authorize a signatory to sign all forms required by the Solid Waste Management Program Funding; and,

THEREFORE, BE IT RESOLVED THAT, the City of Pierre Commission duly authorizes the submission of the Solid Waste Management Program Funding Application for the solid waste baler replacement and repairs as described in the application; and,

THEREFORE, BE IT FURTHER RESOLVED THAT, the City Administrator will be authorized signatory for the City of Pierre for all grant related documents, including agreement forms, pay requests, and any other required forms.

Dated this 24th day of March, 2015.



Laurie R. Gill, Mayor

ATTEST:



Twila Hight, Finance Officer

2015 Revenue - Expense

FINAL

Fund	Revenue	Expense	Total	
GENERAL TYPE FUNDS				
1	General Fund	\$14,836,098	\$15,421,598	(\$585,500)
20	Occupancy Tax Fund	\$300,000	\$300,000	\$0
21	Special Tax Fund	\$521,000	\$521,000	\$0
25	Capital Improvement Fund	\$6,711,886	\$7,311,886	(\$600,000)
		\$22,368,984	\$23,554,484	(\$1,185,500)
ENTERPRISE FUNDS -BUSINESS TYPE ACTIVITIES				
61	Storm Drainage Fund	\$318,000	\$318,000	\$0
62	Water Fund	\$2,799,727	\$2,909,727	(\$110,000)
63	Electric Fund	\$16,177,825	\$18,600,964	(\$2,423,139)
64	Wastewater Fund	\$8,356,469	\$8,386,469	(\$30,000)
66	Airport Fund	\$2,260,886	\$2,260,886	\$0
67	Garbage Fund	\$127,656	\$127,656	\$0
68	Landfill Fund	\$1,555,960	\$1,555,960	(\$0)
		\$31,596,523	\$34,159,661	(\$2,563,137)
GRAND TOTAL		\$53,965,507	\$57,714,144	(\$3,748,637)

INCLUDES REVENUE FROM PRIOR YEAR

(\$3,748,637)

INCLUDES EQUIPMENT REPLACEMENT FUNDS

OTHER FUNDS		Revenue	Expense	Total
22	E911 Fund	\$1,023,227	\$1,023,227	\$0
23	Library Fund	\$11,425	\$7,335	\$4,090
24	Police Pistol Range	\$10,351	\$10,351	\$0
27	Oahe TV	\$171,000	\$171,000	\$0
55	Health Insurance Fund	\$2,127,358	\$2,127,359	(\$0)
56	Medical & Dependent Care	\$40,000	\$40,000	\$0
83	Shooting Star TIF	\$18,019	\$18,019	\$0
84	Eagle Creek TIF	\$74,250	\$74,250	\$0
85	Clubhouse Suites TIF	\$158,874	\$158,874	\$0

Account	Account Name	2015 Budget
25 - CAPITOL IMPROVEMENT FUND		
Revenue		
4.4003.53450	LOCAL GRANTS	0.00
4.4004.57160	PROPERTY ASSESSMENTS	(175,000.00)
4.4009.53100	FEDERAL GRANTS	0.00
4.4009.53400	STATE GRANTS	(354,400.00)
4.4009.55960	LOAN PROCEEDS	(2,016,736.00)
4.4009.59990	SURPLUS PROPERTY	0.00
4.4100.51300	SALES TAX	(3,920,500.00)
4.4100.56100	INTEREST EARNED	(2,000.00)
4.4100.68100	STREET MAINTENANCE FEE	(243,250.00)
4.4210.59910	TRANSFER FROM LANDFILL	0.00
		(6,711,886.00)
4220 - FIRE		
Expenditure		
5.4220.64080	CLOTHING	0.00
5.4220.66010	BUILDINGS & STRUCTURES	0.00
5.4220.66500	MINOR EQUIPMENT	200,000.00
5.4220.67010	HOSE	0.00
5.4220.67180	FIRE TRUCK	0.00
		200,000.00
4310 - STREET		
Expenditure		
5.4310.63080	SIDEWALK REPAIR	160,000.00
5.4310.63090	CURB & GUTTER REPAIR	350,000.00
5.4310.67400	MACHINERY & EQUIPMENT	0.00
5.4310.68020	ASPHALT PAVING	2,104,000.00
5.4310.69120	SPECIAL PROJECTS	0.00
		2,614,000.00
4321 - LANDFILL		
Expenditure		
5.4321.66310	PRINCIPAL	220,642.00
5.4321.66320	INTEREST	60,422.00
		281,064.00
4322 - NEW LANDFILL		
Expenditure		
5.4322.62210	SERVICES & FEES	96,000.00
5.4322.65690	LANDFILL CELL EXPANSION	1,615,136.00
5.4322.69220	BALER REPLACEMENT	0.00
		1,711,136.00
4460 - AMBULANCE SERVICE		
Expenditure		
5.4460.62200	PROFESSIONAL SERVICE & FEES	90,000.00
		90,000.00

Account	Account Name	2015 Budget
4516 - AQUATIC CENTER		
Expenditure		
5.4516.62210	SERVICES & FEES	750.00
5.4516.66310	PRINCIPAL	270,200.00
5.4516.66320	INTEREST	57,762.00
		328,712.00
4520 - PARK		
Expenditure		
5.4520.63550	HYDE STADIUM	1,200,000.00
5.4520.69580	PARK DEVELOPMENT	0.00
5.4520.69581	FISH CLEANING STATION	0.00
		1,200,000.00
4525 - GOLF		
Expenditure		
5.4525.62210	SERVICES & FEES	750.00
5.4525.66010	BUILDINGS & STRUCTURES	0.00
5.4525.66310	PRINCIPAL	129,800.00
5.4525.66320	INTEREST	27,748.00
5.4525.69320	IRRIGATION	0.00
5.4525.69390	GOLF COURSE RECONSTRUCTION	0.00
		158,298.00
4550 - LIBRARY		
Expenditure		
5.4550.62210	SERVICES & FEES	0.00
5.4550.66010	BUILDINGS & STRUCTURES	0.00
5.4550.66500	FURNITURE & MINOR EQUIP	0.00
		0.00
4999 - OTHER USES		
Expenditure		
5.4999.69900	OPERATING TRANSFER OUT	165,244.61
5.4999.69920	TRANSFER TO GENERAL	563,431.00
5.4999.69930	TRANSFER TO AIRPORT FUND	0.00
5.4999.69950	TRANSFER TO WASTEWATER	0.00
5.4999.69975	TRANSFER TO FLOOD CONTROL	0.00
5.4999.69980	TRANSFER TO LANDFILL	0.00
5.4999.69985	TRANSFER TO STORM DRAINAGE	0.00
		728,675.61
		599,999.61

Account	Account Name	2015 Budget
68 - LANDFILL FUND		
Revenue		
4.4321.53100	FEDERAL GRANTS	0.00
4.4321.53400	STATE GRANTS	0.00
4.4321.55960	LOAN PROCEEDS	0.00
4.4321.56100	INTEREST EARNED	(3,000.00)
4.4321.56800	REIMBURSEMENTS	0.00
4.4321.56900	MISCELLANEOUS	(1,500.00)
4.4321.57490	HAZARDOUS WASTE HANDLING	(2,500.00)
4.4321.57500	LANDFILL LEASE	(100.00)
4.4321.57520	TONNAGE FEES	(1,010,000.00)
4.4321.57530	GATE FEES	0.00
4.4321.57540	RECYCLED MATERIALS	(35,000.00)
4.4321.57541	RECYCLING - ELECTRONICS	(5,000.00)
4.4321.57542	RECYCLING -LG LIGHTS	(1,500.00)
4.4321.57543	RECYCLING - SM LIGHTS	0.00
4.4321.57550	RUBBLE FEE	(100,000.00)
4.4321.57560	CLOSURE & POST CLOSURE REV	0.00
4.4321.57570	RECYCLING FEE	(91,000.00)
4.4321.58360	INSURANCE PAYMENTS	0.00
4.4321.58890	CONTRIBUTIONS REVENUE	0.00
4.4321.58891	CAPITAL CONTRIBUTIONS	0.00
4.4321.59930	TRANSFER FROM ELECTRIC	0.00
4.4321.59950	TRANSFER FROM GENERAL	(161,360.00)
4.4321.59960	TRANSFER FROM CAPITAL IMPROV	0.00
4.4321.59990	SURPLUS PROPERTY	(145,000.00)
5.4321.58891	CAPITAL CONTRIBUTIONS	0.00
		(1,555,960.00)
4321 - COMPOST/MATERIAL RECOVERY		
Expenditure		
5.4321.61010	SALARIES	43,170.81
5.4321.61020	OASI	3,302.57
5.4321.61030	RETIREMENT	2,590.25
5.4321.61050	LIFE INSURANCE	64.26
5.4321.61060	HEALTH INSURANCE	7,426.69
5.4321.61080	DELTA DENTAL	351.54
5.4321.61100	PAID LEAVE	0.00
5.4321.62050	ADMINISTRATION EXPENSE	15,460.00
5.4321.62210	SERVICES & FEES	7,000.00
5.4321.62310	PUBLISHING & PRINTING	1,000.00
5.4321.62500	TRAVEL AND TRAINING	1,000.00
5.4321.63010	ROLLING STOCK REPAIR	15,000.00
5.4321.63020	STRUCTURE REPAIR	1,000.00
5.4321.63030	EQUIPMENT REPAIR	3,000.00
5.4321.63040	RADIO REPAIR	300.00
5.4321.63100	STREET REPAIR	20,000.00
5.4321.63101	ASPHALT CRUSHING	70,000.00
5.4321.63150	TESTING AGREEMENTS	14,000.00

Account	Account Name	2015 Budget
5.4321.63560	FENCING REPAIR	1,000.00
5.4321.64010	SUPPLIES	1,000.00
5.4321.64080	CLOTHING	200.00
5.4321.64140	MINOR TOOLS	500.00
5.4321.64150	GAS, OIL, PROPANE	35,000.00
5.4321.64160	TIRES	15,000.00
5.4321.64230	SEED & FERTILIZER	3,000.00
5.4321.64380	GARBAGE BAGS	0.00
5.4321.64490	SAFETY EQUIPMENT	400.00
5.4321.65200	COMPOSTING	100.00
5.4321.65210	PERMITS	0.00
5.4321.65350	DEPRECIATION EXPENSE	0.00
5.4321.65550	BAD DEBT EXPENSE	0.00
5.4321.65620	FINANCIAL ASSURANCE	0.00
5.4321.65630	RECYCLING	2,000.00
5.4321.65650	TRASH HAULING	0.00
5.4321.65651	ELECTRONIC RECYCLING	3,500.00
5.4321.65690	LANDFILL RELOCATION RESERVE	0.00
5.4321.65990	LOSS ON FIXED ASSETS	0.00
5.4321.66500	MINOR EQUIPMENT	4,000.00
5.4321.66570	RADIO	0.00
5.4321.67400	MACHINERY & AUTO	0.00
5.4321.67810	RECYCLE BINS	0.00
5.4321.69020	VEHICLE REPLACEMENT	0.00
5.4321.69200	LANDFILL CONSTRUCTION	0.00
5.4321.69560	LAND	0.00
5.4321.69900	OPERATING TRANSFER OUT	0.00
		270,366.12
4322 - REGIONAL LANDFILL		
Expenditure		
5.4322.61010	SALARIES	202,299.60
5.4322.61020	OASI	15,475.92
5.4322.61030	RETIREMENT	12,137.98
5.4322.61050	LIFE INSURANCE	257.04
5.4322.61060	HEALTH INSURANCE	29,706.76
5.4322.61080	DELTA DENTAL	1,406.16
5.4322.62050	ADMINISTRATION EXPENSE	30,919.00
5.4322.62210	SERVICES & FEES	15,000.00
5.4322.62260	ENVIRONMENTAL FEES	27,000.00
5.4322.62310	PUBLISHING & PRINTING	1,200.00
5.4322.62500	TRAVEL AND TRAINING	3,500.00
5.4322.62610	TELEPHONE	1,100.00
5.4322.62620	ELECTRICITY	2,600.00
5.4322.62650	WATER	600.00
5.4322.63010	ROLLING STOCK REPAIR	15,000.00
5.4322.63020	STRUCTURE REPAIR	2,500.00
5.4322.63030	EQUIPMENT REPAIR	4,000.00
5.4322.63040	RADIO REPAIR	500.00

Account	Account Name	2015 Budget
5.4322.63100	STREET REPAIR	7,000.00
5.4322.63150	TESTING AGREEMENTS	20,000.00
5.4322.63560	FENCING REPAIR	2,000.00
5.4322.64010	SUPPLIES	2,500.00
5.4322.64041	CONCOVER EXPENSE	0.00
5.4322.64080	CLOTHING	500.00
5.4322.64140	MINOR TOOLS	1,000.00
5.4322.64150	GAS, OIL, PROPANE	33,000.00
5.4322.64160	TIRES	2,000.00
5.4322.64230	SEED & FERTILIZER	1,000.00
5.4322.64380	GARBAGE BAGS	200.00
5.4322.64490	SAFETY EQUIPMENT	1,000.00
5.4322.65100	MEMBERSHIPS	750.00
5.4322.65210	PERMITS	0.00
5.4322.65620	FINANCIAL ASSURANCE	72,000.00
5.4322.66350	LEASE PAYMENT	26,000.00
5.4322.66500	MINOR EQUIPMENT	4,000.00
5.4322.66530	COMPUTER HARDWARE	0.00
5.4322.66670	COMPUTER SOFTWARE	0.00
5.4322.67400	MACHINERY & EQUIPMENT	0.00
5.4322.68740	DESIGN ENGINEERING	0.00
		538,152.46
4323 - BALING OPERATIONS		
Expenditure		
5.4323.61010	SALARIES	231,883.16
5.4323.61020	OASI	16,759.74
5.4323.61030	RETIREMENT	13,144.90
5.4323.61050	LIFE INSURANCE	308.45
5.4323.61060	HEALTH INSURANCE	35,648.11
5.4323.61080	DELTA DENTAL	1,687.39
5.4323.62050	ADMINISTRATION EXPENSE	15,460.00
5.4323.62210	SERVICES & FEES	6,000.00
5.4323.62310	PUBLISHING & PRINTING	1,300.00
5.4323.62500	TRAVEL AND TRAINING	3,000.00
5.4323.62600	NATURAL GAS	12,000.00
5.4323.62610	TELEPHONE	400.00
5.4323.62620	ELECTRICITY	35,000.00
5.4323.63010	ROLLING STOCK REPAIR	11,000.00
5.4323.63020	STRUCTURE REPAIR	15,000.00
5.4323.63030	EQUIPMENT REPAIR	3,500.00
5.4323.63031	BALER/CONVEYOR REPAIR	30,000.00
5.4323.63040	RADIO REPAIR	500.00
5.4323.63100	STREET REPAIR	0.00
5.4323.63560	FENCING REPAIR	500.00
5.4323.64010	SUPPLIES	16,000.00
5.4323.64040	BALING BAGS	90,000.00
5.4323.64080	CLOTHING	1,500.00
5.4323.64140	MINOR TOOLS	2,000.00

City of Pierre 2015 Budget

Account	Account Name	2015 Budget
5.4323.64150	GAS, OIL, PROPANE	25,750.00
5.4323.64160	TIRES	8,500.00
5.4323.64230	SEED & FERTILIZER	0.00
5.4323.64290	SAFETY GLASSES	0.00
5.4323.64380	GARBAGE BAGS	100.00
5.4323.64490	SAFETY EQUIPMENT	1,500.00
5.4323.65210	PERMITS	0.00
5.4323.65550	BAD DEBT EXPENSE	0.00
5.4323.66500	MINOR EQUIPMENT	4,000.00
5.4323.66530	COMPUTER HARDWARE	0.00
5.4323.67400	MACHINERY & AUTO	165,000.00
5.4323.69020	VEHICLE REPLACEMENT	0.00
		747,441.75
		0.33

25 -CAPITOL IMPROVEMENT FUND
 FINANCIAL SUMMARY

16.67% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00
CHARGES FOR GOODS & SERV	175,000.00	668.80	2,966.55	1.70	172,033.45
OTHER FINANCING SOURCES	2,371,136.00	0.00	0.00	0.00	2,371,136.00
GENERAL GOVERNMENT	<u>4,165,750.00</u>	<u>327,910.83</u>	<u>671,180.75</u>	<u>16.11</u>	<u>3,494,569.25</u>
TOTAL REVENUES	<u>6,711,886.00</u>	<u>328,579.63</u>	<u>674,147.30</u>	<u>10.04</u>	<u>6,037,738.70</u>
<u>EXPENDITURE SUMMARY</u>					
FIRE	200,000.00	0.00	0.00	0.00	200,000.00
STREET	2,614,000.00	0.00	(360.00)	0.01-	2,614,360.00
LANDFILL	281,064.00	0.00	10,685.12	3.80	270,378.88
NEW LANDFILL	1,711,136.00	5,020.28	5,020.28	0.29	1,706,115.72
AMBULANCE SERVICE	90,000.00	5,500.00	6,500.00	7.22	83,500.00
AQUATIC ENTER	328,712.00	0.00	0.00	0.00	328,712.00
PARK	1,200,000.00	0.00	0.00	0.00	1,200,000.00
GOLF	158,298.00	0.00	0.00	0.00	158,298.00
LIBRARY	0.00	6,739.43	13,639.43	0.00	(13,639.43)
OTHER USES	<u>728,675.61</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>728,675.61</u>
TOTAL EXPENDITURES	<u>7,311,885.61</u>	<u>17,259.71</u>	<u>35,484.83</u>	<u>0.49</u>	<u>7,276,400.78</u>
REVENUES OVER/(UNDER) EXPENDITURES	(599,999.61)	311,319.92	638,662.47		(1,238,662.08)

CITY OF PIERRE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2015

25 -CAPITOL IMPROVEMENT FUND

16.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>INTERGOVERNMENTAL</u>					
25-4.4003.53450 LOCAL GRANTS	0.00	0.00	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00
<u>CHARGES FOR GOODS & SERV</u>					
25-4.4004.57160 PROPERTY ASSESSMENTS	175,000.00	668.80	2,966.55	1.70	172,033.45
TOTAL CHARGES FOR GOODS & SERV	175,000.00	668.80	2,966.55	1.70	172,033.45
<u>OTHER FINANCING SOURCES</u>					
25-4.4009.53100 FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
25-4.4009.53400 STATE GRANTS	354,400.00	0.00	0.00	0.00	354,400.00
25-4.4009.55960 LOAN PROCEEDS	2,016,736.00	0.00	0.00	0.00	2,016,736.00
25-4.4009.59990 SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	2,371,136.00	0.00	0.00	0.00	2,371,136.00
<u>GENERAL GOVERNMENT</u>					
25-4.4100.51300 SALES TAX	3,920,500.00	323,483.81	665,544.61	16.98	3,254,955.39
25-4.4100.56100 INTEREST EARNED	2,000.00	0.00	0.00	0.00	2,000.00
25-4.4100.68100 STREET MAINTENANCE FEE	243,250.00	4,427.02	5,636.14	2.32	237,613.86
TOTAL GENERAL GOVERNMENT	4,165,750.00	327,910.83	671,180.75	16.11	3,494,569.25
TOTAL REVENUES	6,711,886.00	328,579.63	674,147.30	10.04	6,037,738.70

CITY OF PIERRE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2015

68 -LANDFILL FUND

16.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>LANDFILL</u>					
68-4.4321.53100 FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.53400 STATE GRANTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.55960 LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
68-4.4321.56100 INTEREST EARNED	3,000.00	488.59	977.18	32.57	2,022.82
68-4.4321.56800 REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.56900 MISCELLANEOUS	1,500.00	0.00	0.00	0.00	1,500.00
68-4.4321.57490 HAZARDOUS WASTE HANDLIN	2,500.00	0.00	0.00	0.00	2,500.00
68-4.4321.57500 LANDFILL LEASE	100.00	0.00	0.00	0.00	100.00
68-4.4321.57520 TONNAGE FEES	1,010,000.00	63,133.04	157,561.34	15.60	852,438.66
68-4.4321.57530 GATE FEES	0.00	0.00	0.00	0.00	0.00
68-4.4321.57540 RECYCLED MATERIALS	35,000.00	1,044.11	2,094.54	5.98	32,905.46
68-4.4321.57541 RECYCLING - ELECTRONICS	5,000.00	108.00	553.00	11.06	4,447.00
68-4.4321.57542 RECLYCLING -LG LIGHTS	1,500.00	0.00	2.50	0.17	1,497.50
68-4.4321.57543 RECYCLING - SM LIGHTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.57550 RUBBLE FEE	100,000.00	2,248.61	5,321.74	5.32	94,678.26
68-4.4321.57560 CLOSURE & POST CLOSURE	0.00	0.00	0.00	0.00	0.00
68-4.4321.57570 RECYCLING FEE	91,000.00	7,592.50	16,532.81	18.17	74,467.19
68-4.4321.58360 INSURANCE PAYMENTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.58890 CONTRIBUTIONS REVENUE	0.00	0.00	0.00	0.00	0.00
68-4.4321.58891 CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
68-4.4321.59930 TRANSFER FROM ELECTRIC	0.00	0.00	0.00	0.00	0.00
68-4.4321.59950 TRANSFER FROM GENERAL	161,360.00	0.00	0.00	0.00	161,360.00
68-4.4321.59960 TRANSFER FROM CAPITAL I	0.00	0.00	0.00	0.00	0.00
68-4.4321.59990 SURPLUS PROPERTY	145,000.00	0.00	0.00	0.00	145,000.00
TOTAL LANDFILL	1,555,960.00	74,614.85	183,043.11	11.76	1,372,916.89
TOTAL REVENUES	1,555,960.00	74,614.85	183,043.11	11.76	1,372,916.89

68 -LANDFILL FUND
LANDFILL

16.67% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PERSONAL SERVICES</u>					
68-5.4321.61010 SALARIES	43,170.81	3,259.37	6,722.23	15.57	36,448.58
68-5.4321.61020 OASI	3,302.57	219.83	455.82	13.80	2,846.75
68-5.4321.61030 RETIREMENT	2,590.25	195.56	403.33	15.57	2,186.92
68-5.4321.61050 LIFE INSURANCE	64.26	0.00	0.00	0.00	64.26
68-5.4321.61060 HEALTH INSURANCE	7,426.69	648.36	1,283.82	17.29	6,142.87
68-5.4321.61080 DELTA DENTAL	351.54	29.10	57.62	16.39	293.92
68-5.4321.61100 PAID LEAVE	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONAL SERVICES	56,906.12	4,352.22	8,922.82	15.68	47,983.30
<u>CURRENT OPERATING EXP.</u>					
68-5.4321.62050 ADMINISTRATION EXPENSE	15,460.00	0.00	1,288.37	8.33	14,171.63
68-5.4321.62210 SERVICES & FEES	7,000.00	0.00	0.00	0.00	7,000.00
68-5.4321.62310 PUBLISHING & PRINTING	1,000.00	102.00	102.00	10.20	898.00
68-5.4321.62500 TRAVEL AND TRAINING	1,000.00	0.00	63.40	6.34	936.60
TOTAL CURRENT OPERATING EXP.	24,460.00	102.00	1,453.77	5.94	23,006.23
<u>REPAIRS & MAINTENANCE</u>					
68-5.4321.63010 ROLLING STOCK REPAIR	15,000.00	591.75	591.75	3.95	14,408.25
68-5.4321.63020 STRUCTURE REPAIR	1,000.00	0.00	0.00	0.00	1,000.00
68-5.4321.63030 EQUIPMENT REPAIR	3,000.00	0.00	0.00	0.00	3,000.00
68-5.4321.63040 RADIO REPAIR	300.00	0.00	0.00	0.00	300.00
68-5.4321.63100 STREET REPAIR	20,000.00	0.00	0.00	0.00	20,000.00
68-5.4321.63101 ASPHALT CRUSHING	70,000.00	0.00	0.00	0.00	70,000.00
68-5.4321.63150 TESTING AGREEMENTS	14,000.00	0.00	0.00	0.00	14,000.00
68-5.4321.63560 FENCING REPAIR	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL REPAIRS & MAINTENANCE	124,300.00	591.75	591.75	0.48	123,708.25
<u>SUPPLIES & MATERIALS</u>					
68-5.4321.64010 SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00
68-5.4321.64080 CLOTHING	200.00	0.00	0.00	0.00	200.00
68-5.4321.64140 MINOR TOOLS	500.00	0.00	0.00	0.00	500.00
68-5.4321.64150 GAS, OIL, PROPANE	35,000.00	617.60	617.60	1.76	34,382.40
68-5.4321.64160 TIRES	15,000.00	0.00	0.00	0.00	15,000.00
68-5.4321.64230 SEED & FERTILIZER	3,000.00	0.00	0.00	0.00	3,000.00
68-5.4321.64380 GARBAGE BAGS	0.00	0.00	0.00	0.00	0.00
68-5.4321.64490 SAFETY EQUIPMENT	400.00	0.00	0.00	0.00	400.00
TOTAL SUPPLIES & MATERIALS	55,100.00	617.60	617.60	1.12	54,482.40
<u>OTHER CURRENT EXPENSES</u>					
68-5.4321.65200 COMPOSTING	100.00	0.00	0.00	0.00	100.00
68-5.4321.65210 PERMITS	0.00	0.00	0.00	0.00	0.00
68-5.4321.65350 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
68-5.4321.65550 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
68-5.4321.65620 FINANCIAL ASSURANCE	0.00	0.00	0.00	0.00	0.00
68-5.4321.65630 RECYCLING	2,000.00	0.00	0.00	0.00	2,000.00
68-5.4321.65650 TRASH HAULING	0.00	0.00	0.00	0.00	0.00
68-5.4321.65651 ELECTRONIC RECYCLING	3,500.00	0.00	0.00	0.00	3,500.00

CITY OF PIERRE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2015

68 -LANDFILL FUND
LANDFILL

16.67% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
68-5.4321.65690 LANDFILL RELOCATION RES	0.00	0.00	0.00	0.00	0.00
68-5.4321.65990 LOSS ON FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CURRENT EXPENSES	5,600.00	0.00	0.00	0.00	5,600.00
<u>FURNITURE & EQUIPMENT</u>					
68-5.4321.66500 MINOR EQUIPMENT	4,000.00	75.99	75.99	1.90	3,924.01
68-5.4321.66570 RADIO	0.00	0.00	0.00	0.00	0.00
TOTAL FURNITURE & EQUIPMENT	4,000.00	75.99	75.99	1.90	3,924.01
<u>MACHINERY & AUTO EQUIP.</u>					
68-5.4321.67400 MACHINERY & AUTO	0.00	0.00	0.00	0.00	0.00
68-5.4321.67810 RECYCLE BINS	0.00	0.00	0.00	0.00	0.00
TOTAL MACHINERY & AUTO EQUIP.	0.00	0.00	0.00	0.00	0.00
<u>OTHER CAP. OUTLAY & MISC</u>					
68-5.4321.69020 VEHICLE REPLACEMENT	0.00	0.00	0.00	0.00	0.00
68-5.4321.69200 LANDFILL CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
68-5.4321.69560 LAND	0.00	0.00	0.00	0.00	0.00
68-5.4321.69900 OPERATING TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CAP. OUTLAY & MISC	0.00	0.00	0.00	0.00	0.00
TOTAL LANDFILL	270,366.12	5,739.56	11,661.93	4.31	258,704.19

68 -LANDFILL FUND
REGIONAL LANDFILL

16.67% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
PERSONAL SERVICES					
68-5.4322.61010 SALARIES	202,299.60	15,507.49	35,046.05	17.32	167,253.55
68-5.4322.61020 OASI	15,475.92	1,152.23	2,612.85	16.88	12,863.07
68-5.4322.61030 RETIREMENT	12,137.98	936.45	2,114.77	17.42	10,023.21
68-5.4322.61050 LIFE INSURANCE	257.04	0.00	0.00	0.00	257.04
68-5.4322.61060 HEALTH INSURANCE	29,706.76	2,593.44	5,186.88	17.46	24,519.88
68-5.4322.61065 HEALTH SAVINGS INCENTIV	0.00	0.00	0.00	0.00	0.00
68-5.4322.61080 DELTA DENTAL	1,406.16	116.40	232.80	16.56	1,173.36
TOTAL PERSONAL SERVICES	261,283.46	20,306.01	45,193.35	17.30	216,090.11
CURRENT OPERATING EXP.					
68-5.4322.62050 ADMINISTRATION EXPENSE	30,919.00	0.00	2,576.62	8.33	28,342.38
68-5.4322.62210 SERVICES & FEES	15,000.00	919.00	3,119.00	20.79	11,881.00
68-5.4322.62260 ENVIRONMENTAL FEES	27,000.00	2,316.00	2,316.00	8.58	24,684.00
68-5.4322.62310 PUBLISHING & PRINTING	1,200.00	0.00	0.00	0.00	1,200.00
68-5.4322.62500 TRAVEL AND TRAINING	3,500.00	0.00	253.57	7.24	3,246.43
68-5.4322.62610 TELEPHONE	1,100.00	0.00	0.00	0.00	1,100.00
68-5.4322.62620 ELECTRICITY	2,600.00	188.13	188.13	7.24	2,411.87
68-5.4322.62650 WATER	600.00	60.70	60.70	10.12	539.30
TOTAL CURRENT OPERATING EXP.	81,919.00	3,483.83	8,514.02	10.39	73,404.98
REPAIRS & MAINTENANCE					
68-5.4322.63010 ROLLING STOCK REPAIR	15,000.00	558.00	1,536.74	10.24	13,463.26
68-5.4322.63020 STRUCTURE REPAIR	2,500.00	0.00	0.00	0.00	2,500.00
68-5.4322.63030 EQUIPMENT REPAIR	4,000.00	17.37	17.37	0.43	3,982.63
68-5.4322.63040 RADIO REPAIR	500.00	0.00	0.00	0.00	500.00
68-5.4322.63100 STREET REPAIR	7,000.00	0.00	0.00	0.00	7,000.00
68-5.4322.63150 TESTING AGREEMENTS	20,000.00	0.00	0.00	0.00	20,000.00
68-5.4322.63560 FENCING REPAIR	2,000.00	0.00	0.00	0.00	2,000.00
TOTAL REPAIRS & MAINTENANCE	51,000.00	575.37	1,554.11	3.05	49,445.89
SUPPLIES & MATERIALS					
68-5.4322.64010 SUPPLIES	2,500.00	0.00	0.00	0.00	2,500.00
68-5.4322.64041 CONCOVER EXPENSE	0.00	0.00	0.00	0.00	0.00
68-5.4322.64080 CLOTHING	500.00	0.00	0.00	0.00	500.00
68-5.4322.64140 MINOR TOOLS	1,000.00	0.00	0.00	0.00	1,000.00
68-5.4322.64150 GAS, OIL, PROPANE	33,000.00	546.00	546.00	1.65	32,454.00
68-5.4322.64160 TIRES	2,000.00	0.00	0.00	0.00	2,000.00
68-5.4322.64230 SEED & FERTILIZER	1,000.00	0.00	0.00	0.00	1,000.00
68-5.4322.64380 GARBAGE BAGS	200.00	0.00	0.00	0.00	200.00
68-5.4322.64490 SAFETY EQUIPMENT	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL SUPPLIES & MATERIALS	41,200.00	546.00	546.00	1.33	40,654.00
OTHER CURRENT EXPENSES					
68-5.4322.65100 MEMBERSHIPS	750.00	0.00	0.00	0.00	750.00
68-5.4322.65210 PERMITS	0.00	0.00	0.00	0.00	0.00
68-5.4322.65620 FINANCIAL ASSURANCE	72,000.00	0.00	0.00	0.00	72,000.00
TOTAL OTHER CURRENT EXPENSES	72,750.00	0.00	0.00	0.00	72,750.00

68 -LANDFILL FUND
BALING

16.67% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PERSONAL SERVICES</u>					
68-5.4323.61010 SALARIES	231,883.16	16,587.77	36,749.55	15.85	195,133.61
68-5.4323.61020 OASI	16,759.74	1,243.45	2,760.30	16.47	13,999.44
68-5.4323.61030 RETIREMENT	13,144.90	995.27	2,204.96	16.77	10,939.94
68-5.4323.61050 LIFE INSURANCE	308.45	0.00	0.00	0.00	308.45
68-5.4323.61060 HEALTH INSURANCE	35,648.11	3,154.96	6,284.87	17.63	29,363.24
68-5.4323.61080 DELTA DENTAL	1,687.39	141.61	282.08	16.72	1,405.31
TOTAL PERSONAL SERVICES	299,431.75	22,123.06	48,281.76	16.12	251,149.99
<u>CURRENT OPERATING EXP.</u>					
68-5.4323.62050 ADMINISTRATION EXPENSE	15,460.00	0.00	1,288.37	8.33	14,171.63
68-5.4323.62210 SERVICES & FEES	6,000.00	148.01	202.62	3.38	5,797.38
68-5.4323.62310 PUBLISHING & PRINTING	1,300.00	258.50	258.50	19.88	1,041.50
68-5.4323.62500 TRAVEL AND TRAINING	3,000.00	0.00	316.96	10.57	2,683.04
68-5.4323.62600 NATURAL GAS	12,000.00	2,096.94	2,096.94	17.47	9,903.06
68-5.4323.62610 TELEPHONE	400.00	0.00	0.00	0.00	400.00
68-5.4323.62620 ELECTRICITY	35,000.00	2,826.74	5,480.86	15.66	29,519.14
TOTAL CURRENT OPERATING EXP.	73,160.00	5,330.19	9,644.25	13.18	63,515.75
<u>REPAIRS & MAINTENANCE</u>					
68-5.4323.63010 ROLLING STOCK REPAIR	11,000.00	480.38	691.76	6.29	10,308.24
68-5.4323.63020 STRUCTURE REPAIR	15,000.00	0.00	0.00	0.00	15,000.00
68-5.4323.63030 EQUIPMENT REPAIR	3,500.00	42.55	42.55	1.22	3,457.45
68-5.4323.63031 BALER/CONVEYOR REPAIR	30,000.00	6.19	2,864.69	9.55	27,135.31
68-5.4323.63040 RADIO REPAIR	500.00	0.00	0.00	0.00	500.00
68-5.4323.63100 STREET REPAIR	0.00	0.00	0.00	0.00	0.00
68-5.4323.63560 FENCING REPAIR	500.00	0.00	0.00	0.00	500.00
TOTAL REPAIRS & MAINTENANCE	60,500.00	529.12	3,599.00	5.95	56,901.00
<u>SUPPLIES & MATERIALS</u>					
68-5.4323.64010 SUPPLIES	16,000.00	6,035.84	6,091.04	38.07	9,908.96
68-5.4323.64040 BALING BAGS	90,000.00	0.00	0.00	0.00	90,000.00
68-5.4323.64080 CLOTHING	1,500.00	148.19	148.19	9.88	1,351.81
68-5.4323.64140 MINOR TOOLS	2,000.00	0.00	0.00	0.00	2,000.00
68-5.4323.64150 GAS, OIL, PROPANE	25,750.00	896.32	896.32	3.48	24,853.68
68-5.4323.64160 TIRES	8,500.00	0.00	0.00	0.00	8,500.00
68-5.4323.64230 SEED & FERTILIZER	0.00	0.00	0.00	0.00	0.00
68-5.4323.64290 SAFETY GLASSES	0.00	0.00	0.00	0.00	0.00
68-5.4323.64380 GARBAGE BAGS	100.00	0.00	0.00	0.00	100.00
68-5.4323.64490 SAFETY EQUIPMENT	1,500.00	0.00	0.00	0.00	1,500.00
TOTAL SUPPLIES & MATERIALS	145,350.00	7,080.35	7,135.55	4.91	138,214.45
<u>OTHER CURRENT EXPENSES</u>					
68-5.4323.65210 PERMITS	0.00	0.00	0.00	0.00	0.00
68-5.4323.65550 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CURRENT EXPENSES	0.00	0.00	0.00	0.00	0.00

CITY OF PIERRE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2014

25 -CAPITOL IMPROVEMENT FUND
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	100,000.00	14,158.75	14,158.75	14.16	85,841.25
CHARGES FOR GOODS & SERV	0.00	0.00	9,257.00	0.00	(9,257.00)
OTHER FINANCING SOURCES	500,000.00	42,351.55	2,232,813.00	446.56	(1,732,813.00)
GENERAL GOVERNMENT	<u>3,825,017.20</u>	<u>580,069.72</u>	<u>3,857,603.97</u>	<u>100.85</u>	<u>(32,586.77)</u>
TOTAL REVENUES	<u>4,425,017.20</u>	<u>636,580.02</u>	<u>6,113,832.72</u>	<u>138.17</u>	<u>(1,688,815.52)</u>
<u>EXPENDITURE SUMMARY</u>					
FIRE	272,705.00	0.00	265,316.93	97.29	7,388.07
STREET	2,476,413.00	968,113.89	2,545,142.81	102.78	(68,729.81)
LANDFILL	281,062.36	98,243.38	281,062.36	100.00	0.00
NEW LANDFILL	62,000.00	60,090.77	60,090.77	96.92	1,909.23
AMBULANCE SERVICE	80,000.00	10,000.00	66,000.00	82.50	14,000.00
AQUATIC ENTER	1,766,967.95	2,310.00	1,766,600.21	99.98	367.74
PARK	100,000.00	26,533.75	27,397.02	27.40	72,602.98
GOLF	849,862.09	1,190.00	849,118.09	99.91	744.00
LIBRARY	1,313,113.00	95,180.30	1,310,473.32	99.80	2,639.68
OTHER USES	<u>740,640.85</u>	<u>0.00</u>	<u>219,159.85</u>	<u>29.59</u>	<u>521,481.00</u>
TOTAL EXPENDITURES	<u>7,942,764.25</u>	<u>1,261,662.09</u>	<u>7,390,361.36</u>	<u>93.05</u>	<u>552,402.89</u>
REVENUES OVER/(UNDER) EXPENDITURES	(3,517,747.05)	(625,082.07)	(1,276,528.64)		(2,241,218.41)

CITY OF PIERRE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2014

25 -CAPITOL IMPROVEMENT FUND

100.00% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>INTERGOVERNMENTAL</u>					
25-4.4003.53450 LOCAL GRANTS	100,000.00	14,158.75	14,158.75	14.16	85,841.25
TOTAL INTERGOVERNMENTAL	100,000.00	14,158.75	14,158.75	14.16	85,841.25
<u>CHARGES FOR GOODS & SERV</u>					
25-4.4004.57160 PROPERTY ASSESSMENTS	0.00	0.00	9,257.00	0.00 (	9,257.00)
TOTAL CHARGES FOR GOODS & SERV	0.00	0.00	9,257.00	0.00 (	9,257.00)
<u>OTHER FINANCING SOURCES</u>					
25-4.4009.53100 FEDERAL GRANTS	500,000.00	42,351.55	515,000.00	103.00 (	15,000.00)
25-4.4009.53400 STATE GRANTS	0.00	0.00	0.00	0.00	0.00
25-4.4009.55960 LOAN PROCEEDS	0.00	0.00	1,717,813.00	0.00 (	1,717,813.00)
25-4.4009.59990 SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	500,000.00	42,351.55	2,232,813.00	446.56 (	1,732,813.00)
<u>GENERAL GOVERNMENT</u>					
25-4.4100.51300 SALES TAX	3,620,500.00	571,615.82	3,672,042.56	101.42 (	51,542.56)
25-4.4100.56100 INTEREST EARNED	8,000.00	861.20	861.20	10.77	7,138.80
25-4.4100.68100 STREET MAINTENANCE FEE	196,517.20	7,592.70	184,700.21	93.99	11,816.99
TOTAL GENERAL GOVERNMENT	3,825,017.20	580,069.72	3,857,603.97	100.85 (	32,586.77)
<hr/>					
TOTAL REVENUES	4,425,017.20	636,580.02	6,113,832.72	138.17 (	1,688,815.52)

CITY OF PIERRE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2014

25 -CAPITOL IMPROVEMENT FUND
 STREET

100.00% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REPAIRS & MAINTENANCE</u>					
25-5.4310.63080 SIDEWALK REPAIR	40,000.00	140,393.71	277,220.68	693.05 (	237,220.68)
25-5.4310.63090 CURB & GUTTER REPAIR	375,484.00	212,784.79	401,541.83	106.94 (	26,057.83)
TOTAL REPAIRS & MAINTENANCE	415,484.00	353,178.50	678,762.51	163.37 (	263,278.51)
<u>MACHINERY & AUTO EQUIP.</u>					
25-5.4310.67400 MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL MACHINERY & AUTO EQUIP.	0.00	0.00	0.00	0.00	0.00
<u>STREET IMPROVEMENTS</u>					
25-5.4310.68020 ASPHALT PAVING	1,910,929.00	614,935.39	1,675,464.20	87.68	235,464.80
TOTAL STREET IMPROVEMENTS	1,910,929.00	614,935.39	1,675,464.20	87.68	235,464.80
<u>OTHER CAP. OUTLAY & MISC</u>					
25-5.4310.69120 SPECIAL PROJECTS	150,000.00	0.00	190,916.10	127.28 (	40,916.10)
TOTAL OTHER CAP. OUTLAY & MISC	150,000.00	0.00	190,916.10	127.28 (	40,916.10)
TOTAL STREET	2,476,413.00	968,113.89	2,545,142.81	102.78 (	68,729.81)

68 -LANDFILL FUND

100.00% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>LANDFILL</u>					
68-4.4321.53100 FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.53400 STATE GRANTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.55960 LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
68-4.4321.56100 INTEREST EARNED	6,000.00	1,935.53	3,401.38	56.69	2,598.62
68-4.4321.56800 REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.56900 MISCELLANEOUS	1,500.00	20.96	223.24	14.88	1,276.76
68-4.4321.57490 HAZARDOUS WASTE HANDLIN	2,500.00	0.00	4,163.00	166.52 (	1,663.00)
68-4.4321.57500 LANDFILL LEASE	100.00	0.00	1,657.00	1,657.00 (	1,557.00)
68-4.4321.57520 TONNAGE FEES	990,000.00	94,687.50	991,135.69	100.11 (	1,135.69)
68-4.4321.57530 GATE FEES	0.00	0.00	5.30	0.00 (	5.30)
68-4.4321.57540 RECYCLED MATERIALS	35,000.00	594.42	60,508.28	172.88 (	25,508.28)
68-4.4321.57541 RECYCLING - ELECTRONICS	8,000.00	0.00	4,419.00	55.24	3,581.00
68-4.4321.57542 RECLYCLING -LG LIGHTS	1,000.00	0.00	3,568.00	356.80 (	2,568.00)
68-4.4321.57543 RECYCLING - SM LIGHTS	500.00	0.00	0.00	0.00	500.00
68-4.4321.57550 RUBBLE FEE	125,000.00	2,796.94	109,270.26	87.42	15,729.74
68-4.4321.57560 CLOSURE & POST CLOSURE	0.00	0.00	0.00	0.00	0.00
68-4.4321.57570 RECYCLING FEE	90,000.00	7,349.54	92,510.50	102.79 (	2,510.50)
68-4.4321.58360 INSURANCE PAYMENTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.58890 CONTRIBUTIONS REVENUE	0.00	0.00	0.00	0.00	0.00
68-4.4321.58891 CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
68-4.4321.59930 TRANSFER FROM ELECTRIC	0.00	0.00	0.00	0.00	0.00
68-4.4321.59950 TRANSFER FROM GENERAL	290,667.00	0.00	0.00	0.00	290,667.00
68-4.4321.59960 TRANSFER FROM CAPITAL I	0.00	0.00	0.00	0.00	0.00
68-4.4321.59990 SURPLUS PROPERTY	25,000.00	5,692.42	5,692.42	22.77	19,307.58
TOTAL LANDFILL	1,575,267.00	113,077.31	1,276,554.07	81.04	298,712.93
TOTAL REVENUES	1,575,267.00	113,077.31	1,276,554.07	81.04	298,712.93

68 -LANDFILL FUND
LANDFILL

100.00% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PERSONAL SERVICES</u>					
68-5.4321.61010 SALARIES	41,467.49	3,790.59	40,524.76	97.73	942.73
68-5.4321.61020 OASI	3,172.26	254.09	2,709.90	85.42	462.36
68-5.4321.61030 RETIREMENT	2,488.05	227.44	2,431.53	97.73	56.52
68-5.4321.61050 LIFE INSURANCE	64.26	0.00	2.55	3.97	61.71
68-5.4321.61060 HEALTH INSURANCE	7,073.14	648.36	6,900.98	97.57	172.16
68-5.4321.61080 DELTA DENTAL	351.54	29.10	325.07	92.47	26.47
68-5.4321.61100 PAID LEAVE	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONAL SERVICES	54,616.74	4,949.58	52,894.79	96.85	1,721.95
<u>CURRENT OPERATING EXP.</u>					
68-5.4321.62050 ADMINISTRATION EXPENSE	15,460.00	1,288.37	15,460.44	100.00 (	0.44)
68-5.4321.62210 SERVICES & FEES	7,000.00	64.00	1,723.44	24.62	5,276.56
68-5.4321.62310 PUBLISHING & PRINTING	1,000.00	733.01	1,355.84	135.58 (	355.84)
68-5.4321.62500 TRAVEL AND TRAINING	1,000.00	0.00	238.39	23.84	761.61
TOTAL CURRENT OPERATING EXP.	24,460.00	2,085.38	18,778.11	76.77	5,681.89
<u>REPAIRS & MAINTENANCE</u>					
68-5.4321.63010 ROLLING STOCK REPAIR	15,000.00	164.71	6,019.97	40.13	8,980.03
68-5.4321.63020 STRUCTURE REPAIR	1,000.00	1,071.94	1,075.00	107.50 (	75.00)
68-5.4321.63030 EQUIPMENT REPAIR	3,000.00	0.00	21.07	0.70	2,978.93
68-5.4321.63040 RADIO REPAIR	300.00	0.00	84.54	28.18	215.46
68-5.4321.63100 STREET REPAIR	20,000.00	0.00	0.00	0.00	20,000.00
68-5.4321.63101 ASPHALT CRUSHING	65,000.00	0.00	63,748.00	98.07	1,252.00
68-5.4321.63150 TESTING AGREEMENTS	14,000.00	3,332.50	10,975.00	78.39	3,025.00
68-5.4321.63560 FENCING REPAIR	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL REPAIRS & MAINTENANCE	119,300.00	4,569.15	81,923.58	68.67	37,376.42
<u>SUPPLIES & MATERIALS</u>					
68-5.4321.64010 SUPPLIES	1,000.00	0.00	63.18	6.32	936.82
68-5.4321.64080 CLOTHING	200.00	0.00	0.00	0.00	200.00
68-5.4321.64140 MINOR TOOLS	500.00	0.00	0.00	0.00	500.00
68-5.4321.64150 GAS, OIL, PROPANE	35,000.00	3,464.79	32,817.94	93.77	2,182.06
68-5.4321.64160 TIRES	15,000.00	186.00	4,256.92	28.38	10,743.08
68-5.4321.64230 SEED & FERTILIZER	3,000.00	0.00	0.00	0.00	3,000.00
68-5.4321.64380 GARBAGE BAGS	0.00	0.00	0.00	0.00	0.00
68-5.4321.64490 SAFETY EQUIPMENT	400.00	0.00	0.00	0.00	400.00
TOTAL SUPPLIES & MATERIALS	55,100.00	3,650.79	37,138.04	67.40	17,961.96
<u>OTHER CURRENT EXPENSES</u>					
68-5.4321.65200 COMPOSTING	100.00	45.51	45.51	45.51	54.49
68-5.4321.65210 PERMITS	0.00	0.00	0.00	0.00	0.00
68-5.4321.65350 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
68-5.4321.65550 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
68-5.4321.65620 FINANCIAL ASSURANCE	0.00	0.00	0.00	0.00	0.00
68-5.4321.65630 RECYCLING	2,000.00	0.00	62.96	3.15	1,937.04
68-5.4321.65650 TRASH HAULING	0.00	0.00	0.00	0.00	0.00
68-5.4321.65651 ELECTRONIC RECYCLING	5,000.00	157.25	6,899.20	137.98 (	1,899.20)

CITY OF PIERRE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2014

68 -LANDFILL FUND
LANDFILL

100.00% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
68-5.4321.65690 LANDFILL RELOCATION RES	0.00	0.00	0.00	0.00	0.00
68-5.4321.65990 LOSS ON FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CURRENT EXPENSES	7,100.00	202.76	7,007.67	98.70	92.33
<u>FURNITURE & EQUIPMENT</u>					
68-5.4321.66500 MINOR EQUIPMENT	4,000.00	0.00	0.00	0.00	4,000.00
68-5.4321.66570 RADIO	0.00	0.00	0.00	0.00	0.00
TOTAL FURNITURE & EQUIPMENT	4,000.00	0.00	0.00	0.00	4,000.00
<u>MACHINERY & AUTO EQUIP.</u>					
68-5.4321.67400 MACHINERY & AUTO	0.00	0.00	0.00	0.00	0.00
68-5.4321.67810 RECYCLE BINS	0.00	0.00	0.00	0.00	0.00
TOTAL MACHINERY & AUTO EQUIP.	0.00	0.00	0.00	0.00	0.00
<u>OTHER CAP. OUTLAY & MISC</u>					
68-5.4321.69020 VEHICLE REPLACEMENT	0.00	0.00	0.00	0.00	0.00
68-5.4321.69200 LANDFILL CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
68-5.4321.69560 LAND	0.00	0.00	0.00	0.00	0.00
68-5.4321.69900 OPERATING TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CAP. OUTLAY & MISC	0.00	0.00	0.00	0.00	0.00
 TOTAL LANDFILL	 264,576.74	 15,457.66	 197,742.19	 74.74	 66,834.55

CITY OF PIERRE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2014

68 -LANDFILL FUND
REGIONAL LANDFILL

100.00% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PERSONAL SERVICES</u>					
68-5.4322.61010 SALARIES	195,392.64	16,793.82	193,426.08	98.99	1,966.56
68-5.4322.61020 OASI	14,947.54	1,250.62	14,415.50	96.44	532.04
68-5.4322.61030 RETIREMENT	11,723.56	1,007.62	11,605.52	98.99	118.04
68-5.4322.61050 LIFE INSURANCE	257.04	0.00	10.20	3.97	246.84
68-5.4322.61060 HEALTH INSURANCE	28,292.54	2,593.44	28,524.61	100.82 (	232.07)
68-5.4322.61065 HEALTH SAVINGS INCENTIV	0.00	0.00	0.00	0.00	0.00
68-5.4322.61080 DELTA DENTAL	1,406.16	116.40	1,343.84	95.57	62.32
TOTAL PERSONAL SERVICES	252,019.48	21,761.90	249,325.75	98.93	2,693.73
<u>CURRENT OPERATING EXP.</u>					
68-5.4322.62050 ADMINISTRATION EXPENSE	30,919.00	2,576.62	30,919.44	100.00 (	0.44)
68-5.4322.62210 SERVICES & FEES	15,000.00	1,200.00	5,740.38	38.27	9,259.62
68-5.4322.62260 ENVIRONMENTAL FEES	29,000.00	4,190.00	24,070.75	83.00	4,929.25
68-5.4322.62310 PUBLISHING & PRINTING	1,200.00	250.00	798.00	66.50	402.00
68-5.4322.62500 TRAVEL AND TRAINING	3,500.00	0.00	2,585.36	73.87	914.64
68-5.4322.62610 TELEPHONE	1,400.00	451.94	1,299.39	92.81	100.61
68-5.4322.62620 ELECTRICITY	2,500.00	396.42	2,271.04	90.84	228.96
68-5.4322.62650 WATER	600.00	77.95	471.65	78.61	128.35
TOTAL CURRENT OPERATING EXP.	84,119.00	9,142.93	68,156.01	81.02	15,962.99
<u>REPAIRS & MAINTENANCE</u>					
68-5.4322.63010 ROLLING STOCK REPAIR	15,000.00	0.00	11,083.25	73.89	3,916.75
68-5.4322.63020 STRUCTURE REPAIR	2,500.00	95.76	95.76	3.83	2,404.24
68-5.4322.63030 EQUIPMENT REPAIR	4,000.00	40.63	666.48	16.66	3,333.52
68-5.4322.63040 RADIO REPAIR	500.00	0.00	0.00	0.00	500.00
68-5.4322.63100 STREET REPAIR	7,000.00	0.00	0.00	0.00	7,000.00
68-5.4322.63150 TESTING AGREEMENTS	20,000.00	3,427.04	17,475.41	87.38	2,524.59
68-5.4322.63560 FENCING REPAIR	2,000.00	0.00	0.00	0.00	2,000.00
TOTAL REPAIRS & MAINTENANCE	51,000.00	3,563.43	29,320.90	57.49	21,679.10
<u>SUPPLIES & MATERIALS</u>					
68-5.4322.64010 SUPPLIES	2,500.00	376.20	2,113.24	84.53	386.76
68-5.4322.64041 CONCOVER EXPENSE	0.00	0.00	0.00	0.00	0.00
68-5.4322.64080 CLOTHING	500.00	0.00	56.96	11.39	443.04
68-5.4322.64140 MINOR TOOLS	1,000.00	37.99	685.43	68.54	314.57
68-5.4322.64150 GAS, OIL, PROPANE	32,000.00	3,075.97	30,940.10	96.69	1,059.90
68-5.4322.64160 TIRES	2,000.00	4,402.92	5,138.72	256.94 (	3,138.72)
68-5.4322.64230 SEED & FERTILIZER	3,000.00	0.00	1,273.23	42.44	1,726.77
68-5.4322.64380 GARBAGE BAGS	200.00	0.00	0.00	0.00	200.00
68-5.4322.64490 SAFETY EQUIPMENT	1,000.00	0.00	108.65	10.87	891.35
TOTAL SUPPLIES & MATERIALS	42,200.00	7,893.08	40,316.33	95.54	1,883.67
<u>OTHER CURRENT EXPENSES</u>					
68-5.4322.65100 MEMBERSHIPS	750.00	0.00	550.00	73.33	200.00
68-5.4322.65210 PERMITS	500.00	0.00	0.00	0.00	500.00
68-5.4322.65620 FINANCIAL ASSURANCE	72,000.00	0.00	99,800.00	138.61 (	27,800.00)
TOTAL OTHER CURRENT EXPENSES	73,250.00	0.00	100,350.00	137.00 (	27,100.00)

68 -LANDFILL FUND
BALING

100.00% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PERSONAL SERVICES</u>					
68-5.4323.61010 SALARIES	219,507.73	19,574.43	228,469.27	104.08 (	8,961.54)
68-5.4323.61020 OASI	15,630.30	1,471.92	17,197.32	110.03 (	1,567.02)
68-5.4323.61030 RETIREMENT	12,259.06	1,174.45	12,752.98	104.03 (	493.92)
68-5.4323.61050 LIFE INSURANCE	321.30	0.00	11.97	3.73	309.33
68-5.4323.61060 HEALTH INSURANCE	35,365.68	3,017.80	33,980.42	96.08	1,385.26
68-5.4323.61080 DELTA DENTAL	1,757.70	135.44	1,601.02	91.09	156.68
TOTAL PERSONAL SERVICES	284,841.77	25,374.04	294,012.98	103.22 (	9,171.21)
<u>CURRENT OPERATING EXP.</u>					
68-5.4323.62050 ADMINISTRATION EXPENSE	15,460.00	1,288.37	15,460.44	100.00 (	0.44)
68-5.4323.62210 SERVICES & FEES	6,000.00	588.75	3,779.70	63.00	2,220.30
68-5.4323.62310 PUBLISHING & PRINTING	1,300.00	796.89	796.89	61.30	503.11
68-5.4323.62500 TRAVEL AND TRAINING	3,000.00	0.00	2,408.23	80.27	591.77
68-5.4323.62600 NATURAL GAS	12,000.00	1,749.19	7,948.75	66.24	4,051.25
68-5.4323.62610 TELEPHONE	600.00	76.70	330.83	55.14	269.17
68-5.4323.62620 ELECTRICITY	34,000.00	2,494.33	31,383.37	92.30	2,616.63
TOTAL CURRENT OPERATING EXP.	72,360.00	6,994.23	62,108.21	85.83	10,251.79
<u>REPAIRS & MAINTENANCE</u>					
68-5.4323.63010 ROLLING STOCK REPAIR	9,000.00	1,940.56	6,841.43	76.02	2,158.57
68-5.4323.63020 STRUCTURE REPAIR	15,000.00	784.70	5,367.24	35.78	9,632.76
68-5.4323.63030 EQUIPMENT REPAIR	3,000.00	4,383.74	5,342.79	178.09 (	2,342.79)
68-5.4323.63031 BALER/CONVEYOR REPAIR	50,000.00	67.40	14,151.46	28.30	35,848.54
68-5.4323.63040 RADIO REPAIR	500.00	0.00	0.00	0.00	500.00
68-5.4323.63100 STREET REPAIR	21,000.00	0.00	0.00	0.00	21,000.00
68-5.4323.63560 FENCING REPAIR	500.00	0.00	0.00	0.00	500.00
TOTAL REPAIRS & MAINTENANCE	99,000.00	7,176.40	31,702.92	32.02	67,297.08
<u>SUPPLIES & MATERIALS</u>					
68-5.4323.64010 SUPPLIES	16,000.00	740.98	12,993.98	81.21	3,006.02
68-5.4323.64040 BALING BAGS	90,000.00	0.00	84,930.00	94.37	5,070.00
68-5.4323.64080 CLOTHING	1,500.00	313.26	950.19	63.35	549.81
68-5.4323.64140 MINOR TOOLS	1,500.00	437.47	2,006.99	125.44 (	406.99)
68-5.4323.64150 GAS, OIL, PROPANE	25,000.00	3,018.02	19,698.13	78.79	5,301.87
68-5.4323.64160 TIRES	8,500.00	638.00	3,378.00	39.74	5,122.00
68-5.4323.64230 SEED & FERTILIZER	0.00	0.00	0.00	0.00	0.00
68-5.4323.64290 SAFETY GLASSES	200.00	0.00	0.00	0.00	200.00
68-5.4323.64380 GARBAGE BAGS	100.00	0.00	0.00	0.00	100.00
68-5.4323.64490 SAFETY EQUIPMENT	1,500.00	227.08	902.08	60.14	597.92
TOTAL SUPPLIES & MATERIALS	144,400.00	5,374.81	124,859.37	86.47	19,540.63
<u>OTHER CURRENT EXPENSES</u>					
68-5.4323.65210 PERMITS	0.00	0.00	0.00	0.00	0.00
68-5.4323.65550 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CURRENT EXPENSES	0.00	0.00	0.00	0.00	0.00

CITY OF PIERRE
 YEAR TO DATE BALANCE SHEET
 AS OF: DECEMBER 31ST, 2014

01 -GENERAL

ACCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
ASSETS					
01-1.0000.11009	CASH ON HAND	3,050.00	0.00	0.00	3,050.00
01-1.0000.11010	CASH	1,181,189.52CR	207,325.62	1,905,107.43CR	3,086,296.95CR
01-1.0000.11045	CASH - COUNTY PERMITS	0.00	0.00	0.00	0.00
01-1.0000.11060	CASH - ASSIGNED	252,251.63	0.00	0.00	252,251.63
01-1.0000.11065	CASH - COMMITTED	34,222.91	0.00	0.00	34,222.91
01-1.0000.11070	CASH RESTRICTED IN BANKS	742,204.03	0.00	0.00	742,204.03
01-1.0000.11080	TAXES RECEIVABLE FROM COUNTY	0.00	0.00	0.00	0.00
01-1.0000.11090	INVESTMENTS	1,563,043.81	0.00	2,817.74	1,565,861.55
01-1.0000.11100	DELINQUENT TAXES RECEIVABLE	55,289.82	0.00	0.00	55,289.82
01-1.0000.11150	ACCOUNTS RECEIVABLE	50,362.21	19,850.00	19,850.00	70,212.21
01-1.0000.11170	MISC ACCOUNTS RECEIVABLE	25,378.86	0.00	63,802.78CR	38,423.92CR
01-1.0000.11171	DUE FROM GOLF MBRSHIPS	6,364.80	0.00	7,292.65CR	927.85CR
01-1.0000.11172	DUE FROM EMPLOYEES	0.00	0.00	0.00	0.00
01-1.0000.11173	ROUND UP PROG RECIEVABLE	1.00CR	127.38CR	57.78CR	58.78CR
01-1.0000.11175	GOLF CREDIT CARD RECEIVABLE	0.00	0.00	0.00	0.00
01-1.0000.11210	SPEC. ASSES. REC/CURRENT	0.00	0.00	0.00	0.00
01-1.0000.11220	SPEC. ASSES. REC/DELINQUENT	711.20	0.00	0.00	711.20
01-1.0000.11230	SPEC. ASSES. REC/DEFERRED	0.00	0.00	0.00	0.00
01-1.0000.11250	INTEREST RECEIVABLE-SPECIAL	0.00	0.00	0.00	0.00
01-1.0000.11300	DUE FROM STATE	838,377.89	0.00	0.00	838,377.89
01-1.0000.11310	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
01-1.0000.11350	INTEREST RECEIVABLE	82.02	0.00	0.00	82.02
01-1.0000.11410	INVENTORY OF SUPPLIES	147,715.29	0.00	0.00	147,715.29
01-1.0000.11540	Deposit - Public Assurance Al	247,373.76	0.00	0.00	247,373.76
01-1.0000.11550	PREPAID INSURANCE	151,154.00	0.00	0.00	151,154.00
01-1.0000.11570	PREPAID EXPENSES	0.00	0.00	0.00	0.00
	TOTAL ASSETS	2,936,391.71	227,048.24	1,953,592.90CR	982,798.81
LIABILITIES					
01-2.0000.21710	FED TAX WITHHOLDING PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21720	SOCIAL SECURITY PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21730	RETIREMENT PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21740	HEALTH INS PAYABLE	0.00	14.36CR	554.59	554.59
01-2.0000.21750	CANCER INS PAYABLE	0.06CR	0.00	0.24CR	0.30CR
01-2.0000.21760	ACCIDENT INS PAYABLE	0.12CR	0.06CR	0.72CR	0.84CR
01-2.0000.21780	LIFE INS PAYABLE	0.00	73.00CR	624.00CR	624.00CR
01-2.0000.21790	COURT DEDUCTIONS PAY	0.00	37.17CR	37.17CR	37.17CR
01-2.0000.21800	DELTA DENTAL PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21810	DEFERRED RETIREMENT PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21820	UNITED WAY PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21830	MED REIMBURSEMENT PAYABLE	0.00	0.00	2.12CR	2.12CR
01-2.0000.21840	DEPENDENT CARE PAYABLE	0.00	0.00	21.20CR	21.20CR
01-2.0000.21850	COMBINED INS PAYABLE	53.36CR	26.68CR	320.16CR	373.52CR
01-2.0000.21870	YMCA PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21875	UNION DUES PAYABLE	2.48CR	0.00	2.32CR	4.80CR
01-2.0000.21890	TRANSAMERICA PAYABLE	0.00	0.00	0.04CR	0.04CR
01-2.0000.21900	VISION CARE PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.22020	ACCOUNTS PAYABLE	294,186.47CR	354,941.97CR	79,953.72CR	374,140.19CR
01-2.0000.22021	ACCOUNTS PAYABLE-YEAR END	4,005.78CR	0.00	0.00	4,005.78CR

CITY OF PIERRE
YEAR TO DATE BALANCE SHEET
AS OF: DECEMBER 31ST, 2014

01 -GENERAL

ACCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
01-2.0000.22080	DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00
01-2.0000.22100	EXCISE TAXES PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.22101	SALES TAX PAYABLE CLEARING	0.00	0.00	0.00	0.00
01-2.0000.22120	ACCRUED INTEREST PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.22160	ACCRUED WAGES PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.22170	ACCRUED TAXES PAYABLE	1,134.33CR	123.17CR	1,742.27	607.94
01-2.0000.22230	REVENUES COLLECTED IN ADV.	106,768.00CR	0.00	0.00	106,768.00CR
01-2.0000.22231	GOLF GIFT CERTIFICATES SOLD	956.00CR	330.00CR	330.00CR	1,286.00CR
01-2.0000.22232	DUE TO GOLF DEPT	0.01	0.00	220.99CR	220.98CR
01-2.0000.22240	DEFERRED REVENUE	56,001.02CR	0.00	0.00	56,001.02CR
01-2.0000.22250	DEFERRED REVENUE/ACCTS. REC	103,940.90CR	0.00	0.00	103,940.90CR
01-2.0000.22880	GOLF MBRSP PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.61065	HEALTH SAVINGS ACCOUNT	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	567,048.51CR	355,546.41CR	79,215.82CR	646,264.33CR
<u>FUND EQUITY</u>					
01-3.0000.25430	RESERVE FOR TRI-CENTENIAL	396.49CR	0.00	0.00	396.49CR
01-3.0000.25450	RESERVE FOR INVENTORY	252,462.59CR	0.00	0.00	252,462.59CR
01-3.0000.25455	RESERVED FOR PREPAID EXPENSES	0.00	0.00	0.00	0.00
01-3.0000.25470	RESERVE FOR GOLF COURSE	18,172.91CR	0.00	0.00	18,172.91CR
01-3.0000.25475	RESERVE FOR CLUB HOUSE	164,149.47CR	0.00	0.00	164,149.47CR
01-3.0000.25480	RESERVE FOR M.H. PLAYGROUND	19,650.00CR	0.00	0.00	19,650.00CR
01-3.0000.25490	RESERVE FOR PUBLIC ASSURANCE	247,373.76CR	0.00	0.00	247,373.76CR
01-3.0000.25700	UNRESERVED/UNDESIGNATED FUND	11,778.49CR	0.00	0.00	11,778.49CR
01-3.0000.25710	UNRES FUND BAL DESIGN FOR	777,348.00CR	0.00	0.00	777,348.00CR
01-3.0000.25711	ASSIGNED FOR NEXT YR'S BUDGET	295,437.00CR	0.00	0.00	295,437.00CR
01-3.0000.25730	FUND BAL DESIGNATED--STREET	77,311.42CR	0.00	0.00	77,311.42CR
01-3.0000.25740	FUND BAL DESIGNATED--FIRE	13,006.00CR	0.00	0.00	13,006.00CR
01-3.0000.25750	FUND BAL DESIGNATED--POLICE	17,310.21CR	0.00	0.00	17,310.21CR
01-3.0000.25760	FUND BAL DESIGNATED--RESCUE	330,284.31CR	0.00	0.00	330,284.31CR
01-3.0000.25770	FUND BAL DESIGNATED--CEMETERY	51,000.00CR	0.00	0.00	51,000.00CR
01-3.0000.25780	FUND BAL DESIGNATED--BAND	3,638.55CR	0.00	0.00	3,638.55CR
01-3.0000.25790	FUND BAL DESIGNATED--PARK	66,191.00CR	0.00	0.00	66,191.00CR
01-3.0000.25791	FUND BAL-DESIGN FOR TREE REPL	3,853.00CR	0.00	0.00	3,853.00CR
01-3.0000.25795	FUND BAL DESIGNATED-GOLF	19,980.00CR	0.00	0.00	19,980.00CR
01-3.0000.29000	ESTIMATED REVENUE	0.00	0.00	0.00	0.00
01-3.0000.29100	APPROPRIATIONS	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	1,320,311.09CR	11,183,227.85CR	11,183,227.85CR
	TOTAL EXPENDITURES	0.00	1,448,809.26	13,216,036.57	13,216,036.57
	TOTAL FUND EQUITY	2,369,343.20CR	128,498.17	2,032,808.72	336,534.48CR

CITY OF PIERRE
YEAR TO DATE BALANCE SHEET
AS OF: DECEMBER 31ST, 2014

25 -CAPITOL IMPROVEMENT FUND

ACCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
ASSETS					
25-1.0000.11010	CASH	12,535.45CR	30,255.59	519,896.98CR	532,432.43CR
25-1.0000.11050	CASH RESERVED FOR DEBT SERV	66,256.67	0.00	0.00	66,256.67
25-1.0000.11060	CASH - ASSIGNED	0.00	0.00	0.00	0.00
25-1.0000.11065	CASH - COMMITTED	0.00	0.00	0.00	0.00
25-1.0000.11074	CASH WITH FISCAL AGENT	402,000.00	0.00	0.00	402,000.00
25-1.0000.11090	INVESTMENTS	0.00	0.00	0.00	0.00
25-1.0000.11150	ACCTS RECEIVABLE	4,196.50	0.00	0.00	4,196.50
25-1.0000.11300	DUE FROM STATE	393,680.61	0.00	0.00	393,680.61
25-1.0000.11350	INTEREST RECEIVABLE	0.00	0.00	0.00	0.00
	TOTAL ASSETS	853,598.33	30,255.59	519,896.98CR	333,701.35
LIABILITIES					
25-2.0000.22020	ACCOUNTS PAYABLE	10,500.00CR	365,629.32CR	466,923.32CR	477,423.32CR
25-2.0000.22021	ACCOUNTS PAYABLE-YEAR END	0.00	0.00	0.00	0.00
25-2.0000.22120	ACCRUED INTEREST PAYABLE	0.00	0.00	0.00	0.00
25-2.0000.22250	DEFERRED REVENUE	103,940.90CR	0.00	0.00	103,940.90CR
	TOTAL LIABILITIES	114,440.90CR	365,629.32CR	466,923.32CR	581,364.22CR
FUND EQUITY					
25-3.0000.25630	RESERVE FOR LEASE-PURCHASE	402,000.00CR	0.00	0.00	402,000.00CR
25-3.0000.25640	RESERVE FOR DEBT SERVICE	66,256.67CR	0.00	0.00	66,256.67CR
25-3.0000.25650	RESERVE FOR HUSTAN BONDS	0.00	0.00	0.00	0.00
25-3.0000.25700	UNRESERVED/UNDESIGNATED FUND	79,099.24	0.00	0.00	79,099.24
25-3.0000.25711	ASSIGNED FOR NEXT YR'S BUDGET	350,000.00CR	0.00	0.00	350,000.00CR
25-3.0000.29000	ESTIMATED REVENUE	0.00	0.00	0.00	0.00
25-3.0000.29100	APPROPRIATIONS	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	926,288.36CR	6,403,541.06CR	6,403,541.06CR
	TOTAL EXPENDITURES	0.00	1,261,662.09	7,390,361.36	7,390,361.36
	TOTAL FUND EQUITY	739,157.43CR	335,373.73	986,820.30	247,662.87

CITY OF PIERRE
 REVENUE & EXPENSE REPORT
 AS OF: MONTH 30TH, 2013

Audited

25 -CAPITOL IMPROVEMENT FUND
 FINANCIAL SUMMARY

00.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
INTERGOVERNMENTAL	50,000.00	0.00	0.00	0.00	50,000.00
CHARGES FOR GOODS & SERV	0.00	4,196.50	21,552.48	0.00 (	21,552.48)
OTHER FINANCING SOURCES	240,000.00	1,580,693.98	1,580,693.98	658.62 (	1,340,693.98)
GENERAL GOVERNMENT	3,632,017.20	(5,718.08)	3,507,436.64	96.57	124,580.56
TOTAL REVENUES	3,922,017.20	1,579,172.40	5,109,683.10	130.28 (	1,187,665.90)
EXPENDITURE SUMMARY					
FIRE	416,000.00	0.00	143,295.49	34.45	272,704.51
STREET	2,134,614.00	1,539,199.27	3,366,884.35	157.73 (	1,232,270.35)
LANDFILL	260,400.00	0.00	260,358.87	99.98	41.13
NEW LANDFILL	250,000.00	(250,000.00)	0.00	0.00	250,000.00
AMBULANCE SERVICE	80,000.00	0.00	80,000.00	100.00	0.00
AQUATIC ENTER	332,250.00	0.00	331,207.98	99.69	1,042.02
PARK	146,000.00	16,166.62	116,166.62	79.57	29,833.38
GOLF	160,250.00	0.00	159,497.02	99.53	752.98
LIBRARY	123,001.12	0.00	9,887.73	8.04	113,113.39
CITY PROMOTION	0.00	0.00	0.00	0.00	0.00
OTHER USES	358,373.20	801,440.75	1,004,246.16	280.22 (	645,872.96)
TOTAL EXPENDITURES	4,260,888.32	2,106,806.64	5,471,544.22	128.41 (	1,210,655.90)
REVENUES OVER/(UNDER) EXPENDITURES	(338,871.12)	(527,634.24)	(361,861.12)		22,990.00

CITY OF PIERRE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MONTH 30TH, 2013

25 -CAPITOL IMPROVEMENT FUND

00.00% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>INTERGOVERNMENTAL</u>					
25-4.4003.53450 LOCAL GRANTS	50,000.00	0.00	0.00	0.00	50,000.00
TOTAL INTERGOVERNMENTAL	50,000.00	0.00	0.00	0.00	50,000.00
<u>CHARGES FOR GOODS & SERV</u>					
25-4.4004.57160 PROPERTY ASSESSMENTS	0.00	4,196.50	21,552.48	0.00	(21,552.48)
TOTAL CHARGES FOR GOODS & SERV	0.00	4,196.50	21,552.48	0.00	(21,552.48)
<u>OTHER FINANCING SOURCES</u>					
25-4.4009.53100 FEDERAL GRANTS	190,000.00	1,580,693.98	1,580,693.98	831.94	(1,390,693.98)
25-4.4009.53400 STATE GRANTS	0.00	0.00	0.00	0.00	0.00
25-4.4009.55960 LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
25-4.4009.59990 SURPLUS PROPERTY	50,000.00	0.00	0.00	0.00	50,000.00
TOTAL OTHER FINANCING SOURCES	240,000.00	1,580,693.98	1,580,693.98	658.62	(1,340,693.98)
<u>GENERAL GOVERNMENT</u>					
25-4.4100.51300 SALES TAX	3,425,500.00	(5,718.08)	3,505,428.91	102.33	(79,928.91)
25-4.4100.56100 INTEREST EARNED	10,000.00	0.00	2,007.73	20.08	7,992.27
25-4.4100.68100 STREET MAINTENANCE FEE	196,517.20	0.00	0.00	0.00	196,517.20
TOTAL GENERAL GOVERNMENT	3,632,017.20	(5,718.08)	3,507,436.64	96.57	124,580.56
TOTAL REVENUES	3,922,017.20	1,579,172.40	5,109,683.10	130.28	(1,187,665.90)

CITY OF PIERRE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MONTH 30TH, 2013

25 -CAPITOL IMPROVEMENT FUND
 FIRE

00.00% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
SUPPLIES & MATERIALS					
25-5.4220.64080 CLOTHING	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY					
25-5.4220.66010 BUILDINGS & STRUCTURES	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE					
25-5.4220.66310 PRINCIPAL	0.00	63,856.31	63,856.31	0.00	(63,856.31)
25-5.4220.66320 INTEREST	0.00	2,139.18	2,139.18	0.00	(2,139.18)
TOTAL DEBT SERVICE	0.00	65,995.49	65,995.49	0.00	(65,995.49)
FURNITURE & EQUIPMENT					
25-5.4220.66500 MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL FURNITURE & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
MACHINERY & AUTO EQUIP.					
25-5.4220.67010 HOSE	0.00	0.00	0.00	0.00	0.00
25-5.4220.67180 FIRE TRUCK	416,000.00	(65,995.49)	77,300.00	18.58	338,700.00
TOTAL MACHINERY & AUTO EQUIP.	416,000.00	(65,995.49)	77,300.00	18.58	338,700.00
TOTAL FIRE	416,000.00	0.00	143,295.49	34.45	272,704.51

CITY OF PIERRE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MONTH 30TH, 2013

25 -CAPITOL IMPROVEMENT FUND
STREET

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	00.00% OF YEAR COMP.	
				% OF BUDGET	BUDGET BALANCE
<u>REPAIRS & MAINTENANCE</u>					
25-5.4310.63080 SIDEWALK REPAIR	40,000.00	0.00	154,038.33	385.10	(114,038.33)
25-5.4310.63090 CURB & GUTTER REPAIR	375,484.00	0.00	366,379.87	97.58	9,104.13
TOTAL REPAIRS & MAINTENANCE	415,484.00	0.00	520,418.20	125.26	(104,934.20)
<u>MACHINERY & AUTO EQUIP.</u>					
25-5.4310.67400 MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL MACHINERY & AUTO EQUIP.	0.00	0.00	0.00	0.00	0.00
<u>STREET IMPROVEMENTS</u>					
25-5.4310.68020 ASPHALT PAVING	1,600,000.00	83,482.25	1,319,802.33	82.49	280,197.67
TOTAL STREET IMPROVEMENTS	1,600,000.00	83,482.25	1,319,802.33	82.49	280,197.67
<u>OTHER CAP. OUTLAY & MISC</u>					
25-5.4310.69120 SPECIAL PROJECTS	119,130.00	1,455,717.02	1,526,663.82	1,281.51	(1,407,533.82)
TOTAL OTHER CAP. OUTLAY & MISC	119,130.00	1,455,717.02	1,526,663.82	1,281.51	(1,407,533.82)
TOTAL STREET	2,134,614.00	1,539,199.27	3,366,884.35	157.73	(1,232,270.35)

CITY OF PIERRE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MONTH 30TH, 2013

68 -LANDFILL FUND

00.00% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>LANDFILL</u>					
68-4.4321.53100 FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.53400 STATE GRANTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.55960 LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
68-4.4321.56100 INTEREST EARNED	6,000.00	0.00	3,442.60	57.38	2,557.40
68-4.4321.56800 REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.56900 MISCELLANEOUS	1,500.00	0.00	23.88	1.59	1,476.12
68-4.4321.57490 HAZARDOUS WASTE HANDLIN	2,500.00	0.00	1,661.00	66.44	839.00
68-4.4321.57500 LANDFILL LEASE	100.00	0.00	1,657.00	1,657.00 (	1,557.00)
68-4.4321.57520 TONNAGE FEES	990,000.00 (	2,031.54)	911,537.06	92.07	78,462.94
68-4.4321.57530 GATE FEES	0.00	0.00	0.00	0.00	0.00
68-4.4321.57540 RECYCLED MATERIALS	35,000.00	0.00	69,083.06	197.38 (	34,083.06)
68-4.4321.57541 RECYCLING - ELECTRONICS	8,000.00	0.00	1,506.00	18.83	6,494.00
68-4.4321.57542 RECYCLING -LG LIGHTS	1,000.00	0.00	1,265.23	126.52 (	265.23)
68-4.4321.57543 RECYCLING - SM LIGHTS	500.00	0.00	0.00	0.00	500.00
68-4.4321.57550 RUBBLE FEE	140,000.00	0.00	177,750.15	126.96 (	37,750.15)
68-4.4321.57560 CLOSURE & POST CLOSURE	0.00	0.00	0.00	0.00	0.00
68-4.4321.57570 RECYCLING FEE	90,000.00	188.07	88,268.88	98.08	1,731.12
68-4.4321.58360 INSURANCE PAYMENTS	0.00	0.00	0.00	0.00	0.00
68-4.4321.58890 CONTRIBUTIONS REVENUE	0.00	0.00	0.00	0.00	0.00
68-4.4321.58891 CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
68-4.4321.59930 TRANSFER FROM ELECTRIC	0.00	0.00	0.00	0.00	0.00
68-4.4321.59950 TRANSFER FROM GENERAL	111,070.15	0.00	74,046.77	66.67	37,023.38
68-4.4321.59960 TRANSFER FROM CAPITAL I	0.00	250,000.00	250,000.00	0.00 (	250,000.00)
68-4.4321.59990 SURPLUS PROPERTY	30,000.00	0.00	28,773.59	95.91	1,226.41
TOTAL LANDFILL	1,415,670.15	248,156.53	1,609,015.22	113.66 (	193,345.07)
TOTAL REVENUES	1,415,670.15	248,156.53	1,609,015.22	113.66 (	193,345.07)

CITY OF PIERRE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MONTH 30TH, 2013

68 -LANDFILL FUND
LANDFILL

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	00.00% OF YEAR COMP.	
				% OF BUDGET	BUDGET BALANCE
<u>PERSONAL SERVICES</u>					
68-5.4321.61010 SALARIES	40,233.31	0.00	37,575.10	93.39	2,658.21
68-5.4321.61020 OASI	3,077.85	0.00	2,585.35	84.00	492.50
68-5.4321.61030 RETIREMENT	2,414.00	0.00	2,254.48	93.39	159.52
68-5.4321.61050 LIFE INSURANCE	128.52	0.00	73.14	56.91	55.38
68-5.4321.61060 HEALTH INSURANCE	6,867.25	0.00	6,267.39	91.26	599.86
68-5.4321.61080 DELTA DENTAL	333.90	0.00	310.10	92.87	23.80
68-5.4321.61100 PAID LEAVE	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONAL SERVICES	53,054.83	6,651.32	55,716.88	105.02	2,662.05
<u>CURRENT OPERATING EXP.</u>					
68-5.4321.62050 ADMINISTRATION EXPENSE	15,460.00	10,331.27	5,128.73	33.17	10,331.27
68-5.4321.62210 SERVICES & FEES	7,000.00	0.00	5,479.38	78.28	1,520.62
68-5.4321.62310 PUBLISHING & PRINTING	1,000.00	0.00	1,245.48	124.55	245.48
68-5.4321.62500 TRAVEL AND TRAINING	1,000.00	0.00	588.85	58.89	411.15
TOTAL CURRENT OPERATING EXP.	24,460.00	10,331.27	12,442.44	50.87	12,017.56
<u>REPAIRS & MAINTENANCE</u>					
68-5.4321.63010 ROLLING STOCK REPAIR	8,000.00	0.00	6,989.93	87.37	1,010.07
68-5.4321.63020 STRUCTURE REPAIR	1,000.00	0.00	0.00	0.00	1,000.00
68-5.4321.63030 EQUIPMENT REPAIR	3,000.00	0.00	18.32	0.61	2,981.68
68-5.4321.63040 RADIO REPAIR	300.00	0.00	0.00	0.00	300.00
68-5.4321.63100 STREET REPAIR	15,000.00	0.00	14,198.20	94.65	801.80
68-5.4321.63101 ASPHALT CRUSHING	60,000.00	0.00	61,892.20	103.15	1,892.20
68-5.4321.63150 TESTING AGREEMENTS	12,500.00	0.00	9,735.00	77.88	2,765.00
68-5.4321.63560 FENCING REPAIR	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL REPAIRS & MAINTENANCE	100,800.00	0.00	92,833.65	92.10	7,966.35
<u>SUPPLIES & MATERIALS</u>					
68-5.4321.64010 SUPPLIES	1,000.00	0.00	581.28	58.13	1,581.28
68-5.4321.64080 CLOTHING	200.00	0.00	55.75	27.88	144.25
68-5.4321.64140 MINOR TOOLS	500.00	0.00	0.00	0.00	500.00
68-5.4321.64150 GAS, OIL, PROPANE	25,000.00	0.00	32,218.40	128.87	7,218.40
68-5.4321.64160 TIRES	10,000.00	0.00	7,097.73	70.98	2,902.27
68-5.4321.64230 SEED & FERTILIZER	3,000.00	0.00	0.00	0.00	3,000.00
68-5.4321.64380 GARBAGE BAGS	150.00	0.00	0.00	0.00	150.00
68-5.4321.64490 SAFETY EQUIPMENT	400.00	0.00	0.00	0.00	400.00
TOTAL SUPPLIES & MATERIALS	40,250.00	0.00	38,790.60	96.37	1,459.40
<u>OTHER CURRENT EXPENSES</u>					
68-5.4321.65200 COMPOSTING	100.00	0.00	16.71	16.71	83.29
68-5.4321.65210 PERMITS	500.00	0.00	525.00	105.00	25.00
68-5.4321.65350 DEPRECIATION EXPENSE	0.00	276,684.72	276,684.72	0.00	276,684.72
68-5.4321.65550 BAD DEBT EXPENSE	0.00	364.58	364.58	0.00	364.58
68-5.4321.65620 FINANCIAL ASSURANCE	0.00	0.00	0.00	0.00	0.00
68-5.4321.65630 RECYCLING	2,000.00	0.00	538.00	26.90	1,462.00
68-5.4321.65650 TRASH HAULING	0.00	0.00	0.00	0.00	0.00
68-5.4321.65651 ELECTRONIC RECYCLING	6,800.00	0.00	2,883.75	42.41	3,916.25

CITY OF PIERRE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MONTH 30TH, 2013

68 -LANDFILL FUND
LANDFILL

00.00% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
68-5.4321.65690 LANDFILL RELOCATION RES	0.00	0.00	0.00	0.00	0.00
68-5.4321.65990 LOSS ON FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CURRENT EXPENSES	9,400.00	277,049.30	281,012.76	2,989.50 (	271,612.76)
<u>FURNITURE & EQUIPMENT</u>			0.00	0.00	3,700.00
68-5.4321.66500 MINOR EQUIPMENT	3,700.00	0.00	604.34	0.00 (	604.34)
68-5.4321.66570 RADIO	0.00	0.00	604.34	16.33	3,095.66
TOTAL FURNITURE & EQUIPMENT	3,700.00	0.00			
<u>MACHINERY & AUTO EQUIP.</u>			0.00	0.00	0.00
68-5.4321.67400 MACHINERY & AUTO	0.00	0.00	0.00	0.00	0.00
68-5.4321.67810 RECYCLE BINS	0.00	0.00	0.00	0.00	0.00
TOTAL MACHINERY & AUTO EQUIP.	0.00	0.00			
<u>OTHER CAP. OUTLAY & MISC</u>			0.00	0.00	0.00
68-5.4321.69020 VEHICLE REPLACEMENT	0.00	0.00	0.00	0.00	0.00
68-5.4321.69200 LANDFILL CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
68-5.4321.69560 LAND	0.00	0.00	0.00	0.00	0.00
68-5.4321.69900 OPERATING TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CAP. OUTLAY & MISC	0.00	0.00			
TOTAL LANDFILL	231,664.83	273,369.35	481,400.67	207.80 (	249,735.84)

CITY OF PIERRE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MONTH 30TH, 2013

68 -LANDFILL FUND
REGIONAL LANDFILL

00.00% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PERSONAL SERVICES</u>					
68-5.4322.61010 SALARIES	190,973.07	0.00	190,189.55	99.59	783.52
68-5.4322.61020 OASI	14,609.44	0.00	14,200.68	97.20	408.76
68-5.4322.61030 RETIREMENT	11,458.38	0.00	11,411.41	99.59	46.97
68-5.4322.61050 LIFE INSURANCE	514.08	0.00	258.99	50.38	255.09
68-5.4322.61060 HEALTH INSURANCE	27,469.01	0.00	27,058.90	98.51	410.11
68-5.4322.61065 HEALTH SAVINGS INCENTIV	0.00	0.00	0.00	0.00	0.00
68-5.4322.61080 DELTA DENTAL	1,335.60	0.00	1,339.27	100.27	(3.67)
TOTAL PERSONAL SERVICES	246,359.58	0.00	244,458.80	99.23	1,900.78
<u>CURRENT OPERATING EXP.</u>					
68-5.4322.62050 ADMINISTRATION EXPENSE	30,919.00	(20,662.54)	10,256.46	33.17	20,662.54
68-5.4322.62210 SERVICES & FEES	15,000.00	83,420.00	88,785.61	591.90	(73,785.61)
68-5.4322.62260 ENVIRONMENTAL FEES	29,000.00	0.00	24,343.00	83.94	4,657.00
68-5.4322.62310 PUBLISHING & PRINTING	1,200.00	0.00	1,544.86	128.74	(344.86)
68-5.4322.62500 TRAVEL AND TRAINING	3,500.00	0.00	2,802.06	80.06	697.94
68-5.4322.62610 TELEPHONE	1,400.00	0.00	962.65	68.76	437.35
68-5.4322.62620 ELECTRICITY	2,500.00	0.00	2,461.97	98.48	38.03
68-5.4322.62650 WATER	800.00	0.00	455.40	56.93	344.60
TOTAL CURRENT OPERATING EXP.	84,319.00	62,757.46	131,612.01	156.09	(47,293.01)
<u>REPAIRS & MAINTENANCE</u>					
68-5.4322.63010 ROLLING STOCK REPAIR	13,000.00	0.00	5,656.03	43.51	7,343.97
68-5.4322.63020 STRUCTURE REPAIR	2,500.00	0.00	155.74	6.23	2,344.26
68-5.4322.63030 EQUIPMENT REPAIR	4,000.00	0.00	1,883.21	47.08	2,116.79
68-5.4322.63040 RADIO REPAIR	500.00	0.00	0.00	0.00	500.00
68-5.4322.63100 STREET REPAIR	2,000.00	0.00	0.00	0.00	2,000.00
68-5.4322.63150 TESTING AGREEMENTS	20,000.00	0.00	10,492.75	52.46	9,507.25
68-5.4322.63560 FENCING REPAIR	2,000.00	0.00	87.86	4.39	1,912.14
TOTAL REPAIRS & MAINTENANCE	44,000.00	0.00	18,275.59	41.54	25,724.41
<u>SUPPLIES & MATERIALS</u>					
68-5.4322.64010 SUPPLIES	3,000.00	0.00	102.39	3.41	2,897.61
68-5.4322.64041 CONCOVER EXPENSE	0.00	0.00	0.00	0.00	0.00
68-5.4322.64080 CLOTHING	500.00	0.00	109.24	21.85	390.76
68-5.4322.64140 MINOR TOOLS	1,200.00	0.00	693.18	57.77	506.82
68-5.4322.64150 GAS, OIL, PROPANE	32,000.00	0.00	31,591.29	98.72	408.71
68-5.4322.64160 TIRES	16,000.00	0.00	0.00	0.00	16,000.00
68-5.4322.64230 SEED & FERTILIZER	3,000.00	0.00	0.00	0.00	3,000.00
68-5.4322.64380 GARBAGE BAGS	200.00	0.00	0.00	0.00	200.00
68-5.4322.64490 SAFETY EQUIPMENT	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL SUPPLIES & MATERIALS	56,900.00	0.00	32,540.60	57.19	24,359.40
<u>OTHER CURRENT EXPENSES</u>					
68-5.4322.65100 MEMBERSHIPS	750.00	0.00	550.00	73.33	200.00
68-5.4322.65210 PERMITS	500.00	0.00	625.00	125.00	(125.00)
68-5.4322.65620 FINANCIAL ASSURANCE	28,000.00	0.00	27,803.00	99.30	197.00
TOTAL OTHER CURRENT EXPENSES	29,250.00	0.00	28,978.00	99.07	272.00

CITY OF PIERRE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MONTH 30TH, 2013

68 -LANDFILL FUND
 REGIONAL LANDFILL

00.00% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>DEBT SERVICE</u>					
68-5.4322.66350 LEASE PAYMENT	25,000.00	0.00	23,861.78	95.45	1,138.22
TOTAL DEBT SERVICE	25,000.00	0.00	23,861.78	95.45	1,138.22
<u>FURNITURE & EQUIPMENT</u>					
68-5.4322.66500 MINOR EQUIPMENT	4,000.00	0.00	1,222.21	30.56	2,777.79
68-5.4322.66530 COMPUTER HARDWARE	0.00	0.00	379.00	0.00	(379.00)
68-5.4322.66670 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00
TOTAL FURNITURE & EQUIPMENT	4,000.00	0.00	1,601.21	40.03	2,398.79
<u>MACHINERY & AUTO EQUIP.</u>					
68-5.4322.67400 MACHINERY & EQUIPMENT	230,000.00	(218,047.00)	3,500.00	1.52	226,500.00
TOTAL MACHINERY & AUTO EQUIP.	230,000.00	(218,047.00)	3,500.00	1.52	226,500.00
<u>WATER & SEWER IMPROVEMEN</u>					
68-5.4322.68740 DESIGN ENGINEERING	55,000.00	0.00	95,643.00	173.90	(40,643.00)
TOTAL WATER & SEWER IMPROVEMEN	55,000.00	0.00	95,643.00	173.90	(40,643.00)
<u>TOTAL REGIONAL LANDFILL</u>					
	774,828.58	(155,289.54)	580,470.99	74.92	194,357.59

CITY OF PIERRE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MONTH 30TH, 2013

68 -LANDFILL FUND
BALING

00.00% OF YEAR COMP.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PERSONAL SERVICES</u>					
68-5.4323.61010 SALARIES	217,552.03	0.00	200,189.58	92.02	17,362.45
68-5.4323.61020 OASI	17,943.23	0.00	14,984.20	83.51	2,959.03
68-5.4323.61030 RETIREMENT	14,073.12	0.00	11,705.90	83.18	2,367.22
68-5.4323.61050 LIFE INSURANCE	642.60	0.00	332.29	51.71	310.31
68-5.4323.61060 HEALTH INSURANCE	34,336.26	0.00	29,305.91	85.35	5,030.35
68-5.4323.61080 DELTA DENTAL	1,669.50	0.00	1,432.57	85.81	236.93
TOTAL PERSONAL SERVICES	286,216.74	0.00	257,950.45	90.12	28,266.29
<u>CURRENT OPERATING EXP.</u>					
68-5.4323.62050 ADMINISTRATION EXPENSE	15,460.00	(10,331.27)	5,128.73	33.17	10,331.27
68-5.4323.62210 SERVICES & FEES	6,000.00	0.00	5,026.24	83.77	973.76
68-5.4323.62310 PUBLISHING & PRINTING	1,300.00	0.00	1,152.40	88.65	147.60
68-5.4323.62500 TRAVEL AND TRAINING	3,200.00	0.00	1,679.77	52.49	1,520.23
68-5.4323.62600 NATURAL GAS	12,000.00	0.00	7,661.99	63.85	4,338.01
68-5.4323.62610 TELEPHONE	600.00	0.00	336.88	56.15	263.12
68-5.4323.62620 ELECTRICITY	33,000.00	0.00	31,276.78	94.78	1,723.22
TOTAL CURRENT OPERATING EXP.	71,560.00	(10,331.27)	52,262.79	73.03	19,297.21
<u>REPAIRS & MAINTENANCE</u>					
68-5.4323.63010 ROLLING STOCK REPAIR	9,000.00	0.00	10,150.84	112.79	(1,150.84)
68-5.4323.63020 STRUCTURE REPAIR	15,000.00	0.00	4,858.35	32.39	10,141.65
68-5.4323.63030 EQUIPMENT REPAIR	0.00	0.00	3,008.77	0.00	(3,008.77)
68-5.4323.63031 BALER/CONVEYOR REPAIR	50,000.00	0.00	65,959.79	131.92	(15,959.79)
68-5.4323.63040 RADIO REPAIR	500.00	0.00	0.00	0.00	500.00
68-5.4323.63100 STREET REPAIR	20,000.00	0.00	468.02	2.34	19,531.98
68-5.4323.63560 FENCING REPAIR	0.00	0.00	24.99	0.00	(24.99)
TOTAL REPAIRS & MAINTENANCE	94,500.00	0.00	84,470.76	89.39	10,029.24
<u>SUPPLIES & MATERIALS</u>					
68-5.4323.64010 SUPPLIES	16,000.00	0.00	18,711.77	116.95	(2,711.77)
68-5.4323.64040 BALING BAGS	90,000.00	60,306.16	140,296.16	155.88	(50,296.16)
68-5.4323.64080 CLOTHING	1,200.00	0.00	1,232.83	102.74	(32.83)
68-5.4323.64140 MINOR TOOLS	1,600.00	0.00	3,274.33	204.65	(1,674.33)
68-5.4323.64150 GAS, OIL, PROPANE	25,000.00	0.00	23,315.64	93.26	1,684.36
68-5.4323.64160 TIRES	8,000.00	0.00	1,323.95	16.55	6,676.05
68-5.4323.64230 SEED & FERTILIZER	0.00	0.00	0.00	0.00	0.00
68-5.4323.64290 SAFETY GLASSES	0.00	0.00	0.00	0.00	0.00
68-5.4323.64380 GARBAGE BAGS	100.00	0.00	0.00	0.00	100.00
68-5.4323.64490 SAFETY EQUIPMENT	1,500.00	0.00	0.00	0.00	1,500.00
TOTAL SUPPLIES & MATERIALS	143,400.00	60,306.16	189,316.37	132.02	(45,916.37)
<u>OTHER CURRENT EXPENSES</u>					
68-5.4323.65210 PERMITS	500.00	0.00	0.00	0.00	500.00
68-5.4323.65550 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CURRENT EXPENSES	500.00	0.00	0.00	0.00	500.00

CITY OF PIERRE
 YEAR TO DATE BALANCE SHEET
 AS OF: MONTH 30TH, 2013

01 -GENERAL

ACCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
ASSETS					
01-1.0000.11009	CASH ON HAND	3,050.00	0.00	0.00	3,050.00
01-1.0000.11010	CASH	385.54	455,667.14CR	1,181,575.06CR	1,181,189.52CR
01-1.0000.11045	CASH - COUNTY PERMITS	0.00	0.00	0.00	0.00
01-1.0000.11060	CASH - ASSIGNED	252,251.63	0.00	0.00	252,251.63
01-1.0000.11065	CASH - COMMITTED	34,222.91	0.00	0.00	34,222.91
01-1.0000.11070	CASH RESTRICTED IN BANKS	793,918.03	0.00	51,714.00CR	742,204.03
01-1.0000.11080	TAXES RECEIVABLE FROM COUNTY	0.00	0.00	0.00	0.00
01-1.0000.11090	INVESTMENTS	1,559,298.37	0.00	3,745.44	1,563,043.81
01-1.0000.11100	DELINQUENT TAXES RECEIVABLE	55,289.82	0.00	0.00	55,289.82
01-1.0000.11150	ACCOUNTS RECEIVABLE	22,957.30	27,404.91	27,404.91	50,362.21
01-1.0000.11170	MISC ACCOUNTS RECEIVABLE	57,074.20	0.00	31,695.34CR	25,378.86
01-1.0000.11171	DUE FROM GOLF MBRSHIPS	4,474.06	0.00	1,890.74	6,364.80
01-1.0000.11172	DUE FROM EMPLOYEES	0.00	0.00	0.00	0.00
01-1.0000.11173	ROUND UP PROG RECIEVABLE	1.00CR	0.00	0.00	1.00CR
01-1.0000.11175	GOLF CREDIT CARD RECEIVABLE	0.00	0.00	0.00	0.00
01-1.0000.11210	SPEC. ASSES. REC/CURRENT	0.00	0.00	0.00	0.00
01-1.0000.11220	SPEC. ASSES. REC/DELINQUENT	3,949.12	3,237.92CR	3,237.92CR	711.20
01-1.0000.11230	SPEC. ASSES. REC/DEFERRED	0.00	0.00	0.00	0.00
01-1.0000.11250	INTEREST RECEIVABLE-SPECIAL	1,278.86	1,278.86CR	1,278.86CR	0.00
01-1.0000.11300	DUE FROM STATE	476,115.91	362,261.98	362,261.98	838,377.89
01-1.0000.11310	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
01-1.0000.11350	INTEREST RECEIVABLE	82.02	0.00	0.00	82.02
01-1.0000.11410	INVENTORY OF SUPPLIES	200,088.94	52,373.65CR	52,373.65CR	147,715.29
01-1.0000.11540	Deposit - Public Assurance Al	247,373.76	0.00	0.00	247,373.76
01-1.0000.11550	PREPAID INSURANCE	161,437.00	10,283.00CR	10,283.00CR	151,154.00
01-1.0000.11570	PREPAID EXPENSES	0.00	0.00	0.00	0.00
	TOTAL ASSETS	3,873,246.47	133,173.68CR	936,854.76CR	2,936,391.71
LIABILITIES					
01-2.0000.21710	FED TAX WITHHOLDING PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21720	SOCIAL SECURITY PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21730	RETIREMENT PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21740	HEALTH INS PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21750	CANCER INS PAYABLE	0.00	0.00	0.06CR	0.06CR
01-2.0000.21760	ACCIDENT INS PAYABLE	0.00	0.00	0.12CR	0.12CR
01-2.0000.21780	LIFE INS PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21790	COURT DEDUCTIONS PAY	0.00	0.00	0.00	0.00
01-2.0000.21800	DELTA DENTAL PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21810	DEFERRED RETIREMENT PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21820	UNITED WAY PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21830	MED REIMBURSEMENT PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21840	DEPENDENT CARE PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21850	COMBINED INS PAYABLE	0.00	0.00	53.36CR	53.36CR
01-2.0000.21870	YMCA PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21875	UNION DUES PAYABLE	0.00	0.00	2.48CR	2.48CR
01-2.0000.21890	TRANSAMERICA PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.21900	VISION CARE PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.22020	ACCOUNTS PAYABLE	192,766.83CR	18,452.30CR	101,419.64CR	294,186.47CR
01-2.0000.22021	ACCOUNTS PAYABLE-YEAR END	0.00	4,005.78CR	4,005.78CR	4,005.78CR

CITY OF PIERRE
 YEAR TO DATE BALANCE SHEET
 AS OF: MONTH 30TH, 2013

01 -GENERAL

ACCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
01-2.0000.22080	DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00
01-2.0000.22100	EXCISE TAXES PAYABLE	1.43	0.00	1.43CR	0.00
01-2.0000.22101	SALES TAX PAYABLE CLEARING	0.00	0.00	0.00	0.00
01-2.0000.22120	ACCRUED INTEREST PAYABLE	5,818.86CR	5,818.86	5,818.86	0.00
01-2.0000.22160	ACCRUED WAGES PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.22170	ACCRUED TAXES PAYABLE	1,405.57CR	0.00	271.24	1,134.33CR
01-2.0000.22230	REVENUES COLLECTED IN ADV.	0.00	106,768.00CR	106,768.00CR	106,768.00CR
01-2.0000.22231	GOLF GIFT CERTIFICATES SOLD	381.00CR	0.00	575.00CR	956.00CR
01-2.0000.22232	DUE TO GOLF DEPT	0.00	10,963.50CR	0.01	0.01
01-2.0000.22240	DEFERRED REVENUE	60,517.80CR	4,516.78	4,516.78	56,001.02CR
01-2.0000.22250	DEFERRED REVENUE/ACCTS. REC	97,754.20CR	6,186.70CR	6,186.70CR	103,940.90CR
01-2.0000.22880	GOLF MBRSP PAYABLE	0.00	0.00	0.00	0.00
01-2.0000.61065	HEALTH SAVINGS ACCOUNT	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	358,642.83CR	136,040.64CR	208,405.68CR	567,048.51CR
FUND EQUITY					396.49CR
01-3.0000.25430	RESERVE FOR TRI-CENTENIAL	396.49CR	0.00	0.00	396.49CR
01-3.0000.25450	RESERVE FOR INVENTORY	200,088.94CR	52,373.65CR	52,373.65CR	252,462.59CR
01-3.0000.25455	RESERVED FOR PREPAID EXPENSES	0.00	0.00	0.00	0.00
01-3.0000.25470	RESERVE FOR GOLF COURSE	18,172.91CR	0.00	0.00	18,172.91CR
01-3.0000.25475	RESERVE FOR CLUB HOUSE	164,149.47CR	0.00	0.00	164,149.47CR
01-3.0000.25480	RESERVE FOR M.H. PLAYGROUND	19,650.00CR	0.00	0.00	19,650.00CR
01-3.0000.25490	RESERVE FOR PUBLIC ASSURANCE	247,373.76CR	0.00	0.00	247,373.76CR
01-3.0000.25700	UNRESERVED/UNDESIGNATED FUND	1,161,337.13CR	144,073.65	95,998.20	1,065,338.93CR
01-3.0000.25710	UNRES FUND BAL DESIGN FOR	777,348.00CR	0.00	0.00	777,348.00CR
01-3.0000.25711	ASSIGNED FOR NEXT YR'S BUDGET	295,437.00CR	0.00	0.00	295,437.00CR
01-3.0000.25730	FUND BAL DESIGNATED--STREET	77,311.42CR	0.00	0.00	77,311.42CR
01-3.0000.25740	FUND BAL DESIGNATED--FIRE	13,006.00CR	0.00	0.00	13,006.00CR
01-3.0000.25750	FUND BAL DESIGNATED--POLICE	17,310.21CR	0.00	0.00	17,310.21CR
01-3.0000.25760	FUND BAL DESIGNATED--RESCUE	381,998.31CR	0.00	51,714.00	330,284.31CR
01-3.0000.25770	FUND BAL DESIGNATED--CEMETERY	51,000.00CR	0.00	0.00	51,000.00CR
01-3.0000.25780	FUND BAL DESIGNATED--BAND	0.00	0.00	3,638.55CR	3,638.55CR
01-3.0000.25790	FUND BAL DESIGNATED--PARK	66,191.00CR	0.00	0.00	66,191.00CR
01-3.0000.25791	FUND BAL--DESIGN FOR TREE REPL	3,853.00CR	0.00	0.00	3,853.00CR
01-3.0000.25795	FUND BAL DESIGNATED--GOLF	19,980.00CR	0.00	0.00	19,980.00CR
01-3.0000.29000	ESTIMATED REVENUE	0.00	0.00	0.00	0.00
01-3.0000.29100	APPROPRIATIONS	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	349,470.37CR	11,754,264.37CR	11,754,264.37CR
	TOTAL EXPENDITURES	0.00	526,984.69	12,807,824.81	12,807,824.81
	TOTAL FUND EQUITY	3,514,603.64CR	269,214.32	1,145,260.44	2,369,343.20CR

CITY OF PIERRE
YEAR TO DATE BALANCE SHEET
AS OF: MONTH 30TH, 2013

25 -CAPITOL IMPROVEMENT FUND

ACCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
<u>ASSETS</u>					
25-1.0000.11010	CASH	382,207.46	563,976.20CR	394,742.91CR	12,535.45CR
25-1.0000.11050	CASH RESERVED FOR DEBT SERV	66,256.67	0.00	0.00	66,256.67
25-1.0000.11060	CASH - ASSIGNED	0.00	0.00	0.00	0.00
25-1.0000.11065	CASH - COMMITTED	0.00	0.00	0.00	0.00
25-1.0000.11074	CASH WITH FISCAL AGENT	402,000.00	0.00	0.00	402,000.00
25-1.0000.11090	INVESTMENTS	0.00	0.00	0.00	0.00
25-1.0000.11150	ACCTS RECEIVABLE	0.00	4,196.50	4,196.50	4,196.50
25-1.0000.11300	DUE FROM STATE	393,211.99	468.62	468.62	393,680.61
25-1.0000.11350	INTEREST RECEIVABLE	0.00	0.00	0.00	0.00
	TOTAL ASSETS	1,243,676.12	559,311.08CR	390,077.79CR	853,598.33
<u>LIABILITIES</u>					
25-2.0000.22020	ACCOUNTS PAYABLE	7,039.83CR	0.00	3,460.17CR	10,500.00CR
25-2.0000.22021	ACCOUNTS PAYABLE-YEAR END	37,863.54CR	37,863.54	37,863.54	0.00
25-2.0000.22120	ACCRUED INTEREST PAYABLE	64,297.33CR	64,297.33	64,297.33	0.00
25-2.0000.22250	DEFERRED REVENUE	97,754.20CR	6,186.70CR	6,186.70CR	103,940.90CR
	TOTAL LIABILITIES	206,954.90CR	95,974.17	92,514.00	114,440.90CR
<u>FUND EQUITY</u>					
25-3.0000.25630	RESERVE FOR LEASE-PURCHASE	402,000.00CR	0.00	0.00	402,000.00CR
25-3.0000.25640	RESERVE FOR DEBT SERVICE	66,256.67CR	0.00	0.00	66,256.67CR
25-3.0000.25650	RESERVE FOR HUSTAN BONDS	0.00	0.00	0.00	0.00
25-3.0000.25700	UNRESERVED/UNDESIGNATED FUND	218,464.55CR	64,297.33CR	64,297.33CR	282,761.88CR
25-3.0000.25711	ASSIGNED FOR NEXT YR'S BUDGET	350,000.00CR	0.00	0.00	350,000.00CR
25-3.0000.29000	ESTIMATED REVENUE	0.00	0.00	0.00	0.00
25-3.0000.29100	APPROPRIATIONS	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	1,579,172.40CR	5,109,683.10CR	5,109,683.10CR
	TOTAL EXPENDITURES	0.00	2,106,806.64	5,471,544.22	5,471,544.22
	TOTAL FUND EQUITY	1,036,721.22CR	463,336.91	297,563.79	739,157.43CR

AMORTIZATION SCHEDULE

#8

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
\$1,199,832.00		12-30-2024					

References in the shaded area are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "****" has been omitted due to text length limitations.

Borrower: City of Pierre- Clean Water # 4
PO Box 1253
Pierre, SD 57501-1253

Lender: THE FIRST NATIONAL BANK IN SIOUX FALLS
AS TRUSTEE FOR SOUTH DAKOTA DEPARTMENT
OF ENVIRONMENT AND NATURAL RESOURCES
PIERRE, SD 57501

Disbursement Date:
Interest Rate: 3.500

Repayment Schedule: Installment
Calculation Method: 30 /360 U.S. Rule

Payment Number	Payment Date	Payment Amount	Interest Paid **	Principal Paid	Remaining Balance
1	03-30-2005	20,917.56	10,498.53	10,419.03	1,189,412.97
2	06-30-2005	20,917.56	10,407.36	10,510.20	1,178,902.77
3	09-30-2005	20,917.56	10,315.40	10,602.16	1,168,300.61
4	12-30-2005	20,917.56	10,222.63	10,694.93	1,157,605.68
2005 TOTALS:		83,670.24	41,443.92	42,226.32	
5	03-30-2006	20,917.56	10,129.05	10,788.51	1,146,817.17
6	06-30-2006	20,917.56	10,034.65	10,882.91	1,135,934.26
7	09-30-2006	20,917.56	9,939.42	10,978.14	1,124,956.12
8	12-30-2006	20,917.56	9,843.37	11,074.19	1,113,881.93
2006 TOTALS:		83,670.24	39,946.49	43,723.75	
9	03-30-2007	20,917.56	9,746.47	11,171.09	1,102,710.84
10	06-30-2007	20,917.56	9,648.72	11,268.84	1,091,442.00
11	09-30-2007	20,917.56	9,550.11	11,367.45	1,080,074.55
12	12-30-2007	20,917.56	9,450.66	11,466.90	1,068,607.65
2007 TOTALS:		83,670.24	38,395.96	45,274.28	
13	03-30-2008	20,917.56	9,350.31	11,567.25	1,057,040.40
14	06-30-2008	20,917.56	9,249.11	11,668.45	1,045,371.95
15	09-30-2008	20,917.56	9,147.00	11,770.56	1,033,601.39
16	12-30-2008	20,917.56	9,044.01	11,873.55	1,021,727.84
2008 TOTALS:		83,670.24	36,790.43	46,879.81	
17	03-30-2009	20,917.56	8,940.12	11,977.44	1,009,750.40
18	06-30-2009	20,917.56	8,835.32	12,082.24	997,668.16
19	09-30-2009	20,917.56	8,729.59	12,187.97	985,480.19
20	12-30-2009	20,917.56	8,622.96	12,294.60	973,185.59
2009 TOTALS:		83,670.24	35,127.99	48,542.25	
21	03-30-2010	20,917.56	8,515.37	12,402.19	960,783.40
22	06-30-2010	20,917.56	8,406.85	12,510.71	948,272.69
23	09-30-2010	20,917.56	8,297.39	12,620.17	935,652.52
24	12-30-2010	20,917.56	8,186.96	12,730.60	922,921.92
2010 TOTALS:		83,670.24	33,406.57	50,263.67	
25	03-30-2011	20,917.56	8,075.57	12,841.99	910,079.93
26	06-30-2011	20,917.56	7,963.20	12,954.36	897,125.57
27	09-30-2011	20,917.56	7,849.84	13,067.72	884,057.85
28	12-30-2011	20,917.56	7,735.51	13,182.05	870,875.80
2011 TOTALS:		83,670.24	31,624.12	52,046.12	
29	03-30-2012	20,917.56	7,620.16	13,297.40	857,578.40
30	06-30-2012	20,917.56	7,503.81	13,413.75	844,164.65
31	09-30-2012	20,917.56	7,386.45	13,531.11	830,633.54
32	12-30-2012	20,917.56	7,268.04	13,649.52	816,984.02
2012 TOTALS:		83,670.24	29,778.46	53,891.78	
33	03-30-2013	20,917.56	7,148.61	13,768.95	803,215.07
34	06-30-2013	20,917.56	7,028.13	13,889.43	789,325.64
35	09-30-2013	20,917.56	6,906.60	14,010.96	775,314.68
36	12-30-2013	20,917.56	6,784.00	14,133.56	761,181.12
2013 TOTALS:		83,670.24	27,867.34	55,802.90	
37	03-30-2014	20,917.56	6,660.34	14,257.22	746,923.90
38	06-30-2014	20,917.56	6,535.58	14,381.98	732,541.92
39	09-30-2014	20,917.56	6,409.74	14,507.82	718,034.10

** INTEREST PAID also includes Administrative Surcharge amounts.

AMORTIZATION SCHEDULE (Continued)

40	12-30-2014	20,917.56	6,282.80	14,634.76	703,399.34
2014 TOTALS:		83,670.24	25,888.46	57,781.78	
41	03-30-2015	20,917.56	6,154.75	14,762.81	688,636.53
42	06-30-2015	20,917.56	6,025.57	14,891.99	673,744.54
43	09-30-2015	20,917.56	5,895.26	15,022.30	658,722.24
44	12-30-2015	20,917.56	5,763.82	15,153.74	643,568.50
2015 TOTALS:		83,670.24	23,839.40	59,830.84	
45	03-30-2016	20,917.56	5,631.23	15,286.33	628,282.17
46	06-30-2016	20,917.56	5,497.46	15,420.10	612,862.07
47	09-30-2016	20,917.56	5,362.55	15,555.01	597,307.06
48	12-30-2016	20,917.56	5,226.43	15,691.13	581,615.93
2016 TOTALS:		83,670.24	21,717.67	61,952.57	
49	03-30-2017	20,917.56	5,089.14	15,828.42	565,787.51
50	06-30-2017	20,917.56	4,950.64	15,966.92	549,820.59
51	09-30-2017	20,917.56	4,810.93	16,106.63	533,713.96
52	12-30-2017	20,917.56	4,670.00	16,247.56	517,466.40
2017 TOTALS:		83,670.24	19,520.71	64,149.53	
53	03-30-2018	20,917.56	4,527.83	16,389.73	501,076.67
54	06-30-2018	20,917.56	4,384.42	16,533.14	484,543.53
55	09-30-2018	20,917.56	4,239.76	16,677.80	467,865.73
56	12-30-2018	20,917.56	4,093.82	16,823.74	451,041.99
2018 TOTALS:		83,670.24	17,245.83	66,424.41	
57	03-30-2019	20,917.56	3,946.62	16,970.94	434,071.05
58	06-30-2019	20,917.56	3,798.12	17,119.44	416,951.61
59	09-30-2019	20,917.56	3,648.33	17,269.23	399,682.38
60	12-30-2019	20,917.56	3,497.22	17,420.34	382,262.04
2019 TOTALS:		83,670.24	14,890.29	68,779.95	
61	03-30-2020	20,917.56	3,344.79	17,572.77	364,689.27
62	06-30-2020	20,917.56	3,191.04	17,726.52	346,962.75
63	09-30-2020	20,917.56	3,035.92	17,881.64	329,081.11
64	12-30-2020	20,917.56	2,879.46	18,038.10	311,043.01
2020 TOTALS:		83,670.24	12,451.21	71,219.03	
65	03-30-2021	20,917.56	2,721.63	18,195.93	292,847.08
66	06-30-2021	20,917.56	2,562.41	18,355.15	274,491.93
67	09-30-2021	20,917.56	2,401.80	18,515.76	255,976.17
68	12-30-2021	20,917.56	2,239.79	18,677.77	237,298.40
2021 TOTALS:		83,670.24	9,925.63	73,744.61	
69	03-30-2022	20,917.56	2,076.36	18,841.20	218,457.20
70	06-30-2022	20,917.56	1,911.50	19,006.06	199,451.14
71	09-30-2022	20,917.56	1,745.20	19,172.36	180,278.78
72	12-30-2022	20,917.56	1,577.44	19,340.12	160,938.66
2022 TOTALS:		83,670.24	7,310.50	76,359.74	
73	03-30-2023	20,917.56	1,408.21	19,509.35	141,429.31
74	06-30-2023	20,917.56	1,237.51	19,680.05	121,749.26
75	09-30-2023	20,917.56	1,065.31	19,852.25	101,897.01
76	12-30-2023	20,917.56	891.60	20,025.96	81,871.05
2023 TOTALS:		83,670.24	4,602.63	79,067.61	
77	03-30-2024	20,917.56	716.37	20,201.19	61,669.86
78	06-30-2024	20,917.56	539.61	20,377.95	41,291.91
79	09-30-2024	20,917.56	361.30	20,556.26	20,735.65
80	12-30-2024	20,917.56	181.91	20,735.65	0.00
2024 TOTALS:		83,670.24	1,799.19	81,871.05	
TOTALS:		1,673,404.80	473,572.80	1,199,832.00	

NOTICE: This is an estimated loan amortization schedule. Actual amounts may vary if payments are made on different dates or in different amounts.

PIERRE (Solid Waste Landfill and Baler)
MSW-2004L-102

#12

LOAN AMORTIZATION SCHEDULE
Loan Amortized at 3%

DISBURSEMENT 9/15/2003	\$ 600,000.00
ACCRUED INTEREST DUE 12/31/2003	\$ 5,250.00

pd 12/30/03

Date	Payment Number	Payment Amount	Principal	Interest	Principal Balance
Opening Balance					\$ 600,000.00
					Rec'd
					6/29/04
	1	\$ 20,056.26	\$ 11,056.26	\$ 9,000.00	\$ 588,943.74
	2	\$ 20,056.26	\$ 11,222.10	\$ 8,834.16	\$ 577,721.64
Total Year Ending 12/31/2004		\$ 40,112.52	\$ 22,278.36	\$ 17,834.16	\$ 577,721.64
					12/29/04
					6/30/2005
	3	\$ 20,056.26	\$ 11,390.44	\$ 8,665.82	\$ 566,331.20
	4	\$ 20,056.26	\$ 11,561.29	\$ 8,494.97	\$ 554,769.91
Total Year Ending 12/31/2005		\$ 40,112.52	\$ 22,951.73	\$ 17,160.79	\$ 554,769.91
					6/29/05
					12/28/05
					6/30/2006
	5	\$ 20,056.26	\$ 11,734.71	\$ 8,321.55	\$ 543,035.20
	6	\$ 20,056.26	\$ 11,910.73	\$ 8,145.53	\$ 531,124.47
Total Year Ending 12/31/2006		\$ 40,112.52	\$ 23,645.44	\$ 16,467.08	\$ 531,124.47
					6/30/2006
					12/21/06
					6/30/2007
	7	\$ 20,056.26	\$ 12,089.39	\$ 7,966.87	\$ 519,035.08
	8	\$ 20,056.26	\$ 12,270.73	\$ 7,785.53	\$ 506,764.35
Total Year Ending 12/31/2007		\$ 40,112.52	\$ 24,360.12	\$ 15,752.40	\$ 506,764.35
					6-18-07
					12-18-07
					6/30/2008
	9	\$ 20,056.26	\$ 12,454.79	\$ 7,601.47	\$ 494,309.56
	10	\$ 20,056.26	\$ 12,641.62	\$ 7,414.64	\$ 481,667.94
Total Year Ending 12/31/2008		\$ 40,112.52	\$ 25,096.41	\$ 15,016.11	\$ 481,667.94
					6-3-2008
					12-16-08
					6/30/2009
	11	\$ 20,056.26	\$ 12,831.24	\$ 7,225.02	\$ 468,836.70
	12	\$ 20,056.26	\$ 13,023.71	\$ 7,032.55	\$ 455,812.99
Total Year Ending 12/31/2009		\$ 40,112.52	\$ 25,854.95	\$ 14,257.57	\$ 455,812.99
					6-15-09
					12-15-09
					6/30/2010
	13	\$ 20,056.26	\$ 13,219.07	\$ 6,837.19	\$ 442,593.92
	14	\$ 20,056.26	\$ 13,417.35	\$ 6,638.91	\$ 429,176.57
Total Year Ending 12/31/2010		\$ 40,112.52	\$ 26,636.42	\$ 13,476.10	\$ 429,176.57
					6-15-10
					12-15-10
					6/30/2011
	15	\$ 20,056.26	\$ 13,618.61	\$ 6,437.65	\$ 415,557.96
	16	\$ 20,056.26	\$ 13,822.89	\$ 6,233.37	\$ 401,735.07
Total Year Ending 12/31/2011		\$ 40,112.52	\$ 27,441.50	\$ 12,671.02	\$ 401,735.07
					6-10-11
					11-21-11
					6/30/2012
	17	\$ 20,056.26	\$ 14,030.23	\$ 6,026.03	\$ 387,704.84
	18	\$ 20,056.26	\$ 14,240.69	\$ 5,815.57	\$ 373,464.15
Total Year Ending 12/31/2012		\$ 40,112.52	\$ 28,270.92	\$ 11,841.60	\$ 373,464.15
					6-14-12
					12-17-12

3073 1282000 2030 000787 NK
3073 4491787 2030 000789 NK

PIERRE (Solid Waste Landfill and Baler)
MSW-2004L-102

Date	Payment Number	Payment Amount	Principal	Interest	Principal Balance
	6/30/2013	19	\$ 20,056.26	\$ 14,454.30	\$ 359,009.85
	12/31/2013	20	\$ 20,056.26	\$ 14,671.11	\$ 344,338.74
Total Year Ending 12/31/2013			\$ 40,112.52	\$ 29,125.41	\$ 344,338.74
	6/30/2014	21	\$ 20,056.26	\$ 14,891.18	\$ 329,447.56
	12/31/2014	22	\$ 20,056.26	\$ 15,114.55	\$ 314,333.01
Total Year Ending 12/31/2014			\$ 40,112.52	\$ 30,005.73	\$ 314,333.01
	6/30/2015	23	\$ 20,056.26	\$ 15,341.26	\$ 298,991.75
	12/31/2015	24	\$ 20,056.26	\$ 15,571.38	\$ 283,420.37
Total Year Ending 12/31/2015			\$ 40,112.52	\$ 30,912.64	\$ 283,420.37
	6/30/2016	25	\$ 20,056.26	\$ 15,804.95	\$ 267,615.42
	12/31/2016	26	\$ 20,056.26	\$ 16,042.03	\$ 251,573.39
Total Year Ending 12/31/2016			\$ 40,112.52	\$ 31,846.98	\$ 251,573.39
	6/30/2017	27	\$ 20,056.26	\$ 16,282.66	\$ 235,290.73
	12/31/2017	28	\$ 20,056.26	\$ 16,526.90	\$ 218,763.83
Total Year Ending 12/31/2017			\$ 40,112.52	\$ 32,809.56	\$ 218,763.83
	6/30/2018	29	\$ 20,056.26	\$ 16,774.80	\$ 201,989.03
	12/31/2018	30	\$ 20,056.26	\$ 17,026.42	\$ 184,962.61
Total Year Ending 12/31/2018			\$ 40,112.52	\$ 33,801.22	\$ 184,962.61
	6/30/2019	31	\$ 20,056.26	\$ 17,281.82	\$ 167,680.79
	12/31/2019	32	\$ 20,056.26	\$ 17,541.05	\$ 150,139.74
Total Year Ending 12/31/2019			\$ 40,112.52	\$ 34,822.87	\$ 150,139.74
	6/30/2020	33	\$ 20,056.26	\$ 17,804.16	\$ 132,335.58
	12/31/2020	34	\$ 20,056.26	\$ 18,071.23	\$ 114,264.35
Total Year Ending 12/31/2020			\$ 40,112.52	\$ 35,875.39	\$ 114,264.35
	6/30/2021	35	\$ 20,056.26	\$ 18,342.29	\$ 95,922.06
	12/31/2021	36	\$ 20,056.26	\$ 18,617.43	\$ 77,304.63
Total Year Ending 12/31/2021			\$ 40,112.52	\$ 36,959.72	\$ 77,304.63
	6/30/2022	37	\$ 20,056.26	\$ 18,896.69	\$ 58,407.94
	12/31/2022	38	\$ 20,056.26	\$ 19,180.14	\$ 39,227.80
Total Year Ending 12/31/2022			\$ 40,112.52	\$ 38,076.83	\$ 39,227.80
	6/30/2023	39	\$ 20,056.26	\$ 19,467.84	\$ 19,759.96
	12/31/2023	40	\$ 20,056.36	\$ 19,759.96	\$ -
Total Year Ending 12/31/2023			\$ 40,112.62	\$ 39,227.80	\$ -
GRAND TOTAL			\$ 802,250.50	\$ 600,000.00	\$ 202,250.50

#22

CITY OF PIERRE
 Regional Landfill Construction/Expansion
 Loan No. 2009L-RLA-302
 Loan Amortized at 2 1/2% for 7 years

DATE	DRAW	CUMULATIVE ACCRUED INTEREST
16-Jul-09	\$132,506.35	\$1,058.21
09-Nov-09	\$147,186.19	\$3,709.81
19-May-10	\$24,421.46	\$253.43
	\$304,114.00	\$5,021.45 *

* First payment, due 12/1/10, includes accrued interest

Date	Payment Number	Payment Amount	Principal	Interest	Principal Balance
Opening Balance					\$304,114.00
12/01/2010	1	\$28,835.14	\$20,012.26	\$8,822.88	\$284,101.74
06/01/2011	2	\$23,813.69	\$20,262.42	\$3,551.27	\$263,839.32
12/01/2011	3	\$23,813.69	\$20,515.70	\$3,297.99	\$243,323.62
06/01/2012	4	\$23,813.69	\$20,772.14	\$3,041.55	\$222,551.48
12/01/2012	5	\$23,813.69	\$21,031.80	\$2,781.89	\$201,519.68
06/01/2013	6	\$23,813.69	\$21,294.69	\$2,519.00	\$180,224.99
12/01/2013	7	\$23,813.69	\$21,560.88	\$2,252.81	\$158,664.11
06/01/2014	8	\$23,813.69	\$21,830.39	\$1,983.30	\$136,833.72
12/01/2014	9	\$23,813.69	\$22,103.27	\$1,710.42	\$114,730.45
06/01/2015	10	\$23,813.69	\$22,379.56	\$1,434.13	\$92,350.89
12/01/2015	11	\$23,813.69	\$22,659.30	\$1,154.39	\$69,691.59
06/01/2016	12	\$23,813.69	\$22,942.55	\$871.14	\$46,749.04
12/01/2016	13	\$23,813.69	\$23,229.33	\$584.36	\$23,519.71
06/01/2017	14	\$23,813.71	\$23,519.71	\$294.00	\$0.00
GRAND TOTAL		\$338,413.13	\$304,114.00	\$34,299.13	\$0.00

AMORTIZATION SCHEDULE

#28

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
\$609,833.24	12-19-2011	04-15-2031					

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "****" has been omitted due to text length limitations.

Borrower: Pierre - Clean Water #5

Lender: THE FIRST NATIONAL BANK IN SIOUX FALLS
/SD DENR

PIERRE, SD

Disbursement Date: January 15, 2012
Interest Rate: 3.250

Repayment Schedule: Installment
Calculation Method: 30 /360 U.S. Rule

Payment Number	Payment Date	Payment Amount	Interest**	Principal Paid	Remaining Balance
1	04-15-2012	10,685.12	4,954.89	5,730.23	604,103.01
2	07-15-2012	10,685.12	4,908.34	5,776.78	598,326.23
3	10-15-2012	10,685.12	4,861.40	5,823.72	592,502.51
2012 TOTALS:		32,055.36	14,724.63	17,330.73	
4	01-15-2013	10,685.12	4,814.08	5,871.04	586,631.47
5	04-15-2013	10,685.12	4,766.38	5,918.74	580,712.73
6	07-15-2013	10,685.12	4,718.29	5,966.83	574,745.90
7	10-15-2013	10,685.12	4,669.81	6,015.31	568,730.59
2013 TOTALS:		42,740.48	18,968.56	23,771.92	
8	01-15-2014	10,685.12	4,620.94	6,064.18	562,666.41
9	04-15-2014	10,685.12	4,571.66	6,113.46	556,552.95
10	07-15-2014	10,685.12	4,522.00	6,163.12	550,389.83
11	10-15-2014	10,685.12	4,471.91	6,213.21	544,176.62
2014 TOTALS:		42,740.48	18,186.51	24,553.97	
12	01-15-2015	10,685.12	4,421.44	6,263.68	537,912.94
13	04-15-2015	10,685.12	4,370.54	6,314.58	531,598.36
14	07-15-2015	10,685.12	4,319.24	6,365.88	525,232.48
15	10-15-2015	10,685.12	4,267.51	6,417.61	518,814.87
2015 TOTALS:		42,740.48	17,378.73	25,361.75	
16	01-15-2016	10,685.12	4,215.37	6,469.75	512,345.12
17	04-15-2016	10,685.12	4,162.81	6,522.31	505,822.81
18	07-15-2016	10,685.12	4,109.81	6,575.31	499,247.50
19	10-15-2016	10,685.12	4,056.38	6,628.74	492,618.76
2016 TOTALS:		42,740.48	16,544.37	26,196.11	
20	01-15-2017	10,685.12	4,002.53	6,682.59	485,936.17
21	04-15-2017	10,685.12	3,948.23	6,736.89	479,199.28
22	07-15-2017	10,685.12	3,893.50	6,791.62	472,407.66
23	10-15-2017	10,685.12	3,838.31	6,846.81	465,560.85
2017 TOTALS:		42,740.48	15,682.57	27,057.91	
24	01-15-2018	10,685.12	3,782.68	6,902.44	458,658.41
25	04-15-2018	10,685.12	3,726.60	6,958.52	451,699.89
26	07-15-2018	10,685.12	3,670.06	7,015.06	444,684.83
27	10-15-2018	10,685.12	3,613.07	7,072.05	437,612.78
2018 TOTALS:		42,740.48	14,792.41	27,948.07	
28	01-15-2019	10,685.12	3,555.60	7,129.52	430,483.26
29	04-15-2019	10,685.12	3,497.68	7,187.44	423,295.82
30	07-15-2019	10,685.12	3,439.27	7,245.85	416,049.97
31	10-15-2019	10,685.12	3,380.41	7,304.71	408,745.26
2019 TOTALS:		42,740.48	13,872.96	28,867.52	
32	01-15-2020	10,685.12	3,321.06	7,364.06	401,381.20
33	04-15-2020	10,685.12	3,261.22	7,423.90	393,957.30
34	07-15-2020	10,685.12	3,200.90	7,484.22	386,473.08
35	10-15-2020	10,685.12	3,140.09	7,545.03	378,928.05
2020 TOTALS:		42,740.48	12,923.27	29,817.21	
36	01-15-2021	10,685.12	3,078.79	7,606.33	371,321.72
37	04-15-2021	10,685.12	3,016.99	7,668.13	363,653.59
38	07-15-2021	10,685.12	2,954.69	7,730.43	355,923.16

** INTEREST PAID also includes Admin Surcharge amounts

AMORTIZATION SCHEDULE (Continued)

39	10-15-2021	10,685.12	2,891.87	7,793.25	348,129.91
2021 TOTALS:		42,740.48	11,942.34	30,798.14	
40	01-15-2022	10,685.12	2,828.56	7,856.56	340,273.35
41	04-15-2022	10,685.12	2,764.72	7,920.40	332,352.95
42	07-15-2022	10,685.12	2,700.37	7,984.75	324,368.20
43	10-15-2022	10,685.12	2,635.49	8,049.63	316,318.57
2022 TOTALS:		42,740.48	10,929.14	31,811.34	
44	01-15-2023	10,685.12	2,570.09	8,115.03	308,203.54
45	04-15-2023	10,685.12	2,504.15	8,180.97	300,022.57
46	07-15-2023	10,685.12	2,437.69	8,247.43	291,775.14
47	10-15-2023	10,685.12	2,370.67	8,314.45	283,460.69
2023 TOTALS:		42,740.48	9,882.60	32,857.88	
48	01-15-2024	10,685.12	2,303.12	8,382.00	275,078.69
49	04-15-2024	10,685.12	2,235.01	8,450.11	266,628.58
50	07-15-2024	10,685.12	2,166.36	8,518.76	258,109.82
51	10-15-2024	10,685.12	2,097.14	8,587.98	249,521.84
2024 TOTALS:		42,740.48	8,801.63	33,938.85	
52	01-15-2025	10,685.12	2,027.37	8,657.75	240,864.09
53	04-15-2025	10,685.12	1,957.02	8,728.10	232,135.99
54	07-15-2025	10,685.12	1,886.10	8,799.02	223,336.97
55	10-15-2025	10,685.12	1,814.61	8,870.51	214,466.46
2025 TOTALS:		42,740.48	7,685.10	35,055.38	
56	01-15-2026	10,685.12	1,742.54	8,942.58	205,523.88
57	04-15-2026	10,685.12	1,669.89	9,015.23	196,508.65
58	07-15-2026	10,685.12	1,596.63	9,088.49	187,420.16
59	10-15-2026	10,685.12	1,522.79	9,162.33	178,257.83
2026 TOTALS:		42,740.48	6,531.85	36,208.63	
60	01-15-2027	10,685.12	1,448.34	9,236.78	169,021.05
61	04-15-2027	10,685.12	1,373.30	9,311.82	159,709.23
62	07-15-2027	10,685.12	1,297.64	9,387.48	150,321.75
63	10-15-2027	10,685.12	1,221.36	9,463.76	140,857.99
2027 TOTALS:		42,740.48	5,340.64	37,399.84	
64	01-15-2028	10,685.12	1,144.47	9,540.65	131,317.34
65	04-15-2028	10,685.12	1,066.96	9,618.16	121,699.18
66	07-15-2028	10,685.12	988.80	9,696.32	112,002.86
67	10-15-2028	10,685.12	910.02	9,775.10	102,227.76
2028 TOTALS:		42,740.48	4,110.25	38,630.23	
68	01-15-2029	10,685.12	830.60	9,854.52	92,373.24
69	04-15-2029	10,685.12	750.54	9,934.58	82,438.66
70	07-15-2029	10,685.12	669.81	10,015.31	72,423.35
71	10-15-2029	10,685.12	588.44	10,096.68	62,326.67
2029 TOTALS:		42,740.48	2,839.39	39,901.09	
72	01-15-2030	10,685.12	506.41	10,178.71	52,147.96
73	04-15-2030	10,685.12	423.70	10,261.42	41,886.54
74	07-15-2030	10,685.12	340.33	10,344.79	31,541.75
75	10-15-2030	10,685.12	256.27	10,428.85	21,112.90
2030 TOTALS:		42,740.48	1,526.71	41,213.77	
76	01-15-2031	10,685.12	171.54	10,513.58	10,599.32
77	04-15-2031	10,685.12	85.80	10,599.32	0.00
2031 TOTALS:		21,370.24	257.34	21,112.90	
TOTALS:		822,754.24	212,921.00	609,833.24	

NOTICE: This is an estimated loan amortization schedule. Actual amounts may vary if payments are made on different dates or in different amounts.

#30

\$1,717,813.00

City of Pierre, South Dakota
Current Refunding of Series 2005

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S
01/01/2015	-	-	18,013.18	18,013.18	18,013.18
07/01/2015	416,242.00	2.500%	21,472.66	437,714.66	437,714.66
01/01/2016	-	-	16,269.64	16,269.64	16,269.64
07/01/2016	423,189.00	2.500%	16,269.64	439,458.64	439,458.64
01/01/2017	-	-	10,979.78	10,979.78	10,979.78
07/01/2017	433,769.00	2.500%	10,979.78	444,748.78	444,748.78
01/01/2018	-	-	5,557.66	5,557.66	5,557.66
07/01/2018	444,613.00	2.500%	5,557.66	450,170.66	450,170.66
Total	\$1,717,813.00	-	\$105,100.00	\$1,822,913.00	\$1,822,913.00

#29

City of Pierre
Solid Waste Management Program Loan 2012L-SW-203
Loan Amortized at 2.25% for 7 years

Closed Date: October 28, 2011

Loan Amount: \$ 431,124.74

Schedule A
Amounts Advanced

Date	Advanced	Accrued Interest
12/14/2011	\$ 323,381.81	\$ 10,651.39
07/19/2012	\$ 107,742.93	\$ 2,100.99
	<u>\$ 431,124.74</u>	<u>\$ 12,752.38</u>

Schedule B
Amortization Schedule

Date	Payment Number	Payment Amount	Principal	Interest	Principal Balance
06/01/13	1	\$12,752.38	\$0.00	\$12,752.38	\$431,124.74 **
12/01/13	2	\$33,455.87	\$28,605.72	\$4,850.15	\$402,519.02
06/01/14	3	\$33,455.87	\$28,927.53	\$4,528.34	\$373,591.49
12/01/14	4	\$33,455.87	\$29,252.97	\$4,202.90	\$344,338.52
06/01/15	5	\$33,455.87	\$29,582.06	\$3,873.81	\$314,756.46
12/01/15	6	\$33,455.87	\$29,914.86	\$3,541.01	\$284,841.60
06/01/16	7	\$33,455.87	\$30,251.40	\$3,204.47	\$254,590.20
12/01/16	8	\$33,455.87	\$30,591.73	\$2,864.14	\$223,998.47
06/01/17	9	\$33,455.87	\$30,935.89	\$2,519.98	\$193,062.58
12/01/17	10	\$33,455.87	\$31,283.92	\$2,171.95	\$161,778.66
06/01/18	11	\$33,455.87	\$31,635.86	\$1,820.01	\$130,142.80
12/01/18	12	\$33,455.87	\$31,991.76	\$1,464.11	\$98,151.04
06/01/19	13	\$33,455.87	\$32,351.67	\$1,104.20	\$65,799.37
12/01/19	14	\$33,455.87	\$32,715.63	\$740.24	\$33,083.74
06/01/20	15	\$33,455.93	\$33,083.74	\$372.19	\$0.00
	Total	<u>\$481,134.62</u>	<u>\$431,124.74</u>	<u>\$50,009.88</u>	<u>\$0.00</u>

** Accrued Interest Only**

Pierre Solid Waste Facility and Landfill FEE SCHEDULE

Landfill Secured Load Policy: Vehicles hauling unsecured waste to the landfill will be ticketed & assessed a fee up to \$20. The supervisor of the City baling facility has the discretion of directing garbage loads that are a danger or risk to City staff directly to the City landfill. Those can be garbage that is extremely odorous, is infested with larvae, bugs or other materials that are deemed a risk to employees or the public that use the City baling facility.

Fees - All fees will be assessed 6% sales tax

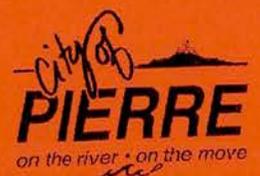
Municipal Solid Waste - Loose (household waste)	Net weight < 600#	\$12.60
	Net weight > 600#	\$42.00 per ton
	Car load	\$6.90
Rubble/ Construction/ Demolition Debris	Net weight < 600#	\$7.77
	Net weight > 600#	\$25.90 per ton
Concrete disposal (not recyclable)	Net weight < 600#	\$4.50
	Net weight > 600#	\$15.00 per ton
Tree Root System	>3 foot diameter & Not burnable	\$25.90 per ton
Sump Sludge (if wastes are from out of service area add \$100 per load)	2,500 gallons or less	\$30.00 per load
	2,500 - 5,000 gallons	\$60.00 per load
	5,000 - 7,500 gallons	\$90.00 per load
<i>Contaminated Soil With Landfill Agreement</i>	Gas soil	\$10.00 per ton
	Fuel/Diesel Soil	\$10.00 per ton
	Fertilizer/Pesticide Soil	\$10.00 per ton
<i>W/out Landfill Agreement</i>	Gas soil	\$16.50 per ton
	Fuel/Diesel Soil	\$16.50 per ton
	Fertilizer/Pesticide Soil	\$16.50 per ton
<u>Asbestos</u> - In state only With Landfill Agreement	Minimum Charge 1 cubic yard	\$29.37 per cubic yard
	Without Landfill Agreement	Minimum Charge 1 cubic yard
Clay Soil Purchase from Landfill	Buyer loads soil	\$0.50 per ton
	Landfill Personnel load	\$0.70 per ton

Items accepted for No Charge at the Facility - *These items must be separated and placed in their designated areas*

Yard Waste - grass, leaves, garden waste - no twigs or bush trimmings
 Trees | branches | Stumps | bush trimmings - no roots full of dirt - cut to 6' lengths or less
 Asphalt
 Concrete - recyclable concrete for crushing
 White Goods / Scrap Metal
 City of Pierre - Solid Waste Bags

Residential Monthly Recycling Fee (on utility bill) \$0.59/month
 Residential Monthly Yard Waste & Tree Fee (on utility bill) \$0.66/month

Rubble / Construction / Demolition Debris Defined	Solid Waste & Garbage Defined	White goods/Metal Defined
Lumber (untreated)	Paper & Cardboard & Plastic sheeting	Freon removed prior to acceptance
Sheetrock	Microwaves	<u>Includes:</u>
Shingles	Railroad ties & treated Lumber	scrap metal
Storm Windows	Couches & Mattresses & Carpet	Stoves
Siding - Masonite	Ceiling Tile	Refrigerators
plywood	Cans & bottles	Freezers
tar paper	Household garbage	microwaves
plastic pvc pipe	Insulation (unattached)	Other similar items
Propane tanks (valves removed)	Fluorescent lights	
Insulation (attached only)	vinyl siding	
Other similar items	Other similar items	

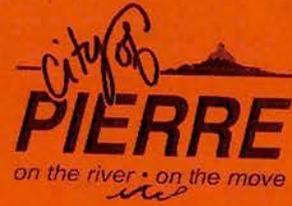


ADOPTED: October 14, 2014
 EFFECTIVE DATE: January 1, 2015

Solid Waste Facility Landfill Hours City of Pierre, SD

NORMAL HOURS OF OPERATIONS

Monday - Friday	8:00 am - 5:00 pm
Saturday	9:00 am - 1:00 pm
Sunday	Closed



Holiday Hours

8:00 am - Noon

Holidays NOT Open: New Years Day, Memorial Day, 4th of July, Labor Day, Thanksgiving Day, Christmas Day

Roll off containers are open after hours for trees and yard waste only.

Recycling bins including cardboard are open after hours

Phone & Fax Numbers:

Solid Waste Facility (Main Office):

phone (605) 773-7434

fax (605) 773-7436

Manager's mobile (605) 280-0475 email: valerie.keller@ci.pierre.sd.us

Regional (New) Landfill:

phone (605) 773-4526

operator mobile (605) 220-3670

fax (605) 773-4525

Check out our Web page for more information and a virtual tour of the Facilities at www.cityofpierre.org

RESOLUTION NO. 2530

A RESOLUTION ADOPTING A FEE SCHEDULE FOR SPECIFIC CITY SERVICES.

WHEREAS, the City staff has reviewed the fees for specific services to insure that the fee charged covers the specific service so that the taxpayers don't have to subsidize the service,

WHEREAS, the City has taken public comment on the schedule of fees and made the schedule available for review by the public,

NOW THEREFORE, BE IT RESOLVED THAT THE CITY HEREBY ADOPTS THE FOLLOWING FEE SCHEDULE EFFECTIVE JANUARY 1, 2015:

City of Pierre - Schedule of Fees

Effective January 1, 2015

		PROPOSED	
		<u>Date</u>	<u>Fee</u>
1	<u>Animal Fees</u>		
	Animal Impound Fees (10-3-108): 1st Offense	Jan 2013	\$60.00
	Animal Impound Fees (10-3-108): 2nd Offense	Jan 2013	\$85.00
	Animal Impound Fees (10-3-108): 3rd Offense	Jan 2013	\$125.00
	Animal Surrender	Jan 2013	\$55.00
2	<u>Cemetery Fees</u>		
	Riverside Cemetery (5-3-107): Burial Site	Jan 2014	\$375.00
	Riverside Cemetery (5-3-107): Burial Site - Infant/Babyland	Jan 2014	\$50.00
	Opening & Closing: Regular	Jan 2014	\$400.00
	Opening & Closing: Infant	Jan 2014	\$175.00
	Opening & Closing: Cremation	Jan 2014	\$200.00
	Disinterment: Regular	Jan 2014	\$750.00
	Disinterment: Age 2 & Under	Jan 2014	\$350.00
	Disinterment: Cremation	Jan 2014	\$350.00
	Saturday Service Surcharge	Jan 2014	\$300.00
	Travel Expense for Calvary Cemetery: Regular Burial	Jan 2014	\$250.00
	Travel Expense for Calvary Cemetery: Infant or Cremation	Jan 2014	\$125.00
3	<u>Excavations</u>		
	Excavations (6-6-105): Replacing base course & bituminous surface per sq. ft.	Jan 2015	\$15.00
	Excavations (6-6-105): Minimum charge for above	Jan 2015	\$600.00
	Excavations (6-6-105): Replacing gravel streets & alleys per sq. ft.	Jan 2015	\$6.00
	Excavations (6-6-105): Minimum charge for above	Jan 2015	\$150.00
	Excavations (6-6-105): Excavations from Nov 1 - Mar 31 (2 times above rates)		

4	<u>Licensing Fees</u>		
	Electricians (10-6-102): Initial	Jan 2011	\$50.00
	Electricians (10-6-102): Annual Renewal	Jan 2011	\$50.00
	Plumbers (10-9-102): Initial	Jan 2011	\$50.00
	Plumbers (10-9-102): Annual Renewal	Jan 2011	\$50.00
	Mobile/Manufactured Housing Parks (10-13-101): Basic Fee	Jan 2011	\$50.00
	Mobile/Manufactured Housing Parks (10-13-101): Per Space Fee	Jan 2011	\$10.00
	Mechanical Installers (10-20-101): Initial	Jan 2011	\$50.00
	Mechanical Installers (10-20-101): Annual Renewal	Jan 2011	\$50.00
	Tattoo Establishment / Body Piercing Establishment : Initial	May 2012	\$100.00
	Tattoo Establishment / Body Piercing Establishment : Renewal	May 2012	\$50.00
	Tattoo Artist / Body Piercing Artist: Initial	May 2012	\$50.00
	Tattoo Artist / Body Piercing Artist: Renewal	May 2012	\$25.00
	Tax Increment Financial Application Fee (non-refundable)	Dec 2012	\$500.00
	Tax Increment Financial Administrative Fee (non-refundable)	Dec 2012	\$5,000.00
	Residential Contractors License	Jul 2012	\$100.00
5	<u>Park Fees</u>		
	Amphitheatre Rental Fee (per day) - Private with use of Sound System, Tables, Chairs	Jan 2013	\$75.00
	Amphitheatre Rental Fee (per day) - Non-Profit with use of Sound System, Tables, Chairs	Jan 2013	\$50.00
	Amphitheatre Rental Fee (per day) - Private without Sound System, with Tables, Chairs	Jan 2013	\$40.00
	Amphitheatre Rental Fee (per day) - Non-Profit without Sound System, with Tables, Chairs	Jan 2013	\$20.00
	Campground - May 1 to Oct 31 (per day)	Jan 2013	\$16.00
	Campground - Nov 1 to Apr 30 (per day)	Jan 2006	\$10.00
	Placing Tents in Parks / One Call Utility Locates	Jan 2011	\$20.00
	Park Staff Assistance with Moving Tables/Bleachers within Park System	Jan 2011	\$30.00
	Cleanup Deposit for Large Events in the Park System	Jan 2011	\$250.00
6	<u>Parking Violation Fees</u>		
	Parking Fees (9-6-129): Fireplug / Lane Violation	Oct 2007	\$20.00
	Parking Fees (9-6-129): Handicapped Parking Only	Oct 2007	\$100.00
	Parking Fees (9-6-129): Improper Parking	Oct 2007	\$10.00
	Parking Fees (9-6-129): Not Moved - Towed	Oct 2007	\$110.00
	Parking Fees (9-6-129): Overtime Parking	Oct 2007	\$10.00
	Parking Fees (9-6-129): Snow Route / Alert Violation	Oct 2007	\$85.00
7	<u>Solid Waste Fees</u>		
	Recycling / Yard Waste Fee on Monthly Utility Bill (per month)	Jan 2015	\$1.25
	Solid Waste Bags: Roll of 25 Solid Waste Bags	Sep 2008	\$48.00
	Solid Waste Bags: Bundle of 10 Solid Waste Bags	Sep 2008	20.50

8 <u>Utility Services</u>		
Electric Service Connections (4-5-104): Temporary Service	Jan 2013	\$150.00
Electric Service Connections (4-5-104): Upgrade / Relocation of Service	Jul 2007	Actual Cost
Electric Service Connections (4-5-104): New single phase 200 amps or less	Jul 2007	\$500.00
Electric Service Connections (4-5-104): New single phase 400 amps or two 200 amp services	Jul 2007	\$750.00
Electric Service Connections (4-5-104): New single phase larger than 400 amps	Jan 2011	\$750.00
Electric Service Connections (4-5-104): Three phase service - greater of actual cost or a minimum of Service Installation from November 1 through March 31 (was 2 times now 1.5 times above rates)	Jan 2015	\$1,500.00
Meter Testing - at consumer's request: Electric Meter Testing Single Phase Meter (4-5-207)	Jan 2013	\$75.00
Meter Testing - at consumer's request: Electric Meter Testing Three Phase Meter (4-5-207)	Jan 2014	\$150.00
Meter Testing - at consumer's request: Water Meter Testing (4-3-207) Meters above 2" actual cost.	Jul 2007	\$75.00
Remote Reading Devices - on Residential Water Meters (4-3-209)	Jul 2007	\$50.00
Trenching Services for Joint Utilities per foot per utility	Jan 2013	\$1.50
Directional Boring Services for Joint Utilities per conduit per foot	Jan 2011	40% actual
Utility Connection / Reconnection - dwelling change, new accts (4-2-401)	Jul 2007	\$25.00
Utility Mobilization - Delq Accts normal work hrs (4-2-101)	Jan 2011	\$45.00
Utility Mobilization - Delq outside work hrs (4-2-101)	Jan 2011	\$80.00
Utility Deposits (4-2-401): Utility Deposit Residential Service	Jul 2007	\$100.00
Utility Deposits (4-2-401): Commercial General Service - Small (<1,500 kwh/mo)	Jul 2007	\$150.00
Utility Deposits (4-2-401): Commercial General Service - Small (>1,500 kwh/mo)	Jul 2007	\$300.00
Utility Deposits (4-2-401): Commercial General Service - Large	Jul 2007	\$750.00
Utility Disconnects (move house, upgrade a panel)	Jul 2007	\$50.00
Utility Service Calls (not a City problem) during normal working hours	Jul 2007	\$50.00
Utility Service Calls (not a City problem) after normal working hours	Jan 2013	\$80.00
Water - Bulk Service, Vending machine provides X gallons for a quarter (per gallon)	Jan 2011	50 gallon
Water Hydrant Meter	Jan 2014	\$500.00
Water Hydrant Meter Charge per 1,000 gallons	Jan 2014	\$3.00
Water Service Connections (4-3-303): 1 inch water tap (\$246 meter + \$370 tap fee)	Jan 2014	Actual Cost
Water Service Connections (4-3-303): 1.5 inch water tap (\$870 meter + \$424 tap fee)		Remove

Water Service Connections (4-3-303): 2 inch water tap (\$650 meter + \$500 tap fee)	Jan 2014	Actual Cost
Water Service Connections (4-3-303): 4 inch water tap (Actual meter cost + \$2,300 tap fee)	Jul 2007	
Water Service Connections (4-3-303): 6 inch water tap (Actual meter cost + \$3,475 tap fee)	Jul 2007	
Water Service Connections (4-3-303): 8 inch water tap (Actual meter cost + \$3,985 tap fee)	Jul 2007	
Water Service Connections (4-3-303): 10 inch water tap (Actual meter cost + \$5,250 tap fee)	Jul 2007	
Street Maintenance Fee - Per Property Front Foot	Jan 2015	\$0.50

9 **Miscellaneous Fees**

Police Department Copy/Report Fee	Jan 2014	\$5.00
Police Photo (email only)	Jan 2014	\$5.00
Police Fingerprinting	Jan 2014	\$15.00
Audio Recordings - based on time, 1 hour minimum	Jan 2014	\$20/hr
Board of Adjustment Meeting Reimbursement (per meeting)	Jan 2011	\$25.00
Liquid Waste Disposal Fees: Less than 500 gallons	Jan 2011	\$22.00
Liquid Waste Disposal Fees: 500 or more gallons (rate per 500 gallons)	Jan 2011	\$17.00
Liquid Waste Disposal Fees: Call out charge after hours	Jan 2011	\$85.00
Planning Commission Meeting Reimbursement (per meeting)	Jan 2011	\$25.00
Traffic Services at Railroad Bridge		Actual Cost
Tax Increment Financing Application Fee	Dec 2012	\$500.00
Tax Increment Financing Administrative Fee	Dec 2012	\$5,000.00

Landfill Secured Load Policy: Vehicles hauling unsecured waste to the landfill will be ticketed & assessed a fee up to \$20. The supervisor of the City baling facility has the discretion of directing garbage loads that are a danger or risk to City staff directly to the City landfill. Those can be garbage that is extremely odorous, is infested with larvae, bugs or other materials that are deemed a risk to employees or the public that use the City baling facility.

Fees - All fees will be assessed 6% sales tax

Municipal Solid Waste - Loose (household waste)	Net weight < 600#	\$12.60
	Net weight > 600#	\$42.00 per ton
	Car load	\$6.90
Rubble/ Construction/ Demolition Debris	Net weight < 600#	\$7.77
	Net weight > 600#	\$25.90 per ton
Concrete disposal (not recyclable)	Net weight < 600#	\$4.50
	Net weight > 600#	\$15.00 per ton
Tree Root System	>3 foot diameter & Not burnable	\$25.90 per ton

Sump Sludge	2,500 gallons or less	\$30.00 per load
(if wastes are from out of service area add \$100 per load)	2,500 - 5,000 gallons	\$60.00 per load
	5,000 - 7,500 gallons	\$90.00 per load

<i>Contaminated Soil With Landfill Agreement</i>	Gas soil	\$10.00 per ton
	Fuel/Diesel Soil	\$10.00 per ton
	Fertilizer/Pesticide Soil	\$10.00 per ton

<i>W/out Landfill Agreement</i>	Gas soil	\$16.50 per ton
	Fuel/Diesel Soil	\$16.50 per ton
	Fertilizer/Pesticide Soil	\$16.50 per ton

<u>Asbestos</u> - In state only		
With Landfill Agreement	Minimum Charge 1 cubic yard	\$29.37 per cubic yard
Without Landfill Agreement	Minimum Charge 1 cubic yard	\$47.05 per cubic yard

Clay Soil Purchase from Landfill	Buyer loads soil	\$0.50 per ton
	Landfill Personnel load	\$0.70 per ton

Items accepted for No Charge at the Facility - These items must be separated and placed in their designated areas

Yard Waste - grass, leaves, garden waste - no twigs or bush trimmings
 Trees | branches | Stumps | bush trimmings - no roots full of dirt - cut to 6' lengths or less

Asphalt
 White Goods / Scrap Metal

Concrete - recyclable concrete for crushing
 City of Pierre - Solid Waste Bags

Residential Monthly Recycling Fee (on utility bill)	\$0.59/month
Residential Monthly Yard Waste & Tree Fee (on utility bill)	\$0.66 /month

Rubble / Construction / Demolition Debris Defined	Solid Waste & Garbage Defined	White goods/Metal Defined
Lumber (untreated)	Paper & Cardboard & Plastic sheeting	Freon removed prior to acceptance
Sheetrock	Microwaves	<u>Includes:</u>
Shingles	Railroad ties & treated Lumber	scrap metal
Storm Windows	Couches & Mattresses & Carpet	Stoves
Siding - Masonite	Ceiling Tile	Refrigerators
plywood	Cans & bottles	Freezers
tar paper	Household garbage	microwaves
plastic pvc pipe	Insulation (unattached)	Other similar items
Propane tanks (valves removed)	Fluorescent lights	
Insulation (attached only)	vinyl siding	
Other similar items	Other similar items	