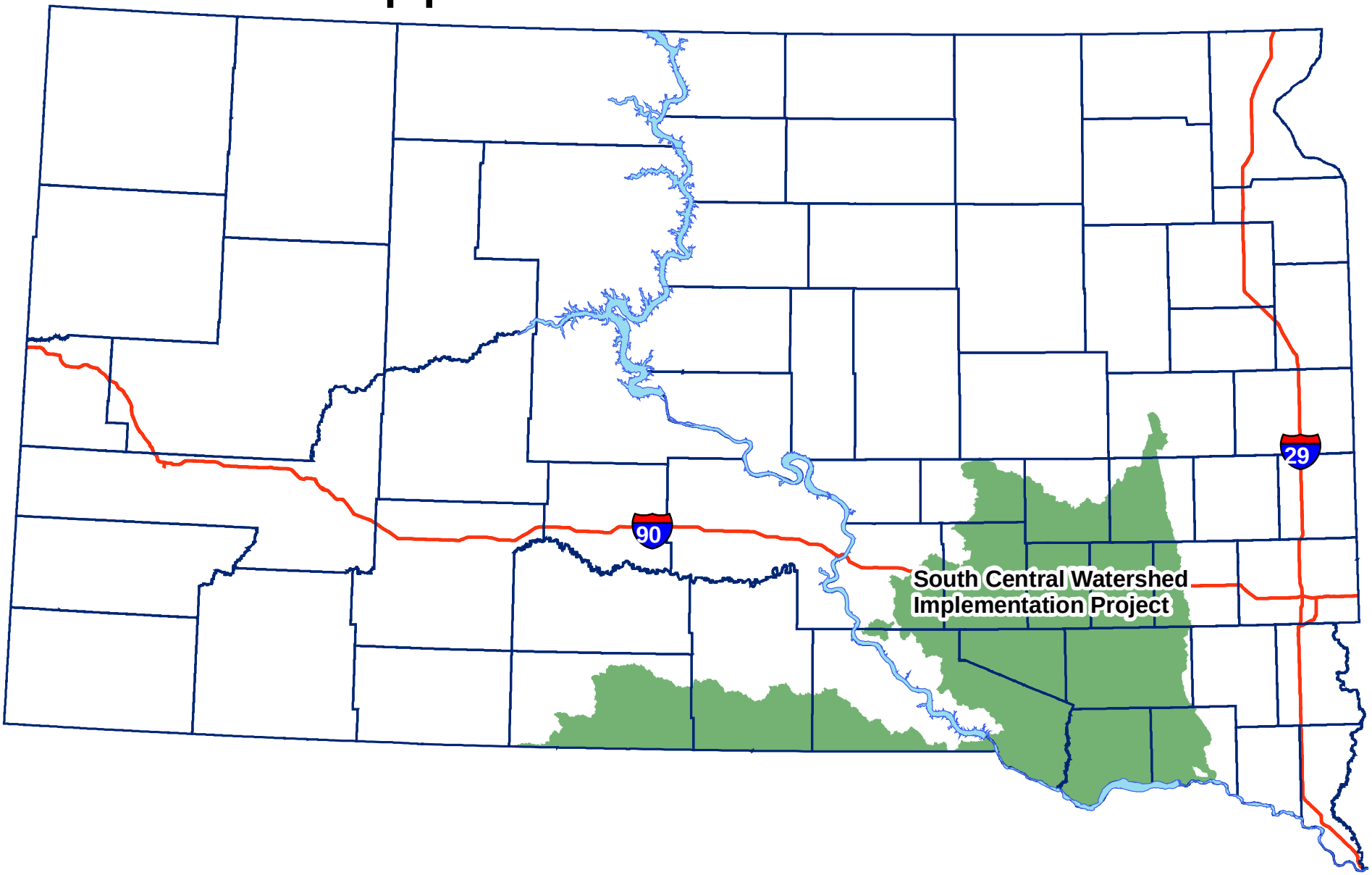
Watershed Restoration Project Funding Application June 2016



June 23, 2016
Item 20

TITLE: Watershed Restoration Projects Funding Applications

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

a. James River Water Development District

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

http://denr.sd.gov/bwnrapps/BWNRappsother0616.pdf

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

WRAP Review Sheet
Watershed Restoration Funding Application
Applicant: James River Water Development District

Project Title:	South Central Watershed Implementation Project - Segment 1
Funding Requested:	$275,000
Other Proposed Funding:	$1,619,856 – USDA EQIP $1,524,483 – USDA RCPP $1,588,444 – Local $ 712,500 – State (Consolidated & SRF Water Quality) $ 300,000 – Conservation Commission $ 901,000 – James River Water Development District $ 988,335 – US EPA Section 319
Total Project Cost:	$7,634,618
Project Description:	This project is the first segment of a locally planned 10 to 15 year effort to implement Best Management Practices (BMPs) in the Lewis and Clark Lake watershed, Lake Andes, Geddes, Academy and Platte Lake Watersheds, and the impaired reaches of the lower James River watershed and its tributaries. This effort is aimed at restoring water quality to meet designated beneficial uses and address TMDLs established, and to be established, for water bodies in these watersheds.
Implementation Schedule:	Upon funding availability to July 31, 2019
Service Population:	17 counties in south central South Dakota

Review Completed By: Barry McLaury

March 11, 2016

RECEIVED
MAR 14 2016
Division of Financial
& Technical Assistance

Andrew Bruels
SD DENR
523 E Capitol
Pierre, SD 57501

Andy,

We are pleased to submit the following proposal for the next round of SRF-WQ funding. The South Central Watershed Project is starting it first segment, the project is a combination of the old Lewis and Clark and Lower James River 319 projects. This proposal will continue the implementation of Best Management Practices (BMP's) for this segment.

This project will continue the installation of Ag Waste Systems and currently has six scheduled for construction this fiscal year. Funds obtained by this request will be used to assist in the construction of these systems. The first segment will be completed September 30, 2019.

Please call or email if we can provide additional information.

Sincerely,

Rocky Knippling

Rocky Knippling
Watershed Coordinator
South Central 319 Project
(605) 280-7768

Watershed Restoration Project Funding Application

Consolidated Water Facilities Construction Program (CWFCP)

CW SRF Water Quality Grants (WQ Grant)

Applicant:
James River Water Development District

Address:
PO Box 849
Huron, SD 57350

Phone Number:
(605) 352-0600

Subapplicant:

Proposed Funding Package

	Requested Funding	$275,000
	Local Cash	$1,588,444
Other:	Section 319 Grant	$988,335
Other:	SRF-WQ Funds	$93,000
Other:	Local/Federal	$4,345,339
	TOTAL	$7,290,118

Project Title: South Central Watershed Implementation Project-Segment I

Description:

This proposal is for Segment I of the South Central Watershed Project. The project is a combination of the successful Lewis and Clark and the Lower James 319 projects and includes the drainages into Lewis and Clark Lake along with the tributaries of Pierre Creek, Dawson Creek, Firesteel Creek, and Wolf Creek which supply the lower portions of the James River. The total project area encompasses just above 5,000,000 acres. The project effort is aimed at restoring water quality to meet designated beneficial uses and address TMDL's established for the water bodies in these watersheds along with reducing sedimentation into Lewis and Clark Lake and the lower James River. It also focuses partnership assistance in the watershed area to mainly solve feedlot waste runoff and associated non-point pollution problems from grazing acres. The previous projects were very successful in installing animal waste systems, with the addition of these funds more can be implemented.

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.

Dan Klimisch, Chairman JRWDD Board — Daniel J. Klimisch — 10 MAR 16

Name & Title of Authorized Signatory (Typed) — Signature — Date

Professional Consultants

Application Prepared By: James River Water Development District

Contact Person: Rocky Knippling

Mailing Address: 200 S Paul Gust Road Suite 111

City, State, and Zip: Chamberlain, South Dakota 57325

Telephone Number: (605) 280-7768 Fax: (855) 256-2557

Email address: rocky.knippling@gmail.com

Consulting Engineering Firm: _____

Contact Person: _____

Mailing Address: _____

City, State, and Zip: _____

Telephone Number: _____ Fax: _____

Email address: _____

Legal Counsel's Firm: Wheeler, Erickson, and Wheeler LLP

Contact Person: David Wheeler

Mailing Address: PO Box 1364

City, State, and Zip: Huron, South Dakota 577350

Telephone Number: (605) 352-7154 Fax: _____

Email address: _____

Method of Financing

	Secured Funds	Unsecured Funds	Date Anticipated
Requested Amount		$275,000	June 1, 2016
Producer Contributions		$1,588,444	
Other (Explain)			
SRF-WQ	$93,000		June 1, 2016
Other (Explain)			
Section 319 Funds	$988,335		June 1, 2016
Other (Explain)			
JRWDD/Conservation Commission/ Federal		$4,345,339	
TOTAL	$1,081,335	$6,208,783	$7,290,118

Comments:

Documents That Must Be Submitted With The Application

1. Resolution of authorized signatory for submission of the Watershed Restoration Project Funding application and signing of payment requests. This resolution must also include the maximum amount requested and description of proposed project.
2. Watershed Assessment Report.

Comments:

See attached signatory resolution passed by James River Development District Board.

Print Form | Save As | Clear Form

JAMES RIVER WATER DEVELOPMENT DISTRICT
RESOLUTION #2016-03

WHEREAS, The James River Water Development District is comprised of Board of Directors in charge of conducting District business, and;

WHEREAS, The James River Water Development District Board of Directors requires an official signatory for documents pertaining to District business, and;

NOW, THEREFORE, BE IT RESOLVED, The James River Water Development District's official signatory shall be the Chairman and is hereby authorized to execute any and all documents pertaining to the James River Water Development District.

BE IT FURTHER RESOLVED, That in the absence of the Chairman, either the Manager or Associate Manager shall be the official signatory for any and all documents pertaining to the James River Water Development District.

Dated this 19th day of May 2016.

Chairman

Secretary

EXHIBIT A

PROJECT SUMMARY SHEET

AWARD FISCAL YEAR: 2016

PROJECT TITLE: **South Central Watershed Implementation Project Segment 1**

NAME: James River Water Development District ADDRESS: 251 4th St SW

CITY: Huron, SD ZIP CODE: 57350

PHONE: (605) 352-0600 FAX: EMAIL: rocky.knippling@sd.nacdnet.net

PROJECT LOCATION: LATITUDE: 43.2083 LONGITUDE:-98.2500

WATERSHED NAME: Lewis and Clark Lake PROJECT TYPES (See List): Watershed

HYRDOLOGIC UNIT CODE (HUC): 10170101, 10150001, 10150006, 10140101, 10160010

HIGH PRIORITY WATERSHED? Yes POLLUTANT TYPE: Agriculture

UWA CATEGORY: N/A

TMDL DEVELOPMENT (Y/N) N TMDL IMPLEMENTATION: (Y/N) Y

TMDL PRIORITY (High, Medium, Low): High WATERBODY TYPES: Lakes, rivers, streams

ECOREGION: Northern Glaciated Plains, Northwestern Glaciated Plains

PROJECT CATEGORY: Implementation

PROJECT FUNCTIONAL CATEGORY: Local (Specific Target) Education/ Information Programs

GROUNDWATER PROJECT? No

319 (FY16) Funds:	**$988,335**	**Other Federal Funds:**	**$3,144,339**
Other Nonfederal Match:	**$1,913,500**	**Local Match:**	**$1,588,444**
319 Funded Full Time Personnel:	**2.0**	**Total Project Cost:**	**$7,634,618**

GOALS: The goal of the South Central Watershed Implementation Project is to restore or protect the beneficial uses in the Lower James River Watershed, Lewis and Clark Lake, and the watersheds of Geddes, Academy, Platte Lake and Lake Andes Lake. This will be accomplished through the installation of Best Management Practices (BMPs) in the watersheds that target sources of sediment, nutrients, and fecal coliform bacteria. This project, Segment I, will address and target BMP installation in the entire South Dakota portion of the Lewis and Clark Lake Watershed (1.9 million acres), the Lower James River Watershed and its tributaries (2.6 million acres). It will also provide technical and financial assistance to the watershed activities in the Lake Andes, Geddes, Academy and Platte Lake Watersheds. These additional four watersheds add up to 560,000 additional acres and are tributaries of the Missouri River and Lake Francis Case which lies upriver and borders the Lewis and Clark Lake Watershed. The total project area acreage is 5,053,800 acres.

PROJECT DESCRIPTION: This proposal is the first segment of a locally planned multi-year (10-15 year) effort to implement best management practices (BMPs) in the Lewis and Clark Lake watershed, Lake Andes, Geddes, Academy and Platte Lake Watersheds, and the impaired stretches of the Lower James River tributaries. This effort is aimed at restoring water quality to meet designated beneficial uses and address TMDLs established, and to be established, for water bodies in these watersheds.

2.0 STATEMENT OF NEED

2.1 The South Central Watershed Implementation Project is a five year project that is a combination of the Lewis and Clark Watershed and the Lower James River Watershed Implementation Project. Through the installation of BMPs in the watersheds, this project will restore or protect the water quality of the targeted watersheds.

Similar to the previous projects, this Project will continue providing assistance for BMP installation in the priority project areas and complete an information campaign to keep stakeholders informed of project activities and progress.

The South Central Watershed Implementation Project includes the 303d listed water bodies – Dante Lake, Roosevelt Lake, Lake Mitchell and Lake Andes.

This project will use available data from the watershed assessments and stakeholder input to prioritize BMP installation. Animal Feeding Area Assessments has been used to prioritize Animal Feeding Areas for the project area.

The beneficial uses for waterbodies in this project's watershed are shown in Table 1 on the next page. Attainment of the beneficial uses in the watersheds allows continued use of the water bodies for drinking water, livestock water, swimming, boating, recreation, irrigation, commerce, wildlife, and residential living. This project will continue to build on the successes reached by the previous projects for successful restoration of the Lewis and Clark Lake Watershed and Lower James Watershed to its intended beneficial uses.

This project will also benefit Lewis and Clark Lake, which is threatened by sediment to the level that its life span is estimated by the Corps of Engineers to be 75 to 135 years. Lewis and Clark Lake is the source of drinking water for many Nebraska and South Dakota communities, and is part of the Missouri main stem dam system that provides flood control and hydroelectric power. Located near Yankton, the lake is a major residential area (20-25,000 population), has over 1,000,000 visitors to its recreation areas, and has an annual recreational economic impact in excess of $12 million.

Table 1: Beneficial Uses for Targeted Water Bodies.

Water Body	Basin	Beneficial Uses
Beaver Lake - L2	Lower James River Basin	6,7,8,9
Dawson Creek	Lower James River Basin	6,8,9,10
Firesteel Creek	Lower James River Basin	1,5,8,9,10
James River	Lower James River Basin	5,8,9,10
Lake Hanson -L16	Lower James River Basin	6,7,8,9
Lake Mitchell -L22	Lower James River Basin	1,4,7,8,10
Menno Lake -L20	Lower James River Basin	5,7,8,9
Mud Creek (Yankton County)	Lower James River Basin	6,8,9,10
Pierre Creek	Lower James River Basin	5,8,9,10
Twin Lakes -L35	Lower James River Basin	5,7,8,9
Wilmarth Lake -L37	Lower James River Basin	4,7,8,9
Wolf Creek	Lower James River Basin	6,8,9,10
Academy Lake	Lower Missouri River Basin	1,4,7,8,9,10,11
Andes Creek	Lower Missouri River Basin	5,7,8,9
Burke Lake	Lower Missouri River Basin	4,7,8,9
Choteau Creek	Lower Missouri River Basin	5,8,9,10
Corsica Lake	Lower Missouri River Basin	6,7,8,9
Dante Lake	Lower Missouri River Basin	9,10
Emmanuel Creek	Lower Missouri River Basin	5,8,9,10
Fairfax Lake	Lower Missouri River Basin	4,7,8,9
Geddes Lake	Lower Missouri River Basin	5,7,8,9
Lake Andes	Lower Missouri River Basin	5,7,8,9
Lewis and Clark Lake	Lower Missouri River Basin	5,8,9,10
Platte Creek	Lower Missouri River Basin	1,5,8,9,10
Platte Lake	Lower Missouri River Basin	4,7,8,9
Ponca Creek	Lower Missouri River Basin	4,7,8,9
Roosevelt Dam	Lower Missouri River Basin	9,10
Sand Creek	Lower Missouri River Basin	5,8,9,10
Slaughter Creek	Lower Missouri River Basin	9,10
Antelope Creek	Niobrara River Basin	6,9,10
Keya Paha River	Niobrara River Basin	6,7,8,9
Rahn Lake	Niobrara River Basin	5,9

Numerical Key to Beneficial Uses listed in Table 2:

(1) Domestic water supply waters;
(4) Warm water permanent fish life propagation waters;
(5) Warm water semi-permanent fish life propagation waters;
(6) Warm water marginal fish life propagation waters;
(7) Immersion recreation waters;
(8) Limited contact recreation waters;
(9) Fish and wildlife propagation, recreation, and stock watering waters;
(10) Irrigation waters; and
(11) Commerce and industry waters

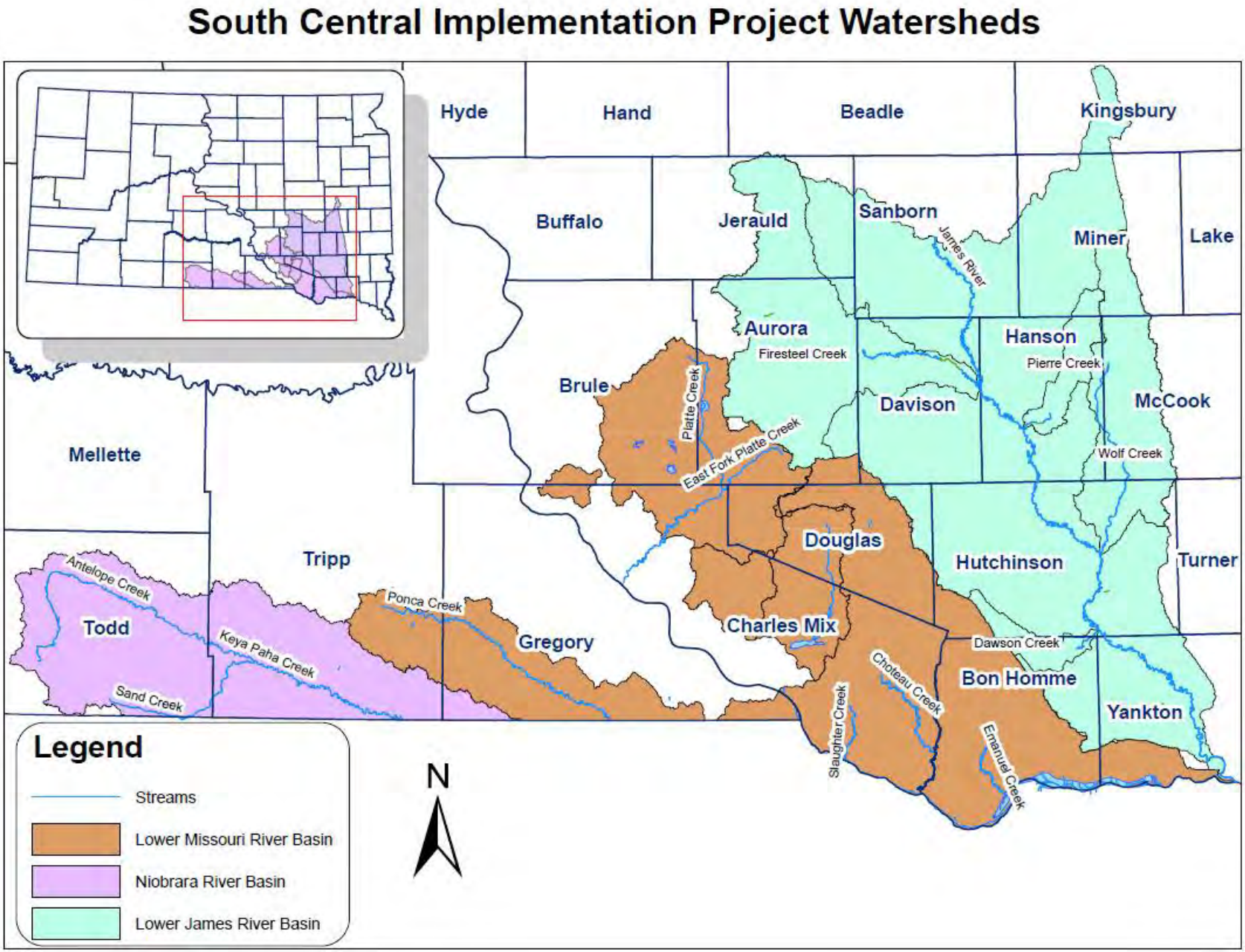


Figure 1: South Central Watersheds.

2.4 General Watershed Characteristics

The South Central Watershed Project area includes three Ecoregions:

1. Northern Glaciated Plains: Most of the Lower James River watershed and easternmost portion of the Lewis and Clark watershed.
2. Northwestern Great Plains: Western portion of the watershed associated with the Keya Paha River watershed in South Dakota.
3. Northwestern Glaciated Plains: East River portion of the Lewis and Clark watershed, and most of Gregory County and parts of Tripp County bordering the west side of the Missouri River to include most of the Ponca Creek watershed.

The watershed east of the Missouri river is primarily row crop agriculture. There is some pasture and hay land in areas not suitable for row crop farming. There are also a large number of animal feeding areas in the watershed. Detailed information was gathered during the assessment project. There is a large mix of uplands, swales, and wetland depressions.

Land use transitions from livestock grazing (80% grassland land use) and small grains west of the Missouri River.

The average annual precipitation in the watershed is 18 inches in the west to 24 inches in the east, of which 77 percent usually falls during April through September. Tornadoes and severe thunderstorms strike occasionally. These storms are local and of short duration, and occasionally produce heavy rainfall events. The average seasonal snowfall is 36 inches per year.

The Lower Missouri River Basin portion of the watershed has a drainage area of approximately 1,700,000 acres, the Niobrara River Basin has approximately 280,000 ac, and the Lower James River Basin is approximately 2,300,000 ac (seen in Figure 1). This project's area includes the South Dakota portion of the Watershed, HUC8# 10170101, 10150001, 10150006, 10160010 and most of 10140101.

2.5 Water Quality Impairments

Several Watershed Assessments were initiated at the request of local organizations and citizens concerned about water quality problems in the project area. Assessments for the watersheds in this project area were completed between 2005 and 2012. Impairments to lakes and streams are generally caused by agricultural nonpoint sources of pollution. Figure 2 on the next page shows the waterbodies that are impaired or threated according to the "2014 South Dakota Integrated Report for Surface Water Quality Assessment"

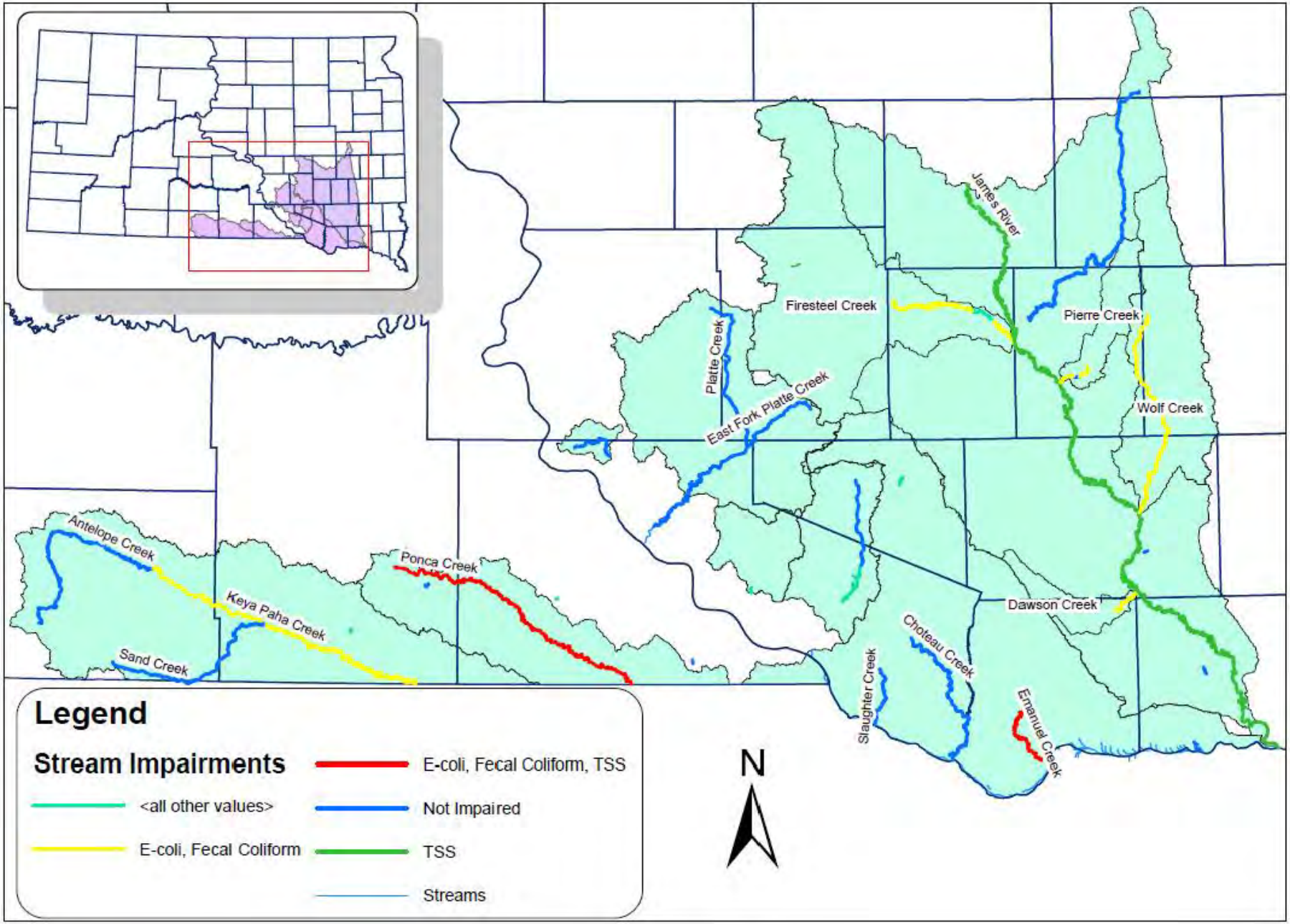


Figure 2: South Central Watershed Impaired or Threatened Waterbodies.

Table 2 below identifies water bodies in the Project Area listed in the "2014 South Dakota Integrated Report for Surface Water Quality Assessment" as not meeting their designated beneficial use(s).

Table 2: South Central Watersheds Implementation Project Water bodies and their designated beneficial uses listed as not being met or threatened.

Designated Beneficial Uses Not Being Met or threatened							
Water body	Immersion Recreation	Limited Contact Recreation	Warm Water Marginal Fish Life	Warm Water Permanent Fish Life	Warm Water Semi-Permanent Fish Life	Fish/Wildlife Prop, Rec, Stock	Irrigation Waters
Beaver Lake					X		
Burke Lake					X		
Dante Lake				X			
Dawson Creek		X					
Emmanuel Creek		X			X		
Geddes Lake					X		
James River					X		
Keya Paha River		X			X		
Lake Andes	X	X	X				
Lake Carthage				X			
Pierre Creek		X					
Ponca Creek		X					
Rahn Lake				X			
Roosevelt Lake						X	
Slaughter Creek						X	X
Wolf Creek			X				

Summary of Study Findings for the South Central Watershed.

Fecal Bacteria/ *E. coli*

The data indicated that animal feeding operations contribute fecal contamination to the tributaries of the impaired reaches of this watershed. In many cases, the concentrations of fecal coliform bacteria and *E. coli* were too high for human recreation. TMDLs for fecal coliform bacteria have been developed for Keya Paha, Ponca, Choteau, Emmanuel, Dawson, Pierre, Wolf, and James River. High fecal coliform counts were also detected in the Snatch Creek drainage; however, no standards for bacteria exist for this water body. Data from the feedlot survey completed during the watershed assessments are available and have been used to prioritize feedlots in the project area.

Table 3: Fecal/*E. coli* Source Allocation for Keya Paha River

Source	Percentage
Feedlots	33.1%
Livestock on Grass	64.3%
Wildlife	1.2%

Table 4: TMDL Summary for Fecal Coliforms in Keya Paha River from October 2009 Assessment

TMDL Component	Flow Zone (expressed as Colonies/Day)				
	High	Moist	Mid	Dry	Low
	>163 cfs	54-163 cfs	35-24 cfs	35-16 cfs	<16 cfs
LA	1.34E+13	3.11E+12	7.82E+11	5.62E+11	1.22E+11
WLA	0	0	0	0	0
MOS	2.25E+12	1.71E+11	4.65E+11	2.45E+11	2.45E+11
TMDL @ 1000 colonies/100 mL	1.56E+13	3.28E+12	1.25E+12	8.07E+11	3.67E+11
Current Load*	2.65E+13	5.57E+12	2.23E+12	5.09E+11	2.63E+11
Load Reduction	41%	41%	44%	0%	0%
**Current Load is the 90th percentile concentration * 90th percentile flow in each regime*					

Table 5: TMDL Summary for *E. coli* in Keya Paha River from June 2011 Assessment

TMDL Component	Flow Zone (expressed as Colonies/Day)				
	High	Moist	Mid	Dry	Low
	>170 cfs	55-170 cfs	36-55 cfs	16-36 cfs	<16 cfs
LA	1.3E+16	3.7E+14	4.5E+13	1.9E+13	3.8E+12
WLA	0	0	0	0	0
MOS	1.4E+12	4.5E+11	1.2E+11	1.7E+11	1.5E+11
TMDL @ 1000 colonies/100 mL	1.3E+16	3.7E+14	4.5E+13	1.9E+13	3.9E+12
Current Load*	3.6E+16	8.5E+14	7.3E+13	1.1E+13	3.5E+12
Load Reduction	64%	57%	38%	0%	0%
**Current Load is the 95th percentile concentration * 95th percentile flow in each regime*					

Table 6: Fecal Source Allocation for Ponca Creek

Source	Percentage
Feedlots	9.1%
Livestock on Grass	90.5%
Wildlife	0.4%

Table 7: TMDL Summary for Fecal Coliforms in Ponca Creek from April 2010 Assessment

TMDL Component	Flow Zone (expressed as Colonies/Day)				
	High	Moist	Mid	Dry	Low
	>96 cfs	19-96 cfs	8-19 cfs	1-8 cfs	<1 cfs
LA	1.78E+13	1.13E+12	9.69E+10	7.50E+09	4.26E+09
WLA Colome	3.30E+10	3.30E+10	3.30E+10	3.30E+10	4.16E+09
WLA Gregory	4.51E+11	4.51E+11	2.15E+11	7.35E+10	4.16E+09
MOS	1.99E+12	4.01E+11	4.63E+11	6.60E+10	9.43E+09
TMDL @ 1000 colonies/100 mL	2.03E+13	2.02E+12	4.63E+11	1.80E+11	3.67E+11
Current Load*	2.38E+13	7.89E+11	5.18E+11	1.09E+11	4.16E+11
Load Reduction	19%	0%	11%	0%	95%
**Current Load is the 90th percentile concentration * 90th percentile flow in each regime*					

Table 8: Fecal Source Allocation for Emanuel Creek

Source	Percentage
Feedlots	41.7%
Livestock on Grass	54.9%
Wildlife	3.5%

Table 9: TMDL Summary for Fecal Coliforms in Emanuel Creek from April 2009 Assessment

TMDL Component	Flow Zone (expressed as CFU*10_{10}/day)		
	High	Middle	Low
	>15 cfs	3-15 cfs	<3 cfs
LA	503.4	25.2	1.99
WLA	0	0	0
MOS	85.6	3.4	5.1
TMDL @ 1000 CFU/ 100 mL	589	28.6	7.09
Current Load*	58,900	37.2	3.47
Load Reduction	99%	23%	0%
**Current Load is the highest concentration * 90th percentile flow in each regime*			

Table 10: TMDL Summary for Fecal Coliforms in Emanuel Creek from May 2011 Assessment

TMDL Component	Flow Zone (expressed as Colonies/Day)		
	High	Mid	Low
	>15 cfs	3-15 cfs	<3 cfs
LA	3.2E+12	1.6E+11	1.2E+10
WLA	0	0	0
MOS	5.4E+11	2.2E+10	3.2E+10
TMDL @ 1000 colonies/100 mL	3.7E+12	1.8E+11	4.5E+10
Current Load*	3.1E+14	3.7E+11	3.6E+10
Load Reduction	99%	52%	0%
**Current Load is the highest concentration * 90th percentile flow in each regime*			

Table 11: Fecal Source Allocation for James River 11

Source	Percentage
Feedlots	43.10%
Livestock on Grass	54.70%
Wildlife	2.00%

Table 12: TMDL Summary for Fecal Coliforms in James River from January 2011 Assessment

TMDL Component	Flow Zone (expressed as Colonies/Day)				
	High	Moist	Mid	Dry	Low
	>2,790 cfs	450-2,790 cfs	167-450 cfs	20-167 cfs	0.5-20 cfs
LA	3.78E+14	4.65E+13	7.92E+12	2.49E+12	1.83E+11
WLA Utica	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
MOS	4.55E+13	1.47E+13	2.52E+12	1.30E+12	2.82E+11
TMDL @ 1000 colonies/100 mL	4.23E+14	6.11E+13	1.04E+13	3.79E+12	4.65E+11
Current Load*	5.80E+14	1.89E+14	4.91E+12	5.29E+12	5.02E+11
Load Reduction	27%	68%	0%	28%	7%
**Current Load is the 90th percentile concentration * 90th percentile flow in each regime*					

Table 13: TMDL Summary for *E-coli* in James River from September 2011 Assessment

TMDL Component	Flow Zone (expressed as Colonies/Day)		
	High	Mid	Low
	12-275 cfs	2.8-12 cfs	1.5-2.8 cfs
LA	1.01E+12	1.40E+11	3.25E+10
WLA	0	0	0
MOS	4.97E+10	3.87E+10	1.10E+10
TMDL @ 1000 colonies/100 mL	1.06E+12	1.79E+11	4.35E+10
Current Load*	4.06E+12	3.16E+11	1.19E+11
Load Reduction	74%	43%	63%
**Current Load is the highest concentration * 90th percentile flow in each regime*			

Table 14: Fecal Source Allocation for Dawson Creek

Source	Percentage
Feedlots	62.20%
Livestock on Grass	37.40%
Wildlife	0.40%

Table 15: TMDL Summary for Fecal Coliform in Dawson Creek from January 2011 Assessment

TMDL Component	Flow Zone (expressed as Colonies/Day)		
	High	Mid	Low
	>11.1 cfs	11.1-1.1 cfs	<1.1 cfs
LA	6.67E+12	1.02E+10	7.41E+09
WLA	1.65E+11	1.65E+11	7.40E+09
MOS	4.52E+11	5.43E+10	9.86E+09
TMDL @ 1000 colonies/100 mL	7.28E+12	2.29E+11	2.47E+10
Current Load*	7.14E+13	2.41E+13	2.39E+11
Load Reduction	90%	99%	90%
**Current Load is the highest concentration * 90th percentile flow in each regime*			

Table 16: TMDL Summary for *E-coli* in Dawson Creek from April 2012 Assessment

TMDL Component	Flow Zone (expressed as Colonies/Day)				
	High	Moist	Mid	Dry	Low
	>99.8 cfs	99.8-7.4 cfs	7.4-2.7 cfs	2.7-1 cfs	<1 cfs
LA	2.02E+13	9.27E+11	3.94E+10	1.55E+10	5.12E+09
WLA Bridgewater	4.90E+10	4.90E+10	1.97E+10	7.74E+09	2.56E+09
WLA Emery	6.69E+10	6.69E+10	1.97E+10	7.74E+09	2.56E+09
MOS	2.46E+12	1.70E+11	2.73E+10	9.74E+09	4.08E+09
TMDL @ 1000 colonies/100 mL	2.28E+13	1.21E+12	1.06E+11	4.07E+10	1.43E+10
Current Load*	8.40E+13	5.01E+12	2.40E+11	3.15E+10	4.30E+09
Load Reduction	73%	76%	56%	0%	0%
**Current Load is the 90th percentile concentration * 90th percentile flow in each regime*					

Sediment

1. Sheet and Rill Erosion

   The modeling indicates that in the western portion of the watershed, cropland erosion is not a critical component to the sediment load, primarily because of its absence in the watershed. As a result, many of the tributaries to the Niobrara and Keya Paha Rivers were not found to generate significant loads according to the model. Some areas of the South Dakota portion of the watershed, particularly those located in Bon Homme County, may benefit from mitigation activities aimed at cropping practices - such as reduced tillage and buffer systems. To a greater extent, managed grazing practices, which will improve ecological range condition and reduced runoff, will benefit the reservoir.

2. Riparian Areas

   A number of concerns regarding riparian area conditions were identified. The data indicates that degraded riparian areas and channel erosion are a significant source of sediment entering the reservoir. The complexity of some of the degraded areas will require additional site specific analysis prior to any BMP design. Degraded channels appear to be the result of several different causes, and in some cases a combination of causes in various locations throughout the watershed. Causes of riparian and channel degradation are listed below:

   - Season long grazing, overstocking, and unmanaged grazing of stream banks may be one of the larger contributors to degraded channels.
   - Culvert sizing and placement has created some localized erosion problems downstream from their placement.
   - Degraded ecological range condition on some of the uplands has created increased runoff that has contributed to channel degradation.
   - To a lesser extent, cropping of some critical areas has resulted in degraded channels.

Choteau Creek TSS

Upland Erosion

To accommodate the large acreage in the Choteau Creek drainage, the watershed was broken into two segments for modeling with AnnAGNPs. The roughly 40,000 acre eastern portion of the basin from the confluence of Choteau and Dry Choteau Creeks was analyzed separately. The AnnAGNPs model suggested that a disproportionate percentage of the TSS load may originate from the Dry Choteau drainage, which generated an erosion rate of 2.3 tons/ acre annually. The 335,000 acres in the western portion of the basin generated an erosion rate of 0.44 tons/acre. These values are erosion rates and may not be used to calculate a delivered load of sediment at the outlet of the watershed. Not only were the erosion rates for Dry Choteau higher than the mainstem, but when compared with the greater Lewis and Clark basin, these loadings were among the highest modeled.

The Choteau Creek drainage contains approximately 258 animal feeding operations. The Dry Choteau drainage area contains only 25 of these operations, four of which are in close enough proximity to the stream to have a potential for contributing suspended solids. These four lots have implementation priority rankings of 25, 38, 86, and 130 (out of 502) in the Lewis and Clark Implementation Project. The relatively high rankings of the top two will result in further analysis and potential remediation during the implementation. However, it is unlikely this will significantly affect the TSS loadings, as their combined acreage is estimated to be less than 7 acres.

Bed and Bank Erosion

There were 262 individual Rapid Geomorphic Assessments (RGAs) completed in the Choteau Creek drainage. Figure 3 depicts the locations of each of the RGAs and also represents their relative stability scores. Each RGA was completed on both the upstream and downstream portions of a road crossing, resulting in what appears to be some sites receiving both a stable and unstable score. These are treated as two separate scores for each crossing, one upstream and the other downstream. This was done to determine potential impacts of culverts and bridges under the assumption that a stable score upstream and an unstable score downstream may be a localized effect of the road crossing.

Culverts on small streams such as Choteau Creek may at times create more instability immediately downstream of the structure than bridges do, when installed in similar situations. All of the road crossings along the Dry Choteau segment having the unstable RGA scores have bridges installed. The upstream sites at these road crossings also received unstable scores, indicating that it is unlikely that the road crossings along this portion of the stream are contributing to the channel instability.

Using a gross score of 20 as the dividing line between stable and unstable channels, it appears that the lower reaches of Choteau Creek are more unstable than the rest of the watershed. Based on a combination of the RGA scores and the best professional judgment of the local coordinators, approximately 50 miles of the 420 stream miles (12%) were identified as having intermittent segments of degraded channel stability (see the bolded stream segments in Figure 4). It is interesting to note that the portions of the stream that appear to be most unstable include nearly the entire segment of Choteau Creek that is impaired and is assigned the fisheries and recreation classifications.

These unstable portions of stream may have a variety of causes including increased runoff from adjacent upland areas, poorly designed road crossings, and agricultural pressures in and around the stream riparian area. It is suspected that all of these factors in addition to natural channel erosion processes may be contributing factors in various portions of the watershed.

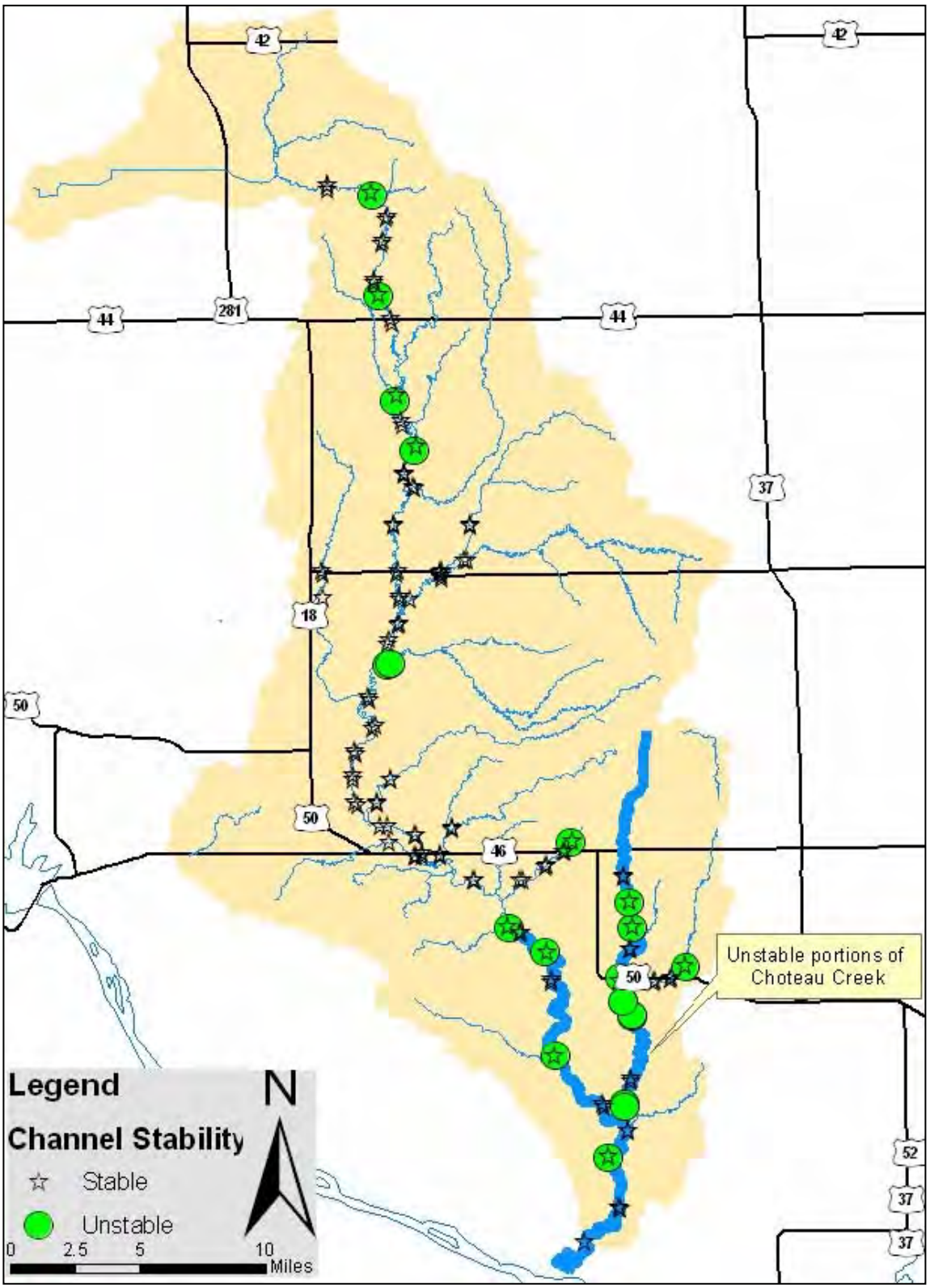


Figure 3. Choteau Creek RGA Locations.

RGA scores throughout the remainder of the basin indicated a range of conditions. Unstable sites found upstream of the highlighted section in Figure 3 appear to be localized in nature. Remediation success is more likely on localized area such as these, however many of them are located a significant distance upstream of the listed segment. Due to this distance, best management practices applied to these areas are unlikely to result in measurable improvements in the listed segment.

Table 17: Choteau Creek by Flow Regime from February 2010 Assessment

TMDL Component	Flow Zone (expressed as Tons/Day)			
	Zone 1	Zone 2	Zone 3	Zone 4
	>107 cfs	107-6.1 cfs	6.1-3 cfs	3-1 cfs
LA	352.08	21.48	0.73	0.33
WLA Avon*	0.81	0.81	0.43	0.21
WLA Wagner*	1.16	1.16	0.14	0.07
WLA Delmont*			-	
MOS	20.17	1.32	0.13	0.10
TMDL @ 90 mg/L	374.22	24.78	1.44	0.70
Current Load**	3,284.82	19.54	0.55	0.52
Load Reduction	89%	0%	0%	0%

WLA are calculated at the maximum flow in each flow zone that is less than the maximum discharge capacity of the system. Flow zones that exceed the design capacity of the system use the maximum discharge of the system to calculate the WLA

***Current Load is the 95th percentile concentration * 95th percentile flow in each regime with the exception of the Zone 1, in which the 90th percentile concentration was used.*

Water sampling completed during 2011 led to the Choteau Creek drainage being delisted for TSS, as confirmed by the 2012 Integrated Report. The steering committee recommendations are that work will still be done in this drainage in critical areas and in animal feeding operations to maintain this status of the drainage.

Emanuel TSS

A number of rapid geomorphic assessments (RGAs) were conducted on portions of Emanuel Creek located downstream of Highway 50 (Figure 4). Scores from the RGAs indicate an unstable channel. Since the AnnAGNPS model does not address channel stability or erosion, the high RGA scores help to explain the source of sediments in Emanuel Creek. The scoring technique used during this assessment places any channel with a score of 20 or greater into the unstable category. Using this as the basis to target stream miles, 50 % or approximately 30 km of the stream located downstream of Highway 50 are unstable and contributing to increased sediment loading

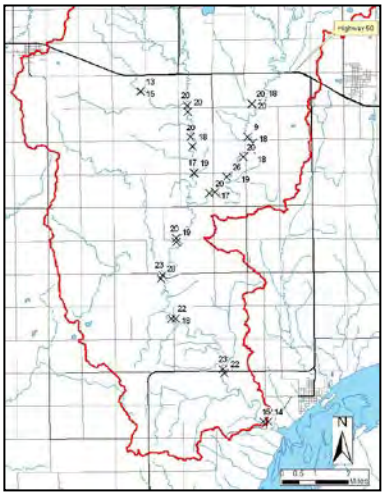


Figure 4. Emmanuel Creek RGA Locations with score.

Table 18: Emanuel Creek Total Maximum Daily Load by Flow Regime from May 2009 Assessment

TMDL Component	Flow Zone (expressed as Tons/day)		
	High	Middle	Low
	>15 cfs	3-15 cfs	<3 cfs
LA	580.49	28.26	6.58
WLA	0	0	0
MOS	8.51	0.34	0.51
TMDL @ 90 mg/L (chronic standard)	589	28.6	7.09
Current Load*	1,392	3.84	0.2
Load Reduction	58%	0%	0%
**Current Load is the highest concentration * 90th percentile flow in each regime*			

Ponca Creek TSS

Channel stability in Ponca Creek is a critical component contributing to the suspended solids loadings in the stream. To characterize channel stability in Ponca Creek, 56 Rapid Geomorphic Assessments (RGA's) were conducted. RGA's are a qualitative technique used to quickly identify and compare the evolutionary stage of channels. The values obtained are unitless and allow for a comparison between channels of different sizes. The assessment is not designed to generate a sediment or nutrient load from the channel, but may help identify portions of the stream that may benefit from additional analysis or BMPs.

The average RGA score for each stream segment was evaluated. For the purposes of this study, it was determined that a score less than 18.5 would be considered a stable channel while scores exceeding 18.5 would be considered unstable, and they were only completed within Gregory County for the Ponca Creek portion of the assessment.

The main stem of Ponca Creek consistently received scores indicating an unstable channel. Small tributaries to the main channel consistently received scores indicating that they were stable. During the assessment, some local concern was expressed regarding stream crossing structures (bridges and culverts) and their impact on channel stability. Reviewing the upstream and downstream scores suggests that there are localized areas of bank erosion that may be linked to the stream crossing structure.

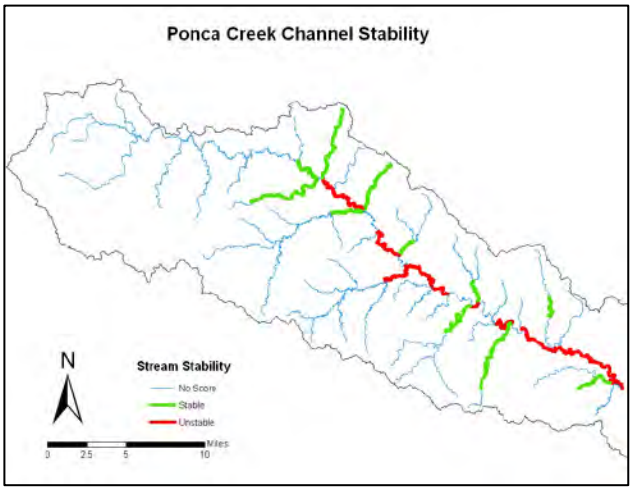


Figure 5: Ponca Creek Channel Stability.

Estimates of sediment production were relatively high for the Ponca Creek drainage (1.15 tons/acre). Seventeen of the 28 tributaries (nine of which are located in South Dakota) within this larger drainage produced sediment production estimates of greater than 1 ton/acre. This indicates that much of this watershed is more susceptible to sheet and rill erosion than neighboring drainages.

Five tributaries produced sediment yield estimates of greater than 2 tons/acre. One of these (PC7, 2.3 tons/acre) is located in South Dakota. PC7 originates ½ way between Burke and Gregory and drains south into Ponca Creek, see Figure 6.

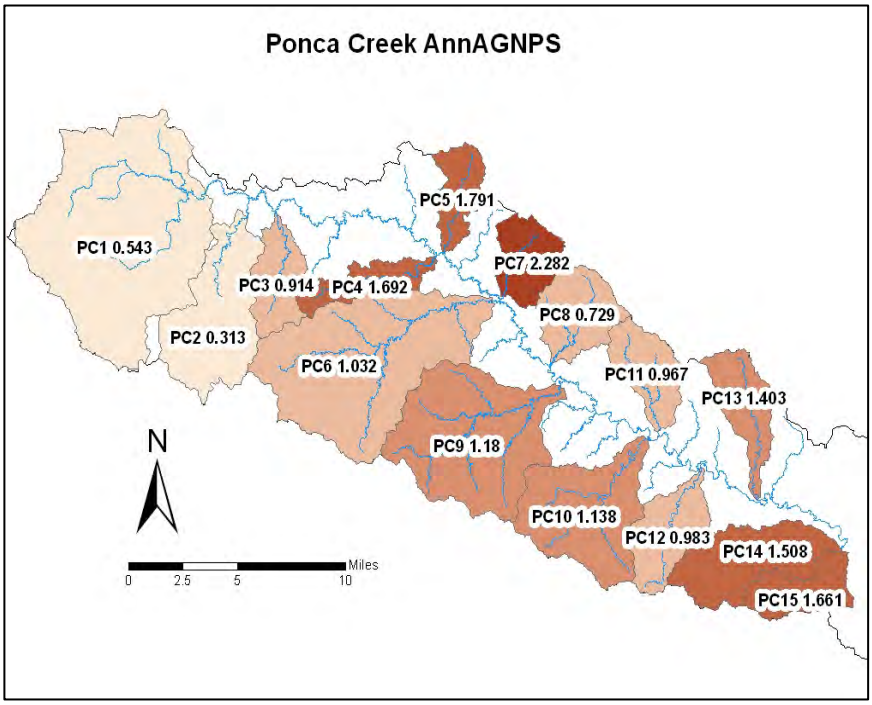


Figure 6: Sediment Production for Ponca Creek.

Table 19: Ponca Creek Total Maximum Daily Load by Flow Regime from February 2010 Assessment

TMDL Component	Flow Zone (expressed as Tons/Day)		
	Zone 1	Zone 2	Zone 3
	>86 cfs	86-10 cfs	10-1 cfs
LA	139.54	12.45	0.47
WLA Colome*	0.12	0.12	0.12
WLA Gregory*	1.04	1.04	1.04
MOS	20.14	3.89	0.66
TMDL @ 90 mg/L	161.84	17.50	2.28
Current Load**	1,096.90	33.05	1.80
Load Reduction	85%	47%	0%

WLA are calculated at the maximum flow in each flow zone that is less than the maximum discharge capacity of the system. Flow zones that exceed the design capacity of the system use the maximum discharge of the system to calculate the WLA

***Current Load is the 95th percentile concentration * 95th percentile flow in each regime with the exception of the Zone 1, in which the 90th percentile concentration was used.*

Keya Paha TSS

AnnAGNPs analysis of the subwatersheds in the Keya Paha basin indicates low rates of sediment production for a majority of the basin when compared to the greater Lewis and Clark drainage. Figure 7 depicts a relative ranking with the subwatersheds that the model suggested were producing higher erosion rates (as compared against other drainages within the Keya Paha drainage and not against the greater Lewis and Clark basin) represented by darker shading.

Table 20: TMDL Summary for Suspended Solids in Keya Paha River form May 2009 Assessment

TMDL Component	Flow Zone (expressed as Tons/Day)				
	High	Moist	Mid	Dry	Low
	>163 cfs	163-54 cfs	54-35 cfs	35-16 cfs	<16 cfs
LA	132.7	30.9	7.8	5.6	1.2
WLA					
MOS	22.4	1.7	4.6	2.4	2.4
TMDL @ 1000 colonies/100 mL	155.0	32.6	12.4	8.0	3.6
Current Load*	1,123.1	65.1	17.8	6.1	3.1
Load Reduction	86%	50%	30%	0%	0%
*Current Load is the 90th percentile concentration * 90th percentile flow in each regime*					

Table 21. Results of AnnAGNPs modeling expressed by grouping sub-tributaries according to geographic area or "parent" tributary

Trib./ General Area	# of subwatersheds	Drainage area (acres)	Sediment prod.(tons)	Tons/acre
Ponca Creek	28	324,287	372,542	1.15
East River area (SD)	21	592,444	589,553	1.01
Keya Paha River	32	629,121	180,005	0.28
Niobrara River	21	2,386,284	144,809	0.06
Santee area (NE)	2	311,287	1,208,402	3.88

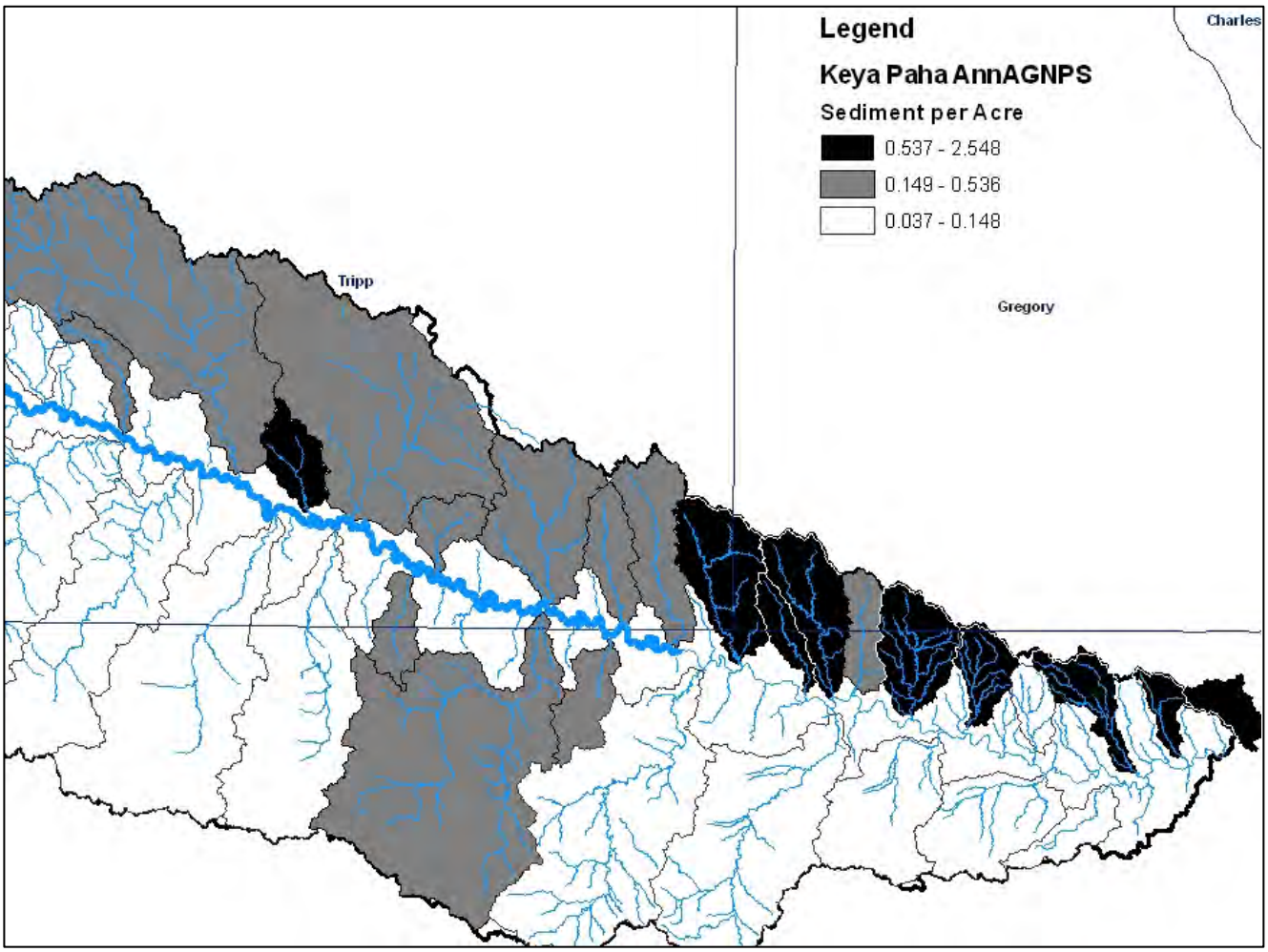


Figure 7: Keya Paha AnnAGNPs

Rapid Geomorphic Assessments (RGAs) were completed at 23 sites within the Keya Paha basin. Figure 8 depicts the areas where RGAs were completed with the AnnAGNPs results shaded. The results were broken into stable and unstable stream channels with approximately 12% of the sites ranking as unstable. The three unstable sites were located on tributaries.

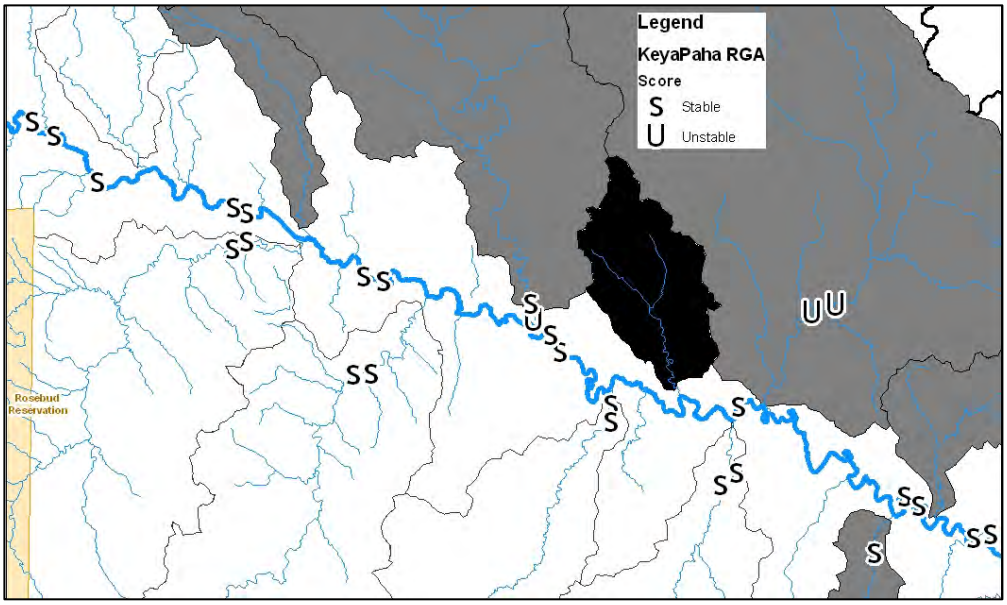


Figure 8: Keya Paha RGA Locations

The primary elements considered when allocating sources within the Keya Paha watershed were predicted sheet and rill erosion loads, potential for bank failure based on RGA assessment, and the natural soil conditions of both the listed segment as well as upstream contributions.

Sheet and rill erosion from the Keya Paha watershed was predicted by the AnnAGNPs model to be less than many of the other watersheds in the Lewis and Clark basin. There may be several factors contributing to this, but the primary reason suspected is the high percentage of native range, in particular in locations that may be more erosion prone.

The RGA analysis indicated a relatively stable channel. Aggravated banks on the outsides of the meanders were common, as were old meander scars on the floodplain indicating that the river has moved frequently over time. The primary soils through the stream corridor consist of the Invale Cass associations. These soils are characterized by loamy fine sands overlying fine to medium sands. These types of soils are typically noncohesive and are more prone to failures, which is evident in the frequency of meander scars. Particle size data collected by the USGS is insufficient to conduct analysis, but it does suggest that the high sand content in the streams bed and banks mobilizes during higher velocity events.

Implementation activities for the Keya Paha River watershed were incorporated within this Project which covers all of the subwatersheds that drain to Lewis and Clark Lake on the Missouri River. Site specific BMPs may yield some reductions, however the concentrations appear to be a natural condition for this river suggesting a reevaluation of the water quality standards may be a better long term solution.

Nutrient

Nutrient TMDLS have been set for Lake Dante, Lake Andes, Geddes Lake, and Burke Lake. The following tables summaries some of the information found in the TMDLs for these lakes.

Table 22: Summary of Reductions to Meet Nutrient TMDLs

	Total P as lb/yr			
Lake	**Reduction Needed**		**TMDL**	**Current**
Lake Dante	101	6.4%	1,474	1,575
Lake Andes	15,839	50.0%	15,839	31,677
Geddes Lake	615	30.0%	1,436	2,051
Burke Lake	24	77.8%	7	31

Recommendations for Lake Mitchell

1. - It is recommended that the implementation of appropriate Best Management Practices be targeted to the critical cells and priority animal feeding areas. Feeding areas with an AGNPS non-corrected rating above 30 should be evaluated for an animal waste collection system to minimize future nutrient releases. It is also recommended that all critical cells and feeding areas be field verified prior to the installation of any Best Management Practices. Since the model does not accurately predict the effects of summer long grazing, resource managers should address these concerns on a case by case basis. Improved grazing and riparian management will decrease bank erosion, increase sediment trapping efficiency, and reduce phosphorus in the streams.

2. - The three storm sewers entering the lake should be rerouted to a settling basin away from the lake. The storm sewers present a significant source of nutrient and sediment input, considering the size of the drainage (8% of the nitrogen and 4% of the phosphorus and 8% of the sediment load). Removing the storm sewers would also remove the potential of an urban area spill from entering the lake.

Table 23. Summary of recommended lake restoration techniques for Geddes Lake.

Restoration Technique	Action	Targets	Comments
Best Management Practices in the watershed.	Reduce incoming TP by 615.39 kg/yr. to reach acceptable loading rate of 1,435.91 kg/yr. (3.93 kg/day).	TP load of 1,435.91 kg/yr (3.93 kg/day) results in meeting adjusted Sec-Chl TSI target of 76.3	Based on FLUX and BATHTUB modeling.
In-lake phosphorus precipitation and bottom sealing.	Decrease growing-season in-lake TP concentration by 0.254 mg/l Chemical amounts to be determined by titrations and existing water chemistry.	TP decrease to an in-lake TP concentration of 0.126 mg/l results in meeting Sec-Chl TSI target of 63.4.	Based on TP – chlorophyll *a* relationship. Based on chlorophyll *a* – Secchi relationship. Probable need for repeated applications if no external phosphorus controls.
Aeration/circulation.	Aerate lake to compensate for whole lake oxygen deficit rate of 72.01 mg/m²-day.	Aerate until DO concentration is at least 5.0 mg/l.	Frequent monitoring of DO recommended for initiation and continuation of aeration.
Algicides.	Decrease chlorophyll *a* to concentration of 9 mg/m³.	Decreasing chlorophyll *a* to 9 mg/m³ results in Secchi of 0.37 meter and meeting Sec-Chl TSI target of 63.4.	Based on chlorophyll *a* – Secchi relationship. Monitor Secchi frequently. Use Secchi transparency target of 0.37 m to determine effectiveness or need for repeated treatment.
Sediment removal for lake longevity	Remove any amount of sediment to extend lake life.	Maintain minimal amount of sediment in the lake.	Success implied.

Table 24. Summary of recommended lake restoration techniques for Burke Lake.

Restoration Technique	Action	Targets	Comments
Phosphorus removal from tributaries by chemical precipitation.	Reduce incoming TP by 24.4 kg/yr. to reach acceptable loading rate of 7.0 kg/yr. Chemical amounts to be determined by titrations and existing water chemistry.	TP load of 7.0 kg/yr results in meeting Sec-Chl TSI target of 63.4. Also ensures pH of less than 9.0. May help alleviate low DO problems.	Based on BATHTUB modeling and chlorophyll *a* – pH relationship.
In-lake phosphorus precipitation and bottom sealing.	Decrease growing-season in-lake TP concentration by 0.131 mg/l Chemical amounts to be determined by titrations and existing water chemistry.	TP decrease to an in-lake TP concentration of .087 mg/l results in Sec-Chl TSI target of 63.4. Also ensures pH of less than 9.0	Based on TP – chlorophyll a relationship. Based on chlorophyll *a* – Secchi relationship. Based on chlorophyll *a* – pH relationship.
Aeration/circulation.	Aerate lake to compensate for hypolimnetic oxygen deficit rate of 510 mg/m²-day.	Aerate until DO concentration is at least 5.0 mg/l.	Frequent monitoring of DO recommended for initiation and continuation of aeration.
Algaecides.	Decrease chlorophyll *a* to concentration of 25 mg/m³.	Decreasing chlorophyll *a* to 25 mg/m³ results in Secchi of 1.14 meters and Sec-Chl TSI target of 63.4. Also ensures pH of less than 9.0	Based on chlorophyll *a* – Secchi relationship. Monitor Secchi frequently. Use Secchi transparency target of 1.14 m to determine effectiveness or need for repeated treatment.
Sediment removal for lake longevity	Remove any amount of sediment to extend lake life.	Maintain minimal amount of sediment in the lake.	Success implied. Possible nutrient control.

3.0 Project Description

3.1 Project Goal

The goal of the South Central Watershed Implementation Project is to restore the beneficial uses in the Lower James River Watershed, Lewis and Clark Lake, and the watersheds of Geddes, Academy, Platte Lake and Lake Andes Lake. This will be accomplished through the installation of Best Management Practices (BMPs) in the watersheds that target sources of sediment, nutrients, and fecal coliform bacteria. This project, Segment I, will address and target BMP installation in the entire South Dakota portion of the Lewis and Clark Lake Watershed (1.9 million acres), the Lower James River Watershed and its tributaries (2.6 million acres). It will also provide technical and financial assistance to the watershed activities in the Lake Andes, Geddes, Academy and Platte Lake Watersheds. These additional four watersheds add up to 560,000 additional acres and are tributaries of the Missouri River and Lake Francis Case which lies upriver and borders the Lewis and Clark Lake Watershed. The total project area acreage is 5,053,800 acres.

This project segment (Segment I) will:

- Continue BMP implementation in the Lewis and Clark Watershed, Geddes, Academy, Platte Lake, Lake Andes Lake Watershed, and impaired reaches of the Lower James River Watershed targeted towards installation of high priority BMPs identified in the Watershed Assessment.
- Conduct a public education and outreach campaign to educate and inform landowners, stakeholders, and area residents on water quality issues and BMPs associated with this project.

The practices that will be installed are based on information from the South Central Watershed area Assessments.

Project Objectives, Tasks, Products, Milestones, and Responsible Agencies:

Objective 1: Reduce nutrient, sediment and fecal coliform loadings in the South Central Watershed and the Lake Andes Watershed through the installation of Best Management Practices.

Task 1: Plan and implement cropland and grassland Best Management Practices (BMPs).
Provide assistance to landowners with installation of BMPs on cultivated cropland and grassland BMPs in the watershed that reduce fecal coliform bacteria, nutrient, and sediment loadings from cultivated cropland and grasslands. BMPs will primarily be installed with landowner investments along with USDA programs (EQIP/CRP/WHIP), as well as Wildlife agency programs (Partners for Wildlife, etc., US F&W and SD GF&P). Project funds for technical assistance on grassland and/or cropland BMP implementation will be targeted towards critical cells in riparian areas identified in the watershed assessment.

Product 1: 10,000 acres of cropland benefited from BMP installation by landowners.

BMPs installed by landowner will include filter strips, riparian buffers, tree plantings, conservation cropping systems, and grassed waterways on 10,000 acres of cultivated cropland to reduce nutrient and sediment loading. BMPs using 319 funds will only be located in the riparian area.

Product 1 Cost: $624,270 **319 Request: $0**

Milestones:

Sediment and nutrient loads will be reduced on 10,000 acres of cropland through the installation of cropland BMPs by June 30, 2019.

Product 2: Grassland Management Systems Installed on 50,000 acres of grasslands.

Grassland management systems will be designed and installed on 50,000 acres of grassland to reduce fecal coliform, nutrient, and sediment loading. Technical assistance for system planning will be requested from the SD Grassland Management and Planning Project and project Natural Resources Conservation Service (NRCS) field offices. BMPs will be implemented using funds from state and federal programs (EQIP, continuous CRP, and Wildlife Programs). BMPs planned to be installed include: planned grazing systems, fencing, livestock exclusion, grass seeding, pipelines, tanks, ponds, rural water hook-ups, and riparian buffers. Use of 319 funds to implement grazing management systems will be for riparian grasslands along major tributaries that have been identified as critical areas.

Product 2 Cost: $2,981,448 **319 Request: $408,015**

Milestones:

Install planned grazing system practices on 50,000 acres by September 30, 2021.

Product 3: Riparian Area Management (RAM) and Seasonal Riparian Area Management (SRAM) will be installed on 325 acres of riparian land.

RAM or SRAM will be implemented targeting critical riparian areas that have been significant sources of bacteria (fecal and E. coli) contamination and sediment loadings due to the degradation of riparian areas. Emphasis will be on pastures that abut or transect Firesteel, Dawson, Pierre or Wolf Creek. Enrollment of land immediately adjacent to these Creeks and within the 100 year flood plain is eligible for the SRAM program. Livestock producers enrolling pasture into the program will be paid to defer grazing from April through September but be allowed to dormant graze from October through April as long as a minimum vegetative stand of 4 to 6 inches remains. If requested, alternative water will be provided during the dormant grazing period to minimize impacts on the riparian area. Haying will be allowed from April through September for the acres enrolled to utilize the forage and maintain the vigor of the vegetative stand. Fencing, pipelines and tanks will be eligible for cost share not to exceed 75 percent project incentives with 25 percent producer match.

Product 3 Cost: $150,000 **319 Request: $54,000**

Milestones:

Implement riparian livestock exclusion for 10 years or longer on 325 acres of riparian land by September 30, 2021.

Task 1 Total Cost: $3,605,718 **319 Request: $408,015**

Task 1 Responsible Agencies:

Technical Assistance Coordination:

Project Coordinator/Project Staff
James River Water Development District
Project Area Conservation Districts

Information Transfer:

Project Coordinator/Project Staff
James River Water Development District
Natural Resources Conservation Service
Project Area Conservation Districts

Implementation:

Project Coordinator/Project Staff
US Fish and Wildlife Service
Farmers and Landowners
Natural Resources Conservation Service
James River Water Development District
SD Game, Fish and Parks

Financial Assistance:

USDA – NRCS and FSA
319 Water Quality Projects
US Fish and Wildlife Service
SD Game, Fish, and Parks

Task 2: Reduce fecal coliform loadings originating from animal feeding operations.
Assist livestock producers with construction of six (6) animal waste management systems, to include 6 nutrient management plans to reduce loading of fecal coliform bacteria, nutrients, and total suspended solids.

Product 4: 6 Animal Waste Management Systems (AWMS)
Six (6) animal waste management systems, to include nutrient management plans, will be installed by livestock producers. Private consultants and NRCS will design the animal waste management systems, and develop the Agricultural Nutrient Management Plan. Funding for AWMS will be from this project's 319 funds, State Consolidated Funds, Landowners, NRCS EQIP program, and RCPP program. Six of the AWMS are anticipated to be full containment systems in feedlot situations, and six systems are anticipated to be relocation of cow/calf feeding areas from critical stream/river riparian areas. The relocation of cow/calf feeding areas used seasonally will involve a contract with the landowner that includes a required grazing plan on days of use and season of use for the riparian pasture. Practices utilized for the feeding area relocation will include required fencing, water development, and fabricated and/or tree windbreaks.

Product 4:

Six Ag Waste Management Systems	
Six Engineering Design Services @ $21,000 each	$126,000
Six Constructions @ $500,000 each	$3,000,000
Three Constructions @ $50,000 each (riparian feeding area relocation)	$150,000
Six Nutrient Management Plans @ $4,000 each	$24,000

Milestones:

1. Six animal waste management system designs.
2. Six animal waste management systems constructed.
3. Three animal feeding area relocations (riparian protection).
4. Six nutrient management plans completed and implemented.

Product 4 Cost: $3,300,000 **319 Request: $221,820**

Task 2 Responsible Agencies:

Technical Assistance Coordination:

Project Coordinator/Project Staff
James River Water Development District
Project Area Conservation Districts

Information Transfer:

Project Coordinator/Project Staff
James River Water Development District
Natural Resources Conservation Service
Project Area Conservation Districts

Implementation:

Project Coordinator/Project Staff
Project Area Conservation Districts
USDA – Natural Resources Conservation Service (NRCS)
Private Consultants

Financial Assistance:

Water Quality 319 Projects
USDA – NRCS EQIP program
Consolidated Water Facilities Construction Fund

Objective 2: Provide project and BMP information to a minimum of 100 watershed landowners, 20 watershed organizations, and 2,500 area citizens to inform them of this project's need and progress, and the results and recommendations from the Phase I Watershed Assessment.

Task 3: Implement an Information and Education campaign to inform the public and stakeholders on project need and progress, results, and recommendations of the Watershed Assessment Final Report.

Product 5: Information and Education Campaign of informational meetings (2), tours (2), newsletters (3), steering committee meetings (6), and press releases (4) completed.

The project coordinator will provide assistance to James River Water Development District to complete an information and education campaign that includes on-farm tours, news releases, presentations to area stakeholder organizations, and an annual meeting of the project steering committee. The cost of information activities, including supplies and postage, will be provided to this 319 project and James River Water Development District and their partners.

Milestones:

2 informational meetings
6 Steering Committee Meetings
4 presentations to project partners
2 watershed BMP tours
4 news releases

Product 5 Cost: $ 6,000 **319: $3,000**

Task 3 Responsible Agencies:

Technical Assistance Coordination:

Project Coordinator
James River Water Development District
Project Area Conservation Districts

Information Transfer:

Project Coordinator
James River Water Development District
Natural Resources Conservation Service
Project Area Conservation Districts

Implementation:

Project Coordinator
Natural Resources Conservation Service
SD Association of Conservation Districts

Financial Assistance:

USDA – NRCS and FSA
319 Water Quality Projects

Objective 3: Completion of water quality monitoring, monitor project progress and complete project administration and management to document project progress towards objectives and meet grant administration policy and guidelines.

Task 4: Monitoring water quality through water sampling related to BMP installation to assess changes in water quality from BMPs and from the initial watershed assessment sampling. Project staff will collect water samples to evaluate before and after water quality changes at the outlets of Creeks (Emmanuel, Choteau, etc.) for testing at the State Lab. Testing will be completed related to Total Suspended Solids, Fecal Coli Form Bacteria, and *E-coli*. Sampling will be completed utilizing technical assistance from the SD DENR and following procedures established in the "Standard Operating Procedures for Field Samplers, Volumes I & II, Tributary and In-Lake Sampling Techniques", State of South Dakota, 2005.

Product 6: Water Quality Monitoring to monitor project impacts:
120 water samples @ $65/test

Milestone:
120 water samples taken, tested, and water quality changes evaluated.

Product 6 Cost: $7,800 **319 Request: $7,800**

Task 5: Monitor progress and complete progress reports and complete grant administration to meet project requirements and guidelines.

Product 7: Annual (3), final (1) reports completed according to grant guidelines and requirements.

Product 7 Cost: $0 **319 Request: $0**
The cost of these products is included in personnel costs.

Milestones:

1. 5 Annual Reports
2. 1 Final Project Report

Responsible Agencies:

Technical Assistance Coordination:

Project Coordinator/Project Staff
James River Water Development District
Project Area Conservation Districts

Information Transfer:

Project Coordinator/Project Staff
James River Water Development District
Natural Resources Conservation Service
Landowners

Implementation:

Project Coordinator/Project Staff
James River Water Development District
Project Area Conservation Districts
Landowners
SD Department of Environment and Natural Resources

Financial Assistance:

Water Quality 319 Projects
James River Water Development District
Project Area Conservation Districts

3.3 Milestone Table (See Page 35)

3.4 Required Permits

All required permits will be obtained for the installation of BMPs during this proposed project. It is anticipated that 401 and 404 permits and storm water construction permits will be required. If any historical findings are made, the state historic preservation office will be contacted. It is anticipated that:

- 401 and 404 permits will be required for shoreline and riparian BMP installation.
- Storm water construction permits will be required for animal waste management systems.
- Historical Preservation compliance will be adhered to any BMPs involving ground disturbing activities.
- Compliance to meet requirements of the Threatened and Endangered Species Act.

3.5 Project Sponsor

The James River Water Development District is the project sponsor. The Randall RC&D sponsored and implemented the Watershed Assessment for Lewis and Clark Watershed. James River Water Development District has experience in leadership for project implementation, administration, and management, and has a long-term working relationship with organizations and communities in the watershed area.

3.6 Operation and Maintenance Responsibilities

Operation and Maintenance (O&M) responsibilities for BMPs funded by 319 will be detailed in contracts entered in between the James River Water Development District and landowners installing BMPs. The contracts for BMP installation will specify BMP O&M needs, procedures for BMP failure or abandonment, and the life span BMPs will be maintained. The James River Water Development District will be responsible for completing operation and maintenance contracts, on-site evaluation of BMPs installed to ensure operation and maintenance is being completed, and follow-up as needed to ensure BMP operation for its designated life span.

4.0 COORDINATION PLAN

- The lead sponsor is the James River Water Development District, Huron, South Dakota. The James River Water Development District will be responsible for completion of the project's goals, objectives, tasks, and completion of cash and in-kind match documentation. The James River Water Development District, using project funds, will hire a project coordinator, project resource specialist, and support staff to lead project activities. Additional project support will be provided by the James River Water Development District and its technical assistance staff. James River Water Development District will partner with local, state, and federal organizations and agencies to implement this project utilizing their available technical and financial assistance as follows:

- Aurora, Bon Homme, Brule, Charles Mix, Davison, Douglas, Gregory, Hutchinson, Jerald, Miner, McCook, Sanborn, Todd, Hamill and Clearfield/Keya Paha Conservation Districts will provide project management assistance through Board of Supervisor membership on the local watershed steering committee, and provide technical assistance and coordination of technical assistance for BMP installation. The Conservation Districts will work with James River Water Development District to apply for additional funds for the installation of AWMS from the Land and Water Conservation Fund.

- USDA-Natural Resources Conservation Service: Technical assistance from the Aurora, Bon Homme, Brule, Charles Mix, Davison, Douglas, Gregory, Hutchinson, Jerald, Miner, McCook, Sanborn, Tripp, and Todd County NRCS County field office staff and NRCS state specialists for planning BMPs such as grazing systems, ag waste systems, riparian buffers, etc., and financial assistance for BMP installation from existing programs (EQIP, WRP, FWRP, RCPP).

- US Fish and Wildlife Service (US F&W): Through the North American Waterfowl Conservation Act (NAWCA) funded project, the US F&W Service will contribute cost-share assistance for grass seedings, ponds, and fencing, and provide technical assistance when available. Landowner match for NAWCA BMPs installed is not eligible as match to this project.

- SD Game, Fish and Parks: The SD GF&P, through existing programs to implement grassland and/or wetland BMPs (grazing systems, fencing, multiple purpose ponds, and seedings).

- Grassland Management Project – technical assistance to landowners on grazing systems methods and benefits, and on-farm assistance to develop a grazing plan.

- 303(d) Watershed Planning and Implement Project – Technical assistance for animal nutrient management systems, to include producer contacts.

- South Dakota Department of Environment and Natural Resources: Technical assistance for water quality issues and project implementation, administration, and management. Financial assistance will be requested from the Consolidated Water Facilities Construction Program to assist with cost-share of construction of animal waste management systems.

- USDA - Farm Service Agency: Cost-share assistance and program support for CRP, continuous CRP, WHIP, etc.

- South Dakota Department of Agriculture – Conservation Commission Land and Water Conservation Grant Program for tree planting and other conservation practices as needed.

4.2 Local Support

The South Central Watershed is an important economic and social asset to the communities in the project area, as well as rural residents and landowners. Randall RC&D Association, Inc. provided leadership for the Lewis and Clark Lake Watershed Assessment, which was initiated during 2003, due to significant local support. More than 15 organizations provided a cash contribution to the watershed assessment, and over 25 organizations were active in initiating and providing technical assistance to the assessment. During the two year assessment, Randall RC&D staff made over 20 presentations on the project need and progress to organizations in both South Dakota and Nebraska.

4.3 Project Coordination

The South Central Watershed Implementation Project will be implemented through leadership by the James River Water Development District, with support and coordinated by a local steering committee consisting of available local, state, and federal partners (see Section 4.1) to maximize technical assistance and funding for successful project implementation. In addition, this project will utilize training and other technical assistance available, such as:

1. Annual 319 project coordinators training workshops.
2. Technical assistance for grassland management through the Grassland Management and Planning Project.
3. Technical and administrative training provided by the James River Water Development District, SD DENR, and NRCS.

4.4 Coordination With Other Projects

This project will be implemented through coordination and partnership with other organization programs to create complementary activities. Key activities by programs that are similar for this project are as follows:

- BMP implementation: The installation of BMPs on cropland and grassland in this proposal will request funding by USDA programs (CRP, Continuous CRP, WHIP, EQIP) wildlife habitat programs (Partners for Fish and Wildlife, Threatened Habitats Program, landowners, and SD Soil and Water Conservation Grants and Consolidated Water Construction Facility Grants). The implementation of animal waste management systems is proposed to be cost-shared by 319 funds to provide timely planning, design, and implementation under current high demands on existing providers.
- Technical assistance for BMP implementation will be provided through a coordinated effort to include delivery by the project coordinator, NRCS field office staff, Conservation District staff, and existing 319 funded Grassland Project, USDA's technical service provider program, and other state and federal service providers as available (GF&P, US F&WS). Technical assistance resources will be invited to participate in the local project steering committee for coordination of services.

5.0 EVALUATION AND MONITORING

5.2 Indicators of Success

The James River Water Development District will monitor:

- Water Quality changes due to BMP installation and water quality changes since the 2003 watershed assessment on selected sites.

Project progress based on project milestones, and report progress in their semi-annual project reports. The effectiveness of BMPs installed relative to the improvement in water quality will be evaluated using the tools and models available such as:

1. Water sampling to monitor water quality changes.
2. AnnAGNPs model for changes in loadings due to BMP installation.
3. StepL for estimating annual load reductions from BMP installation.
4. Buffer and riparian vegetation establishment reductions for phosphorus and sediment modeled as grass seedings using Annualized AGNPS, as well as estimates from research studies conducted in the region by universities.
5. Assessment of feedlots to compare before and after BMP installation loadings using the AnnAGNPs module and water sampling on selected sites.

All BMPs installed in the watershed utilizing partner contributions (non-319 funds) will also be evaluated for improvements in water quality using the tools noted above.

Water sampling, testing, and test result evaluations for water quality changes will be completed with Technical Assistance from DENR to develop a sampling and analysis plan, train project staff, and assist in data storage and evaluation. Sampling will be completed according to the "Standard Operating Procedures for Field Samplers, Volumes I & II, Tributary and In-Lake Sampling Techniques", State of South Dakota, DENR, 2005.

Progress reporting to meet milestones will include a financial accounting of funds, and the source of funds for each milestone. Local support, partner in-kind, and cash contributions will be documented for BMP installation, project management activities, and informational activities.

5.3 Recordkeeping and data storage and management

The James River Water Development District will be responsible for collecting, storing, and managing data collected during the implementation of this project. The South Dakota DENR will provide technical assistance and guidance to assist the Randall RC&D set-up the appropriate record systems and computer software for project data collection. Water Quality data collected will be provided to SD DENR for entry into STORET.

5.4 AGNPS to determine progress/priority

The James River Water Development District will utilize the South Dakota DENR for technical assistance and training on the use of models and tools to assess project success and progress. The AnnAGNPs model (to include the feedlot model) will be the main models used to assess the impact of BMP installation in the watershed.

5.5 Operation and Maintenance

The installation of the BMPs for this project (animal nutrient management systems, fencing, water development, etc.) will involve a contract between the James River Water Development District and the landowner, for operation and maintenance of the BMP to be installed. The operation and maintenance section of the contract will specify the life span of the BMP, who is responsible for maintenance and operation, and normal operation and maintenance needs for each BMP.

The James River Water Development District will be responsible to ensure that the Operation and Maintenance contracts are implemented. The JRWDD and local partners, such as the project area conservation districts, will lead efforts to implement needed operation and maintenance on BMPs after this project's grant period.

6.0 BUDGET (See Also Project Budget Page on 36)

BUDGET TABLE FOR SOUTH CENTRAL IMPLEMENTATION PROJECT 7/2016 – 9/2019

PART 1: FUNDING SOURCES

Funding Source	Total
EPA SECTION 319 FUNDS & CWSRF-WQ FUNDS	
FY 16 319 (FA)	$988,335
CWSRF-WQ	$93,000
Subtotal:	**$1,081,335**
OTHER FEDERAL FUNDS	
1.) NRCS/FSA (FA/TA)	$1,619,856
2.) Other Federal (RCPP)	$1,524,483
Subtotal:	**$3,144,339**
STATE/LOCAL MATCH (FA&TA)	
1.) JRWDD (TA/FA)	$901,000
2.) Landowners(FA)	$1,588,444
3.) State: (Consolidated)	$619,500
4.) Dept. of Ag (Commission Grant)	$300,000
Subtotal:	$**3,408,944**
TOTAL BUDGET:	**$7,634,618**

Key:

FA	Financial Assistance
TA	Technical Assistance
CD	Conservation District
CWFCF	Consolidated Water Facilities Construction Fund
GF&P	SD Game, Fish and Parks Department
DENR	SD Department of Environment and Natural Resources
NRCS	USDA Natural Resources Conservation Service
US F&W	US Fish and Wildlife Service
FSA	USDA Farm Service Agency
TSP	Technical Service Providers (USDA/NRCS)

7.0 PUBLIC INVOLVEMENT

7.1 Local work group members will meet at least semi-annually and provide input for project management and coordination of resources to the James River Water Development District, and will consist of representatives from local, state, and federal stakeholder organizations.

The James River Water Development District, through completion of Objective 2 (Information Campaign) of this proposal, will provide information to the public through Informational/Work Group meetings, progress reports, watershed tours, news releases, and presentations to partner organizations.

8.0 THREATENED AND ENDANGERED SPECIES

There has only been one federally threatened or endangered species documented in the Choteau Creek/Corsica Lake watershed. The US Fish and Wildlife Service list the whooping crane, bald eagle, and western prairie fringed orchid as species that could potentially be found in the Corsica Lake watershed. None of these species were encountered during this study; however, care should be taken when conducting mitigation projects in the watershed.

In the Lewis and Clark Lake Watershed endangered or threatened species documented include: Least Tern, Pallid Sturgeon, and Piping Plover, Bald Eagle, and Whooping Crane.

The procedures that will be followed to ensure the project will not adversely affect threatened and endangered species are based on the following premises:

1. The best management practices to be implemented will promote the improvement of water quality, which will benefit threatened and endangered species that depend on water.
2. The occurrence of migratory endangered species is expected to be transitory, and if they are present, project activities will cease until they have left the area.

The precautions that will be taken with respect to threatened and endangered species that could potentially be found in the area are as follows:

1. Whooping Crane

Whooping cranes have been documented in the Choteau Creek watershed and the South Central Watershed. Sightings in this area are likely only during fall and spring migration. When roosting, cranes prefer wide, shallow, open water areas such as flooded fields, marshes, artificial ponds, reservoirs, and rivers. Their preference for isolation and avoidance of areas that are surrounded by tall trees or other visual obstructions makes it unlikely that they will be present in the project area to be negatively impacted as a result of the implementation of BMPs. If whooping cranes are sighted during the implementation of mitigation practices, all disruptive activities should cease until the bird(s) leave of their own volition.

2. Bald Eagle

The bald eagle can be found near water, primarily on river systems, large lakes, reservoirs, and coastal areas. Bald eagles typically prefer large trees for perching and roosting. Bald Eagles are documented in the Lewis and Clark Watershed and use the reservoir and river for both summer and winter areas. A Bald Eagle refuge is located near Pickstown. Best management practices should avoid the destruction of large trees that may be used as bald eagle perches, particularly if an eagle is observed using a tree as a perch or roost. No project activities are planned that will disturb possible nesting sites or reduce food sources. If any actions become necessary during the project that might impact bald eagles that are in or visit the area, the sponsor or its agent will contact DENR for approval to complete the action before proceeding. If a bald eagle(s) is observed at any project work site, all mechanical activities at the site will be suspended until the bird(s) leaves the site under its own volition.

3. Western Prairie Fringed Orchid

At this time there are no documented populations of the western prairie fringed orchid in South Dakota. *Platanthera praeclara* grows up to four feet tall, and has two dozen or more white to creamy colored, one-inch long flowers on a stalk. This species is distinguished from eastern prairie fringed orchids by larger flowers, differing petal shape, and longer nectar spur. The flowers emerge in May, bloom from June to July, and are pollinated by sphinx moths. Fringed orchids are found in tall grass prairies, most

often in moist habitats or sedge meadows, and require direct sunlight for growth. They persist in areas disturbed by light grazing, burning, or mowing. Western prairie fringed orchids are known to have occurred from northeastern Oklahoma, within the Ark/Red, as well as locations in Kansas, Missouri, Nebraska, Iowa, Minnesota, and South Dakota. The greatest threat to the species is conversion of tall grass prairie to other land uses. If an orchid is observed at any project work site, all mechanical activities at the site will be suspended. Work will be altered or the plant(s) protected so no harm will come to it.

4. Least Tern

The interior least tern is a small shorebird with a black-capped crown, white forehead, gray wings and back, and yellow or orange legs and bill. The male's legs and bill are brighter than the female's, but the sexes are similar. At just 8 to 9 ½ inches long, the least tern is the smallest species in the family Laridae. Least terns feed almost exclusively on small fish, which they catch by skimming over the water and plunging in. Least terns are listed as endangered on both the South Dakota state and the federal endangered species list. In South Dakota, least terns nest primarily on sandy unvegetated beaches and sandbar islands along the Missouri River. They tend to nest in large communal colonies. Project activities that disturb possible nesting sites or reduce food sources are not planned. If Least Tern(s) are observed near any project work site, all mechanical activities at the site will be suspended until the bird(s) leave the site under their own volition. If they remain a new site will be chosen. If any actions become necessary during the project that might impact least terns, the sponsor will contact DENR for approval to complete the action before proceeding.

5. Piping Plover

The piping plover is a small shorebird approximately seven inches long. It can be recognized by a single black neck band, a short, stout bill, pale underparts and orange legs. The piping plover is listed as threatened on both the federal and South Dakota State threatened or endangered species lists. Piping plovers nest primarily on unvegetated sandy islands on the Missouri River in South Dakota. Project activities that disturb possible nesting sites or reduce food sources are not planned. If Piping plover(s) are observed near any project work site, all mechanical activities at the site will be suspended until the bird(s) leave the site under their own volition. If they remain a new site will be chosen. If any actions become necessary during the project that might impact piping plovers, the sponsor will contact DENR for approval to complete the action before proceeding.

6. Pallid Sturgeon

The pallid sturgeon belongs to a group of fish that flourished about 70 million years ago during the Cretaceous period. The pallid sturgeon is a large fish. Historic reports and photographs document pallids at more than 80 pounds and six feet long. It has a flattened, shovel-shaped snout and long tail. Bony plates cover the body. Four dangling barbels hang in front of the toothless mouth. The pallid sturgeon is listed as endangered on both the federal and state endangered species list. No in-stream or lakeshore activities are planned. If any actions become necessary during the project that might impact the pallid sturgeon, the sponsor will contact DENR for approval to complete the action before proceeding.

3.3: MILESTONE TABLE

South Central Watershed Implementation Project

July 1, 2016 Through September 30, 2019

Goal/Objective/Task	Groups	Quantity	2016	2017		2018		2019	
			July-Dec	Jan-June	July-Dec.	Jan-June	July-Dec.	Jan-June	July-Dec.
Objective 1. BMP Installation									
Task 1: Crop & Grassland BMP's									
Products 1, 2 & 3: BMP's									
Cropland BMP's	1,2,3	10,000 ac.	1000	1000	2000	1000	2000	1000	2000
Grassland BMP's	1,2,3,5,6	50,000 ac.	5000	5000	10000	5000	10000	5000	10000
Riparian Area Mgt. (RAM)	1,2,3,6	325 ac.	25	50	50	50	50	50	50
Task 2: Livestock Nutrient Management									
Products 4: Ag Waste Systems									
Engineering Services	1,3,7	6	1	1	1	1	1	1	
System Installation	1,3,4,7	6	1		2		2		1
Riparian feeding area relocation	1,2,3,8	3	1		1		1		
Nutrient Management Plans	1,3	7	1		2		2		2
Objective 2: Outreach									
Task 3: Information Campaign									
Product 5:									
Tours	1,2,3,4	2		1					1
Informational Meetings	1,2,3,4	2	1						1
Presentations	1,2,3,4	4	1		1		1		1
Steering Committee Meetings	1,2,3,4	6	1	1	1	1	1	1	
News Releases	1,2,3,4	4	1	1		1		1	
Objective 3: Monitoring/Reports									
Task 4: Water Quality Monitoring									
Product 6: Water Samples/Testing		120	24	16	24	16	24	16	
Task 5: Reporting									
Product 7: Reports									
Semi-annual Reports (if needed)	1,4	0							
Annual Reports	1,4	3	1		1		1		
Final Report	1,4	1							1

Groups:

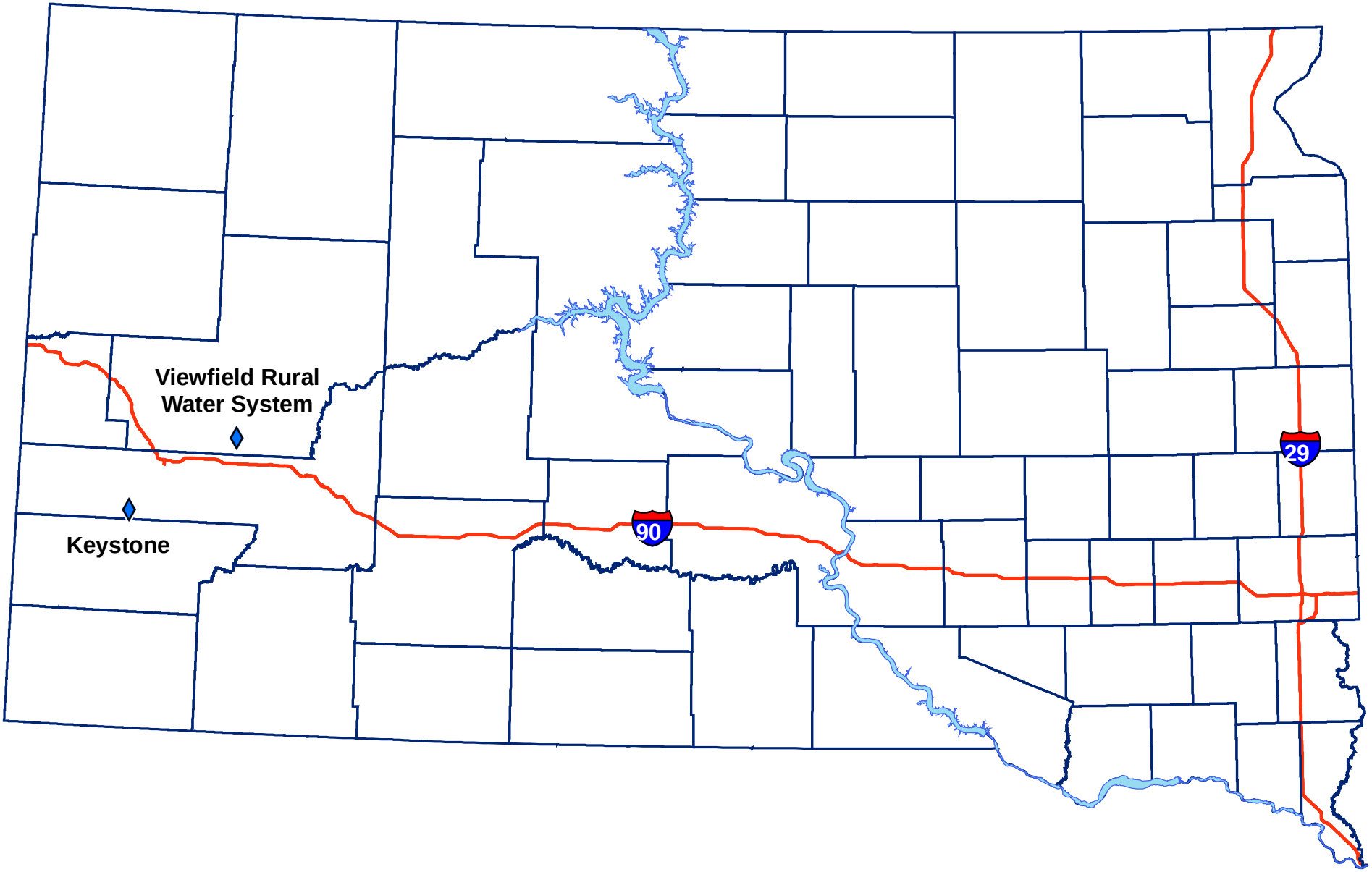
1. James River Water Development (JRWDD Partners)
2. Area Conservation Districts
3. USDA - Natural Resources Conservation Service/Farm Service Agency
4. SD Department of Environment and Natural Resources
5. SD Game, Fish, and Parks
6. US Fish And Wildlife Service
7. Private Consultants

South Central Watershed Implementation Project Budget

July 1, 2016 Through September 30, 2019

ITEM	Year 1	Year 2	Year 3	Total	Current 319 EPA	SRF WQ	Consolidated	USDA EQIP/CRP	Local	Conservation Commission	JRWDD	RCPP
Project Personnel and Administration												
Project Coordinators (2 FTE)	$110,000	$113,300	$116,700	$340,000	$252,000	$20,000					$68,000	
RCPP Technical Assistance	$58,000	$58,000	$58,000	$174,000								174,000
USDA Technical Assistance	$25,000	$25,000	$25,000	$75,000								75,000
Lodging/Meals/ Expenses	$1,000	$1,000	$1,000	$3,000	$3,000							
Travel	$17,000	$17,000	$17,000	$51,000	$51,000							
Computer Support	$2,000	$2,000	$2,000	$6,000	$6,000							
Office Supplies/Postage/Telephone	$4,000	$4,000	$4,000	$12,000	$12,000							
Office Space	$9,000	$9,000	$9,000	$27,000	$9,000			$18,000.00				
Project Management (Sponsor)	$4,000	$4,000	$4,000	$12,000	$7,000						5000	
Clerical Assistance (CD's $30/hr)	$1,200	$1,200	$1,200	$3,600	$1,200				$2,400			
Equipment	$2,500			$2,500	$2,500							
Technical Assistance (CD's $30/hr)	$3,000	$3,000	$3,000	$9,000	$4,000				$5,000			
Subtotal: Personnel Support	**$236,700.00**	**$237,500.00**	**$240,900.00**	**$715,100.00**	**$347,700.00**	**$20,000.00**	**$0.00**	**$18,000.00**	**$7,400.00**	**$0.00**	**$73,000.00**	**$249,000.00**
Objective 1: BMP's Installation												
Task 1: Cropland/Grassland BMP installation												
Product 1: Cropland BMPs												
Grass Waterway, Mulching, Field Borders, Seeding	$101,880	$101,880	$101,880	$305,640				$230,200				$75,440
Conservation Crop Rotation@18.59/acre	$18,590	$18,590	$18,590	$55,770				$27,885				$27,885
Cover Crop @ $40/acre	$80,000	$80,000	$80,000	$240,000				$84,250	$71,500			$84,250
Pollinator Habitat @ $1500/acre	$7,500	$7,500	$7,500	$22,500				$11,250				$11,250
Salinity and Sodic Soil Man. @ $6.00/acre	$120	$120	$120	$360								$360
Product 2 : Grassland BMP's:												
Prescribed grazing, fence, seeding, water development	$500,000	$500,000	$500,000	$1,500,000	$325,215	$43,000		$381,367	$203,644	$210,000		$336,774
Brush Management @ $359.54/acre	$143,816	$143,816	$143,816	$431,448				$275,724				$155,724
Livestock/Silt Retention dam Construction	$200,000	$200,000	$200,000	$600,000				$0			$600,000	
Windbreak Establishment and Renovation	$100,000	$100,000	$100,000	$300,000	$28,800			$3,000	19200	$90,000	$153,000	$6,000
Product 3: Riparian Area Mgt. (RAM)	$50,000	$50,000	$50,000	$150,000	$54,000				21000		$75,000	
Task 2: Livestock Nutrient Management												
Product 4: Ag Waste Systems												
Engineering Design Services @ $21,000 each	$42,000	$42,000	$42,000	$126,000			$18,900	$37,800	$31,500			$37,800
System Construction @ $500,000 each	$1,000,000	$1,000,000	$1,000,000	$3,000,000	$142,800	$30,000	$570,000	$540,000	$1,177,200			$540,000
Winter Feeding Area @ $50,000 each	$50,000	$50,000	$50,000	$150,000	$75,000		$27,000	$0	$48,000			
(water, fencing, tanks, windbreaks)												
Nutrient Management Plans @ $4000 each	$8,000	$8,000	$8,000	$24,000	$4,020		$3,600	$10,380	$6,000			
Subtotal: BMP Installation	**$2,301,906**	**$2,301,906**	**$2,301,906**	**$6,905,718**	**$629,835**	**$73,000**	**$619,500**	**$1,601,856**	**$1,578,044**	**$300,000**	**$828,000**	**$1,275,483**
Objective 2: Outreach:												
Task 3: Information Campaign												
Product 5: (Informational meetings, tours, press releases)	$2,000	$2,000	$2,000	$6,000	$3,000				$3,000			
Subtotal: Outreach	**$2,000**	**$2,000**	**$2,000**	**$6,000**	**$3,000**	**$0**	**$0**	**$0**	**$3,000**	**$0**	**$0**	**$0**
Objective 3: Monitoring and Project Management												
Task 4: Water Quality Sampling/Evaluations												
Product 6: samples/testing/evaluation @ $65/ea.	$2,600	$2,600	$2,600	$7,800	$7,800							
Task 5: Reports And PIP Development:												
Product 7: Reports: semi-annual, annual, & final)												
(Costs covered in personnel costs)												
Subtotal: Monitoring and Reports	**$2,600**	**$2,600**	**$2,600**	**$7,800**	**$7,800**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Project Cost:	**$2,543,206**	**$2,544,006**	**$2,547,406**	**$7,634,618.00**	**$988,335.00**	**$93,000**	**$619,500**	**$1,619,856**	**$1,588,444**	**$300,000**	**$901,000**	**$1,524,483**
Match:												
Ineligible Match - Federal and/or Project Allocated								$1,619,856				$1,524,483
319 Matching Project Total				$4,490,278.60	$988,335.00	$93,000						
Match: Project Totals For Match							$619,500		$1,588,444	$300,000	$901,000	
Match Percentages:				**100%**	**22%**	**2%**	**14%**		**35%**	**7%**	**20%**	

Small Water Facilities Funding Applications
June 2016



June 23, 2016
Item 21

TITLE: Small Water Facilities Funding Applications

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

a. Viewfield Rural Water System
b. Keystone

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

http://denr.sd.gov/bwnrapps/BWNRappsother0616.pdf

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

WRAP Review Sheet
Small Water Facilities Funding Application
Viewfield Rural Water Association Inc.

Project Title:	Water Treatment for Radium 226/228 Mitigation
Funding Requested:	$250,000
Total Project Cost:	$250,000
Project Description:	In 2015, the Viewfield Rural Water System found the Radium 226/228 levels in their water supply had exceed the EPA maximum contaminant level of 5 pCi/L and needs to be brought back into compliance. Viewfield will install twin-alternating, sodium-based water softeners at each well site pump house to mitigate radium levels. Evaporation ponds will also be installed at each site to treat the backwash water from the softening systems.
Alternatives Evaluated:	The "No Action" alternative was not chosen because it would not address the non-compliant water source and the system would remain out of compliance. An alternative to install individual water softeners in each home was reviewed but this was found to be cost prohibitive and impractical for operation and maintenance.
Implementation Schedule:	Viewfield anticipates bidding the project in August 2016 with and completion of the project in late October 2016.
Service Population:	170
Current Domestic Rate:	$120.00 per 7,000 gallons usage

Interest Rate: 3.25% Term: 30 years Security: System Revenue

DEBT SERVICE CAPACITY

Coverage at Maximum Loan Amount:	If funding is provided as all loan, Viewfield Rural Water would have 25% coverage based on the current rate of $120.00/7,000 gallons.

25% Funding Subsidy:	$62,500 subsidy with a loan of $187,500.
Coverage at 25% Subsidy:	Based on a 25% subsidy and a loan of $187,500, Viewfield Rural Water would have 33% coverage based on the current rate of $120.00/7,000 gallons.

50% Funding Subsidy:	$125,000 subsidy with a loan of $125,000.
Coverage at 50% Subsidy:	Based on a 50% subsidy and a loan of $125,000, Viewfield Rural Water would have 49% coverage based on the current rate of $120.00/7,000 gallons.

75% Funding Subsidy:	$187,500 subsidy with a loan of $62,500.
Coverage at 75% Subsidy:	Based on a 75% subsidy and a loan of $62,500, Viewfield Rural Water would have 97% coverage based on the current rate of $120.00/7,000 gallons.

ENGINEERING REVIEW COMPLETED BY: DREW HUISKEN

FINANCIAL REVIEW COMPLETED BY: JON PESCHONG

Small Water Facilities Funding Application

RECEIVED
MAY 23 2016
Division of Financial & Technical Assistance

Total Project Cost Not To Exceed $250,000
or
Ineligible State Revolving Fund Projects

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

Applicant:	Proposed Funding Package	
Viewfield Rural Water Association Inc.		
Address:	Requested Funding	$250,000.00
22014 New Underwood Road New Underwood, SD 57761 Mr. Larry Gossard, President	Local Cash	
Phone Number:	Other:	
605-515-3613	Other:	
	Other:	
	TOTAL	$250,000.00

Project Title: Viewfield Rural Water Association - Radium 226/228 Mitigation

Description:

This project adds Sodium-based water softening to both of the water well sources in the Viewfield Rural Water System, by softening approximately half of the raw production water, to bring the radium 226/228 constituents below the EPA maximum of 5 pCi/L. The discharge from the softeners is to be routed to a clay-lined or EPDM (or similar)-lined total-containment pond, sized to provide evaporation of the incoming volume of discharge from the softeners.

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.

Larry Gossard, President	Larry Gossard	5-20-16
Name & Title of Authorized Signatory (Typed)	Signature	Date

Professional Consultants

Application Prepared By: Renner Associates, LLC

Contact Person: Mitchell B. Kertzman, PE

Mailing Address: 616 6th Street

City, State, and Zip: Rapid City, SD 57701

Telephone Number: 605-721-7310 Fax: 605-721-7313

Email address: mitch@rennerassoc.com

Consulting Engineering Firm: Same as above.

Contact Person:

Mailing Address:

City, State, and Zip:

Telephone Number: Fax:

Email address:

Legal Counsel's Firm: Demersseman, Jensen, Tellinghuisen & Huffman, LLP

Contact Person: Curtis S. Jensen

Mailing Address: 516 Fifth Street

City, State, and Zip: Rapid City, SD 57701

Telephone Number: 605-342-2814 Fax: 605-342-0732

Email address: curtis@demjen.com

Comments:

Budget Sheet

Cost Classification	A CWFCP/ WQ Grant	B	C	D	E	Total Funds
1. Administrative Expenses						
A. Personal Services	$2,500					$2,500
B. Travel	$1,000					$1,000
C. Legal & Bond Counsel	$1,500					$1,500
D. Other						
2. Land, Structure, Right-of-Way						
3. Engineering						
A. Bidding and Design Fees	$30,000					$30,000
B. Project Inspection Fees	$2,000					$2,000
C. Other						
4. Construction & Improvements	$185,900					$185,900
5. Equipment						
6. Contractual Services						
7. Other Geotechnical	$7,400					$7,400
8. Other Tax 4%	$9,212					$9,212
9. Subtotal (Lines 1-8)	$239,512					$239,512
10. Contingencies	$10,400					$10,400
11. Total (Lines 9 and 10)	$249,912					$249,912
12. Total %	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Proposed Method of Financing

	Secured Funds	Unsecured Funds	Date Unsecured Funds Anticipated
Local Cash(Identify Source)			
Other (Explain) WQ Grant		$250,000	
Other (Explain)			
Other (Explain)			
Total		$250,000	$250,000

Other Funds to be Borrowed

	Amount	Rate	Term	Annual Debt Service	Security or Collateral Pledged
Other					
Other					
Other					

Please attach copies of commitment letters that contain specific terms and conditions for each source of financing.

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MAY 18 2016
Division of Financial
& Technical Assistance

General Information

The month and day your fiscal year begins: January 1st

Population Served Current: 150 2010 90 2000 0

** If applying for watershed/lake restoration project, proceed to "Program Narrative Statement" on page 13.

Repayment Information N/A

Interest rate you are applying for: _____ Term: _____

What security is being pledged toward the repayment of this loan?
(Political Subdivisions Only)

- ☐ 1. General Obligation Bond (Requires Bond Election)
- ☐ 2. Revenue Bond
- ☐ 3. Project Surcharge Revenue Bond
- ☐ 4. Sales Tax Revenue Bond

Documents That Must Be Submitted With The Application

Financial Documents

+ 1. Most recent audited or unaudited financial statements to include specific accounting for the utility affected by the project.
+ 2. Current year's budget for the utility affected by the project.
3. Amortization schedules for all existing debt secured by proposed revenue pledged.

Planning and Legal Documents

+ 1. Current governing user charge ordinance or resolution and its effective date.
X 2. Resolution of authorized signatory for submission of the Small Water Facilities Funding application and signing of payment requests. This resolution must also include the maximum amount requested and description of proposed project.
✓ 3. Project Narrative Statement.
✓ 4. Engineering Design and Cost Estimates.

Items 5-7 apply to Non-profit Entities only

5. By-laws.
6. Articles of Incorporation.
7. Certificate of Good Standing from Secretary of State.

Utility Debt Information

Year	2015					
Purpose	organize + build a rural Water line					
Security Pledged	property and water system infrastructure					
Amount	$1,080,000					
Maturity Date (mmm/yyyy)	2049					
Debt Holder	USDA Rural Dev.					
Debt Coverage Requirement						
Avg. Annual Required Payment	$55,860					
Outstanding Balance	$1,015,012					

Comments:

Utility Cash Flow Information

Negative cash should be in (Decrease) format	Prior Year	Prior Year	Current Year	Future Year	Future Year	Future Year
Fiscal Year	2014	2015	2016	2017	2018	2019
Operating Revenue						
Base Fees	104 611	107, 664	37,694			
Surcharge Fees						
Other (Explain)						
Operating Expenses						
Personal Services	624	763	0			
Chemical, Material & Supplies	29,341	29, 762	10,928			
Electric & Other Utilities	10,345	10, 722	3,874			
Other (Explain)	4,169	3,013	1,659			
Operating Net Cash	60, 132	63, 404	21,233			
Nonoperating Cash Flow						
Interest Revenue	63	73	3			
Transfers In (Explain)		29,898 [b]	0			
Fixed Asset Purchases						
Transfers Out (Explain)	15,200 [a]	6925 [a]	5,862 [a]			
Principal Debt Payments	13, 132	13,684	18,620			
Interest Debt Payments	42, 728	42,176				
Other (Explain)		26,398				
Nonoperating Net Cash						
Increase (Decrease) Cash	-10,865	4,192	-3,246			
Beginning Cash Balance	19,759	8,894	13,086			
Ending Cash Balance	8,894	13,086	9,840			
Restricted Balance						
Unrestricted Balance						

Explanations

a. Transferred to a savings account for Debt Reserve and Asset Replacement.

b. Transferred from savings to pay for pump replacement $26,398 and $3,500 to pay operating expense before rate increase.

Restricted Funds Breakdown:

Amount	Anticipated Expense	Method Used to Encumber
$ 250,000.00	RADIUM MITIGATION	BOARD RESOLUTION

Utility Fees:

** 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 System - monthly rates at 7,000 gallons (935 cubic feet)

Check one: ☐ Incorporated Municipality or Sanitary District

or

☒ Other Community System

Monthly	Current Rate	Proposed Rate	# of Accounts	Average use Gallons/Cubic Feet
Domestic	$ 120/mo		68	includes 9000 gal
Business				
Other:				
Other:				

Are fees based on usage or flat rate? both - flat fee gets 9000 gal for $ 120/mo additional gallons - $ 3.00/1000

When is proposed fee scheduled to take effect? N/A

When did the current fee take effect? 11/1/15

What was the fee prior to the current rate? $ 100/mo, no change on usage rate

Property Tax Information

(Complete section only if General Obligation bond is pledged to repay your loan.)

Three year valuation trend:

Year	_____	_____	_____
Assessed Valuation	_____	_____	_____

Three year levies and collection trend:

Year	_____	_____	_____
Amount Levied	_____	_____	_____
Collected	_____	_____	_____

Five Largest Taxpayers	Description	Assessed Valuation
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Comments:

Sales Tax Information

(Complete 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

Comments:

Sales Tax Debt Information

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

Comments:

Storm Sewer Projects:

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.

Project Narrative Statement

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

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.

PRELIMINARY
ENGINEERING REPORT

Viewfield Rural Water Association Inc:
RADIUM 226/228 MITIGATION

22014 New Underwood Road
New Underwood, SD 57761

Date: January 25, 2016
Revised April 1, 2016

Prepared for:
Viewfield Rural Water Association Inc.
22014 New Underwood Road
New Underwood, SD 57761
Mr. Larry Gossard, President
605-515-3613

RENNER # 2252.02

RENNER
ASSOCIATES, LLC
CIVIL ENGINEERING · LAND SURVEYING

RENNERASSOC.COM
616 SIXTH STREET
RAPID CITY, SD 57701
PH: 605. 721-7310
FX: 605. 721-7313

RENNER
ASSOCIATES, LLC
CIVIL ENGINEERING · LAND SURVEYING

616 SIXTH STREET
RAPID CITY, SOUTH DAKOTA 57701
605-721-7310 FAX 605-721-7313
RENNERASSOC.COM

January 26, 2016
Revised April 1, 2016 (pond locations)

Department of Environment and Natural Resources
Division of Financial and Technical Assistance
Joe Foss Building
523 East Capitol Avenue
Pierre, SD 57501
denrinternet@state.sd.us Attn: Andy Bruels, PE
605-773-4068

Re: **Viewfield Rural Water Association Inc: Radium 226/228 Mitigation**

I. Introduction

A. Background: The Viewfield Rural Water System has been in operation since 2009, with radionuclide testing results falling within the MCL. However, In 2015, the Radium 226/228 totals began migrating above the MCL of 5 pCi/L, and the Association was informed by SD-DENR that a plan to bring the Radium contaminant level back into compliance must be implemented. The Association presented a plan to use sodium-based softening, and SD-DENR accepted this method and requested that the Association proceed with Preliminary Design.

B. Purpose / Scope: Purpose of the project is to bring the radionuclides back into compliance. This project adds sodium-based softening and an evaporation pond to both well sites.

II. Need for the Project

A. Health and Safety Issues: The radionuclide levels are currently above the MCL. This project is intended to mitigate the levels of Radium 226/228 to below the MCL.

B. Condition/Adequacy of Existing System: The system is new and adequate in all respects except for the recently-increasing radium levels.

III. Description of the Proposed Project

A. Map: The project adds twin-alternating, sodium-based water softeners at each well site pump house. The pump houses have adequate space for the installation. The backwash waters are to be conveyed to total-retention evaporation ponds, one at each site. Please refer to the attached exhibits for the general layout of the ponds.

B. Land requirements: A permanent easement will be needed at each well site. The landowners have indicated that they will cooperate and sign the easements once

hard design is completed and precise areal needs and pond locations are known. Both of these Landowners donated the original well sites and are Charter Members of the Association in good standing.

IV. Design Parameters

A. Softening Equipment: The equipment is sized to grab one-half of the raw production flow, treat this flow with the softeners, and then re-admit to the treatment stream. Automatic controllers with real-time manual adjustment will regulate the flow split, even at varying production rates. Finished water will be sourced for the regeneration water. The softeners are twin-alternating and are sized based on historic well output rates. The softening system is being provided by WaterTree of Rapid City (Kevin Burg, 605-343-7123), and is being designed by Hellenbrand of Waunakee, WI (Edward Mass, Application Engineer, 608-849-3050).

1. Backwash flow rates: Backwash and rinse: 20 gpm. Brine: 4 gpm.
2. Softener discharge piping: 1-1/2".
3. Backwash volume: 650 gallons.
4. Backwash cycle trigger: 60,000 gallons.

B. Evaporation Ponds: Each softener unit generates 650 gallons of backwash water per cycle, every 60,000 gallons treated. The system delivers 14MG per year, with the north well delivering approximately 66% of the total under normal operation. A net annual evaporative loss of 17" is used for pond sizing.

1. North well: Annual production water is 66% of 14MG, or 9.24MG. Half of this flow, 4.62MG, is routed through the softeners. At 60,000 gallons per cycle, there are 77 regenerations per year. At 650 gallons per regeneration, there are 50,050 gallons (6691 cu. ft.) of backwash water routed to the pond. This requires an evaporative surface area of 4723 sq ft., or a rectangle of 69' x 69'. An 80' x 80' water surface would then be used for design.
2. South well: Annual production water is 33% of 14MG, or 4.62MG. Half of this flow, 2.31MG, is routed through the softeners. At 60,000 gallons per cycle, there are 39 regenerations per year. At 650 gallons per regeneration, there are 25,350 gallons (3389 cu. ft.) of backwash water routed to the pond. This requires an evaporative surface area of 2392 sq ft., or a rectangle of 49' x 49'. A 60' x 60' water surface would then be used for design.
3. *Approximate footprint and location for each pond is shown on the attached exhibits.*
4. *Surface area calculation: Water to evaporate (cu. ft.) / net evaporation (ft.) = water surface area (sq. ft.).*

Getting the backwash water to the north pond can be accomplished by underground gravity piping. The north pond could be clay lined, (assuming no groundwater issue)

based on economy of importing good clay material. Getting the backwash water to the south pond will most likely require that the backwash waters be drained to a sump and then pumped up to the pond elevation. It is assumed that the south pond will need to be lined with EPDM or similar due to groundwater proximity. We currently have no Geotechnical borings at the proposed pond locations.

C. Pond Construction Summary: 3' normal depth; 2' freeboard, 3:1 slopes, 12"Clay or 80-mil EPDM lining, 6" cover soil over the liner, concrete level indicator, 6' fence. Final design will be based on Geotechnical borings and soils testing.

V. Cost Estimates

A.	Softening equipment	$94,000.00
B.	Backwash Conveyance:	
	1. Sump (1000-gal concrete cistern)	$7,500.00
	2. Pump (one titanium submersible, one spare)	$4,000.00
	3. Conveyance to ponds (700' trenched @$9.00)	$6,300.00
C.	Pond excavation (3000 CY @$9.00)	$27,000.00
D.	Pond EPDM lining (2900 sq.ft. @ $4.00)	$11,600.00
E.	Pond Clay lining (200 CY import @ 15.00)	$3,000.00
F.	Liner protection (soil, 200 CY @ 10.00)	$2,000.00
G.	Pond level indicators (2 ea @ $3,500.00)	$7,000.00
H.	Fencing (900 lin. Ft. @ $20.00)	$18,000.00
I.	Seeding (lump sum)	$5,500.00
	Subtotal:	$185,900.00
J.	Geotechnical Engineering	$7,400.00
K.	Civil Engineering (survey, design, admin)	$32,000.00
L.	Legal (easement documents)	$1,500.00
M.	Tax (4%)	$9,612.00
N.	Contingency	$13,500.00
O.	**TOTAL**	**$249,912.00**

P. Annual O&M

1.	Salt (150 lbs/regen, 116 regens, @ $0.17/lb)	$2,958.00
2.	Electrical power (Minimal)	$20.00
3.	Replace media ($12,000.00 over 10 years)	$1,200.00
4.	General Maint.	$1,000.00
5.	**TOTAL**	**$5,178.00**

VI. User Rate Impacts

A. There are 68 users on the system. Annual O&M of $5178.00 suggests an adjustment of $76.15/12 = 6.35/month.

VII. Other Alternatives?

A. Individual water softeners in each home/point of use would be cost prohibitive and not practical.

VIII. Implementation Schedule

A. Upon approval of funding in late June of 2016, it is assumed that construction plans could be finalized and the project Bid on or about August 1, 2016.

Please feel free to give us a call if you have any questions.

Sincerely,

Renner Associates, LLC
Mitchell B. Kertzman, PE

Attached:
-Aerial view of pond locations relative to the well sites (North and South)

Google earth

feet 1000

meters 400

Google earth

feet 600
meters 200

7:28 AM
05/13/16
Cash Basis

Viewfield Rural Water Association
Profit & Loss
January through December 2015

	Jan - Dec 15
Ordinary Income/Expense	
Income	
Income	
Interest Earned	85.94
Meter Deposit	300.00
Monthly Water Fee	107,364.38
Total Income	107,750.32
Total Income	107,750.32
Gross Profit	107,750.32
Expense	
Asset Replacement	26,398.44
Insurance and Miscellaneous	3,013.02
Loan Principal Payment	55,860.00
Operating & Maintenance	29,762.09
Professional Fees	763.05
Utilities	10,721.67
Total Expense	126,518.27
Net Ordinary Income	-18,767.95
Other Income/Expense	
Other Income	
Other Income	70.58
Total Other Income	70.58
Net Other Income	70.58
Net Income	**-18,697.37**

Viewfield Rural Water Association
Financial Summary for the Association
January through December 2015

	Jan - Dec 15
Ordinary Income/Expense	
Income	
Income	
Interest Earned	85.94
Meter Deposit	300.00
Monthly Water Fee	107,364.38
Total Income	107,750.32
Total Income	107,750.32
Gross Profit	107,750.32
Expense	
Asset Replacement	26,398.44
Insurance and Miscellaneous	3,013.02
Loan Principal Payment	55,860.00
Operating & Maintenance	29,762.09
Professional Fees	763.05
Utilities	10,721.67
Total Expense	126,518.27
Net Ordinary Income	-18,767.95
Other Income/Expense	
Other Income	
Other Income	70.58
Total Other Income	70.58
Net Other Income	70.58
Net Income	**-18,697.37**

Viewfield Rural Water Association
Balance Sheet
As of December 31, 2015

	Dec 31, 15
ASSETS	
Current Assets	
Checking/Savings	
Dacotah Asset Replacement 7317	10,654.67
Dacotah Bank, Operating	13,086.57
Dacotah Certificate of Deposit	27,054.03
Dacotah Debt Svc Reserve 7368	5,689.25
Total Checking/Savings	56,484.52
Total Current Assets	56,484.52
Fixed Assets	
accum depreciation	-343,511.44
Equipment	973,449.18
Total Fixed Assets	629,937.74
TOTAL ASSETS	**686,422.26**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Refundable Meter Deposits	3,400.00
Total Other Current Liabilities	3,400.00
Total Current Liabilities	3,400.00
Long Term Liabilities	
Rural Development Loan Payable	1,028,697.20
Total Long Term Liabilities	1,028,697.20
Total Liabilities	1,032,097.20
Equity	
Retained Earnings	-326,977.57
Net Income	-18,697.37
Total Equity	-345,674.94
TOTAL LIABILITIES & EQUITY	**686,422.26**

Viewfield Rural Water Association
Profit & Loss
January 1 through May 12, 2016

	Jan 1 - May 12, 16
Ordinary Income/Expense	
Income	
Income	
Interest Earned	2.32
Monthly Water Fee	37,694.00
Total Income	37,696.32
Total Income	37,696.32
Gross Profit	37,696.32
Expense	
Insurance and Miscellaneous	1,658.59
Loan Principal Payment	18,620.00
Operating & Maintenance	10,928.35
Utilities	3,873.53
Total Expense	35,080.47
Net Ordinary Income	2,615.85
Net Income	**2,615.85**

RESOLUTION NO. _____

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, Viewfield Rural Water Association Inc, a nonprofit corporation organized and existing under the laws of the State of South Dakota (the "Corporation"), has determined it is necessary to proceed with improvements to its Drinking Water System, including but not limited to Radium Mitigation (the "Project"); and

WHEREAS, the Corporation 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 Corporation and to certify and sign payment requests in the event financial assistance is awarded for the Project,

NOW THEREFORE BE IT RESOLVED by the Corporation as follows:

1. The District hereby approves the submission of an Application for financial assistance in an amount not to exceed $250,000 to the South Dakota Board of Water and Natural Resources for the Project.

2. The President, with assistance from the Engineer, 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 President is hereby designated as the authorized representative of the Corporation 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 New Underwood South Dakota, this 8th day of October 2015

APPROVED:

BY: Shery Hoesard
President (Title)

(Seal)

Attest: Donna Niederwerder
Treasurer (Title)

Board of Directors Meeting
October 8, 2015
New Underwood Community Center

Board Members Present: Larry Gossard, Donna Niederwerder, Wayne McPherson, and Tom Simmons. Absent: Tammy Gossard.

Election of Officers:

Wayne McPherson made a motion to appoint Donna Niederwerder as Treasurer. Current President, Vice President, Secretary, and other Board member to remain the same. Tom Simmons seconded. Ayes: Unanimous. Nayes: None. Motion carried.

Tom Simmons made a motion to have Ed Striebel implement the $20 rate increase effective November 1, 2015. Wayne McPherson seconded. Ayes: Unanimous. Nayes: None. Motion carried.

In further discussing the measures necessary to bring our water's radium content into compliance, Wayne McPherson made a motion to authorize Paul Gnirk to work with Renner and Associates to develop the plans, specifications, and milestones to be submitted to SD-DENR before 12-1-15. Tom Simmons seconded. Ayes: Unanimous. Nayes: None. Motion carried.

In an effort to fund the compliance project mentioned above, Larry Gossard made a motion to authorize Paul Gnirk to submit an application to SD-DENR for a grant to offset the costs of the engineering design and the two treatment systems. Wayne McPherson seconded. Ayes: Unanimous. Nayes: None. Motion carried.

Wayne McPherson made a motion to adjourn the meeting. Tom Simmons seconded. Ayes: Unanimous. Nayes: None. Meeting adjourned at 8:30 p.m.

Donna Niederwerder, Treasurer
Viewfield Rural Water Association

Viewfield Rural Water Association
Profit & Loss Budget Overview
January through December 2016

	Jan - Dec 16
Ordinary Income/Expense	
Income	
Income	
Asset Sale Income	5,000.00
Interest Earned	25.00
Meter Deposit	600.00
Monthly Water Fee	105,000.00
Total Income	110,625.00
Total Income	110,625.00
Gross Profit	110,625.00
Expense	
Asset Replacement	7,800.00
Debt Service Reserve	5,600.00
Insurance and Miscellaneous	4,500.00
Loan Principal Payment	55,860.00
Operating & Maintenance	25,000.00
Professional Fees	800.00
Utilities	11,000.00
Total Expense	110,560.00
Net Ordinary Income	65.00
Other Income/Expense	
Other Income	
Other Income	65.00
Total Other Income	65.00
Net Other Income	65.00
Net Income	**130.00**

Amortization Factor & Amortization Schedule Calculator

VIEWFIELD RURAL WATER

$ 1,080,000.00	**Loan Amount**
4.125%	**Interest Rate (entered as a percentage i.e. 3.625%)**
40	**Term**
1	**# of Years of Principal Deferral (Select from drop-down)**
39	**Amortization Period**
12	**Payments per Year (Select from drop-down)**
4.31	**Amortization Factor**
$ 4,655.00	**Payment**

**Disclaimer - Please note that the breakdown of principal and interest payments shown are an estimate only. Actual amounts are dependent upon the actual date of application of payment. Interest accrues daily from one payment to the next.

			Balance
Payment	***Interest***	***Principal***	$ 1,080,000.00
1	$ 3,712.50	$ -	$ 1,080,000.00
2	$ 3,712.50	$ -	$ 1,080,000.00
3	$ 3,712.50	$ -	$ 1,080,000.00
4	$ 3,712.50	$ -	$ 1,080,000.00
5	$ 3,712.50	$ -	$ 1,080,000.00
6	$ 3,712.50	$ -	$ 1,080,000.00
7	$ 3,712.50	$ -	$ 1,080,000.00
8	$ 3,712.50	$ -	$ 1,080,000.00
9	$ 3,712.50	$ -	$ 1,080,000.00
10	$ 3,712.50	$ -	$ 1,080,000.00
11	$ 3,712.50	$ -	$ 1,080,000.00
12	$ 3,712.50	$ -	$ 1,080,000.00
13	$ 3,712.50	$ 942.50	$ 1,079,057.50
14	$ 3,709.26	$ 945.74	$ 1,078,111.76
15	$ 3,706.01	$ 948.99	$ 1,077,162.77
16	$ 3,702.75	$ 952.25	$ 1,076,210.52
17	$ 3,699.47	$ 955.53	$ 1,075,254.99
18	$ 3,696.19	$ 958.81	$ 1,074,296.18
19	$ 3,692.89	$ 962.11	$ 1,073,334.07
20	$ 3,689.59	$ 965.41	$ 1,072,368.66
21	$ 3,686.27	$ 968.73	$ 1,071,399.93
22	$ 3,682.94	$ 972.06	$ 1,070,427.86
23	$ 3,679.60	$ 975.40	$ 1,069,452.46
24	$ 3,676.24	$ 978.76	$ 1,068,473.70
25	$ 3,672.88	$ 982.12	$ 1,067,491.58
26	$ 3,669.50	$ 985.50	$ 1,066,506.08
27	$ 3,666.11	$ 988.89	$ 1,065,517.20
28	$ 3,662.72	$ 992.28	$ 1,064,524.91
29	$ 3,659.30	$ 995.70	$ 1,063,529.22
30	$ 3,655.88	$ 999.12	$ 1,062,530.10
31	$ 3,652.45	$ 1,002.55	$ 1,061,527.55
32	$ 3,649.00	$ 1,006.00	$ 1,060,521.55
33	$ 3,645.54	$ 1,009.46	$ 1,059,512.09

34	$ 3,642.07	$ 1,012.93	$ 1,058,499.16
35	$ 3,638.59	$ 1,016.41	$ 1,057,482.75
36	$ 3,635.10	$ 1,019.90	$ 1,056,462.85
37	$ 3,631.59	$ 1,023.41	$ 1,055,439.44
38	$ 3,628.07	$ 1,026.93	$ 1,054,412.51
39	$ 3,624.54	$ 1,030.46	$ 1,053,382.06
40	$ 3,621.00	$ 1,034.00	$ 1,052,348.06
41	$ 3,617.45	$ 1,037.55	$ 1,051,310.50
42	$ 3,613.88	$ 1,041.12	$ 1,050,269.38
43	$ 3,610.30	$ 1,044.70	$ 1,049,224.68
44	$ 3,606.71	$ 1,048.29	$ 1,048,176.39
45	$ 3,603.11	$ 1,051.89	$ 1,047,124.50
46	$ 3,599.49	$ 1,055.51	$ 1,046,068.99
47	$ 3,595.86	$ 1,059.14	$ 1,045,009.85
48	$ 3,592.22	$ 1,062.78	$ 1,043,947.07
49	$ 3,588.57	$ 1,066.43	$ 1,042,880.64
50	$ 3,584.90	$ 1,070.10	$ 1,041,810.55
51	$ 3,581.22	$ 1,073.78	$ 1,040,736.77
52	$ 3,577.53	$ 1,077.47	$ 1,039,659.30
53	$ 3,573.83	$ 1,081.17	$ 1,038,578.13
54	$ 3,570.11	$ 1,084.89	$ 1,037,493.24
55	$ 3,566.38	$ 1,088.62	$ 1,036,404.63
56	$ 3,562.64	$ 1,092.36	$ 1,035,312.27
57	$ 3,558.89	$ 1,096.11	$ 1,034,216.15
58	$ 3,555.12	$ 1,099.88	$ 1,033,116.27
59	$ 3,551.34	$ 1,103.66	$ 1,032,012.61
60	$ 3,547.54	$ 1,107.46	$ 1,030,905.15
61	$ 3,543.74	$ 1,111.26	$ 1,029,793.89
62	$ 3,539.92	$ 1,115.08	$ 1,028,678.80
63	$ 3,536.08	$ 1,118.92	$ 1,027,559.89
64	$ 3,532.24	$ 1,122.76	$ 1,026,437.12
65	$ 3,528.38	$ 1,126.62	$ 1,025,310.50
66	$ 3,524.50	$ 1,130.50	$ 1,024,180.01
67	$ 3,520.62	$ 1,134.38	$ 1,023,045.63
68	$ 3,516.72	$ 1,138.28	$ 1,021,907.35
69	$ 3,512.81	$ 1,142.19	$ 1,020,765.15
70	$ 3,508.88	$ 1,146.12	$ 1,019,619.03
71	$ 3,504.94	$ 1,150.06	$ 1,018,468.97
72	$ 3,500.99	$ 1,154.01	$ 1,017,314.96
73	$ 3,497.02	$ 1,157.98	$ 1,016,156.98
74	$ 3,493.04	$ 1,161.96	$ 1,014,995.02
75	$ 3,489.05	$ 1,165.95	$ 1,013,829.06
76	$ 3,485.04	$ 1,169.96	$ 1,012,659.10
77	$ 3,481.02	$ 1,173.98	$ 1,011,485.12
78	$ 3,476.98	$ 1,178.02	$ 1,010,307.10
79	$ 3,472.93	$ 1,182.07	$ 1,009,125.03
80	$ 3,468.87	$ 1,186.13	$ 1,007,938.90

81	$ 3,464.79	$ 1,190.21	$ 1,006,748.69
82	$ 3,460.70	$ 1,194.30	$ 1,005,554.38
83	$ 3,456.59	$ 1,198.41	$ 1,004,355.98
84	$ 3,452.47	$ 1,202.53	$ 1,003,153.45
85	$ 3,448.34	$ 1,206.66	$ 1,001,946.79
86	$ 3,444.19	$ 1,210.81	$ 1,000,735.98
87	$ 3,440.03	$ 1,214.97	$ 999,521.01
88	$ 3,435.85	$ 1,219.15	$ 998,301.87
89	$ 3,431.66	$ 1,223.34	$ 997,078.53
90	$ 3,427.46	$ 1,227.54	$ 995,850.99
91	$ 3,423.24	$ 1,231.76	$ 994,619.22
92	$ 3,419.00	$ 1,236.00	$ 993,383.23
93	$ 3,414.75	$ 1,240.25	$ 992,142.98
94	$ 3,410.49	$ 1,244.51	$ 990,898.47
95	$ 3,406.21	$ 1,248.79	$ 989,649.69
96	$ 3,401.92	$ 1,253.08	$ 988,396.61
97	$ 3,397.61	$ 1,257.39	$ 987,139.22
98	$ 3,393.29	$ 1,261.71	$ 985,877.51
99	$ 3,388.95	$ 1,266.05	$ 984,611.47
100	$ 3,384.60	$ 1,270.40	$ 983,341.07
101	$ 3,380.23	$ 1,274.77	$ 982,066.30
102	$ 3,375.85	$ 1,279.15	$ 980,787.16
103	$ 3,371.46	$ 1,283.54	$ 979,503.61
104	$ 3,367.04	$ 1,287.96	$ 978,215.66
105	$ 3,362.62	$ 1,292.38	$ 976,923.27
106	$ 3,358.17	$ 1,296.83	$ 975,626.45
107	$ 3,353.72	$ 1,301.28	$ 974,325.16
108	$ 3,349.24	$ 1,305.76	$ 973,019.41
109	$ 3,344.75	$ 1,310.25	$ 971,709.16
110	$ 3,340.25	$ 1,314.75	$ 970,394.41
111	$ 3,335.73	$ 1,319.27	$ 969,075.14
112	$ 3,331.20	$ 1,323.80	$ 967,751.34
113	$ 3,326.65	$ 1,328.35	$ 966,422.98
114	$ 3,322.08	$ 1,332.92	$ 965,090.06
115	$ 3,317.50	$ 1,337.50	$ 963,752.56
116	$ 3,312.90	$ 1,342.10	$ 962,410.46
117	$ 3,308.29	$ 1,346.71	$ 961,063.74
118	$ 3,303.66	$ 1,351.34	$ 959,712.40
119	$ 3,299.01	$ 1,355.99	$ 958,356.41
120	$ 3,294.35	$ 1,360.65	$ 956,995.76
121	$ 3,289.67	$ 1,365.33	$ 955,630.43
122	$ 3,284.98	$ 1,370.02	$ 954,260.41
123	$ 3,280.27	$ 1,374.73	$ 952,885.68
124	$ 3,275.54	$ 1,379.46	$ 951,506.23
125	$ 3,270.80	$ 1,384.20	$ 950,122.03
126	$ 3,266.04	$ 1,388.96	$ 948,733.08
127	$ 3,261.27	$ 1,393.73	$ 947,339.35

128	$ 3,256.48	$ 1,398.52	$ 945,940.82
129	$ 3,251.67	$ 1,403.33	$ 944,537.50
130	$ 3,246.85	$ 1,408.15	$ 943,129.34
131	$ 3,242.01	$ 1,412.99	$ 941,716.35
132	$ 3,237.15	$ 1,417.85	$ 940,298.50
133	$ 3,232.28	$ 1,422.72	$ 938,875.78
134	$ 3,227.39	$ 1,427.61	$ 937,448.16
135	$ 3,222.48	$ 1,432.52	$ 936,015.64
136	$ 3,217.55	$ 1,437.45	$ 934,578.19
137	$ 3,212.61	$ 1,442.39	$ 933,135.81
138	$ 3,207.65	$ 1,447.35	$ 931,688.46
139	$ 3,202.68	$ 1,452.32	$ 930,236.14
140	$ 3,197.69	$ 1,457.31	$ 928,778.83
141	$ 3,192.68	$ 1,462.32	$ 927,316.50
142	$ 3,187.65	$ 1,467.35	$ 925,849.15
143	$ 3,182.61	$ 1,472.39	$ 924,376.76
144	$ 3,177.55	$ 1,477.45	$ 922,899.31
145	$ 3,172.47	$ 1,482.53	$ 921,416.77
146	$ 3,167.37	$ 1,487.63	$ 919,929.14
147	$ 3,162.26	$ 1,492.74	$ 918,436.40
148	$ 3,157.13	$ 1,497.87	$ 916,938.52
149	$ 3,151.98	$ 1,503.02	$ 915,435.50
150	$ 3,146.81	$ 1,508.19	$ 913,927.31
151	$ 3,141.63	$ 1,513.37	$ 912,413.93
152	$ 3,136.42	$ 1,518.58	$ 910,895.36
153	$ 3,131.20	$ 1,523.80	$ 909,371.56
154	$ 3,125.96	$ 1,529.04	$ 907,842.53
155	$ 3,120.71	$ 1,534.29	$ 906,308.23
156	$ 3,115.43	$ 1,539.57	$ 904,768.67
157	$ 3,110.14	$ 1,544.86	$ 903,223.81
158	$ 3,104.83	$ 1,550.17	$ 901,673.64
159	$ 3,099.50	$ 1,555.50	$ 900,118.15
160	$ 3,094.16	$ 1,560.84	$ 898,557.30
161	$ 3,088.79	$ 1,566.21	$ 896,991.09
162	$ 3,083.41	$ 1,571.59	$ 895,419.50
163	$ 3,078.00	$ 1,577.00	$ 893,842.50
164	$ 3,072.58	$ 1,582.42	$ 892,260.09
165	$ 3,067.14	$ 1,587.86	$ 890,672.23
166	$ 3,061.69	$ 1,593.31	$ 889,078.92
167	$ 3,056.21	$ 1,598.79	$ 887,480.13
168	$ 3,050.71	$ 1,604.29	$ 885,875.84
169	$ 3,045.20	$ 1,609.80	$ 884,266.04
170	$ 3,039.66	$ 1,615.34	$ 882,650.70
171	$ 3,034.11	$ 1,620.89	$ 881,029.81
172	$ 3,028.54	$ 1,626.46	$ 879,403.35
173	$ 3,022.95	$ 1,632.05	$ 877,771.30
174	$ 3,017.34	$ 1,637.66	$ 876,133.64

175	$ 3,011.71	$ 1,643.29	$ 874,490.35
176	$ 3,006.06	$ 1,648.94	$ 872,841.41
177	$ 3,000.39	$ 1,654.61	$ 871,186.80
178	$ 2,994.70	$ 1,660.30	$ 869,526.51
179	$ 2,989.00	$ 1,666.00	$ 867,860.51
180	$ 2,983.27	$ 1,671.73	$ 866,188.78
181	$ 2,977.52	$ 1,677.48	$ 864,511.30
182	$ 2,971.76	$ 1,683.24	$ 862,828.06
183	$ 2,965.97	$ 1,689.03	$ 861,139.03
184	$ 2,960.17	$ 1,694.83	$ 859,444.19
185	$ 2,954.34	$ 1,700.66	$ 857,743.53
186	$ 2,948.49	$ 1,706.51	$ 856,037.03
187	$ 2,942.63	$ 1,712.37	$ 854,324.65
188	$ 2,936.74	$ 1,718.26	$ 852,606.40
189	$ 2,930.83	$ 1,724.17	$ 850,882.23
190	$ 2,924.91	$ 1,730.09	$ 849,152.14
191	$ 2,918.96	$ 1,736.04	$ 847,416.10
192	$ 2,912.99	$ 1,742.01	$ 845,674.09
193	$ 2,907.00	$ 1,748.00	$ 843,926.10
194	$ 2,901.00	$ 1,754.00	$ 842,172.09
195	$ 2,894.97	$ 1,760.03	$ 840,412.06
196	$ 2,888.92	$ 1,766.08	$ 838,645.98
197	$ 2,882.85	$ 1,772.15	$ 836,873.82
198	$ 2,876.75	$ 1,778.25	$ 835,095.57
199	$ 2,870.64	$ 1,784.36	$ 833,311.22
200	$ 2,864.51	$ 1,790.49	$ 831,520.72
201	$ 2,858.35	$ 1,796.65	$ 829,724.08
202	$ 2,852.18	$ 1,802.82	$ 827,921.25
203	$ 2,845.98	$ 1,809.02	$ 826,112.23
204	$ 2,839.76	$ 1,815.24	$ 824,296.99
205	$ 2,833.52	$ 1,821.48	$ 822,475.51
206	$ 2,827.26	$ 1,827.74	$ 820,647.77
207	$ 2,820.98	$ 1,834.02	$ 818,813.75
208	$ 2,814.67	$ 1,840.33	$ 816,973.42
209	$ 2,808.35	$ 1,846.65	$ 815,126.77
210	$ 2,802.00	$ 1,853.00	$ 813,273.77
211	$ 2,795.63	$ 1,859.37	$ 811,414.39
212	$ 2,789.24	$ 1,865.76	$ 809,548.63
213	$ 2,782.82	$ 1,872.18	$ 807,676.45
214	$ 2,776.39	$ 1,878.61	$ 805,797.84
215	$ 2,769.93	$ 1,885.07	$ 803,912.77
216	$ 2,763.45	$ 1,891.55	$ 802,021.22
217	$ 2,756.95	$ 1,898.05	$ 800,123.17
218	$ 2,750.42	$ 1,904.58	$ 798,218.59
219	$ 2,743.88	$ 1,911.12	$ 796,307.47
220	$ 2,737.31	$ 1,917.69	$ 794,389.78
221	$ 2,730.71	$ 1,924.29	$ 792,465.49

269	$ 2,386.15	$ 2,268.85	$ 691,884.87
270	$ 2,378.35	$ 2,276.65	$ 689,608.22
271	$ 2,370.53	$ 2,284.47	$ 687,323.75
272	$ 2,362.68	$ 2,292.32	$ 685,031.43
273	$ 2,354.80	$ 2,300.20	$ 682,731.22
274	$ 2,346.89	$ 2,308.11	$ 680,423.11
275	$ 2,338.95	$ 2,316.05	$ 678,107.07
276	$ 2,330.99	$ 2,324.01	$ 675,783.06
277	$ 2,323.00	$ 2,332.00	$ 673,451.06
278	$ 2,314.99	$ 2,340.01	$ 671,111.05
279	$ 2,306.94	$ 2,348.06	$ 668,763.00
280	$ 2,298.87	$ 2,356.13	$ 666,406.87
281	$ 2,290.77	$ 2,364.23	$ 664,042.64
282	$ 2,282.65	$ 2,372.35	$ 661,670.29
283	$ 2,274.49	$ 2,380.51	$ 659,289.78
284	$ 2,266.31	$ 2,388.69	$ 656,901.09
285	$ 2,258.10	$ 2,396.90	$ 654,504.19
286	$ 2,249.86	$ 2,405.14	$ 652,099.04
287	$ 2,241.59	$ 2,413.41	$ 649,685.63
288	$ 2,233.29	$ 2,421.71	$ 647,263.93
289	$ 2,224.97	$ 2,430.03	$ 644,833.90
290	$ 2,216.62	$ 2,438.38	$ 642,395.52
291	$ 2,208.23	$ 2,446.77	$ 639,948.75
292	$ 2,199.82	$ 2,455.18	$ 637,493.57
293	$ 2,191.38	$ 2,463.62	$ 635,029.96
294	$ 2,182.92	$ 2,472.08	$ 632,557.87
295	$ 2,174.42	$ 2,480.58	$ 630,077.29
296	$ 2,165.89	$ 2,489.11	$ 627,588.18
297	$ 2,157.33	$ 2,497.67	$ 625,090.52
298	$ 2,148.75	$ 2,506.25	$ 622,584.26
299	$ 2,140.13	$ 2,514.87	$ 620,069.40
300	$ 2,131.49	$ 2,523.51	$ 617,545.89
301	$ 2,122.81	$ 2,532.19	$ 615,013.70
302	$ 2,114.11	$ 2,540.89	$ 612,472.81
303	$ 2,105.38	$ 2,549.62	$ 609,923.19
304	$ 2,096.61	$ 2,558.39	$ 607,364.80
305	$ 2,087.82	$ 2,567.18	$ 604,797.61
306	$ 2,078.99	$ 2,576.01	$ 602,221.60
307	$ 2,070.14	$ 2,584.86	$ 599,636.74
308	$ 2,061.25	$ 2,593.75	$ 597,042.99
309	$ 2,052.34	$ 2,602.66	$ 594,440.33
310	$ 2,043.39	$ 2,611.61	$ 591,828.72
311	$ 2,034.41	$ 2,620.59	$ 589,208.13
312	$ 2,025.40	$ 2,629.60	$ 586,578.53
313	$ 2,016.36	$ 2,638.64	$ 583,939.89
314	$ 2,007.29	$ 2,647.71	$ 581,292.19
315	$ 1,998.19	$ 2,656.81	$ 578,635.38

316	$	1,989.06	$	2,665.94	$	575,969.44
317	$	1,979.89	$	2,675.11	$	573,294.33
318	$	1,970.70	$	2,684.30	$	570,610.03
319	$	1,961.47	$	2,693.53	$	567,916.51
320	$	1,952.21	$	2,702.79	$	565,213.72
321	$	1,942.92	$	2,712.08	$	562,501.64
322	$	1,933.60	$	2,721.40	$	559,780.24
323	$	1,924.24	$	2,730.76	$	557,049.48
324	$	1,914.86	$	2,740.14	$	554,309.34
325	$	1,905.44	$	2,749.56	$	551,559.78
326	$	1,895.99	$	2,759.01	$	548,800.77
327	$	1,886.50	$	2,768.50	$	546,032.27
328	$	1,876.99	$	2,778.01	$	543,254.26
329	$	1,867.44	$	2,787.56	$	540,466.69
330	$	1,857.85	$	2,797.15	$	537,669.55
331	$	1,848.24	$	2,806.76	$	534,862.79
332	$	1,838.59	$	2,816.41	$	532,046.38
333	$	1,828.91	$	2,826.09	$	529,220.29
334	$	1,819.19	$	2,835.81	$	526,384.48
335	$	1,809.45	$	2,845.55	$	523,538.93
336	$	1,799.67	$	2,855.33	$	520,683.59
337	$	1,789.85	$	2,865.15	$	517,818.44
338	$	1,780.00	$	2,875.00	$	514,943.44
339	$	1,770.12	$	2,884.88	$	512,058.56
340	$	1,760.20	$	2,894.80	$	509,163.76
341	$	1,750.25	$	2,904.75	$	506,259.01
342	$	1,740.27	$	2,914.73	$	503,344.28
343	$	1,730.25	$	2,924.75	$	500,419.52
344	$	1,720.19	$	2,934.81	$	497,484.72
345	$	1,710.10	$	2,944.90	$	494,539.82
346	$	1,699.98	$	2,955.02	$	491,584.80
347	$	1,689.82	$	2,965.18	$	488,619.62
348	$	1,679.63	$	2,975.37	$	485,644.25
349	$	1,669.40	$	2,985.60	$	482,658.66
350	$	1,659.14	$	2,995.86	$	479,662.79
351	$	1,648.84	$	3,006.16	$	476,656.64
352	$	1,638.51	$	3,016.49	$	473,640.14
353	$	1,628.14	$	3,026.86	$	470,613.28
354	$	1,617.73	$	3,037.27	$	467,576.01
355	$	1,607.29	$	3,047.71	$	464,528.31
356	$	1,596.82	$	3,058.18	$	461,470.12
357	$	1,586.30	$	3,068.70	$	458,401.43
358	$	1,575.75	$	3,079.25	$	455,322.18
359	$	1,565.17	$	3,089.83	$	452,232.35
360	$	1,554.55	$	3,100.45	$	449,131.90
361	$	1,543.89	$	3,111.11	$	446,020.79
362	$	1,533.20	$	3,121.80	$	442,898.99

363	$	1,522.47	$	3,132.53	$	439,766.45
364	$	1,511.70	$	3,143.30	$	436,623.15
365	$	1,500.89	$	3,154.11	$	433,469.04
366	$	1,490.05	$	3,164.95	$	430,304.09
367	$	1,479.17	$	3,175.83	$	427,128.26
368	$	1,468.25	$	3,186.75	$	423,941.51
369	$	1,457.30	$	3,197.70	$	420,743.81
370	$	1,446.31	$	3,208.69	$	417,535.12
371	$	1,435.28	$	3,219.72	$	414,315.40
372	$	1,424.21	$	3,230.79	$	411,084.61
373	$	1,413.10	$	3,241.90	$	407,842.71
374	$	1,401.96	$	3,253.04	$	404,589.67
375	$	1,390.78	$	3,264.22	$	401,325.45
376	$	1,379.56	$	3,275.44	$	398,050.00
377	$	1,368.30	$	3,286.70	$	394,763.30
378	$	1,357.00	$	3,298.00	$	391,465.30
379	$	1,345.66	$	3,309.34	$	388,155.96
380	$	1,334.29	$	3,320.71	$	384,835.25
381	$	1,322.87	$	3,332.13	$	381,503.12
382	$	1,311.42	$	3,343.58	$	378,159.53
383	$	1,299.92	$	3,355.08	$	374,804.46
384	$	1,288.39	$	3,366.61	$	371,437.85
385	$	1,276.82	$	3,378.18	$	368,059.67
386	$	1,265.21	$	3,389.79	$	364,669.87
387	$	1,253.55	$	3,401.45	$	361,268.42
388	$	1,241.86	$	3,413.14	$	357,855.28
389	$	1,230.13	$	3,424.87	$	354,430.41
390	$	1,218.35	$	3,436.65	$	350,993.77
391	$	1,206.54	$	3,448.46	$	347,545.31
392	$	1,194.69	$	3,460.31	$	344,084.99
393	$	1,182.79	$	3,472.21	$	340,612.79
394	$	1,170.86	$	3,484.14	$	337,128.64
395	$	1,158.88	$	3,496.12	$	333,632.52
396	$	1,146.86	$	3,508.14	$	330,124.38
397	$	1,134.80	$	3,520.20	$	326,604.19
398	$	1,122.70	$	3,532.30	$	323,071.89
399	$	1,110.56	$	3,544.44	$	319,527.45
400	$	1,098.38	$	3,556.62	$	315,970.82
401	$	1,086.15	$	3,568.85	$	312,401.97
402	$	1,073.88	$	3,581.12	$	308,820.86
403	$	1,061.57	$	3,593.43	$	305,227.43
404	$	1,049.22	$	3,605.78	$	301,621.65
405	$	1,036.82	$	3,618.18	$	298,003.47
406	$	1,024.39	$	3,630.61	$	294,372.86
407	$	1,011.91	$	3,643.09	$	290,729.76
408	$	999.38	$	3,655.62	$	287,074.15
409	$	986.82	$	3,668.18	$	283,405.97

410	$ 974.21	$ 3,680.79	$ 279,725.17
411	$ 961.56	$ 3,693.44	$ 276,031.73
412	$ 948.86	$ 3,706.14	$ 272,325.59
413	$ 936.12	$ 3,718.88	$ 268,606.71
414	$ 923.34	$ 3,731.66	$ 264,875.04
415	$ 910.51	$ 3,744.49	$ 261,130.55
416	$ 897.64	$ 3,757.36	$ 257,373.19
417	$ 884.72	$ 3,770.28	$ 253,602.91
418	$ 871.76	$ 3,783.24	$ 249,819.67
419	$ 858.76	$ 3,796.24	$ 246,023.42
420	$ 845.71	$ 3,809.29	$ 242,214.13
421	$ 832.61	$ 3,822.39	$ 238,391.74
422	$ 819.47	$ 3,835.53	$ 234,556.21
423	$ 806.29	$ 3,848.71	$ 230,707.50
424	$ 793.06	$ 3,861.94	$ 226,845.55
425	$ 779.78	$ 3,875.22	$ 222,970.34
426	$ 766.46	$ 3,888.54	$ 219,081.80
427	$ 753.09	$ 3,901.91	$ 215,179.89
428	$ 739.68	$ 3,915.32	$ 211,264.57
429	$ 726.22	$ 3,928.78	$ 207,335.79
430	$ 712.72	$ 3,942.28	$ 203,393.51
431	$ 699.17	$ 3,955.83	$ 199,437.67
432	$ 685.57	$ 3,969.43	$ 195,468.24
433	$ 671.92	$ 3,983.08	$ 191,485.16
434	$ 658.23	$ 3,996.77	$ 187,488.39
435	$ 644.49	$ 4,010.51	$ 183,477.89
436	$ 630.71	$ 4,024.29	$ 179,453.59
437	$ 616.87	$ 4,038.13	$ 175,415.46
438	$ 602.99	$ 4,052.01	$ 171,363.45
439	$ 589.06	$ 4,065.94	$ 167,297.51
440	$ 575.09	$ 4,079.91	$ 163,217.60
441	$ 561.06	$ 4,093.94	$ 159,123.66
442	$ 546.99	$ 4,108.01	$ 155,015.65
443	$ 532.87	$ 4,122.13	$ 150,893.51
444	$ 518.70	$ 4,136.30	$ 146,757.21
445	$ 504.48	$ 4,150.52	$ 142,606.69
446	$ 490.21	$ 4,164.79	$ 138,441.90
447	$ 475.89	$ 4,179.11	$ 134,262.79
448	$ 461.53	$ 4,193.47	$ 130,069.32
449	$ 447.11	$ 4,207.89	$ 125,861.43
450	$ 432.65	$ 4,222.35	$ 121,639.08
451	$ 418.13	$ 4,236.87	$ 117,402.22
452	$ 403.57	$ 4,251.43	$ 113,150.79
453	$ 388.96	$ 4,266.04	$ 108,884.74
454	$ 374.29	$ 4,280.71	$ 104,604.04
455	$ 359.58	$ 4,295.42	$ 100,308.61
456	$ 344.81	$ 4,310.19	$ 95,998.42

457	$ 329.99	$ 4,325.01	$ 91,673.42
458	$ 315.13	$ 4,339.87	$ 87,333.54
459	$ 300.21	$ 4,354.79	$ 82,978.75
460	$ 285.24	$ 4,369.76	$ 78,608.99
461	$ 270.22	$ 4,384.78	$ 74,224.21
462	$ 255.15	$ 4,399.85	$ 69,824.36
463	$ 240.02	$ 4,414.98	$ 65,409.38
464	$ 224.84	$ 4,430.16	$ 60,979.22
465	$ 209.62	$ 4,445.38	$ 56,533.84
466	$ 194.34	$ 4,460.66	$ 52,073.17
467	$ 179.00	$ 4,476.00	$ 47,597.18
468	$ 163.62	$ 4,491.38	$ 43,105.79
469	$ 148.18	$ 4,506.82	$ 38,598.97
470	$ 132.68	$ 4,522.32	$ 34,076.65
471	$ 117.14	$ 4,537.86	$ 29,538.79
472	$ 101.54	$ 4,553.46	$ 24,985.33
473	$ 85.89	$ 4,569.11	$ 20,416.22
474	$ 70.18	$ 4,584.82	$ 15,831.40
475	$ 54.42	$ 4,600.58	$ 11,230.82
476	$ 38.61	$ 4,616.39	$ 6,614.42
477	$ 22.74	$ 4,632.26	$ 1,982.16
478	$ 6.81	$ 4,648.19	$ (2,666.03)
479	$ -	$ -	$ -
480	$ -	$ -	$ -

Entity Detail File Annual Report Statement of Change Forms

Name	**VIEWFIELD RURAL WATER ASSOCIATION INC.** Obtain a Certificate of Good Standing
Business ID	**NS013238**
Incorporation/Qualification Date	**9/19/2006**
Home State	**SOUTH DAKOTA**
Status	**Good Standing**
Last Annual Report	**2015**
Business Type	**Domestic Nonprofit**
Stock Info	

Registered Agent Documents

Registered Agent Name & Address

LARRY GOSSARD
22014 NEW UNDERWOOD ROAD
NEW UNDERWOOD, SD 57761-7816

2015

Enter Filing Year

Secretary of State Office
500 E Capitol Ave
Pierre, SD 57501
(605)773-4845

ANNUAL REPORT

DOMESTIC NONPROFIT

SDCL 47-27-18, 59-11-24

Please Type or Print Clearly In Ink

FILING FEE: $10.00 Make check payable to SECRETARY OF STATE

FILE DATE 10/12/2015

RECEIPT NO 342635

Telephone #

1. Corporate Name and Address:

NS013238

VIEWFIELD RURAL WATER ASSOCIATION INC.

2. The jurisdiction under whose law it is formed SOUTH DAKOTA

3. The address of the principal executive office (business address).

22014 NEW UNDERWOOD ROAD	NEW UNDERWOOD	SD	57761-7816
Actual Street Address or Rural Route Box Number	City	State	ZIP+4
Mailing Address, if Different from Street Address	City	State	ZIP+4
Email Address (Optional)			

4. The name of the South Dakota Registered Agent

Agent Name: LARRY GOSSARD

22014 NEW UNDERWOOD ROAD	NEW UNDERWOOD	SD	57761-7816
Actual Street Address or Rural Route Box Number in This State	City	State	ZIP+4
Mailing Address in This State, if Different from Street Address	City	State	ZIP+4
Email Address (Optional)			

5. The names and business addresses of its principal officers and directors. Please place a check mark next to the name if the principal officer serves as a director. South Dakota Law requires at least three director.

X	LARRY GOSSARD	22014 NEW UNDERWOOD ROAD	NEW UNDERWOOD	SD	57761
	President	Actual Street Address	City	State	ZIP+4
	WAYNE MCPHERSON	21073 STAR RANCH ROAD	STURGIS	SD	57785
	Vice President	Actual Street Address	City	State	ZIP+4
	DONNA NIEDERWERDER	2100 RICKY ROAD	NEW UNDERWOOD	SD	57761
	Treasurer	Actual Street Address	City	State	ZIP+4
X	THOMAS SIMMONS	21751 NEW UNDERWOOD ROAD	NEW UNDERWOOD	SD	57761
	Director	Actual Street Address	City	State	ZIP+4

☐	Director	Actual Street Address	City	State	ZIP+4
☐	Director	Actual Street Address	City	State	ZIP+4
X	TAMMY GOSSARD	16246 RED TOP ROAD	NEW UNDERWOOD	SD	57761
	Secretary	Actual Street Address	City	State	ZIP+4

No person may execute this report knowing it is false in any material aspect. Any violation is subject to a civil penalty.

Dated 10/12/2015

Signature Accepted Electronically
(Signature of an Authorized Person)

Email
(Optional)

DONNA J NIEDERWERDER
(Printed Name)

*By signing this form you agree to have both the fee and the form processed electronically.
A fee of up to $40 will be assessed for returned payments.

10/12/2015 11:10:04 AM

EXHIBIT C

SCHEDULE OF FEES AND CHARGES

The amounts of these Fees and Charges will be reviewed annually by the Board of Directors and adjusted, if necessary, to ensure compliance with the Water Rate Determination.

Association Membership Fee ---------- $500.00

Monthly Meter Fee {includes 9,000 gal of water per water tap}---------- ~~$100.00~~ 11-1-15 120 LFG

Water Rate {in excess of 9,000 gal}---Fee per 1,000 gal ---------- $3.00

Connection Fees:

{1} Charter Member {First Water Tap} ---------- $5,000.00

{2} Charter Member {Each Additional Water Tap} ---------- $2,500.00

{3} Option Member {First Water Tap} ---------- $7,500.00

{4} Option Member {Each Additional Water Tap} ---------- $3,750.00

{5} Post-Option Member {Each Water Tap} ---------- $10,000.00

{6} Reconnection Fee {Restoring service to a previously shut-off service; shut-off due to Member requesting the disconnect or shut-off for non-payment ---------- $500.00

{7} Relocate Connection {at the request of a Member} ---------- Actual Cost
[Actual Cost to include engineering, legal, construction, and administration costs]

BY-LAWS
OF
VIEWFIELD RURAL WATER ASSOCIATION INC.

ARTICLE I
NAME, PURPOSE, AND OFFICES

The name of this Corporation is Viewfield Rural Water Association Inc., and the purposes for which it was formed are stated in the Articles of Incorporation. The initial principal office of the Corporation shall be located at 22014 New Underwood Road, New Underwood, South Dakota 57761. The Corporation may have such other offices within the State of South Dakota as the Board of Directors may from time to time determine.

ARTICLE II
MEMBERSHIP

The Corporation shall have one class of Members.

Section 2.01. Eligibility for Membership. Members may be individuals or any other form of business organization permitted under the laws of the State of South Dakota. All Members shall be landowners who are users of the water system of the Corporation.

Section 2.02. Election of Members. Members may be elected at the Annual Meeting of the Members, or at any regularly scheduled Meeting of the Board of Directors (hereinafter referred to as the "Board").

Section 2.03. Voting Rights. Each Member shall be entitled to one vote on each matter submitted to a vote of the members.

Section 2.04. Termination of Membership. A Member may be suspended or expelled, *for cause*, by the affirmative vote of not less than three-fourths (3/4) of the Members present at any regularly constituted Meeting of the Members, *provided* notice of such proposed action shall have been duly given in the Notice of the Meeting, and *provided* the Member has been informed in writing by the Board of the allegations preferred against said Member at least fifteen (15) days before the Meeting, and *provided* the Member, or a representative of said Member, shall be given an opportunity to be heard at the Meeting.

Section 3.02. Special Meetings. Special Meetings of the Members may be called by the President of the Corporation, the Board, or by not less than one-third (1/3) of the Members, and shall be designated as regularly constituted Meetings.

Section 3.03. Location of the Meeting. The Board may determine the location of the Annual Meeting, any Special Meetings of the Members, and Meetings of the Board. If no such determination is made, the location of the Meeting shall be at the registered office of the Corporation.

Section 3.04. Notice of Meetings. Printed Notice stating the location, date, and time of any Meeting of the Members shall be delivered either in person or by mail to each Member entitled to vote at such Meeting, not less than seven (7) days or not more than thirty (30) days before the date of the Meeting, by or at the direction of the President of the Corporation, or the Secretary of the Corporation, or the Members responsible for calling the Meeting. For the Annual Meeting of the Members, any Special Meetings of the Members, and Meetings of the Board, the purpose or purposes for which the Meeting is called shall be stated in the Notice. If mailed, the Notice shall be deemed to be delivered when deposited in a United States post office, or in a mailbox regularly serviced by personnel of a United States post office, and when such Notice is addressed to the Member at the address recorded in the Records of the Corporation, with postage thereon prepaid.

Section 3.05. Record of Meetings. The Secretary of the Corporation shall make and maintain a record of the Minutes of the Annual Meeting, any Special Meeting of the Members, and Meetings of the Board. Minutes of the Annual Meeting or any Special Meeting of the Members shall be distributed to each Member by means of the United States postal service within fifteen (15) days of the date any such Meeting. Minutes of a Meeting of the Board shall be available for review by any Member at the office of the Secretary of the Corporation or at a location agreeable to both parties, with such Minutes being available for review within seven (7) days of the date of the Meeting.

Section 3.06. Referral of Actions of the Board. Within thirty days of a decision taken by the Board at a Meeting of the Board and duly recorded in the Minutes of such Meeting, a Special Meeting of the Members may be called, in accordance with the provisions of Section 3.02, for the purpose of referring the decision to a vote of the Members. At the Special Meeting, a majority affirmative vote of the Members entitled to vote at such Meeting shall be required to reverse the decision of the Board.

Section 4.04. Special Meetings. Special meetings of the Board may be called by or at the request of the President and shall be called by the Secretary at the request of any two (2) Directors. The authorized person or persons calling a special meeting of the Board may fix any place within **Meade County** (as amended on September 22, 2006) or Pennington County as the place for holding such meeting.

Section 4.05. Notice. Notice of any special meeting of the Board shall be given at least two (2) days previously thereto by written notice delivered personally or by Internet e-mail, or four (4) days notice sent by mail, to each Director at his/her address as shown by the records of the Corporation. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail in a sealed envelope with postage thereon paid. Any Director may waive notice of any meeting. The attendance of a Director at any meeting shall constitute a waiver of notice of such meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. The business to be transacted at the meeting need not be specified in the notice or waiver of notice of such meeting, unless specifically required by Law or these By-Laws.

Section 4.06. Quorum. A majority of the Board shall constitute a quorum for the transaction of business at any meeting of the Board; but if less than a majority of the Directors are present at said meeting, a majority of the Directors present may adjourn the meeting from time to time without further notice.

Section 4.07. Manner of Acting. The action of a majority of the Directors present at a meeting at which a quorum is present shall be the action of the Board, unless the action of a greater number is required by Law or these By-Laws. The Board may also act by written consent or approval of all the Directors of the Corporation setting forth the action taken.

Section 4.08. Vacancies. Any vacancy occurring in the Board shall be filled by the Board until the next meeting of the Members and until a successor has been elected by the Members and qualified. A Director elected by the Members to fill a vacancy shall be elected for the unexpired term of his predecessor in office.

Section 4.09. Compensation. Directors shall not receive any compensation for their services as Directors.

Section 4.10. Directors - Absence from Meetings. Any Director who is absent from three (3) consecutive meetings without excuse satisfactory to the Board shall be deemed to have surrendered his/her office as Director.

Section 5.05. President. The President shall be the principal executive officer of the Corporation and shall supervise and control all the business and affairs of the Corporation and in general perform all duties incident to the office of President and such other duties as may be prescribed by the Board from time to time. He/she shall preside at all Meetings of the Members and of the Board. He/she may sign, with attestation of the Secretary or any other proper Officer of the Corporation authorized by the Board, any deeds, mortgages, bonds, contracts or other instruments which the Board authorizes to be executed, *except* in cases where the signing and execution thereof shall be expressly delegated by the Board or these By-Laws or Law to some other Officer or agent of the Corporation.

Section 5.06. Vice President. In the absence of the President or in the event of his/her inability or refusal to act, the Vice President shall perform the duties of the President and, when so acting, shall have all the powers of and be subject to all the restrictions upon the President. Any Vice President shall perform such other duties as from time to time may be assigned to him/her by the President of the Board.

Section 5.07. Treasurer. The Treasurer shall give a bond for the faithful discharge of his/her duties in such sum and with such surety or sureties as the Board shall determine. He/she shall (1) have charge and custody of and be responsible for all funds and securities of the Corporation; (2) receive and give receipts for moneys due and payable to the Corporation from any source whatsoever; (3) deposit all such moneys in the name of the Corporation in such banks or other depositaries as shall be selected in accordance with the provisions of Article VIII of these By-Laws; and, in general, (4) perform all duties incident to the office of Treasurer and such other duties as from time to time may be assigned to him/her by the President or the Board.

Section 5.08. Secretary. The Secretary shall (1) keep the Minutes of the Meetings of the Members and of the Board in accordance with these By-Laws in one or more books provided for that purpose; (2) cause all notices to be given in accordance with the provisions of these By-Laws or as required by law; (3) be custodian of and cause the seal of the Corporation to be affixed to all documents the execution of which on behalf of the Corporation under its seal is duly authorized in accordance with the provisions of these By-Laws; (4) maintain a register of the post office address of each Member which shall be furnished to the Secretary by such Member; and, in general, (5) perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him/her by the President or the Board.

ARTICLE VI
ORDER OF BUSINESS

Section 6.01. Order of Business. The order of business at any regular or special meeting of the Members or the Board shall be:

Section 7.06. Quorum. Unless otherwise provided in the resolution of the Board of Directors designating a Committee, a majority of the whole Committee shall constitute a quorum and the action of a majority of the Members present at a meeting at which a quorum is present shall be the action of the Committee.

Section 7.07. Rules. Each Committee may adopt rules for its own government not inconsistent with these By-Laws or with rules adopted by the Board of Directors.

ARTICLE VIII
CONTRACTS, CHECKS, DEPOSITS AND FUNDS

Section 8.01. Contracts. The Board may authorize any officer or officers, agent or agents of the Corporation, in addition to the officers so authorized by these By-Laws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instance.

Section 8.02. Checks, Drafts, Etc. All checks, drafts, or orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, agent or agents of the Corporation, and in such manner as shall from time to time be determined by resolution of the Board. In the absence of such determination by the Board, such instruments shall be signed by the Treasurer and countersigned by the President of the Corporation.

Section 8:03. Deposits. All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks or other depositories as the Board may select.

Section 8.04. Gifts. The Board may accept on behalf of the Corporation any contribution, gift, bequest, or devise for the general purposes or for any special purpose of the Corporation.

ARTICLE IX
CERTIFICATES OF MEMBERSHIP

Section 9.01. Certificates of Membership. The Board may provide for the issuance, and determine the form, of Certificates evidencing membership in the Corporation. A certificate shall be issued to a Member in the name(s) of the landowner(s) who is the user(s) of the water system of the Corporation. Such Certificates shall be signed by the President and the Secretary, sealed with the seal of the Corporation, and consecutively numbered. The names and address of each Member and the date of issuance of the Certificate shall be entered on the records of the Corporation. If any Certificate becomes lost, mutilated, or destroyed, a new Certificate may be issued upon such terms and conditions as the Board may determine.

ARTICLE XIV
REPEAL OR AMENDMENT OF BY-LAWS

These By-Laws may be repealed or amended by a majority vote of the Members present at any Annual Meeting of the Members or at any Special Meeting of the Members called for such purpose, at which a quorum is present; provided, however, that no such action shall change the purposes of the Corporation so as to impair its rights and powers under the laws of the State of South Dakota, or to waive any requirement of bond or any provision for the safety and security of the property and funds of the Corporation or its Members or to deprive any Member without his/her express assent of rights, privileges, or immunities then existing. Notice of any amendment to be offered at any Meeting shall be given not less than seven (7) nor more than thirty (30) days before such meeting and shall set forth such amendment.

KNOW ALL BY THESE PRESENTS, that the undersigned Secretary of the Corporation identified in the foregoing By-Laws does hereby certify that the foregoing By-Laws were duly adopted by the Members of said Corporation as By-Laws of said Corporation, on September ____, 2006, at a duly called and constituted meeting of the Members, and that they do now constitute the By-Laws of said Corporation.

_____
Secretary

(CORPORATE SEAL)

State of South Dakota

OFFICE OF THE SECRETARY OF STATE

Certificate of Incorporation
Nonprofit Corporation

ORGANIZATIONAL ID #: NS013238

I, Chris Nelson, Secretary of State of the State of South Dakota, hereby certify that the Articles of Incorporation of **VIEWFIELD RURAL WATER ASSOCIATION INC.** duly signed and verified, pursuant to the provisions of the South Dakota Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I hereby issued this Certificate of Incorporation and attach hereto a duplicate of the Articles of Incorporation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this September 19, 2006.

Chris Nelson

Chris Nelson
Secretary of State

Cert of Incorp Non Profit Merge

RECEIVED

S.D. SEC. OF STATE

Filed this 19th day of Sept, 2006
Chris Nelson
SECRETARY OF STATE

ARTICLES OF INCORPORATION
OF
VIEWFIELD RURAL WATER ASSOCIATION INC.

Executed by the undersigned for the purpose of forming a South Dakota Corporation under SDCL 47-22, South Dakota Nonprofit Corporation Act.

ARTICLE I

The name of this Corporation is VIEWFIELD RURAL WATER ASSOCIATION INC. (hereinafter called the "Corporation").

ARTICLE II

The period of existence of said Corporation is perpetual.

ARTICLE III

This Corporation is being organized and shall be operated exclusively for lawful, not for profit, purposes as is provided by South Dakota statute. Generally, the purposes for which this Corporation is organized are to develop and operate a deep aquifer well and attendant water distribution system, and any and all other business incidental thereto or connected therewith; doing and performing any and all acts or things necessary, proper or convenient or incidental to the furtherance of the carrying out of the powers and purposes herein mentioned; and generally to have and exercise all powers and rights allowed nonprofit corporations under the laws of the State of South Dakota.

ARTICLE IV

The Corporation shall have members. There shall be one class of membership.

ARTICLE V

The Directors of this Corporation shall be elected annually by the members. The management of the Corporation shall be vested in a Board of Directors. The number of Directors shall be fixed by the By-Laws of the Corporation. The number of Directors constituting the initial Board of Directors is three, and the names and addresses of the persons who are to serve as initial Directors are:

Name	Address
Paul Gnirk	16840 219th Place New Underwood SD 57761
Larry Gossard	22014 New Underwood Road New Underwood SD 57761

Name	Address
Ralph Carlson	21839 Curlew Road New Underwood SD 57761

ARTICLE VI

The officers and directors of this Corporation shall not have any personal liability for corporate obligations. The Corporation shall indemnify any persons serving as a director or officers of the Corporation to the extent permitted and in the manner provided by South Dakota law, SDCL 47-22-65.1 to -65.5.

ARTICLE VII

Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provisions for the payment of all of the liabilities of the Corporation, dispose of all of the assets of the Corporation exclusively for the nonprofit purposes for which the Corporation was organized.

ARTICLE VIII

The names and addresses of the incorporators are:

Name	Address
Paul Gnirk	16840 219th Place New Underwood SD 57761
Larry Gossard	22014 New Underwood Road New Underwood SD 57761
Curtis S. Jensen	P.O. Box 1820 Rapid City SD 57709-1820

ARTICLE IX

The address of the registered office of the Corporation is 22014 New Underwood Road, New Underwood, South Dakota 57761. The name of the registered agent at such address is Larry Gossard.

This Corporation may have such other offices within or without the State of South Dakota as the business of this Corporation may from time to time require. The registered office of the Corporation, required by the South Dakota Non-Profit Corporation Act, shall be continuously maintained in South Dakota and shall be initially as above provided; subject, however, to change from time to time by resolution of the Board of Directors and the filing of a statement of that change as is required by the South Dakota Non-Profit Corporation Act.

ARTICLE X

These articles may be amended in the manner provided by law at the time of the amendment.

DATED: September 18, 2006.

Paul Gnirk

Larry Gossard

Curtis S. Jensen

State of South Dakota,)
) ss.
County of Pennington.)

ON THIS DAY, September 18, 2006, before me, the undersigned officer, personally appeared Paul Gnirk, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

(SEAL)

Rita K. Kaufman
Notary Public
My Comm. Expires: 5-27-09

State of South Dakota,)
) ss.
County of Pennington.)

ON THIS DAY, September 18, 2006, before me, the undersigned officer, personally appeared Larry Gossard, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

(SEAL)

Rita K. Kaufman
Notary Public
My Comm. Expires: 5-27-09

State of South Dakota,)
) ss.
County of Pennington.)

ON THIS DAY, September 18, 2006, before me, the undersigned officer, personally appeared Curtis S. Jensen, known to me to be the persons whose names are subscribed to the within instrument and acknowledged to me that he executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

(SEAL)

Rita K. Kaufman
Notary Public
My Comm. Expires: 5-27-09

CONSENT OF APPOINTMENT BY REGISTERED AGENT

I, Larry Gossard, hereby give my consent to serve as the registered agent for VIEWFIELD RURAL WATER ASSOCIATION INC.

DATED: September 18, 2006.

Larry Gossard

Larry Gossard

State of South Dakota,)
) ss.
County of Pennington.)

ON THIS DAY, September 18, 2006, before me, the undersigned officer, personally appeared Larry Gossard, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

(SEAL)

Rita K. Kaufman

Notary Public
My Comm. Expires: 5-27-09

SECRETARY OF STATE

State Capitol, Suite 204
500 East Capitol Avenue
Pierre, South Dakota
57501-5070
sdsos@state.sd.us
www.sdsos.gov

Chris Nelson
Secretary of State

Chad Heinrich
Deputy

Date: September 19, 2006

To: DEMERSSEMAN JENSEN CHRISTIANSON STANTON & HUFFMAN
CURTIS S JENSEN

516 FIFTH ST
PO Box 1820
RAPID CITY SD 57709

From: Secretary of State Chris Nelson
Corporations Division

Re: VIEWFIELD RURAL WATER ASSOCIATION INC.
Nonprofit Articles of Incorporation

The articles of incorporation have been received and filed on behalf of the **VIEWFIELD RURAL WATER ASSOCIATION INC..**

Enclosed is the Certificate of Incorporation attached to the duplicate articles along with a receipt for fee of $25.00.

SDCL 47-24-9 requires nonprofit corporations to file a corporate report every year between the anniversary date of incorporation and prior to the first day of the second month following. A report form will be mailed to the registered agent for timely filing. Please contact our office if your registered agent or agent's address changes you **must** file a Statement of Change which is available at http://www.sdsos.gov or by calling this office.

Thank you.

DeMERSSEMAN JENSEN
CHRISTIANSON

SEP 20 2006

STANTON & HUFFMAN
LAWYERS

WRAP Review Sheet
Small Water Facilities Funding Application
Applicant: Town of Keystone

Project Title:	Well Retrofit Project
Funding Requested:	$98,000
Total Project Cost:	$98,000
Project Description:	The town of Keystone is proposing to retrofit a well house from an existing below-grade vault to an above-grade structure to prevent possible flooding and contamination to the water system.
Alternatives Evaluated:	The "No Action" alternative was considered but not selected as it would not solve the issue of possible contamination to the water system. Alternative 1: Proposes to seal the existing vault with engineered fill and construct a well house on top of the existing below grade vault. This alternative was considered and selected.
Implementation Schedule:	The town anticipates bidding the project in June 2016 with a project completion date of November 2016.
Service Population:	344
Current Domestic Rate:	$33.00 per 5,000 gallons usage

Interest Rate: 3.0 % Term: 20 years Security: System Revenue

DEBT SERVICE CAPACITY

Coverage at Maximum Loan Amount:	If funding is provided as all loan, Keystone would have 135% coverage based on the current rate of $33.00/5,000 gallons.

10% Funding Subsidy:	$9,800 subsidy with a loan of $88,200.
Coverage at 10% Subsidy:	Based on a 10% subsidy and a loan of $88,200, Keystone would have 150% coverage based on the current rate of $33.00/5,000 gallons.

25% Funding Subsidy:	$24,500 subsidy with a loan of $73,500.
Coverage at 25% Subsidy:	Based on a 25% subsidy and a loan of $73,500 Keystone would have 180% coverage based on the current rate of $33.00/5,000 gallons.

ENGINEERING REVIEW COMPLETED BY: NICK NELSON

FINANCIAL REVIEW COMPLETED BY: JON PESCHONG

BLACK HILLS
COUNCIL OF LOCAL GOVERNMENTS

RECEIVED

MAR 31 2016

Division of Financial
& Technical Assistance

March 24, 2016

Andy Bruels, Engineer Manager
South Dakota Department of Environment and Natural Resources
Water Resources Assistance
Joe Foss Building
523 East Capitol Avenue
Pierre, SD 57501-3182

Dear Andy,

Enclosed is a Small Water Facilities Funding Application for the Town of *Keystone's Well Retrofit Project* for the April 1st application deadline. The Town of Keystone is requesting funding in the amount of $98,000 for this project. However, as we have previously discussed, Keystone will also be submitting an application for 50 percent of the project costs to the Community Development Block Grant (CDBG) Program on April 1st. The outcome of the CDBG funding application may affect the amount ultimately requested from the Board of Water and Natural Resources.

Thank you for your consideration of this application. Please contact me if you have any questions, or need additional information.

Sincerely,

Ali DeMersseman, Senior Community Development Planner

Enclosures

Cc: Town of Keystone
David Holland, AE2S

Small Water Facilities Funding Application

Total Project Cost Not To Exceed $250,000
or
Ineligible State Revolving Fund Projects

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

Applicant:	Proposed Funding Package	
Town of Keystone		
Address:	Requested Funding	$98,000
PO Box 689 Keystone, SD 57751	Local Cash	
	Other:	
Phone Number:	Other:	
605-666-4827	Other:	
	TOTAL	$98,000

Project Title: Well Retrofit Project

Description:

Due to numerous water quality violations over the past year, the Town of Keystone is proposing a water system improvement to prevent future water quality violations and to maintain the quality and integrity of the town's water system.

The controls, metering, and piping for Well #3 are located in a below-grade vault adjacent to Battle Creek. This location is susceptible to flooding, which could pose a serious contamination risk to the water system. Keystone is proposing to retrofit Well #3 to an above-grade structure to prevent future contamination. A well house will be constructed on top of the existing below-grade vault. The associated valves and piping will be relocated to the well house.

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.

Nikki Ball, President	Nikki Ball	3-16-14
Name & Title of Authorized Signatory (Typed)	Signature	Date

Professional Consultants

Application Prepared By: Black Hills Council of Local Governments

Contact Person: Ali DeMersseman

Mailing Address: 730 East Watertown Street, Suite 102

City, State, and Zip: Rapid City, SD 57701

Telephone Number: (605) 394-2681 Fax:

Email address: ademersseman@tie.net

Consulting Engineering Firm: AE2S

Contact Person: David Holland

Mailing Address: 1560 Concourse Drive

City, State, and Zip: Rapid City, SD 57703

Telephone Number: (605) 341-7800 Fax:

Email address: David.Holland@AE2S.com

Legal Counsel's Firm: Mitch Johnson

Contact Person: Mitch Johnson

Mailing Address: 2902 West Main Street, Suite 1

City, State, and Zip: Rapid City, SD 57702

Telephone Number: (605) 343-7842 Fax:

Email address: MJohn26477@aol.com

Comments:

Budget Sheet

Cost Classification	A CWFCP/ WQ Grant	B	C	D	E	Total Funds
1. Administrative Expenses						
A. Personal Services						
B. Travel						
C. Legal & Bond Counsel						
D. Other						
2. Land, Structure, Right-of-Way						
3. Engineering						
A. Bidding and Design Fees	$7,000					$7,000
B. Project Inspection Fees	$7,000					$7,000
C. Other						
4. Construction & Improvements	$70,000					$70,000
5. Equipment						
6. Contractual Services						
7. Other						
8. Other						
9. Subtotal (Lines 1-8)	$84,000					$84,000
10. Contingencies	$14,000					$14,000
11. Total (Lines 9 and 10)	$98,000					$98,000
12. Total %	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Proposed Method of Financing

	Secured Funds	Unsecured Funds	Date Unsecured Funds Anticipated
Local Cash(Identify Source)			
Other (Explain) CWFCP		$98,000	June 30, 2016
Other (Explain)			
Other (Explain)			
Total		$98,000	$98,000

Other Funds to be Borrowed

	Amount	Rate	Term	Annual Debt Service	Security or Collateral Pledged
Other					
Other					
Other					

Please attach copies of commitment letters that contain specific terms and conditions for each source of financing.

General Information

The month and day your fiscal year begins: January 1st

Population Served Current: 344 2010 337 2000 311

** If applying for watershed/lake restoration project, proceed to "Program Narrative Statement" on page 13.

Repayment Information

Interest rate you are applying for: 3% Term: 20

What security is being pledged toward the repayment of this loan?
(Political Subdivisions Only)

- ☐ 1. General Obligation Bond (Requires Bond Election)
- ☒ 2. Revenue Bond
- ☐ 3. Project Surcharge Revenue Bond
- ☐ 4. Sales Tax Revenue Bond

Documents That Must Be Submitted With The Application

Financial Documents

1. Most recent audited or unaudited financial statements to include specific accounting for the utility affected by the project.
2. Current year's budget for the utility affected by the project.
3. Amortization schedules for all existing debt secured by proposed revenue pledged.

Planning and Legal Documents

1. Current governing user charge ordinance or resolution and its effective date.
2. Resolution of authorized signatory for submission of the Small Water Facilities Funding application and signing of payment requests. This resolution must also include the maximum amount requested and description of proposed project.
3. Project Narrative Statement.
4. Engineering Design and Cost Estimates.

Items 5-7 apply to Non-profit Entities only

5. By-laws.
6. Articles of Incorporation.
7. Certificate of Good Standing from Secretary of State.

Utility Debt Information

Year	2004					
Purpose	water improvement					
Security Pledged	sales tax					
Amount	$440,620					
Maturity Date (mmm/yyyy)	4/15/2026					
Debt Holder	BWNR					
Debt Coverage Requirement	110%					
Avg. Annual Required Payment	$43,034					
Outstanding Balance	$374,239					

Comments:

This loan was secured through sales tax revenue, but the debt service is now being paid through water revenues.

Utility Cash Flow Information

Negative cash should be in (Decrease) format	Prior Year	Prior Year	Current Year	Future Year	Future Year	Future Year
Fiscal Year	2014	2015	2016	2017	2018	2019
Operating Revenue						
Base Fees	$180,034	$191,798	$176,500	$182,234	$188,018	$193,802
Surcharge Fees						
Other (Explain)	$4,353	$9,203	$4,300	$4,300	$4,300	$4,300
Operating Expenses						
Personal Services	($37,423)	($43,217)	($48,430)	($49,399)	($50,387)	($51,394)
Chemical, Material & Supplies	($86,203)	($9,446)	($11,000)	($11,220)	($11,444)	($11,673)
Electric & Other Utilities	0	($15,354)	($18,308)	($18,674)	($19,048)	($19,429)
Other (Explain)	0	($40,008)	($54,400)	($55,488)	($56,598)	($57,730)
Operating Net Cash	$60,761	$92,976	$48,662	$51,753	$54,842	$57,876
Nonoperating Cash Flow						
Interest Revenue	$99					
Transfers In (Explain)	$5,000		$19,838			
Fixed Asset Purchases						
Transfers Out (Explain)						
Principal Debt Payments	($42,461)	($30,022)	($31,010)	($34,644)	($35,665)	($36,718)
Interest Debt Payments	($23,880)	($13,012)	($12,024)	($14,924)	($13,904)	($12,850)
Other (Explain)	($19,018)	($25,314)	($25,466)			
Nonoperating Net Cash	($80,260)	($68,348)	($48,662)	($49,568)	($49,568)	($49,568)
Increase (Decrease) Cash	($19,499)	$24,628	0	$2,185	$5,274	$8,308
Beginning Cash Balance	$750,318	$730,819	$755,447	$755,447	$757,632	$762,906
Ending Cash Balance	$730,819	$755,447	$755,447	$757,632	$762,906	$771,214
Restricted Balance	$23,976	$23,976	$23,976	$23,976	$23,976	$23,976
Unrestricted Balance	$706,843	$731,471	$731,471	$733,656	$738,930	$747,238

Explanations

See detailed spread sheet for Explanations.
A detailed breakdown of operating expenses is not available for 2014. The Electrical and Other Utilities, and Other categories are includes in the Chemical, Material & Supplies for 2014.

Restricted Funds Breakdown:

Amount	Anticipated Expense	Method Used to Encumber
$23,976	Meter Deposits	Contract

Utility Fees:

** 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 System - monthly rates at 7,000 gallons (935 cubic feet)

Check one: [X] Incorporated Municipality or Sanitary District

or

[ ] Other Community System

Monthly	Current Rate	Proposed Rate	# of Accounts	Average use Gallons/Cubic Feet
Domestic	$31.00	$33.00	96	6890
Business	$34.50	$36.50	145	6890
Other:				
Other:				

Are fees based on usage or flat rate? Usage

When is proposed fee scheduled to take effect? April 1, 2016

When did the current fee take effect? January 1, 2015

What was the fee prior to the current rate? D: $11 + $6/1,000 - C: $14.50 + $6/1,000

Property Tax Information

(Complete section only if General Obligation bond is pledged to repay your loan.)

Three year valuation trend:

Year	_____	_____	_____
Assessed Valuation	_____	_____	_____

Three year levies and collection trend:

Year	_____	_____	_____
Amount Levied	_____	_____	_____
Collected	_____	_____	_____

Five Largest Taxpayers	Description	Assessed Valuation

Comments:

Sales Tax Information

(Complete 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

Comments:

Sales Tax Debt Information

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

Comments:

Storm Sewer Projects:

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.

Project Narrative Statement

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

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.

RESOLUTION NO. _____

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 Town of Keystone (the "Town") has determined it is necessary to proceed with improvements to its Water System, including but not limited to the retrofit of Well #3 to an above-grade installation (the "Project");

WHEREAS, the Town 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 Town and to certify and sign payment requests in the event financial assistance is awarded for the Project.

NOW THEREFORE BE IT RESOLVED by the Town as follows:

1. The Town hereby approves the submission of an Application for financial assistance in an amount not to exceed $98,000 to the South Dakota Board of Water and Natural Resources for the Project.

2. The Board President 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 Board President or Finance Officer is hereby designated as the authorized representative of the Town 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 Keystone, South Dakota, this 16th day of March 2016.

APPROVED:

Nikki Ball

Board President
Town of Keystone

(Seal)

Attest: _____
Finance Officer

(2) The fee shall entitle the applicant to connect with the water or sewer main at the applicant's expense, provided that the connection shall be made under the supervision of the Water and Sewer Superintendent and inspected as herein provided.

(B) There will be an additional impact fee of $25 per fixture such as toilets, showers, faucets, and laundry rooms to be added to the application. The monies received shall be deposited into the water and sewer reserve accounts.
(§ 1992 Code, § 13-1-8) (Ord. 67, § 105, passed 8-21-1985; Am. Ord. 13-1-8, passed 1-16-2002; Am. Ord. 13-1-8, passed 11-15-2006)

§ 50.096 WATER CHARGES.

(A) There shall be charged by the Town of Keystone effective immediately upon passage and publication as provided by law, a water charge for service to persons, association of persons, partnerships, corporations or firms based upon usage as follows:

Base Rate for Residential	*Base Rate for Commercial*
$10.00	$13.50

Gallons	*Rate*
0 - 2,000 gallons	base rate
2,001 - 5,000 gal	$5.00 per 1,000
5,001 - 7,000 gal	$5.50 per 1,000
7,001 - 10,000 gal	$5.75 per 1,000
10,000 gal & up	$6.25 per 1,000
Yearly increase thereafter in the amount of $0.50 each increment.	

(B) All residential and commercial/industrial water charges shall be paid monthly.
(1992 Code, § 13-1-35) (Ord. 67, § 133, passed 8-21-1985; Am. Ord. 78-88, passed 2-17-1988; Am. Ord. 13-1-35, passed 8-17-2005; Am. Ord. passed 6-13-2011)

Water Rates

Business Water

Gallons	Gallons	Amount per unit	Proposed Increase
1	2000	0	0
2001	5000	0.0055	0.006
5001	7000	0.006	0.0065
7001	10000	0.00745	0.00795
10001	1E+09	0.00805	0.00855
Base Rate	15	Proposed	15.5

Domestic Water

Gallons	Gallons	Amount per unit	Proposed Increase
1	2000	0	0
2001	5000	0.0055	0.006
5001	7000	0.006	0.0065
7001	10000	0.00745	0.00795
10001	1E+09	0.00805	0.00855
Base Rate	11.5	Proposed	12

	Prior Year	Prior Year	Current Year	Future Year	Future Year	Future Year
Enter Year:	2014	2015	2016	2017	2018	2019
OPERATING REVENUE						
Base Fees	$ 180,034.00	$ 191,798.00	$ 176,500.00	$ 182,234.00	$ 188,018.00	$ 193,802.00
Surcharge Fees	$ -	$ -	$ -	$ -	$ -	$ -
Other: late fees, other water rev., sale of taps/mtr	$ 4,353.00	$ 9,203.00	$ 4,300.00	$ 4,300.00	$ 4,300.00	$ 4,300.00
	$ 184,387.00	**$ 201,001.00**	**$ 180,800.00**	**$ 186,534.00**	**$ 192,318.00**	**$ 198,102.00**
OPERATING EXPENSES						
Personal Services	$ 37,423.00	$ 43,217.00	$ 48,430.00	$ 49,398.60	$ 50,386.57	$ 51,394.30
Chemical, Material & Supplies	$ 86,203.00	$ 9,446.00	$ 11,000.00	$ 11,220.00	$ 11,444.40	$ 11,673.29
Electric & Other Utilities	$ -	$ 15,354.00	$ 18,308.00	$ 18,674.16	$ 19,047.64	$ 19,428.60
Other: other, waterfee, well, temp tech, equipment	$ -	$ 40,008.00	$ 54,400.00	$ 55,488.00	$ 56,597.76	$ 57,729.72
	$ 123,626.00	**$ 108,025.00**	**$ 132,138.00**	**$ 134,780.76**	**$ 137,476.38**	**$ 140,225.90**
	$ 60,761.00	**$ 92,976.00**	**$ 48,662.00**	**$ 51,753.24**	**$ 54,841.62**	**$ 57,876.10**
NONOPERATING CASH FLOW						
Interest Revenue	$ 99.00	$ -	$ -	$ -	$ -	$ -
Transfers In: from general fund	$ 5,000.00	$ -	$ 19,838.00	$ -	$ -	$ -
Fixed Asset Purchases	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -
Debt Payment (Principal Only)	$ (42,461.15)	$ (30,022.12)	$ (31,009.80)	$ (34,644.36)	$ (35,664.53)	$ (36,718.26)
Debt Payment (Interest Only)	$ (23,880.05)	$ (13,012.08)	$ (12,024.40)	$ (14,923.76)	$ (13,903.59)	$ (12,849.86)
Other Expenses: FMHA payoff	$ (19,017.80)	$ (25,313.55)	$ (25,465.80)	$ -	$ -	$ -
NET CASH FROM NONOPERATING	$ (80,260.00)	$ (68,347.75)	$ (48,662.00)	$ (49,568.12)	$ (49,568.12)	$ (49,568.12)
NET INCREASE (DECREASE) IN CASH	$ (19,499.00)	$ 24,628.25	$ -	$ 2,185.12	$ 5,273.50	$ 8,307.98
BEGINNING CASH BALANCE	$ 750,318.00	$ 730,819.00	$ 755,447.25	$ 755,447.25	$ 757,632.37	$ 762,905.87
ENDING CASH BALANCE	$ 730,819.00	$ 755,447.25	$ 755,447.25	$ 757,632.37	$ 762,905.87	$ 771,213.85
Restricted	$ 23,976.00	$ 23,976.00	$ 23,976.00	$ 23,976.00	$ 23,976.00	$ 23,976.00
Unrestricted	$ 706,843.00	$ 731,471.25	$ 731,471.25	$ 733,656.37	$ 738,929.87	$ 747,237.85

TOWN OF KEYSTONE
KEYSTONE, SOUTH DAKOTA

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FOR THE YEAR ENDING DECEMBER 31, 2014

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NOTE: All figures shown in this financial report are in U.S. dollars.
For space considerations, the "$" symbol is not used.

INDEPENDENT AUDIT SERVICES, PC
Benjamin Elliott, CPA
P.O. Box 262
Madison, South Dakota 57042
605.483.3225

Governing Board
Town of Keystone
Keystone, South Dakota

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying modified cash basis of accounting financial statements of governmental activities, business-type activities, and each major fund of the Town of Keystone (Town), Pennington County, South Dakota, as of December 31, 2014 and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in note 1.c; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of these financial statements in the circumstances. Management is responsible for 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

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standard applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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 judgement, including the assessment of the risk 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 Town'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 Town's internal control. Accordingly, I 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.

I believe that the audit evidence I obtained is sufficient and appropriate to provide a basis for my audit opinions.

Unmodified Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position on a modified cash basis of accounting of governmental activities, business-type activities, and each major fund of the Town of Keystone, South Dakota, as of December 31, 2014, and the respective changes in its financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting described in note 1.c to these financial statements.

Basis of Accounting

I draw attention to note 1.c of these financial statements, which describes the basis of accounting. These financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My opinion is not modified with respect to this matter.

Other Matters - Other Supplementary Information (Opinion)

My audit was conducted for the purpose of forming opinions on the modified cash basis of accounting financial statements that collectively comprise the Town of Keystone's financial statements. The schedule of changes in long-term debt (page 31) is presented for the purpose of additional analysis and is not a required part of the modified cash basis of accounting 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 modified cash basis of accounting financial statements. The information has been subject 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 my opinion, the schedule of changes in long-term debt is fairly stated, in all material respects, in relation to the modified cash basis of accounting financial statements as a whole.

Other Matters - Other Supplementary Information (No Opinion)

My audit was conducted for the purpose of forming opinions on the modified cash basis of accounting financial statements that collectively comprise the Town of Keystone's financial statements. The management's discussion and analysis (page 3 to 8) and the budgetary comparison schedules (page 28 to 30) are presented for purposes of additional analysis and are not a required part of the modified cash basis of accounting financial statements.

I have applied certain limited procedures to this 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 formation and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on this information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report (page 33) dated September 14, 2015 on my tests of Town of Keystone's compliance with certain provisions of laws, regulations, contracts and other matters and my consideration of its internal control over financial reporting. The purpose of that report is to describe the scope of my testing of compliance and internal control over financial reporting, and the results of that testing, and not to provide an opinion on compliance or internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's compliance and internal control over financial reporting.

Independent Audit Services, PC
Benjamin Elliott, CPA
Madison, South Dakota

Benjamin Elliott

September 14, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

This section of the Town of Keystone's (Town) financial report presents our discussion and analysis of the Town's financial performance during the year ending December 31, 2014 within the limitations of the Town's modified cash basis of accounting. Please read it in conjunction with the Town's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

Financial highlights for the Town of Keystone for 2014 are as follows:

Receipts:	
Charges for goods and services	492,719
Operating grants	21,599
Capital grants	0
General receipts	1,059,679
Total	1,573,997
Disbursements:	
Governmental	1,165,609
Business-type	368,259
Total	1,533,868
Increase in Net Position	40,129
Net Position:	
December 31, 2013	2,327,565
December 31, 2014	2,367,694
Governmental Funds:	
General	543,232
Library Fines	149
2nd Cent (debt service)	240,378
3rd Cent (promotion)	230,829
TIF #1	218,227
Water	792,871
Sewer	342,008
Total	2,367,694

During 2014 the Town:

Paid:

$ 147,048 for bridge repair and improvements.
240,397 for the lease/purchase of the sewer plant.
90,828 to the Keystone Chamber of Commerce.
16,900 to the Keystone Area Historical Society.
4,895 to the Keystone Senior Citizens.
36,481 to pay down on the 2004 Sales Tax Revenue SRF Loan.
32,826 to pay down on the 2005 Tax Increment Revenue Bonds.
8,429 to pay-off the 1984 Water Revenue Bond (DENR).
5,892 to pay down on the 1986 Water Revenue Bond (FmHA).
14,053 to pay-off the contract for deed to purchase park land.

Received:

197,507 from property taxes
822,556 from sales taxes

BRIEF DISCUSSION OF THE BASIC FINANCIAL STATEMENTS

This financial report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement-34.

The financial report consists of three parts: (1) management's discussion and analysis (page 3 to 8), (2) the basic financial statements (page 9 to 27) and (3) other supplementary information (page 28 to 31). The basic financial statements include two types of statements that present the Town from two different financial points of view.

Government-wide financial statements (View #1):

The first two statements are government-wide financial statements that provide both long-term and short-term information about the Town's overall financial status.

Fund financial statements (View #2):

The remaining financial statements are fund financial statements that focus on significant operations of the governmental and enterprise activities of the Town.

The governmental financial statements tell how general governmental services were financed in the short-term, as well as what remains for future spending. Governmental funds operated by the Town at the end of 2014 are the General, Library Fines, 2nd Cent Sales Tax, 3rd Cent Sales Tax, and Tax Increment Financing District #1 Funds.

The enterprise fund financial statements offer short-term and long-term financial information about the activities of the Town that operate like a business. Enterprise funds operated by the Town include the Water and Sewer Funds.

The fiduciary fund financial statements provide information about the financial status of activities in which the Town acts solely as a trustee or agent for the benefit of those groups to whom these funds belong. In 2014 the Town had no fiduciary funds.

The financial statements include notes that explain in more detail some of the information found in the financial statements. The financial statements are also followed by a section of supplementary information that presents a budgetary analysis for the general fund and major special revenue funds.

Supplementary Information:

The Management's Discussion and Analysis (page 3 to 8) and the Budgetary Comparison Schedules (page 28 to 30) are supplementary information. Such information provides readers of this report with additional data that supplements the government-wide statements and fund financial statements. The Budgetary Comparison Schedule is presented on a budgetary basis of accounting, which reports capital expenditures within their respective expenditure function rather than as a separate capital outlay expenditure.

The schedule of changes in debt (page 31 and 32) is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Here is an overview of the Town's financial statements.

```
Management's                  Government-wide
Discussion and            |--->Financial
Analysis                  |    Statements
   |                      |
Basic Financial           |    Fund
Statements ----------->   |--->Financial
   |                      |    Statements
   |                      |
Supplementary             |    Notes to the
Information               |--->Financial
(other than MD&A)             Statements
```

Here is a summary of the major features of these financial statement.

	Government-wide Statements	Fund Statements	
		Governmental Funds	Enterprise Funds
Scope	Entire Town (including component units if any)	Town activities except enterprise	Activities operated like a private business (water and sewer)
Required Financial Statements	Statement of Net Position	Balance Sheet	Statement of Net Position
Required Financial Statements	Statement of Activities	Statement of Receipts Disbursemrents and Changes in Fund Balances	Statement of Cash Receipts, Disbursements and Changes in Net Position
Basis of Accounting	Modified Cash	Modified Cash	Modified Cash
Measurement Focus	Modified Cash	Modified Cash	Modified Cash
Types of assets & Liabilities	Only cash No liabilities	Only cash No liabilities	Only cash No liabilities
Types of Revenue and Expenditures or Expense	Cash receipts Cash disbursements	Cash receipts Cash disbursements	Cash receipts Cash disbursements

BASIS OF ACCOUNTING

The Town has elected to present its financial statements on a modified cash basis of accounting. This modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles. Basis of accounting is a reference to *when* financial events are recorded, such as the timing for recognizing revenues, expenses, and their related assets and liabilities. Under the Town's modified cash basis of accounting, revenues and expenses and related assets are recorded when they result from cash transactions, except for the recording of investments.

GOVERNMENT-WIDE STATEMENTS
(Reporting the Town as a whole)

The government-wide statements (page 9 and 10) report information about the Town as a whole using cash accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Town's cash. The statement of activities includes all of the year's receipts and disbursements.

The two government-wide statements report the Town's net position and how it has changed. Net position is the Town's petty cash, checking accounts, savings accounts, certificate of deposit and money market accounts. The change in these accounts is one way to measure the Town's financial health. Increases or decreases in net position measures improvements or declines in the Town's financial health. To assess the Town's overall financial health you also need to consider other factors such as changes in the property tax base, and/or sales tax receipts generated from local businesses.

The government-wide financial statements have two broad categories of information: governmental activity and business-type activity.

The governmental activities include basic services such care of streets, police protection, library, community center, and debt service payments. Property taxes, sales taxes, and interest earnings finance most of these activities.

The business-type activities account for the Town's water and sewer activities. These services are funded by user fees. Bonds and federal and state grants pay for capital improvements to the water and sewer systems.

FUND FINANCIAL STATEMENTS
(Reporting the Town's most significant funds)

The fund financial statements (page 11 to 15) provide more detailed information about the Town's most significant funds - not the Town as a whole. Funds are accounting tools used to keep track of the Town's receipts and disbursements. State law requires the use of some funds and the Town board establishes other funds to manage money for a specific purpose, like a tax increment district.

The fund financial statements show information in two broad categories: governmental and enterprise (business-type).

Governmental funds: Most of the Town's basic services are included in the governmental funds, which focus on (1) how cash flows in and out of that fund, and (2) cash balances left at year-end which are available for spending in the next year. The governmental funds financial statements provide detail that helps you determine whether there is more or fewer cash resources available for spending in the near future to finance the Town's programs.

Enterprise fund: Services for which the Town charges the customer a fee are generally reported in enterprise funds. These funds account for cash and the receipt and disbursement of cash, the same as the governmental funds. The water and sewer funds are the only enterprise funds maintained by the Town.

MATERIAL CHANGES IN STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

For the Year Ending December 31, 2014
(Material changes for governmental activities = changes greater than $50,000)
(Material changes for business-type activities = changes greater than $30,000)

	Increase (Decrease)	Reason
Governmental Activities:		
Transfers	(39,777)	Less transfers for operations
Business-type Activities:		
Cash	71,879	Excess of receipts over disbursements
Water expenses	35,405	Development of a new water well
Sewer expenses	49,636	Sewer projects
Transfers	39,777	More transfers for operations

SIGNIFICANT VARIATIONS BETWEEN ORIGINAL AND FINAL GENERAL FUND BUDGET

In 2014 the Town adopted a general fund budget of $569,837 which is a decrease of $3,433 or 0.59% from 2013. The decrease was spread across several line items. There was one supplemental appropriation to the general fund budget. See page 28 for more information.

SIGNIFICANT CAPITAL ASSET ACTIVITY

Significant capital asset activity is reported above.

SIGNIFICANT LONG-TERM DEBT ACTIVITY

Significant long-term debt activity is reported above.
See also page 31 and 32 for more information.

CURRENTLY KNOWN FACTS

In May 2015 the Town Board accepted a roofing project bid of $81,900.

In July 2015 the Town Board agreed to apply for a Small Community Planning Grant for upgrades to its water and sewer systems that is estimated to cost $600,000.

In August 2015 the Town Board agreed to pay-off its Farm Home Loan in January 2016.

In September 2015 the Town Board approved the purchase of a 2006 pick-up from Federal Surplus Property for $11,900.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to demonstrate the Town's accountability for the money it receives. If you have questions about this report or need additional information, contact the Town of Keystone's finance office at P.O. Box 689, Keystone, SD 57751 or telephone us at (605) 666-4827.

TOWN OF KEYSTONE

TABLE 1 - NET POSITION
MODIFIED CASH BASIS - BASED ON GOVERNMENT-WIDE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2014 AND 2013

	Governmental Activities		Business-Type Activities		Total Government	
	2014	2013	2014	2013	2014	2013
Assets:						
Petty cash	299	200			299	200
Checking	2,601	3,618			2,601	3,618
Savings	817,065	895,229	1,120,271	1,048,400	1,937,336	1,943,629
Certificate of deposit			14,608	14,600	14,608	14,600
Cash deposit for TIF loan pym	218,227	171,152			218,227	171,152
Money market	194,623	194,366			194,623	194,366
Total assets	1,232,815	1,264,565	1,134,879	1,063,000	2,367,694	2,327,565
Net Position:						
Restricted:						
Debt service	458,605	454,767	75,133	81,021	533,738	535,788
Promotion	230,829	201,575			230,829	201,575
Meter deposits			23,976	23,401	23,976	23,401
Unrestricted	543,381	608,223	1,035,770	958,578	1,579,151	1,566,801
Total net position	1,232,815	1,264,565	1,134,879	1,063,000	2,367,694	2,327,565

TABLE 2 - CHANGES IN NET POSITION
MODIFIED CASH BASIS - BASED ON GOVERNMENT-WIDE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDING DECEMBER 31, 2014

	Governmental Activities		Business-Type Activities		Total Government	
	2014	2013	2014	2013	2014	2013
Receipts:						
Program receipts:						
Charges for services	60,387	67,089	432,332	429,562	492,719	496,651
Operating grants and contri.	21,599	9,100			21,599	9,100
Capital grants and contri.					0	0
General receipts:						
Property taxes	197,507	221,295			197,507	221,295
Sales taxes	822,556	839,356			822,556	839,356
Receipts from state sources	22,909	20,697			22,909	20,697
Receipts from county sources	5,782	5,632			5,782	5,632
Interest received	5,260	5,491	305	319	5,565	5,810
Other general receipts	5,360	21,265			5,360	21,265
Total receipts	1,141,360	1,189,925	432,637	429,881	1,573,997	1,619,806
Disbursements:						
General government	243,551	240,287			243,551	240,287
Public safety	64,795	62,427			64,795	62,427
Public works	298,343	282,928			298,343	282,928
Culture and recreation	107,958	114,339			107,958	114,339
Economic development	90,828	86,422			90,828	86,422
Debt service	360,134	359,068			360,134	359,068
Water			146,933	111,528	146,933	111,528
Sewer			221,326	171,690	221,326	171,690
Total disbursements	1,165,609	1,145,471	368,259	283,218	1,533,868	1,428,689
Excess of receipts over (under) disbursements	(24,249)	44,454	64,378	146,663	40,129	191,117
Transfers	(7,501)	32,276	7,501	(32,276)	0	0
Change in net position	(31,750)	76,730	71,879	114,387	40,129	191,117
Net position:						
December 31, 2012		1,187,835		948,613		2,136,448
December 31, 2013	1,264,565	1,264,565	1,063,000	1,063,000	2,327,565	2,327,565
December 31, 2014	1,232,815		1,134,879		2,367,694	

TOWN OF KEYSTONE

STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS
FOR THE YEAR ENDING DECEMBER 31, 2014

Functions/Programs:	Disbursements	Program Receipts: Charges for Services and Reimbursements	Program Receipts: Operating Grants and Contributions	Program Receipts: Capital Grants and Contributions	Net Receipts (Disbursements) and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Totals
Primary government:							
Governmental activities:							
General government	243,551	49,537			(194,014)		(194,014)
Public safety	64,795				(64,795)		(64,795)
Public works	298,343	6,500	12,499		(279,344)		(279,344)
Culture and recreation	107,958	4,350	9,100		(94,508)		(94,508)
Economic development	90,828				(90,828)		(90,828)
Debt service - principal	288,360				(288,360)		(288,360)
Debt service - interest and fees	71,774				(71,774)		(71,774)
Total governmental activities	1,165,609	60,387	21,599	0	(1,083,623)	0	(1,083,623)
Business-type activities:							
Water	146,933	184,387				37,454	37,454
Sewer	221,326	247,945				26,619	26,619
Total business-type activities	368,259	432,332	0	0	0	64,073	64,073
Total primary government	1,533,868	492,719	21,599	0	(1,083,623)	64,073	(1,019,550)
General receipts:							
Property taxes					197,507		197,507
Sales taxes					822,556		822,556
Amusement taxes					108		108
State shared receipts					22,909		22,909
County shared receipts					5,782		5,782
Interest received					5,260	305	5,565
Rents and deposits					4,062		4,062
Donations					1,190		1,190
Transfers					(7,501)	7,501	0
Total general receipts and transfers					1,051,873	7,806	1,059,679
Change in net position					(31,750)	71,879	40,129
Net position, January 1, 2014					1,264,565	1,063,000	2,327,565
Net position, December 31, 2014					1,232,815	1,134,879	2,367,694

See accompanying notes.

TOWN OF KEYSTONE

BALANCE SHEET -- MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
.S OF DECEMBER 31, 2014

	General Fund	Library Fines Fund	2nd Cent (Debt) Fund	3rd Cent (Promotion) Fund	TIF #1 Fund	Total Governmental Funds
ASSETS:						
Petty Cash	150	149				299
Checking	2,601					2,601
Savings	540,481		45,755	230,829		817,065
Restricted assets:						
Checking					218,227	218,227
Money Market			194,623			194,623
Total assets	543,232	149	240,378	230,829	218,227	1,232,815
FUND BALANCES:						
Nonspendable: (none)						0
Restricted for:						
Debt service			240,378		218,227	458,605
Promotion				230,829		230,829
Committed: (none)						0
Assigned - Library		149				149
Unassigned	543,232					543,232
Total fund balances	543,232	149	240,378	230,829	218,227	1,232,815 *

* Equals net position on
Statement of Net Position

See accompanying notes.

TOWN OF KEYSTONE
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCES -- MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDING DECEMBER 31, 2014

	General Fund	Library Fines Fund	2nd Cent (Debt) Fund	3rd Cent (Promotion) Fund	TIF #1 Fund	Total Governmental Funds
ipts:						
ceipts from local sources:						
Taxes:						
Ad valorem taxes			98,830		98,677	197,507
General sales and use taxes	316,237		315,971	190,348		822,556
Amusement taxes	108					108
Licenses and permits:	40,901					40,901
Intergovernmental receipts:						
State shared receipts:						
Grant	12,499					12,499
Bank franchise tax	1,961					1,961
Liquor tax reversion	2,151					2,151
Highway and bridge	18,797					18,797
County shared receipts:						
Wheel tax	5,782					5,782
Library services	9,100	1,223				10,323
Charges for goods and services:						
General government	5,446					5,446
Public works - cemetery lots	6,500					6,500
Culture and recreation	3,127					3,127
Fines and forfeits:	3,190					3,190
Miscellaneous receipts:						
Interest received	2,094		3,166			5,260
Rents and deposits	4,062					4,062
Donations	1,190					1,190
Total receipts	433,145	1,223	417,967	190,348	98,677	1,141,360
Disbursements:						
General government:						
Governing Board	14,635					14,635
Elections	455					455
Financial administration	196,527					196,527
Other	31,934					31,934
lic safety:						
olice	64,795					64,795
Public works:						
Highways and streets	97,500					97,500
Cemetery	415					415
Culture and recreation:						
Parks and recreation	10,701			11,229		21,930
Library	43,033	1,124				44,157
KCC Community Center	2,825			14,795		17,620
Historical Society				16,900		16,900
Senior citizens	4,895					4,895
Economic development:						
Chamber of Commerce				90,828		90,828
Debt service:						
Principal			241,481			241,481
Interest and fees			52,709			52,709
Park contract for deed - principal				14,053		14,053
Park contract for deed - interest				289		289
Tax Increment Rev. Bond - principal					32,826	32,826
Tax Increment Rev. Bond - interest					18,776	18,776
Capital outlay	22,870		167,014	13,000		202,884
Total disbursements	490,585	1,124	461,204	161,094	51,602	1,165,609
Excess of receipts over (under) disbursements	(57,440)	99	(43,237)	29,254	47,075	(24,249)
Other financing sources (uses):						
Transfer in (out)	(7,501)					(7,501)
Net change in fund balances	(64,941)	99	(43,237)	29,254	47,075	(31,750) *
Fund balances:						
January 1, 2014	608,173	50	283,615	201,575	171,152	1,264,565
December 31, 2014	543,232	149	240,378	230,829	218,227	1,232,815

* Equals change in net position on Statement of Activities

See accompanying notes.

TOWN OF KEYSTONE

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN NET POSITION -- MODIFIED CASH BASIS
ENTERPRISE FUNDS
FOR THE YEAR ENDING DECEMBER 31, 2014

	Water Fund	Sewer Fund	Total Enterprise Funds
Operating receipts:			
Charges for goods and services	184,387	247,945	432,332
Total operating receipts	184,387	247,945	432,332
Operating disbursements:			
Personal services	37,423	90,760	128,183
Other current services	86,203	130,566	216,769
Equipment			0
Total operating disbursements	123,626	221,326	344,952
Excess of operating receipts over operating disbursements	60,761	26,619	87,380
Nonoperating receipts (disbursements):			
Interest earnings	99	206	305
Debt service: Principal	(14,321)		(14,321)
Interest	(8,986)		(8,986)
Total nonoperating receipts (disburseme	(23,208)	206	(23,002)
Total receipts (disbursements) before transfers	37,553	26,825	64,378
Transfers in	5,000	2,501	7,501
Change in net position	42,553	29,326	71,879
Net position:			
January 1, 2014	750,318	312,682	1,063,000
December 31, 2014	792,871	342,008	1,134,879

See accompanying notes.

TOWN OF KEYSTONE

STATEMENT OF CASH FLOWS-- MODIFIED CASH BASIS
ENTERPRISE FUNDS
FOR THE YEAR ENDING DECEMBER 31, 2014

	Water Fund	Sewer Fund	Total
Cash flows from:			
Operating activities:			
Receipts from customers	180,034	243,592	423,626
Interfund services provided	4,353	4,353	8,706
Cost of employees	(37,423)	(90,760)	(128,183)
Payments to suppliers	(86,203)	(130,566)	(216,769)
Net cash provided (used) by operating activities	60,761	26,619	87,380
Noncapital financing activities:			
Transfers in	5,000	2,501	7,501
Capital financing activities:			
Debt service - principal	(14,321)		(14,321)
Debt service - interest	(8,986)		(8,986)
Investing activities:			
Interest received	99	206	305
Net increase (decrease) in cash and cash equivalents	42,553	29,326	71,879
Cash and cash equivalents:			
January 1, 2014	750,318	312,682	1,063,000
December 31, 2014	792,871	342,008	1,134,879

Reconciliation of operating income (loss) to net cash provided (used) by operating activities:

Excess operating receipts or (disbursements)	60,761	26,619	87,380
Net cash provided (used) by operating activities	60,761	26,619	87,380

Noncash investing, capital and financing activities: None

See accompanying notes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in note 1.c, these financial statements are presented on a modified cash basis of accounting. The modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

a. Reporting Entity:

The funds and account groups included in this report are controlled by or dependent upon the Town of Keystone's (Town) Governing Board.

The Town's officials at December 31, 2014 are:

President: David Cofoid	Finance Officer: Vanessa Row
Trustees: Nikki Ball Dick Drummond Kwinn Neff A. Gideon Oakes	Attorney: Mitch Johnson

The reporting entity of the Town of Keystone consists of (1) 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, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity; (2) those organizations for which the primary government is financially accountable; and (3) 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 Town is financially accountable if its governing board 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 Town (the primary government). The Town may also be financially accountable for another organization if that organization is fiscally dependent on the Town unless that organization can, without the approval of the Town: (1) set its own budget; (2) determine its own rates or charges; and (3) borrow money.

Based upon the application of these criteria, the Town of Keystone does not have any component units.

b. Basis of Presentation:

Government-wide Financial Statements:

The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds (if any). 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 good and services.

The Statement of Net Position reports all cash assets. Net position is displayed in two components: restricted (distinguishing between major categories of restrictions) and unrestricted.

The Statement of Activities presents a comparison between direct disbursements and program receipts for each function of the Town's governmental activities and for each segment of Town's business-type activities. Direct disbursements are associated with a specific program or function and are clearly identifiable to a particular function. Program receipts include (a) charges paid by recipients of goods and services offered by the program and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program receipts, including all taxes and interest, are presented as general receipts.

Fund Financial Statements:

The fund financial statements include specific information about individual funds used by the reporting entity. Each fund is considered a separate accounting entity with a separate set of self-balancing accounts that constitutes its cash, net position, receipts and disbursements. Funds are organized into three major categories: governmental, enterprise, and fiduciary (if any). An emphasis is placed on major funds within the governmental and enterprise categories. A fund is considered major if it is the primary operating fund of the Town or if it meets the following criteria:

a. Total cash, receipts or disbursements of the individual governmental or enterprise fund are at least 10 percent of the corresponding element total (cash, receipts or disbursements) for all funds of that category (that is, total governmental or total enterprise), and

b. The same element that meets the 10 percent criterion in (a) is at least 5 percent of the corresponding element total for all governmental and enterprise funds combined.

c. In addition to funds that meet the major fund criteria, any other governmental or enterprise fund that the government's official believe is particularly important to financial statement users (for example, because of public interest or consistency) may be reported as a major fund.

The Town has elected to classify all of its funds as major funds.

Funds of the Town are described below within their respective fund type:

Governmental Funds

General Fund - a fund established by South Dakota Codified Law (SDCL) 4-11-6 to met all the general operational costs of the Town except those required to be accounted for in another fund. The general fund is always 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. The Town has the following special revenue funds:

Library Fines Fund - A fund established by SDCL 14-2-42 and AGR 82-33 to account for library fines. The library fines fund is a major fund.

2nd Cent Sales Tax Fund - A fund established by Town of Keystone under Ordinance No. 31, to collect an additional 1% sales tax to be used for servicing debt, including the Town's the 2004 sales tax revenue drinking water SRF loan for water improvements, and street and bridge work. The 2nd cent sales tax fund is a major fund.

3rd Cent Sales Tax Fund - A fund established by SDCL 10-52-8, to account for the collection of a 1% tax on the gross receipts of lodgings, alcoholic beverages, prepared food and admissions which tax shall be used for the purpose of land acquisition, architectural fees, construction costs, payments for civic center, auditorium or athletic facility buildings, including promotion and advertising of the Town. The 3rd cent sales tax fund is a major fund.

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. The Town has the following debt service fund:

Tax Increment Financing District #1 fund - TIF #1 is allowed by SDCL 11-9-24 to account for the proceeds of incremental property taxes, restricted to the payment of principal and interest on debt issued to finance a public improvement. The TIF #1 fund is a major fund.

Enterprise Funds
(Business-Type)

Enterprise Funds - Enterprise funds are used to account for activity for which a fee is charged to external users for goods or services. The Town has the following enterprise funds:

Water Fund - A fund established by SDCL 9-47-1 to provide water to customers within the Town of Keystone. The water fund is a major fund.

Sewer Fund - A fund established by SDCL 9-48-2 to provide sewer services to customers within the own of Keystone. The sewer fund is a major fund.

Fiduciary Funds

Fiduciary funds are never considered to be major funds.

The Town of Keystone has no fiduciary 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 (disbursements) are recognized in the accounts and reported in the financial statements, regardless of the measurement focus. The Town's basis of accounting is the modified cash basis of accounting, which is a basis of accounting other than US-GAAP. Under US-GAAP, transactions are recorded in the accounts when revenues are earned and liabilities are incurred. Under the modified cash basis of accounting, transactions are recorded when cash is received or disbursed.

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 within the limitations of the modified cash basis of accounting as described below.

Fund Financial Statements:

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used, applied within the limitations of the modified cash basis of accounting.

Basis of Accounting:

In the government-wide Statement of Net Position and Statement of Activities and the fund financial statements, governmental, business-type, and major fund activities are presented using a modified cash basis of accounting.

The modified cash basis of accounting involves the measurement of cash and cash equivalents and changes in cash and cash equivalents resulting from cash receipts and disbursement transactions. Under the modified cash basis of accounting, the statement of net position reports only cash and cash equivalents. Under the modified cash basis of accounting, transactions are recorded in the accounts when cash and/or cash equivalents are received or disbursed and assets and liabilities are recognized to the extent cash has been received or disbursed. Acceptable modifications to the cash basis of accounting implemented by the Town in these financial statements are certificates of deposit (if any) whose maturity when purchased is more than 90 days.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods and services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the Town applied US-GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the fund financial statements for enterprise funds and fiduciary funds (if any) would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

d. Cash and Cash Equivalents:

For purposes 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 (if any) in open-end mutual funds shares or similar investments in external investment pools, are also considered to be cash equivalents.

The Town's certificate of deposit has a maturity of three months when purchased and is considered a cash equivalent.

Under the modified cash basis of accounting, investments are carried at cost.

e. Interfund Transactions:

Transactions that constitute reimbursements to a fund for disbursements made from it, and that are properly applicable to another fund, are recorded as a disbursement in the reimbursing fund and as reductions of disbursements in the fund that is reimbursed. All other interfund transactions are reported as transfers.

f. Program Receipts and General Receipts:

Program Receipts:
In the government-wide Statement of Activities, reported program receipts derive directly from the program itself or from parties other than the Town's taxpayers or citizenry, as a whole. Program receipts are classified in 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 contribution - 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 contribution - These arise from mandatory and voluntary non-exchange transactions with other government, organization, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

General Receipts:
General receipts include all receipts not specifically earmarked for a specific program. General receipts include all taxes, interest received, unrestricted receipts from federal, state, or county governments, and miscellaneous receipts not related to a program. These receipts are not restricted and can be used or the regular operation of the Town.

g. Enterprise Fund Receipt Classifications:

In both the government-wide statements and fund financial statements, enterprise fund *operating* receipts, such as charges for water and sewer services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, if any, such as grants, operating subsidies, interest received, and transfers in, result from nonexchange transactions.

h. Equity Classifications:

Government-wide financial Statements:

Equity is classified as net position and is displayed in two components:

1. Restricted Net Position - Consists of net position with constraints placed on their use either by (a) external groups such as creditor, grantor, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.

2. Unrestricted Net Position - All other net position that does not meet the definition of "restricted net position".

Fund Financial Statements:

Governmental fund equity is classified as "Fund Balance", and may distinguish between "Nonspendable", "Restricted", "Committed, "Assigned", and "Unassigned" components. Enterprise fund equity is classified as "Net Position", the same as in the government-wide financial statements. Fiduciary fund equity (if any) (except for agency funds, which have no fund equity) is reported as "Net Position Held in Agency Capacity."

i. Application of Net Position:

It is the Town's policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred which can be charged to either restricted or unrestricted net position.

j. 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 Town classifies governmental fund balances as follows:

* Nonspendable - includes fund cash balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

* Restricted - includes fund cash 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 (or modified or rescinded) by the government through formal action at the highest level of decision making authority and does not lapse at year-end.

* Assigned - includes fund cash balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund cash balance may be assigned by the Board of Trustees or Finance Officer.

* Unassigned - includes positive fund cash balance within the general fund which has not been classified within the above categories and negative fund balance amounts in other governmental funds.

The Town of Keystone fund cash balance classifications are made up of:

Fund Balance Classifications	Account or Fund	Authority or Action	Amount
Nonspendable	None		0
Restricted	2nd Cent: Debt service	Covenant and Election	240,378
	3rd Cent: Promotion	Statute	230,829
	TIF #1 cash	Contract and Ordinance	218,227
Committed	None		0
Assigned	Library Fines:	Ordinance	149
Unassigned	General		543,232
			1,232,815

The Town uses "restricted" and "committed" amounts first when 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 Town would first use "committed", then "assigned", and lastly "unassigned" amounts of unrestricted fund balance when expenditures are made.

The Town does not have a formal minimum fund cash balance policy.

The purpose of each special revenue fund and revenue source is:

Special Revenue Fund:	Revenue Source: (see page 12)
* Library Fines	Library fines
* 2nd Cent	Property tax and Sales tax
* 3rd Cent	Sales tax
Debt Service Fund:	
* TIF #1	Property tax

2. DEPOSITS, INVESTMENTS AND RELATED RISKS

Except for restricted cash held by 3rd parties and bank certificates of deposit purchased for an individual fund, the Town follows the practice of aggregating deposits of its various funds to maximize cash management efficiency and returns. Various restrictions on deposits and investments are imposed by statutes. These restrictions are summarized below:

Deposits - The Town deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 9-22-6, 9-22-6.1 and 9-22-6.2. Qualified depositories are required by SDCL 4-6A-3 to maintain, at all times, segregated from their other assets, eligible collateral having a value equal to at least 100 percent of the public deposit accounts which exceed deposit insurance such as 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.

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

Actual bank balances at December 31, 2014 were as follows: Insured $497,237, Collateralized ** $1,701,944, for a total of $2,199,182.

** Uninsured, collateral jointly held by state's/municipality's agent in the name of the state and the pledging financial institution.

The carrying amount of these deposits at December 31, 2014 was $2,172,772 held as follows.

1st Interstate Bank, (Hill City, SD):		
Checking	$ 2,601	
Savings	1,937,336	
Sewer certificate of deposit (3 months)	14,608	
Wells Fargo Bank, (Rapid City, SD):		
Checking	218,227	TIF #1
	$ 2,172,772	
Money market (note 3)	194,623	Lease/purchase debt service
Petty cash	299	
	$ 2,367,694	

Certificates of deposit (if any), with a term to maturity of greater than 3 months when purchased, were insured or collateralized and are considered deposits.

3. INVESTMENTS AND RELATED RISKS

In general, SDCL 4-5-6 permits Town money 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) or (c) in shares of an open-end, no-load fund administered by an investment company whose investments are in securities described in (a) and repurchase agreements described in (b). 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.

At December 31, 2014, the Town had the following investments:

First National Bank: (100%)	Credit Rating	Maturities	Fair Value	Interest Rate Risk
Money Market Mutual Funds:				
Goldman Sachs Financial Square Treasury obligations	AAAm	NA	$194,623	note 1 note 2
	Total investments		$194,623	

notes
1 Fixed principal. Interest rate varies. Not subject to interest rate risk.
2 Held in trust accounts for the Town's 2011 lease/purchase of sewer plant.

Investment Risk - State law limits eligible investments for the Town as discussed above. The Town has no investment policy that would further limit its investment choices.

Custodial Risk (Investments) - The risk that, in the event of a default by the counterparty to a transaction, the Town will not be able to recover the value of an investment or collateral securities held by the counterparty. The Town's investment in 2014 were in U.S. Government securities and so the Town was not exposed to custodial risk for investments.

Custodial Risk (Deposits) - The risk that, in the event of a depository failure, the Town's deposits may not be returned to it. At December 31, 2014, the Town's deposits in financial institutions were not exposed to custodial deposit risks.

Concentration of Credit Risk - the Town places no limit on the amount that may be invested in any one institution. The amount of investment in an institution is shown above.

Interest Rate Risk - The Town 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 Town's policy is to credit all income from deposits and investments to the fund making the investment except for the 3rd cent special revenue fund interest (if any) which is credited to the general fund.

4. RESTRICTED NET POSITION

The following table shows the December 31, 2014 net position restricted for specific purposes as shown on the statement of net position

Purpose:	Restricted By:	Governmental	Business-Type
Debt	Covenants	240,378	75,133
Promotion	Statute	230,829	
Debt (TIF #1)	Contract	218,227	
Meter deposits	Contract		23,976
		---	---
Total Restricted Net Position		689,434	99,109

5. INTERFUND TRANSFERS

Transfers "in" and "(out)" between funds were:

	Governmental	Enterprise	Purpose
General	(7,501)		Transfer to reserves
Water		5,000	Transfer to reserves
Sewer		2,501	Transfer to reserves
	---	---	
	(7,501)	7,501	

6. LEASE/PURCHASE AGREEMENT OF THE TOWN'S SEWER PLANT

On December 14, 2011 the Town entered into an agreement to lease/purchase the Town's sewer plant with the First National Bank in Sioux Falls as Trustee. The Town will be making lease payment of approximately $240,000 a year for 8 years. See page 31 and 32 for more information.

7. FUTURE REVENUES PLEDGED TO SECURE DEBT

All water fund net revenue (after normal operating, repair and maintenance expenses) is pledged to secure the 1986 FmHA Water Revenue Bond, which has a remaining balance of $107,724. The bond was incurred to cover the cost of water improvements as described on page 31 and 32. The bond will mature in 2026. In 2014 the bond had pledged revenue of $60,761 and total bond payments of $14,555.

8. 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. SDRS provides retirement, disability and survivors benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in South Dakota Codified Law 3-12. SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to SDRS, PO Box 1098, Pierre, SD 57501-1098 or calling (605) 773-3731.

General employees are required by statute to contribute 6% of their salary to the plan, while public safety and judicial employees contribute at 8% and 9% 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% for any compensation exceeding the maximum taxable amount for social security for general employees only. The Town's share of contributions to the SDRS for the years ending December 31, 2014, 2013, and 2012 were $14,018, $14,337, and $14,866 (employer's share) respectively, equal to the required contributions each year.

There are no deferred contributions.

9. PROPERTY TAX

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 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 Town is permitted by several state statutes to levy varying amounts of taxes per $1,000 of taxable valuation on taxable real property in the Town.

10. INSURANCE

The Town 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 year ending December 31, 2014 the Town managed its risks as follows:

Employee Health Insurance:
The Town joined the South Dakota Municipal League Health Pool of South Dakota. This is a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The Town pays a monthly premium to the pool to provide health insurance coverage for its employees. The pool purchases reinsurance coverage with the premiums it receives from the members.

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

Property Insurance:
The Town carries property insurance from a commercial carrier.

Liability Insurance:

The Town 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 Town pays an annual premium to the pool to provide coverage for general liability, officials liability, automobile insurance, and law enforcement liability, property, boiler and machinery insurance.

The agreement with the SDPAA provides that the above coverage's 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. The Town carries a $500 deductible for officials liability.

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 cost for that coverage. The Town'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 Town. The Town pays an annual premium, to provide liability coverage detailed above, under a claims-made policy and the premiums are accrued on the ultimate cost of the experience to date of the SDPAA member, based on their exposure or type of coverage.

A portion of the member premiums are also allocated to a cumulative reserve fund. The Town would be eligible to receive a refund for a percentage of the amount allocated to the cumulative reserve on the following formula:

End of the Town's:
First Full Year (50%), Second Full Year (60%), Third Full Year (70%)
Fourth Full Year (80%), Fifth Full Year (90%), Sixth Full Year (100%)

As of December 31, 2014, the Town has a vested balance in the cumulative reserve fund of $6,782.

The Town 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 Town joined the South Dakota Municipal League Workers' Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The Town pays an annual premium to the pool to provide worker's compensation coverage for its employees. 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 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 Town'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 Town 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. The Town may also be responsible for additional assessments in the event the pool is determined by its board of trustees to have inadequate reserves to satisfy current obligations or judgments. Additional assessments, if any, are to be determined on a prorated basis based upon each participant's percentage of contribution in relation to the total contributions to the pool of all participants for the year in which the shortfall occurs.

The Town 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.

Unemployment Benefits:
The Town provides coverage for unemployment benefits by paying into the Unemployment Compensation Fund established by state law and managed by the State of South Dakota. No unemployment payments were made during the year ending December 31, 2014 and none are expected in 2015.

11. LITIGATION

The Town may a party to litigation regarding facilities for which corrective actions have been taken. No determination can be made at this time regarding the potential outcome of such matters. However, as discussed in the risk management note above, the Town has liability coverage for itself and its employees through South Dakota Public Assurance Alliance. Therefore, any such litigation is not expected to have a potential material effect on the Town's financial statements.

12. RELATED ORGANIZATION

The Keystone Commission on Housing for the Elderly (aka: Keystone Elderly Apartments) is a related organization to the Town of Keystone. The Town appoints the Commission's governing board but is not financially accountable for the Commission. The Commission is under the jurisdiction of the U.S. Dept. of Agriculture - Rural Development (RD) - Rural Housing Services (RHS).

RD provides long-term financing. RHS provides budgetary control and rental assistance. The following unaudited data summarizes financial position and results of operations for the Commission as of and for the three years ending December 31, 2014:

	12-31-14 UNAUDITED 12 months	12-31-13 UNAUDITED 12 months	12-31-12 UNAUDITED 12 months
Current assets	42,563		39,697
Current liabilities	(4,772)		(5,959)
Land	50,000	NOT	50,000
Buildings	322,003	AVAILABLE	322,003
Equipment and improvements	74,219		74,219
Accumulated depreciation	(253,604)		(253,604)
RD note payable	(331,510)		(333,423)
Net position	(101,101)		(107,067)

	12-31-14 UNAUDITED 12 months	12-31-13 UNAUDITED 12 months	12-31-12 UNAUDITED 12 months
Rents	37,501		36,510
RD rental assistance	16,899		16,756
RECD interest subsidy	14,921		0
Other income	4,222		3,614
Expenses	(75,372)		(47,124)
Depreciation	0		(14,903)
Operating income (loss)	(1,829)	7,795	(5,147)
Beginning net position			(101,920)
Ending net position	(101,101)	(99,272)	(107,067)

13. OTHER DISCLOSURES AND SUBSEQUENT EVENTS

The Town does not operate a landfill.

The Town does not offer any Other Post Employment Benefits.

The Town does not have any material related party transactions.

In May 2015 the Town Board accepted a roofing project bid of $81,900.

In July 2015 the Town Board agreed to apply for a Small Community Planning Grant for upgrades to its water and sewer systems that is estimated to cost $600,000.

In August 2015 the Town Board agreed to pay-off its Farm Home Loan in January 2016.

In September 2015 the Town Board approved the purchase of a 2006 pick-up from Federal Surplus Property for $11,900.

TOWN OF KEYSTONE

SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
FOR THE YEAR ENDING DECEMBER 31, 2014

GENERAL FUND	Budget Amounts					Variance
	Original	Contingency Transfers	Supplemental	Final	Actual (Cash Basis)	Positive (Negative)
Receipts:						
Receipts from local sources:						
Taxes	311,900			311,900	316,345	4,445
Licenses and permits	44,700			44,700	40,901	(3,799)
State shared receipts	20,700			20,700	35,408	14,708
County shared receipts	15,400			15,400	14,882	(518)
Charges for goods and services	13,300			13,300	15,073	1,773
Fines and forfeits	3,000			3,000	3,190	190
Miscellaneous receipts	2,000			2,000	7,346	5,346
Total receipts	411,000	0	0	411,000	433,145	22,145
Disbursements:						
General government:						
Governing Board	16,800	875		17,675	14,635	3,040
Contingency	35,000			35,000		35,000
Amount transferred		(35,000)		(35,000)		(35,000)
Elections	680			680	455	225
Financial administration	178,250	26,760		205,010	196,527	8,483
Other	71,000			71,000	31,934	39,066
Public safety:						
Police	64,795			64,795	64,795	0
Public works:						
Highways and streets	123,055	6,663	837	130,555	117,914	12,641
Cemetery	3,000			3,000	415	2,585
Culture and recreation:						
Parks and recreation	10,000	702		10,702	10,701	1
Library	58,420			58,420	45,489	12,931
Community Center	3,000			3,000	2,825	175
Senior citizens	5,000			5,000	4,895	105
Total disbursements	569,000	0	837	569,837	490,585	79,252
Excess of receipts over (under) disbursements	(158,000)	0	(837)	(158,837)	(57,440)	101,397
Other financing sources (uses):						
Transfers (out)				0	(7,501)	(7,501)
Net change in fund balance	(158,000)	0	(837)	(158,837)	(64,941)	93,896
Fund balance:						
January 1, 2014	608,173			608,173	608,173	0
December 31, 2014	450,173	0	(837)	449,336	543,232	93,896

TOWN OF KEYSTONE

SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
FOR THE YEAR ENDING DECEMBER 31, 2014

2ND CENT (DEBT SERVICE)	Budget Amounts				
	Original	Supplemental	Final	Actual (Cash Basis)	Variance Positive (Negative)
Receipts:					
Receipts from local sources:					
Taxes:					
Ad valorem taxes	120,000		120,000	98,830	(21,170)
General sales and use taxe:	309,000		309,000	315,971	6,971
Miscellaneous:					
Interest received			0	3,166	3,166
Total receipts	429,000	0	429,000	417,967	(11,033)
Disbursements:					
Public works:					
Highways and streets	178,494		178,494	167,014	11,480
Debt service:					
2004 SRF loan	54,000		54,000	53,793	207
2011 lease/purchase and fees	242,000		242,000	240,397	1,603
Total disbursements	474,494	0	474,494	461,204	13,290
Excess of receipts over (under) disbursements	(45,494)	0	(45,494)	(43,237)	2,257
Other financing sources (uses):					
None			0		0
Net change in fund balance	(45,494)	0	(45,494)	(43,237)	2,257
Fund balance:					
January 1, 2014	283,615		283,615	283,615	0
December 31, 2014	238,121	0	238,121	240,378	2,257

3RD CENT (PROMOTION)	Budget Amounts				
	Original	Supplemental	Final	Actual (Cash Basis)	Variance Positive (Negative)
Receipts:					
Receipts from local sources:					
Taxes:					
General sales and use taxe:	181,000		181,000	190,348	9,348
Total receipts	181,000	0	181,000	190,348	9,348
Disbursements:					
Public works:					
Highways and streets	16,000		16,000	13,000	3,000
Cemetery	2,571		2,571		2,571
Culture and Recreation:					
Parks and recreation	16,929		16,929	11,229	5,700
KCC Community Center & promo!	16,000	1,000	17,000	14,795	2,205
Historical Society	16,900		16,900	16,900	0
Economic development:					
Chamber of Commerce	90,600		90,600	90,828	(228)
Debt service:					
Contract for deed - park lan	22,000		22,000	14,342	7,658
Total disbursements	181,000	1,000	182,000	161,094	20,906
Excess of receipts over (under) disbursements	0	(1,000)	(1,000)	29,254	30,254
Other financing sources (uses):					
None			0		0
Net change in fund balance	0	(1,000)	(1,000)	29,254	30,254
Fund balance:					
January 1, 2014	201,575		201,575	201,575	0
December 31, 2014	201,575	(1,000)	200,575	230,829	30,254

TOWN OF KEYSTONE

BUDGETARY SUPPLEMENTARY INFORMATION

NOTES TO THE BUDGETARY COMPARISON SCHEDULES FOR THE GENERAL, 2ND CENT, AND 3RD CENT FUNDS FOR THE YEAR ENDING DECEMBER 31, 2014

1. BUDGETS AND BUDGETARY ACCOUNTING

The Town of Keystone (Town) follows these procedures in establishing the budgetary data reflected in the budgetary supplementary information:

a. At the first regular board meeting in September of each year or within ten days thereafter, the governing board introduces the annual appropriation ordinance for the ensuing fiscal year.

b. After adoption by the governing board, the operating budget is legally binding and actual expenditures for each purpose cannot exceed the amounts budgeted, except as indicated in d.

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

d. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows the adoption of supplemental budgets. During 2014 there was one supplemental budget. See page 28 and 29.

e. Formal budgetary integration is employed as a management control device for the general, 2nd cent, and 3rd cent funds.

f. The budget for the general, 2nd cent, and 3rd cent funds is not adopted on a basis consistent with generally accepted accounting principles (GAAP) because all accounting, and the adoption of the all budgets, is on a modified cash basis of accounting.

2. GAAP AND BUDGETARY ACCOUNTING BASIS DIFFERENCE:

The financial statements prepared in conformity with US-GAAP (within the context of the modified cash basis of accounting) present capital outlay disbursement information as a separate category of disbursements. Under the budgetary basis of accounting, capital outlay disbursements are reported within the function to which they relate. For example, the purchase of a road grader would be reported as a capital outlay disbursement in the governmental funds statement of receipts, disbursements and changes in fund balances. However, in the budgetary schedule, the purchase of a road grader would be reported as a disbursement in the public works function of general fund, along with all other current public works disbursements.

TOWN OF KEYSTONE

SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN DEBT
'R THE ONE YEAR ENDING DECEMBER 31, 2014

	Beginning 12-31-13	Additions	(Deletions)	Governmental Activities Ending 12-31-14	Business-Type Activities Ending 12-31-14	Principal Due in 2015
GOVERNMENTAL						
2004 Sales Tax Revenue SRF Loan:						
From: State Revolving Funds - Drinking Water						
Amount disbursed: $630,212						
Date of agreement: 3-25-2004						
Maturing: 2026						
Interest rate: 3.25%						
Collateral: Sales tax receipts						
Purpose: drinking water improvements						
Paid from the 2nd cent sales tax fund	440,620		(36,481)	404,139		29,900
2005 Tax Increment Revenue Bonds:						
Original issue of up to $610,000						
Maturing on December 1, 2023						
Interest at 4.14%						
Purpose: infrastructure improvements						
Private guaranty of bonds: Riddle's Group, Inc.						
Paid by the TIF #1 debt service fund	453,535		(32,826)	420,709		35,123
2009 Contract for Deed:						
Original amount $88,000						
Maturing on January 20, 2014						
Interest at 3.50%						
Purpose: park land purchase						
Paid from the 3rd cent sales tax fund	14,053		(14,053)	0		0
?011 Lease/Purchase of Sewer Plant:						
Original issue of $1,745,000						
Maturing on November 25, 2019						
Interest from 1.00% to 3.10%						
Prepayment allowed on or after December 15, 2016						
Purpose: lease/purchase of existing sewer treatment facility						
Paid from the 2nd cent sales tax fund	1,340,000		(205,000)	1,135,000		210,000
Totals	2,248,208	0	(288,360)	1,959,848		275,023
BUSINESS-TYPE						
1984 South Dakota DENR Water Revenue Bond:						
Original issue of $120,000						
Maturing on October 1, 2014						
Interest at 6.125%						
Purpose: water line construction						
Paid by the water fund	8,429		(8,429)		0	0
1986 FmHA Water Revenue Bond:						
Original issue of $180,000						
Maturing on August 26, 2026						
Interest at 7.625%						
Purpose: water line construction						
Paid by the water fund	113,616		(5,892)		107,724	6,341
Totals	122,045	0	(14,321)		107,724	6,341

TOWN OF KEYSTONE

SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN DEBT (continued)
FOR THE ONE YEAR ENDING DECEMBER 31, 2014

Payment Schedules:		Total Payment	Principal	Interest	Balance
2004 Sales Tax Revenue SRF Loan:					
	2015	43,034	29,900	13,134	374,239
	2016	43,034	30,871	12,163	343,368
	2017	43,034	31,875	11,159	311,493
	2018	43,034	32,911	10,123	278,582
	2019	43,035	33,980	9,055	244,602
	2020-2024	215,171	187,202	27,969	57,400
	2025-2026	59,793	57,400	2,393	0
	Totals	490,135	404,139	85,996	
2005 Tax Increment Revenue Bonds:					
	2015	52,541	35,123	17,418	385,586
	2016	53,545	37,582	15,963	348,004
	2017	54,620	40,213	14,407	307,791
	2018	55,770	43,028	12,742	264,763
	2019	57,001	46,040	10,961	218,723
	2020-2023	242,126	218,723	23,403	0
	Totals	515,603	420,709	94,894	
2011 Lease/Purchase of Sewer Plant:					
	2015	239,810	210,000	29,810	925,000
	2016	240,400	215,000	25,400	710,000
	2017	240,348	220,000	20,348	490,000
	2018	239,627	225,000	14,627	265,000
	2019	273,215	265,000	8,215	0
	Totals	1,233,400	1,135,000	98,400	
1986 FmHA Water Revenue Bond:					
	2015	14,555	6,341	8,214	101,383
	2016	14,555	6,825	7,730	94,558
	2017	14,555	7,345	7,210	87,213
	2018	14,555	7,905	6,650	79,308
	2019	14,555	8,508	6,047	70,800
	2020-2024	72,775	53,317	19,458	17,483
	2025-2026	19,141	17,483	1,658	0
	Totals	164,691	107,724	56,967	

REPORT ON
COMPLIANCE AND OTHER MATTERS AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Governing Board
Town of Keystone
Keystone, South Dakota

I 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 modified cash basis of accounting financial statements of governmental activities, business-type activities, and each major fund, of the Town of Keystone (Town), Pennington County, South Dakota, as of December 31, 2014 and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town's modified cash basis of accounting financial statements and have issued my report thereon dated September 14, 2015 which was unmodified.

Compliance and Other Matters:

As part of obtaining reasonable assurance about whether the Town of Keystone's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, and contracts, 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 my audit and, accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

I did note minor matters involving compliance that I reported to the governing body and management of the Town of Keystone in separate Letters of Comments dated September 14, 2015.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Town of Keystone's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, I do not express an opinion on the effectiveness of the Town of Keystone's internal control.

A *deficiency in internal control* exist 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 Town of Keystone's financial statements will not be prevented, or detected and corrected on a timely basis.

A *significant deficiency*, is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

I did note minor matters involving internal control that I reported to the governing body and management of the Town of Keystone in separate Letters of Comments dated September 14, 2015.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of compliance and internal control over financial reporting, and the results of that testing, and not to provide an opinion on the effectiveness of the Town's compliance or internal control over financial reporting. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's compliance and internal control over financial reporting. Accordingly this communication is not suitable for any other purpose.

As required by South Dakota Codified Law 4-11-11, this report is a mater of public record and its distribution is not limited.

Independent Audit Services, PC
Benjamin Elliott, CPA
Madison, South Dakota

September 14, 2015

TOWN OF KEYSTONE
ORDINANCE NUMBER 72-16
PART 1
Be it ordained by the Town of Keystone that the following sums are appropriated to meet the obligations for the year of 2016

EXPENDITURES	GEN.FUND	WATER FUND	SEWER FUND	2ND CENT DEBT FUND	3RD CENT FUND
410 GENERAL					
4111 trustees	$ 14,254.00				
4113 ord/resolution	$ 6,000.00				
4115 contingency	$ 35,000.00				
4130 election	$ 600.00				
4141 attorney	$ 8,000.00				
4140 finance adm.	$129,168.00				
4160 insurance	$ 44,800.00				
4147 gen.fin.adm.	$ 5,000.00				
4190 gov't building	$ 75,796.00				
420 PUBLIC SAFETY					
4210 law enforcement	$ 71,431.00				
430 PUBLIC WORKS					
4310 streets/highway	$ 147,860.00				
4370 cemetery	$ 3,000.00				
450 CULTURE/REC					
4514 senior citizen	$ 5,000.00				
4520 parks	$ 10,000.00				
4550 library	$ 50,390.00				
4630 community center	$ 2,000.00				
4990 liquor	$ 4,000.00				
3RD CENT FUND					
4560 chamber					$ 95,174.00
4580 museum					$ 18,200.00
4650 promotion fund					$ 6,700.00
46510 KCC youth fund					$ 3,000.00
46310 KCC roof					$ 85,000.00
46610 Park					$ 10,000.00
46620 Sidewalks/Gutters					$ 11,926.00
46621 New Office					$ 10,000.00
46622 land					$ 10,000.00
2ND CENT FUND					
4460 sewer pmt				$ 242,000.00	
44300 FMHA Water pay off				$ 113,000.00	
46310 KCC maint.				$ 20,000.00	
45210 Roy St bridge				$ 100,000.00	
602 WATER FUND					
4330 water fund		$ 200,638.00			
604 SEWER FUND					
4320sewer fund			$ 250,690.00		
2016 APPROPRIATION	**$ 612,299.00**	**$ 200,638.00**	**$ 250,690.00**	**$ 475,000.00**	**$ 250,000.00**

PART II

The following designates the fund or funds that the money derived from the following sources is applied:

REVENUE	GEN.FUND	WATER FUNI	SEWER FUN	2ND CENT	3RD CENT
310 taxes	$ 315,300.00			$ 312,000.00	$ 190,000.00
320 license/permits	$ 43,500.00				
330 state shared	$ 21,100.00				
338 county shared	$ 6,000.00			$ 120,000.00	
340 goods/services	$ 11,600.00				
350 fines/forfeits	$ 2,700.00				
360 miscellaneous	$ 79,300.00				
361 interest	$ 1,500.00				
386 cemetery	$ 2,000.00				
602 water		$ 180,800.00			
604 sewer			$ 244,550.00		
TOTAL MEANS OF FINANCE	**$ 483,000.00**	**$ 180,800.00**	**$ 244,550.00**	**$ 432,000.00**	**$ 190,000.00**
trans From G.F. savings	**$129,299.00**				**$ 60,000.00**
trans. From W.F. savings		**$ 19,838.00**			
trans. From S.F savings			**$ 6,140.00**		
trans. From 2nd cent saving				**$ 43,000.00**	
TOTAL APPROPRIATIONS	**$ 612,299.00**	**$ 200,638.00**	**$ 250,690.00**	**$ 475,000.00**	**$ 250,000.00**
CASH BALANCE RETAIN	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PART III

The City Finance Officer is hereby directed to certify the following dollar amount of tax levies made in this ordinance to the county auditor $120,000

Approved: Town of Keystone, Board of Trustees

By: Nikki Ball, President

(SEAL)

ATTEST:

Vanessa Row, Finance Officer

First Reading

Second Reading

Published.

KEYSTONE, SD
2016 budget

Account Descr	2015 Amt	2016 Budget	2016 YTD Amt	Balance	UnderLine
FUND 602 WATER FUND					
DEPT 43300 WATER					
E 602-43300-41100 SALARIES AND WAGES	$28,929.67	$26,400.00	$2,549.32	$22,584.68	
E 602-43300-41150 PART TIME SALARY	$39.00	$0.00	$0.00	$0.00	
E 602-43300-41200 OASI	$2,213.13	$2,100.00	$195.02	$1,808.13	
E 602-43300-41250 OASI PART TIME	$0.00	$0.00	$0.00	$0.00	
E 602-43300-41300 RETIREMENT	$1,731.91	$1,650.00	$152.96	$1,421.08	
E 602-43300-41500 GROUP INSURANCE	$7,646.40	$7,800.00	$1,095.23	$6,077.50	
E 602-43300-41520 DENTAL INS DEP	$390.00	$480.00	$60.90	$378.90	
E 602-43300-42200 PROFESSIONAL SERVICES AND F	$2,266.60	$10,000.00	$1,481.50	$8,518.50	
E 602-43300-42500 REPAIRS AND MAINTENANCE	$10,370.37	$10,000.00	$7,447.70	$2,472.30	
E 602-43300-42550 W/S TESTING	$1,212.00	$5,000.00	$37.00	$4,963.00	
E 602-43300-42600 SUPPLIES AND MATERIALS	$8,234.45	$6,000.00	$0.00	$5,982.58	
E 602-43300-42700 TRAVEL AND CONFERENCE	$730.70	$1,300.00	$274.28	$1,025.72	
E 602-43300-42800 UTILITIES	$15,354.00	$18,308.00	$1,780.07	$15,597.55	
E 602-43300-42900 OTHER CURRENT EXPENSE	$1,558.62	$2,000.00	$19.33	$1,980.67	
E 602-43300-42910 WATERFEE	$345.00	$100.00	$0.00	$100.00	
E 602-43300-42951 WELL	$26,193.92	$30,000.00	$0.00	$8,689.60	
E 602-43300-42952 TEMP TECHNOLGY	$0.00	$3,000.00	$0.00	$3,000.00	
E 602-43300-42953 ROY ST BOOSTER STATION	$0.00	$0.00	$0.00	$0.00	
E 602-43300-42954 COIN SYSTEM	$0.00	$0.00	$0.00	$0.00	
E 602-43300-42960 WESTERN COMM.	$0.00	$0.00	$0.00	$0.00	
E 602-43300-43400 MACHINERY AND EQUIPMENT	$0.00	$8,000.00	$0.00	$8,000.00	
E 602-43300-44300 FMHA-WATER BOND	$25,313.55	$14,500.00	$0.00	$14,500.00	
E 602-43300-44400 SDWNR-WATER BOND	$0.00	$0.00	$0.00	$0.00	
E 602-43300-44900 SRF	$43,034.20	$54,000.00	$10,758.55	$43,241.45	
E 602-43300-45300 REFUND	$0.00	$0.00	$134.13	-$134.13	
E 602-43300-45400 RESERVEACCT	$0.00	$0.00	$0.00	$0.00	
DEPT 43300 WATER	$175,563.52	$200,638.00	$25,985.99	$150,207.53	
FUND 602 WATER FUND	$175,563.52	$200,638.00	$25,985.99	$150,207.53	

KEYSTONE, SD
2016 revenue budget

Account Descr	2015 Amt	2016 Budget	2016 YTD Amt	2016 YTD Balance	UnderLine
FUND 602 WATER FUND					
R 602-38100 WATER REVENUE	$184,062.56	$170,000.00	$5,547.30	$164,452.70	
R 602-38109 LATE FEE	$1,878.44	$2,300.00	$20.00	$2,280.00	
R 602-38120 BULK WATER SALES	$7,734.78	$6,500.00	$686.25	$5,813.75	
R 602-38150 SALE OF WATER TAPS	$2,000.00	$0.00	$0.00	$0.00	
R 602-38170 SALE OF MTR STORAGE	$40.00	$0.00	$0.00	$0.00	
R 602-38190 OTHER WATER REVENUE	$2,545.59	$2,000.00	$146.78	$1,853.22	
R 602-38730 WATER HOOKUPS	$1,310.00	$0.00	$0.00	$0.00	
FUND 602 WATER FUND	$199,571.37	$180,800.00	$6,400.33	$174,399.67	

KEYSTONE, SD
*Revenue Guideline

Current Period: FEBRUARY 2016

Account Descr	2016 YTD Budget	FEBRUARY 2016 Amt	2016 YTD Amt	YTD Balance	% of YTD Budget
FUND 211 LIQ, LODG, DINE SALES TAX	$240,000.00	$335.87	$1,139.57	$238,860.43	0.47%
FUND 300 DEBT SERVICE FUND					
R 300-31100 GENERAL PROPERTY	$110,000.00	$2,137.63	$14,929.97	$95,070.03	13.57%
R 300-31160 GEN PROP TAXES ALL	$10,000.00	$11.73	$11.73	$9,988.27	0.12%
R 300-31170 GEN PROP TAXES ON	$0.00	$0.00	$0.00	$0.00	0.00%
R 300-31190 GEN PROP TAXES ON	$0.00	$0.00	$0.00	$0.00	0.00%
R 300-31300 GEN SALES AND USE	$312,000.00	$1,730.47	$6,769.98	$305,230.02	2.17%
R 300-31900 PENALTY, INTEREST	$0.00	$0.00	$346.97	-$346.97	0.00%
FUND 300 DEBT SERVICE FUND	$432,000.00	$3,879.83	$22,058.65	$409,941.35	5.11%
FUND 500 SEWER SAVINGS 1ST WESTERN					
R 500-36100 INTEREST EARNED	$0.00	$18.22	$36.88	-$36.88	0.00%
R 500-36130 OTHER REVENUE	$0.00	$0.00	$0.00	$0.00	0.00%
FUND 500 SEWER SAVINGS 1ST WESTE	$0.00	$18.22	$36.88	-$36.88	0.00%
FUND 602 WATER FUND					
R 602-38100 WATER REVENUE	$170,000.00	$2,530.27	$5,547.30	$164,452.70	3.26%
R 602-38109 LATE FEE	$2,300.00	$0.00	$20.00	$2,280.00	0.87%
R 602-38120 BULK WATER SALES	$6,500.00	$347.50	$686.25	$5,813.75	10.56%
R 602-38150 SALE OF WATER TAP	$0.00	$0.00	$0.00	$0.00	0.00%
R 602-38170 SALE OF MTR STORA	$0.00	$0.00	$0.00	$0.00	0.00%
R 602-38190 OTHER WATER REVE	$2,000.00	$106.78	$146.78	$1,853.22	7.34%
R 602-38730 WATER HOOKUPS	$0.00	$0.00	$0.00	$0.00	0.00%
FUND 602 WATER FUND	$180,800.00	$2,984.55	$6,400.33	$174,399.67	3.54%
FUND 604 SEWER FUND					
R 604-38109 LATE FEE	$2,200.00	$0.00	$0.00	$2,200.00	0.00%
R 604-38150 SALE OF WATER TAP	$0.00	$0.00	$0.00	$0.00	0.00%
R 604-38300 SEWER REVENUE	$230,000.00	$7,615.86	$17,543.47	$212,456.53	7.63%
R 604-38390 SEWER IMPACT FEE	$5,700.00	$357.64	$804.49	$4,895.51	14.11%
R 604-38391 HANDLE FEE	$6,500.00	$377.61	$918.77	$5,581.23	14.13%
R 604-38392 SEWER TAP ADMIN. F	$150.00	$8.00	$22.00	$128.00	14.67%
R 604-38731 SEWER HOOKUPS	$0.00	$0.00	$0.00	$0.00	0.00%
FUND 604 SEWER FUND	$244,550.00	$8,359.11	$19,288.73	$225,261.27	7.89%
FUND 610 WATER DEPOSIT FUND					
R 610-38230 DEPOSIT REVENUE	$0.00	$175.00	$175.00	-$175.00	0.00%
FUND 610 WATER DEPOSIT FUND	$0.00	$175.00	$175.00	-$175.00	0.00%
FUND 616 WATER RESERV SRF FUND					
R 616-38180 WATER DEBT INTERE	$0.00	$3.48	$7.12	-$7.12	0.00%
FUND 616 WATER RESERV SRF FUND	$0.00	$3.48	$7.12	-$7.12	0.00%
FUND 617 WATER RESV.1ST WESTERN					
R 617-38180 WATER DEBT INTERE	$0.00	$4.97	$10.21	-$10.21	0.00%

Water AMORTIZATION SCHEDULE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$614,023.89		04-15-2026					

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: Town of Keystone – Drinking Water #1
PO Box 689
Keystone, SD 57751-0689

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: 3.250

Repayment Schedule: Installment
Calculation Method: 30 /360 U.S. Rule

Payment Number	Payment Date	Payment Amount	Interest Paid **	Principal Paid	Remaining Balance
1	04-15-2007 Pd 5-16-07	10,758.55	4,988.94	5,769.61	608,254.28
2	07-15-2007 Pd 8-20-07	10,758.55	4,942.07	5,816.48	602,437.80
3	10-15-2007 Pd 10-17-07	10,758.55	4,894.80	5,863.75	596,574.05
2007 TOTALS:		32,275.65	14,825.81	17,449.84	
4	01-15-2008 Pd 12-17-07	10,758.55	4,847.17	5,911.38	590,662.67
5	04-15-2008 Pd 4-16-08	10,758.55	4,799.13	5,959.42	584,703.25
6	07-15-2008 Pd 6-18-08	10,758.55	4,750.71	6,007.84	578,695.41
7	10-15-2008 Pd 10-15-08	10,758.55	4,701.90	6,056.65	572,638.76
2008 TOTALS:		43,034.20	19,098.91	23,935.29	
8	01-15-2009 Pd 2-19-09	10,758.55	4,652.69	6,105.86	566,532.90
9	04-15-2009 Pd 3-15-09	10,758.55	4,603.08	6,155.47	560,377.43
10	07-15-2009 Pd 6-15-09	10,758.55	4,553.07	6,205.48	554,171.95
11	10-15-2009 Pd 10-21-09	10,758.55	4,502.65	6,255.90	547,916.05
2009 TOTALS:		43,034.20	18,311.49	24,722.71	
12	01-15-2010 Pd 1-20-10	10,758.55	4,451.82	6,306.73	541,609.32
13	04-15-2010 Pd 4-20-10	10,758.55	4,400.57	6,357.98	535,251.34
14	07-15-2010	10,758.55	4,348.92	6,409.63	528,841.71
15	10-15-2010 Pd 11-16-10	10,758.55	4,296.84	6,461.71	522,380.00
2010 TOTALS:		43,034.20	17,498.15	25,536.05	
16	01-15-2011 Pd 1-19-11	10,758.55	4,244.34	6,514.21	515,865.79
17	04-15-2011 Pd 4-20-11	10,758.55	4,191.40	6,567.15	509,298.64
18	07-15-2011 Pd 7-20-11	10,758.55	4,138.06	6,620.49	502,678.15
19	10-15-2011 Pd 11-14-11	10,758.55	4,084.26	6,674.29	496,003.86
2011 TOTALS:		43,034.20	16,658.06	26,376.14	
20	01-15-2012 Pd 1-18-12	10,758.55	4,030.03	6,728.52	489,275.34
21	04-15-2012 Pd 3-21-12	10,758.55	3,975.36	6,783.19	482,492.15
22	07-15-2012 Pd 6-20-12	10,758.55	3,920.25	6,838.30	475,653.85
23	10-15-2012 Pd 9-17-12	10,758.55	3,864.69	6,893.86	468,759.99
2012 TOTALS:		43,034.20	15,790.33	27,243.87	
24	01-15-2013 Pd 12-17-12	10,758.55	3,808.67	6,949.88	461,810.11
25	04-15-2013 Pd 3-20-13	10,758.55	3,752.21	7,006.34	454,803.77
26	07-15-2013 Pd 7-17-13	10,758.55	3,695.28	7,063.27	447,740.50
27	10-15-2013 Pd 9-15-13	10,758.55	3,637.89	7,120.66	440,619.84
2013 TOTALS:		43,034.20	14,894.05	28,140.15	
28	01-15-2014 Pd	10,758.55	3,580.04	7,178.51	433,441.33
29	04-15-2014 Pd	10,758.55	3,521.71	7,236.84	426,204.49
30	07-15-2014 Pd	10,758.55	3,462.91	7,295.64	418,908.85
31	10-15-2014 Pd	10,758.55	3,403.63	7,354.92	411,553.93
2014 TOTALS:		43,034.20	13,968.29	29,065.91	
32	Pd 2,15 01-15-2015 Pd 1-15	10,758.55	3,343.88	7,414.67	404,139.26
33	04-15-2015 Pd 4-14	10,758.55	3,283.63	7,474.92	396,664.34
34	Paid 07-15-2015 Pd 6-18-14	10,758.55	3,222.90	7,535.65	389,128.69
35	10-15-2015 Pd 10-15-14	10,758.55	3,161.67	7,596.88	381,531.81
2015 TOTALS:		43,034.20	13,012.08	30,022.12	
36	1-30-16 01-15-2016 Pd 2/15	10,758.55	3,099.94	7,658.61	373,873.20
37	04-15-2016 Pd June 17	10,758.55	3,037.72	7,720.83	366,152.37
38	07-15-2016 Pd July 25	10,758.55	2,974.99	7,783.56	358,368.81
39	10-15-2016	10,758.55	2,911.75	7,846.80	350,522.01

** INTEREST PAID also includes Admin Surcharge amounts.

31,009.00

Water

AMORTIZATION SCHEDULE
(Continued)

2016 TOTALS:		**43,034.20**	**12,024.40**	**31,009.80**	
40	01-15-2017	10,758.55	2,847.99	7,910.56	342,611.45
41	04-15-2017	10,758.55	2,783.72	7,974.83	334,636.62
42	07-15-2017	10,758.55	2,718.92	8,039.63	326,596.99
43	10-15-2017	10,758.55	2,653.60	8,104.95	318,492.04
2017 TOTALS:		**43,034.20**	**11,004.23**	**32,029.97**	
44	01-15-2018	10,758.55	2,587.75	8,170.80	310,321.24
45	04-15-2018	10,758.55	2,521.36	8,237.19	302,084.05
46	07-15-2018	10,758.55	2,454.43	8,304.12	293,779.93
47	10-15-2018	10,758.55	2,386.96	8,371.59	285,408.34
2018 TOTALS:		**43,034.20**	**9,950.50**	**33,083.70**	
48	01-15-2019	10,758.55	2,318.95	8,439.60	276,968.74
49	04-15-2019	10,758.55	2,250.37	8,508.18	268,460.56
50	07-15-2019	10,758.55	2,181.24	8,577.31	259,883.25
51	10-15-2019	10,758.55	2,111.55	8,647.00	251,236.25
2019 TOTALS:		**43,034.20**	**8,862.11**	**34,172.09**	
52	01-15-2020	10,758.55	2,041.30	8,717.25	242,519.00
53	04-15-2020	10,758.55	1,970.46	8,788.09	233,730.91
54	07-15-2020	10,758.55	1,899.07	8,859.48	224,871.43
55	10-15-2020	10,758.55	1,827.08	8,931.47	215,939.96
2020 TOTALS:		**43,034.20**	**7,737.91**	**35,296.29**	
56	01-15-2021	10,758.55	1,754.51	9,004.04	206,935.92
57	04-15-2021	10,758.55	1,681.35	9,077.20	197,858.72
58	07-15-2021	10,758.55	1,607.61	9,150.94	188,707.78
59	10-15-2021	10,758.55	1,533.25	9,225.30	179,482.48
2021 TOTALS:		**43,034.20**	**6,576.72**	**36,457.48**	
60	01-15-2022	10,758.55	1,458.29	9,300.26	170,182.22
61	04-15-2022	10,758.55	1,382.73	9,375.82	160,806.40
62	07-15-2022	10,758.55	1,306.55	9,452.00	151,354.40
63	10-15-2022	10,758.55	1,229.76	9,528.79	141,825.61
2022 TOTALS:		**43,034.20**	**5,377.33**	**37,656.87**	
64	01-15-2023	10,758.55	1,152.33	9,606.22	132,219.39
65	04-15-2023	10,758.55	1,074.28	9,684.27	122,535.12
66	07-15-2023	10,758.55	995.60	9,762.95	112,772.17
67	10-15-2023	10,758.55	916.28	9,842.27	102,929.90
2023 TOTALS:		**43,034.20**	**4,138.49**	**38,895.71**	
68	01-15-2024	10,758.55	836.30	9,922.25	93,007.65
69	04-15-2024	10,758.55	755.69	10,002.86	83,004.79
70	07-15-2024	10,758.55	674.41	10,084.14	72,920.65
71	10-15-2024	10,758.55	592.48	10,166.07	62,754.58
2024 TOTALS:		**43,034.20**	**2,858.88**	**40,175.32**	
72	01-15-2025	10,758.55	509.88	10,248.67	52,505.91
73	04-15-2025	10,758.55	426.61	10,331.94	42,173.97
74	07-15-2025	10,758.55	342.67	10,415.88	31,758.09
75	10-15-2025	10,758.55	258.03	10,500.52	21,257.57
2025 TOTALS:		**43,034.20**	**1,537.19**	**41,497.01**	
76	01-15-2026	10,758.55	172.72	10,585.83	10,671.74
77	04-15-2026	10,758.55	86.81	10,671.74	0.00
2026 TOTALS:		**21,517.10**	**259.53**	**21,257.57**	
TOTALS:		**828,408.35**	**214,384.46**	**614,023.89**	

NOTICE: This is an estimated loan amortization schedule. Actual amounts may vary if payments are made on different dates or in different amounts.

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DRAFT

KEYSTONE WATER FACILITY PLAN

TOWN OF KEYSTONE, SOUTH DAKOTA

March 2016

I hereby certify that this report was prepared by me or under my direct supervision and that I am a duly Registered Professional Engineer under the laws of the State of South Dakota.

David Holland

Date: March 14, 2016 Reg. No.: 11425

Prepared By:
Advanced Engineering and Environmental Services, Inc.
1560 Concourse Drive
Rapid City, SD 57703
(605) 341-7800
(605) 341-7864

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1.0 PROJECT DEVELOPMENT

1.1 Project Vicinity and Background

The Town of Keystone is located approximately 3 miles east of the Mount Rushmore National Memorial in western Pennington County, South Dakota. The Town is located in portions of Sections 4, 5, 6, 7, 8 and 9 of Township 2 South, Range 6 East, BHM, Pennington County, South Dakota.

The Town reports a permanent population of 371 people. However, due to its proximity to Mount Rushmore the Town experiences a significant transient tourist population during the summer months.

The Town of Keystone operates a water system consisting of five wells, three reservoirs, two booster stations and distribution piping. An initial survey of the water system has identified a number of items that could be improved upon in the current system. The Town has reported a number of water quality violations in the past year.

1.2 Project Need

The need for improvements is primarily driven by recent water quality violations. The Town is keen to identify deficiencies and rectify the problems as soon as they are able.

1.3 Existing Water Usage

Water usage in Keystone varies widely depending on the season. The system pumps about 30,000 gallons per day to supply water for a population of less than 300 people during winter months. However, during summer months when the tourist season is in full swing the system has pumped as much as 350,000 gallons per day to supply the needs of both the permanent as well as tourist population.

Table 1.1 and Table 1.2 present a summary of peak daily and average daily water usage for the period of January 2012 thru June 2015. Figure 1.1 also presents average daily summer and winter water usage in a chart format.

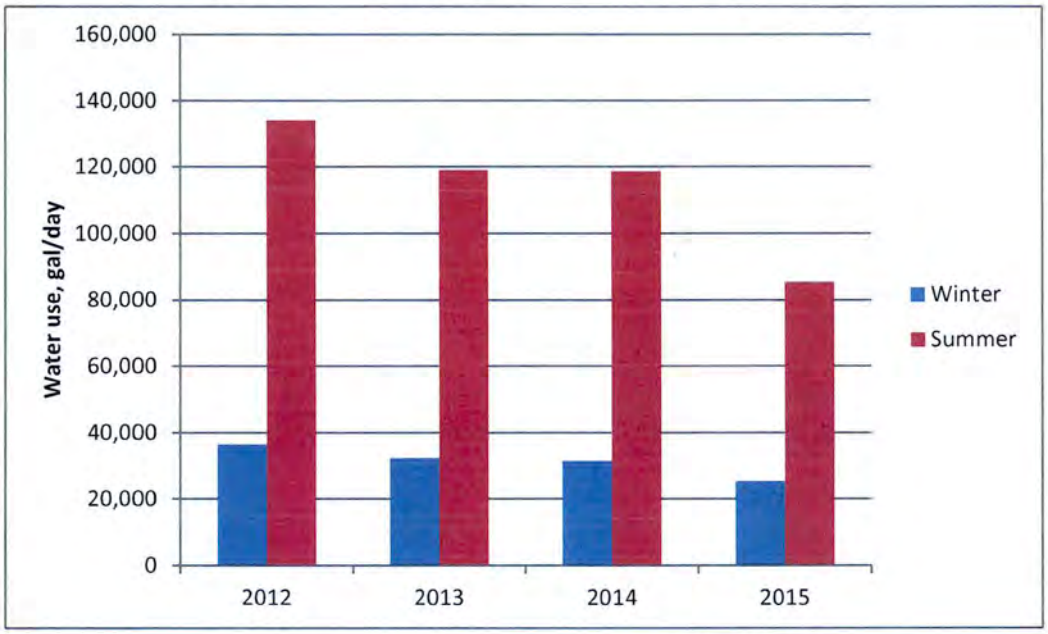
Table 1.1 Average Daily Water Use – Keystone, SD

Year	Winter, gal/day	Summer, gal/day
2012	36,525	134,005
2013	32,222	118,918
2014	31,476	118,480
2015	25,350	85,370

Table 1.2 Peak Daily Water Use – Keystone, SD

Year	Water Use, gal./day
2013	348,870
2014	264,000
2015	239,000

Figure 1.1 Average Daily Water Use – Keystone, SD



1.4 Population

The population of a community is an important consideration when conducting water system master planning. Current and projected population estimates are used to determine when expansion of the system will be necessary. Keystone has a relatively small permanent population that can be quickly dwarfed by the summer tourist population. This fact requires careful attention when considering water system planning.

To begin, the permanent population of Keystone is presented in Table 1.3 according to US Census Bureau statistics.

Table 1.3 Town of Keystone Historical Population

Year	Keystone Population (US Census Bureau)	Growth Rate
1980	295	
1990	232	-2.1%
2000	311	3.4%
2010	337	0.8%
	Average	**0.7%**

The transient tourist population is estimated at 500-600,000 tourists annually. It is difficult to get an accurate count of tourists and how much water they are using directly. However, we can use past water records to estimate future demands. To project future water demands, this report will apply projected growth rates to past water usage; in effect growing water usage instead of projecting the future population and estimating per capita usage which is the typical method of estimating future water demand.

1.5 Existing Water System Evaluation

The existing water system consists of five wells, three reservoirs, two booster-pumping stations and distribution piping. The system has 207 registered users. Water pressures reportedly range from 30 to 105 psi. A diagram showing the layout of the existing water system is shown in Figure 1.2. The following section will describe each of the existing water system components in detail.

1.5.1 Supply

The Keystone water system is supplied by five wells dispersed throughout the system. Each well pumps water directly into the distribution piping where it effectively fills the reservoirs or goes directly to customers. The wells range in depth from 250 to 300 feet. Well production ranges from 35 to 85 gallons per minute.

Well 5 was only recently drilled in 2014 and connected to the distribution piping in 2015. Well 2 delivers poor water quality and is rarely used. Well 3 draws sand into the water and requires a filter bag to remove the sand before it enters the distribution grid. A summary of well data is presented in Table 1.4. Figure 1.3 presents maximum day water use by well number.

Table 1.4 Existing Well Data – Keystone, SD

Well No.	Pump capacity, gal./min	Depth, ft.	Location	Year Built
1	70-85	300	Fire Station	1973
2	35	250	Fire Station	1975
3	38-52	250	Holiday Inn parking lot	1978
4	52	300	Harney Street	2006
5	70-85	300	Harney Street	2014

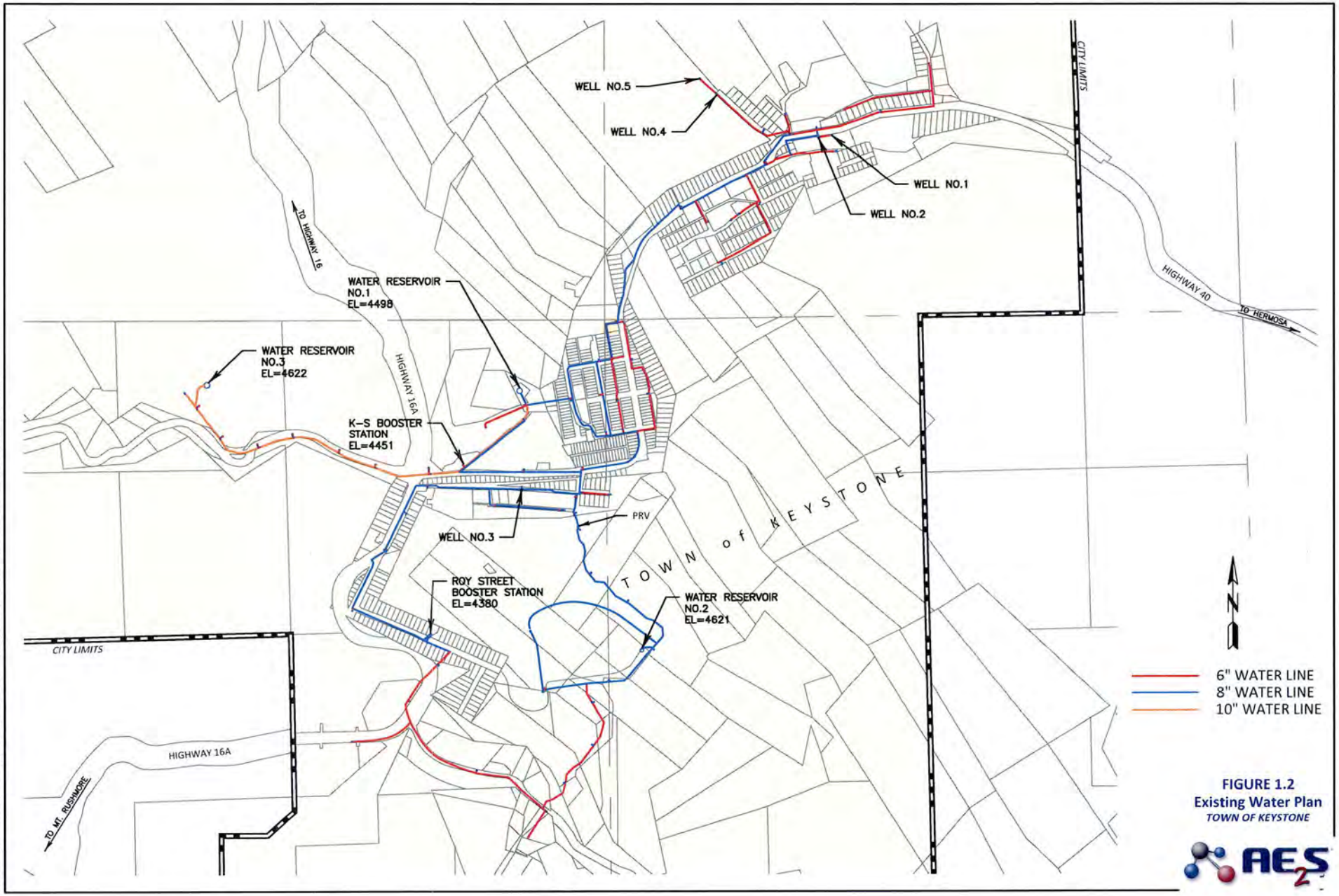
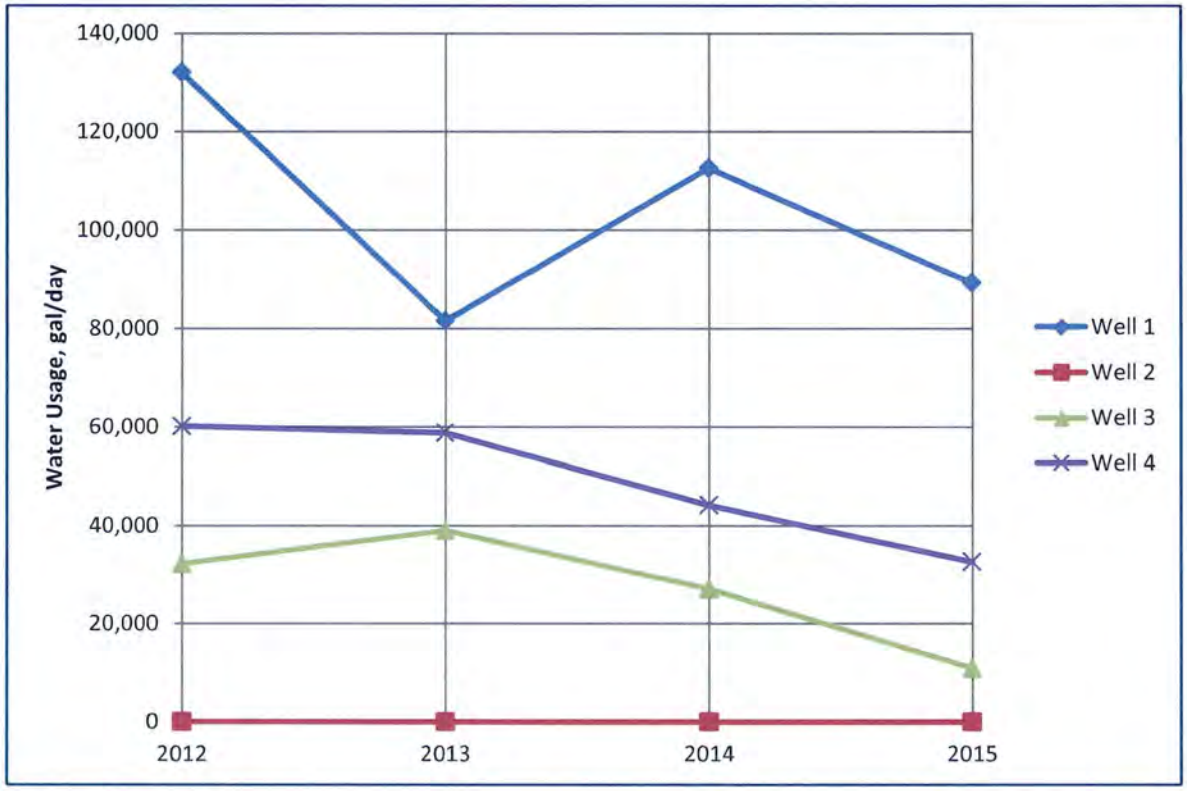


FIGURE 1.2
Existing Water Plan
TOWN OF KEYSTONE

January 14, 2016 8:42:38 a.m.
Drawing: UTILITIES.DWG (SCHILLE) (P:\PROJECTS & PROPOSALS\12444-2015-000 KEYSTONE ENGINEERING SERVICES\DRAWINGS\)

Figure 1.3 Maximum Water Usage by Well – Keystone, SD



1.5.2 Distribution

The distribution system was built in 1975 and is comprised of piping ranging in size from 6-inch to 10 inches in diameter. There is approximately 650 feet of 6-inch pipe, 19,500 feet of 8-inch pipe and 12,200 feet of 10-inch pipe. It also includes two booster stations having an approximate 30-year pumping life span with proper maintenance. Figure 1.2 presents a layout drawing of the existing water distribution system. Booster station data is presented in Table 1.5.

Table 1.5 Booster Station Data – Keystone, SD

Booster Station	Year Constructed	Pump capacity, gal./min	TDH, ft.	Elevation
K Bar S	2006	30	140	4442
Roy Street	2003	250	242	4379

1.5.3 Storage

The system contains three water storage reservoirs. The Pankratz and K-S developments extended water to the area in 2005. Storage reservoir data is presented in Table 1.6.

Table 1.6 Storage Reservoir Data – Keystone, SD

Reservoir No.	Location	Year Constructed	HWL Elevation, ft.	Volume, gallons
1	Helicopter	1973	4498	150,000
2	Pankratz	2003	4621	187,000
3	K Bar S	2005	4622	125,000

1.5.4 Treatment

Well 3 contains a bag filter system to remove sand. The Town is currently in the process of installing liquid chlorine disinfection treatment at four sites to service all five wells. Final completion of the chlorine disinfection project is scheduled for March 4, 2016.

1.5.5 Water Rates

The rate structure for water rates is shown in Table 1.7. Rates are increased $0.50 per year by City ordinance.

Table 1.7 Water Rate Structure – Keystone, SD

Base Rate	
Residential	$12.00
Commercial	$15.50

Usage Rate	
Usage, Gallons	**Rate**
0 – 2,000	Base Rate
2,001 – 5,000	Base + $7.00 per 1,000-gallons
5,001 – 7,000	Base + $7.50 per 1,000-gallons
7,001 – 10,000	Base + $7.75 per 1,000-gallons
10,001 Gallons +	Base + $8.25 per 1,000-gallons

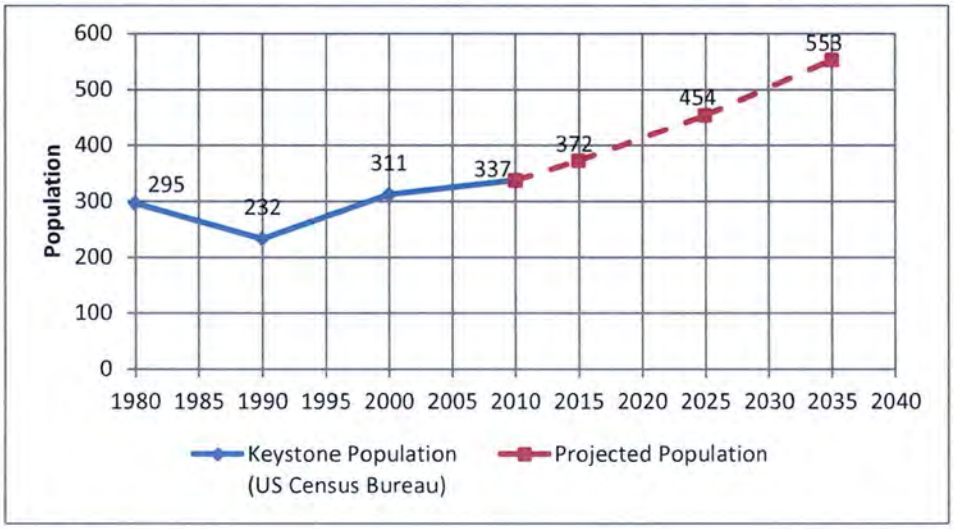
Note: 2016 rates shown. Both base and usage rates increase $0.50 per year by City ordinance.

1.6 Future Conditions

1.6.1 Population

Section 1.4 presented existing population estimates as reported by the US Census Bureau. This section will present projected population 10 and 20 years into the future. To begin, we need to establish a growth rate. There was not a consistent growth rate pattern in the US Census Bureau numbers. Instead this report will use a conservative growth rate of 2% to project future population estimates. Projected population estimates are presented in Figure 1.4.

Figure 1.4 Population Projection – Keystone, SD



1.6.2 Water Use Forecast

The transient tourist population is estimated at 500-600,000 tourists annually. It is difficult to get an accurate count of tourists and how much water they are using directly. However, we can use past water records to estimate future demands.

In order to project future water demands, this report will apply projected growth rates to past water usage; in effect growing water usage instead of projecting the future population and estimating per capita usage which is the typical method of estimating future water demand. Projected average daily and peak daily water use estimates are shown in Table 1.8 and Table 1.9.

Table 1.8 Projected Average Daily Water Use – Keystone, SD

Year	Winter, gal./day	Summer, gal./day
2015	31,400	114,200
2025	38,300	139,300
2035	46,700	169,900
Projections are created by increasing flow 2% per year.		

Table 1.9 Projected Peak Daily Water Use – Keystone, SD

Year	Water Use, gal./day
2015	284,000
2025	346,200
2035	422,100
Projections are created by increasing flow 2% per year.	

1.6.3 Water Supply Capacity Analysis

Is the well supply adequate to meet the demands of the water system now and into the future? When will additional capacity or a new well be necessary? AE2S relies on criteria that are based upon generally accepted industry practices, American Water Works Association (AWWA), International Fire Code and State and local regulatory agencies to evaluate water supply facilities.

Water supply criteria to be used in this report are as follows:

- Well Supply > 1.5 x Peak Day Demand
- Well Supply > Peak Day Demand with largest well out of service

In other words, the total well supply should be greater than 1.5 times the peak day demand on the water system. Or, the well supply should be greater than the peak day demand with the largest well out of service. Table 1.10 and Figures 1.5 and 1.6 present the results of the water supply capacity analysis.

Table 1.10 Water Supply Analysis – Keystone, SD

Design Year	2015	2025	2035
Peak Day Demand, MGD	284,000	346,200	422,100
1.5 x Peak Day Demand	426,000	519,300	633,150
All Wells on Flow, MGD	357,840	357,840	357,840
Largest Well Off Flow, MGD	242,640	242,640	242,640

Figure 1.5 Water Supply – Criterion No. 1 – Keystone, SD

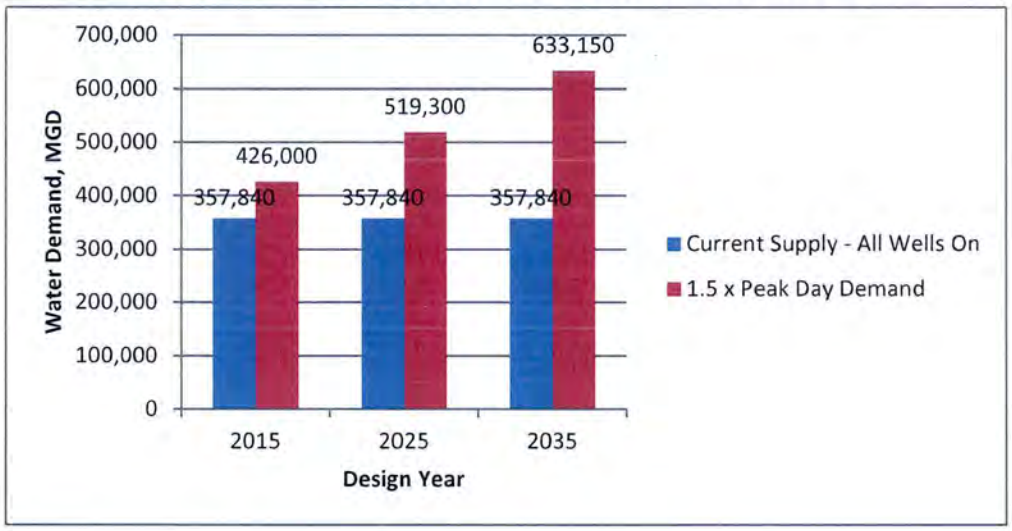
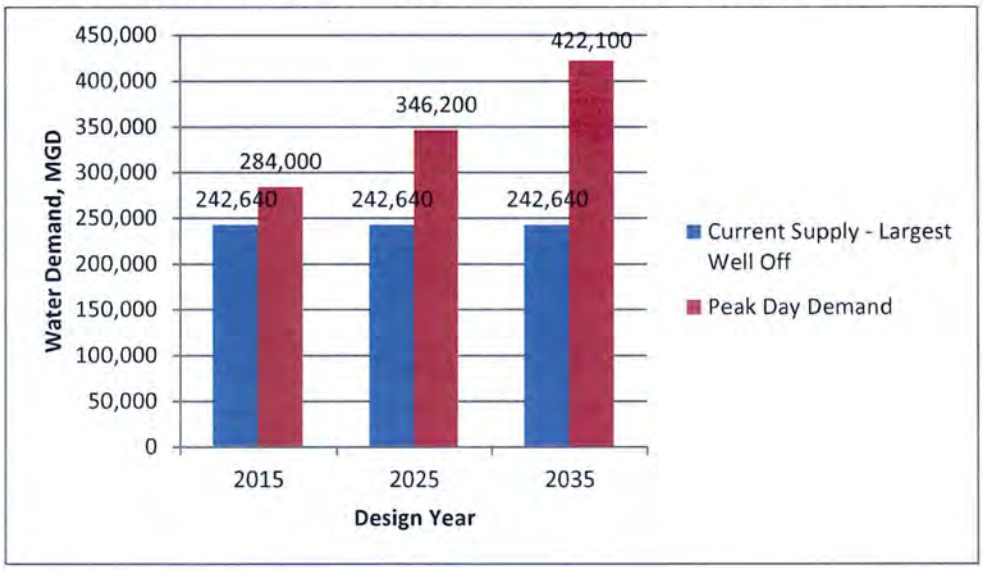


Figure 1.6 Water Supply – Criterion No. 2 – Keystone, SD



The analysis shows that the system does not have adequate supply to meet established criteria. Yes, the existing wells have been able to meet the demands of the past few years. But many of the wells have had to run continuously to keep up and the town has been lucky to avoid a breakdown during peak demand periods. This report recommends that the Town begin planning to add additional water supply capacity within the next 5 years.

1.6.4 Water Storage Capacity Analysis

Does the water system have adequate storage capacity? When will additional storage be necessary based upon projected water system demands? AE2S relies on criteria that are based upon generally accepted industry practices, American Water Works Association (AWWA), International Fire Code and State and local regulatory agencies to evaluate storage facilities.

Water storage criteria to be used in this report are as follows:

- Flow equalization: 25 percent of Peak Day Demand
- Fire reserve: 2,000 gal/min for 3 hours
- Emergency conditions: 40 percent of Peak Day Demand

The total storage capacity in the water system should provide for all three of the listed uses; flow equalization, fire reserve and emergency use. Table 1.11 and Figures 1.7 and 1.8 present an analysis of current water storage reserves verses the above storage criteria.

Table 1.11 Water Storage Analysis – Keystone, SD

Design Year	2015	2025	2035
Fire Reserve, 2,000 gpm/3 hrs.	360,000	360,000	360,000
Operating, 25% of Peak Day Demand	71,000	86,550	105,525
Emergency, 40% of Peak Day Demand	113,600	138,480	168,840
Total Recommended Storage	544,600	585,030	634,365
Existing Storage, gallons	462,000	462,000	462,000

Figure 1.7 Water Supply – Criterion No. 2 – Keystone, SD

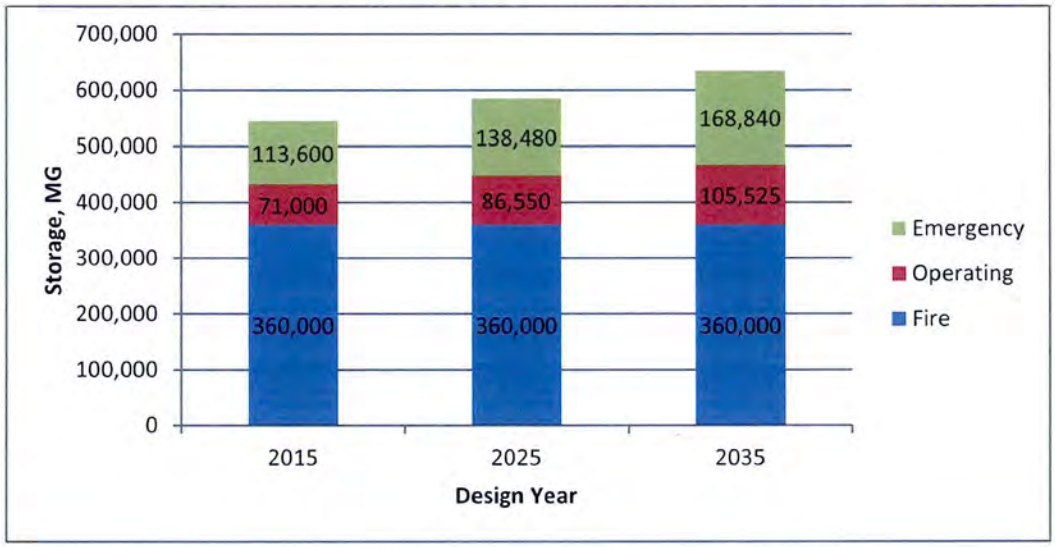
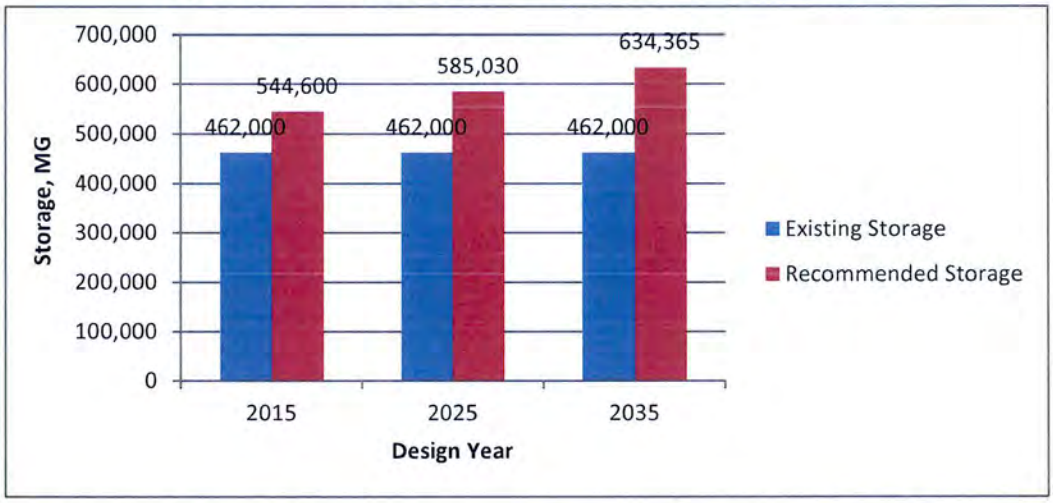


Figure 1.8 Water Supply – Criterion No. 2 – Keystone, SD



The analysis shows current storage reserves are not sufficient to meet all the demands of the water system. Fire-fighting capacity demands the largest portion of the storage volume.

Commercial properties require 3,500 gal/min for 3 hours while residential properties require 1,500 gal/min for 3 hours. This report has used a modest 2,000 gal/min for 3 hours as the fire reserve demand. There remains a 175,000-gallon deficit even with the modest fire reserve criteria.

Having too much storage capacity can be a headache for operating staff during winter months. There is not enough usage to keep water moving in the reservoirs which leads to freezing conditions. The reservoirs are only filled to 25 percent capacity or less during winter months to prevent freezing conditions.

This report recommends that the town begin planning to add additional storage capacity within the next 5-10 years.

1.6.5 Water Conservation Measures

The Town of Keystone is keen to reduce flow to the wastewater treatment facility by implementing the following measures:

1) New water meters were installed in 2014.

   New water meters were installed for all water system customers in 2014. The new meters more accurately track water use, which allows maintenance staff to identify and repair leaks in the water system.

2) Track gallons pumped versus metered usage.

   City staff compare the total gallons pumped from drinking water wells versus total metered water usage. This practice can be used to identify leaks and conserve water usage.

1.7 Water Quality Compliance Issues

The Town of Keystone has recorded seven violations to date in 2015. All of the violations were for the presence of Total Coliforms. At each violation the Town is required to conduct repeat sampling to verify the result. Many positive results are due to operator error. A positive repeat sample was found in only one of the seven cases. A list of 2015 water quality violations is presented in Table 1.12.

Table 1.12 2015 Water Quality Violations – Keystone, SD

Date	Location	Description of Violation
09-08-15	Well #4	Total coliform present, report sample requested.
09-02-15*	Maintenance Shop	Total coliform present, report sample requested.
09-02-15*	Roy Street Booster Station	Total coliform present, report sample requested.
08-12-15	Maintenance Shop	Total coliform present, report sample requested.
06-08-15*	Fire Hall	Total coliform present, report sample requested. No report sample. Public notification required.
06-08-15*	Well #4	Total coliform present, report sample requested.
06-03-15*	Community Center	Total coliform present, report sample requested.

*Public Notice sent out.

1.8 Water System Improvement Goals

Improvement goals are listed as follows:

- To prevent future water quality violations
- To maintain the quality and integrity of the water system

2.0 ENVIRONMENTAL CONSIDERATIONS

This section will be completed at the time of application for funding.

2.2 Environmental Impacts of Selected Plan

2.2.1 Wetlands

2.2.2 Floodplain

2.2.3 Agriculture

2.2.4 Water supply

2.2.5 Historic Properties

2.3 Mitigation Plan for Environmental Impacts

3.0 ALTERNATIVE DEVELOPMENT

3.1 No Action

The Town Council has decided that No Action is no longer an option. Numerous water quality violations have indicated a serious need for improvements to the water system.

3.2 Treatment of Existing Wells

Numerous recent water quality violations exposed the need for disinfection treatment within the water system. Since the inception of this project the Town of Keystone decided to go ahead and install chlorine disinfection treatment at each of the well sites. The Town has accepted a bid and construction has begun on this project.

3.3 Retrofit Well #3 to an above-grade well

The controls, metering and piping for Well #3 are located in a below-grade vault adjacent to Battle Creek. The location is susceptible to flooding which could pose a serious contamination risk to the water system. The South Dakota Department of Environment and Natural Resources (DENR) has consistently recommended this well be retrofitted to an above-grade structure during their annual inspections. The Town Council is also keen to complete this retrofit to preserve the integrity of the Town water system.

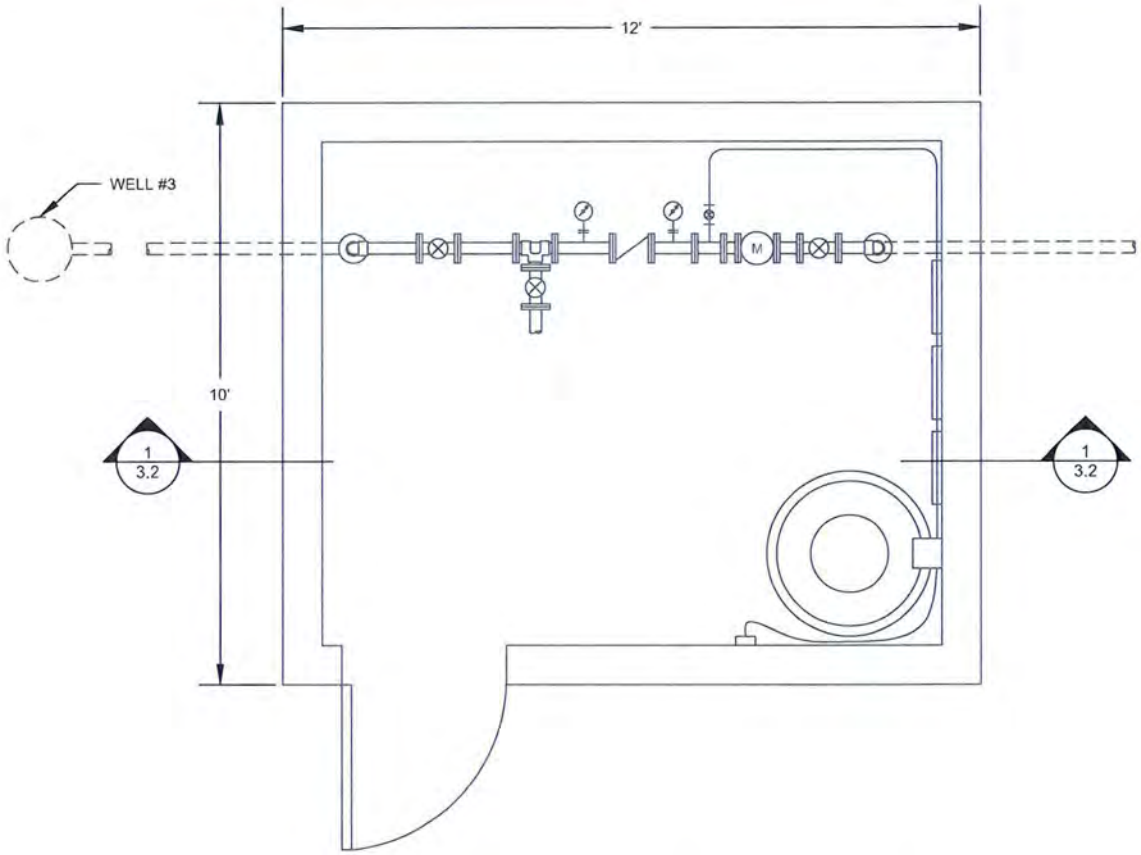
A water pipe broke and flooded the vault at well number 3 on December 28, 2015. The electrical controls were flooded and repairs would cost in excess of $4,000. The Town has decided not to repair this well until it can be converted to an above-grade structure.

3.3.1 No Action

This option would not solve the current problem of well controls, metering and piping located below-grade and in a floodplain. This option would continue to put the Town water system at risk of contamination; especially during spring rain events.

3.3.2 Retrofit Well #3 to an above-grade well

This alternative proposes to construct a well house atop the existing below grade vault. The associated valves and piping would be relocated above-grade in the well house. The existing vault would be filled with engineered fill. Drawings of the proposed retrofit are shown in Figures 3.1 and 3.2. Photos of the existing below-grade vault are shown in Figures 3.3 and 3.4.



1 / 3.1 **WELL #3 RETROFIT PLAN VIEW**

SCALE: 1/2" = 1'-0"

NORTH

PRELIMINARY DRAWING

This document is issued as a preliminary document for review purposes. It is not a certified drawing and is not intended to be used for Construction purposes.

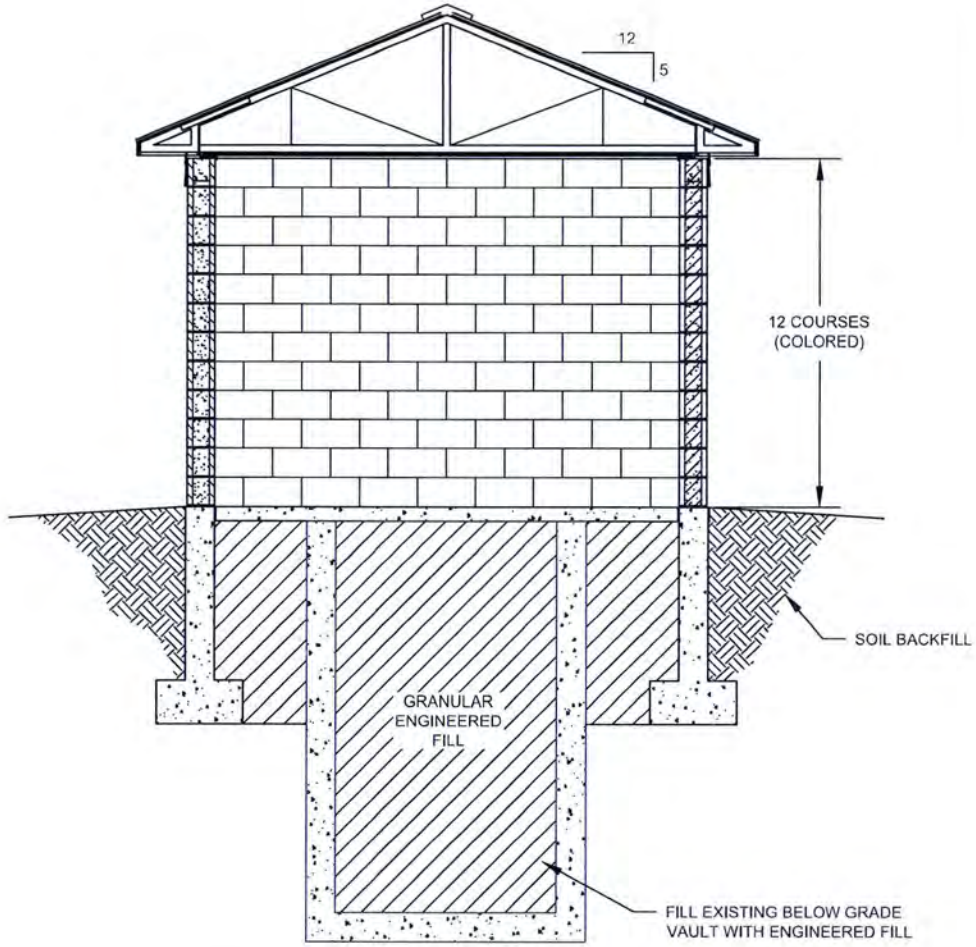
SYM	DATE	DESCRIPTION	APPR

AE2S

WELL NO. 3 RETROFIT
CITY OF KEYSTONE
KEYSTONE, SOUTH DAKOTA

WELL #3 RETROFIT PLAN VIEW

DRAWING TYPE: PRELIMANARY
PREPARED BY: EJ
CHECKED APPROVED: DH DH
DATE: JANUARY 2016
PROJECT NUMBER: 12444-2015-000
SHEET: X of 00
DRAWING: 3.1



1 / 3.2 **WELL #3 RETROFIT SECTION VIEW**
SCALE: 3/8" = 1'-0"

PRELIMINARY DRAWING
This document is issued as a preliminary document for review purposes. It is not a certified drawing and is not intended to be used for Construction purposes.

SYM	DATE	DESCRIPTION	APPR

WELL NO. 3 RETROFIT
CITY OF KEYSTONE
KEYSTONE, SOUTH DAKOTA
WELL #3 RETROFIT SECTION VIEW

DRAWING TYPE: PRELIMANARY
PREPARED BY: EJ
CHECKED / APPROVED: DH DH
DATE: JANUARY 2016
PROJECT NUMBER: 12444-2015-000
SHEET: X of 00
DRAWING: 3.2

Figure 3.3 Existing Well #3 Below-Grade Vault

Figure 3.4 Existing Well #3 Piping

3.4 New Well

The water supply capacity analysis performed in Section 2 of this report identified a deficiency in the current water supply. An additional 80 gallons/minute of pumping capacity is necessary to meet the current peak summer demands. The existing system has not experienced any shortages, even during peak summer months. But the current system does not have adequate supply if the largest well is out of service. Considering these factors, this report recommends a new well be constructed within the next five years.No Action

The Town may run out of water if one of the larger-producing wells is out of service during peak summer months. Taking no action may lead to water restrictions or worst case – businesses having to close due to lack of water. The worst-case scenario would likely only occur if one of the larger wells was out of service.

3.4.1 Construct a new Keystone Well and Well House

This alternative proposes to construct a new well and well house. The project would first conduct a well siting study. Detailed plans and specifications would then be developed once a suitable location has been identified.

3.5 New Storage Reservoir

The water storage analysis performed in Section 2 of this report identified a deficiency in current storage capacity. The current storage capacity is not sufficient to supply adequate fire suppression needs.

3.5.1 No Action

This alternative would not provide adequate water supply for fire suppression needs. The International Fire Code recommends storage be adequate to supply 3,500 gallons/minute for 3 hours or 630,000 gallons. However, the storage capacity of the current system is only 462,000 gallons.

3.5.2 New Storage Reservoir

This alternative proposes to construct a new 200,000-gallon storage reservoir. The reservoir should be located in the low-pressure zone to service the main business district.

4.0 OPINION OF PROBABLE COST

4.1 General

The costs presented are based on 2016 dollars. Costs are estimated based upon past bid prices on similar projects. This cost opinion is appropriate for planning level evaluations. Actual costs will be determined by a bidding process at the time of construction.

4.2 Capital Costs

4.2.1 Retrofit Well No. 3 to an above-grade well

Table 4.1 Well #3 Retrofit Opinion of Capital Construction Costs

Description	Capital Cost
Mobilization and Bonds, 9%	$ 5,000
Site Work / Yard Piping	$ 6,000
Process Piping	$ 16,000
Structural	$ 32,000
Architectural	$ 4,000
Mechanical	$ 3,000
Electrical	$ 4,000
Subtotal	**$ 70,000**
Construction Contingency, 20%	$ 14,000
Engineering, 20%	$ 14,000
Total	**$ 98,000**

4.2.2 New Well and Well House

Table 4.2 New Well and Well House

No.	Description	Quantity	Unit	Unit Cost	Subtotal Cost
Well Construction					
1.	Mobilization	1	LS	$ 4,000	$ 4,000
2.	Surface bore and casing	40	LF	$ 100	$ 4,000
3.	Grout surface casing	1	LS	$ 1,500	$ 1,500
4.	Deep bore hole	300	LF	$ 80	$ 24,000
5.	Well development/Production Testing	8	HRS	$ 200	$ 1,600
6.	Well sampling, disinfection	1	LS	$ 1,500	$ 1,500
7.	Well cap	1	LS	$ 250	$ 300
8.	Submersible pump and motor	1	LS	$ 5,500	$ 5,500
9.	Column pipe	200	LF	$ 16	$ 3,200
10.	Check valves	4	EA	$ 500	$ 2,000
11.	Pump cable	250	LF	$ 7	$ 1,800
12.	Pitless adaptor	1	LS	$ 5,000	$ 5,000
13.	Install pump system	1	LS	$ 5,000	$ 5,000
14.	Install 4" PVC Water main	200	LF	$ 70	$ 14,000
15.	Electrical & Controls	1	LS	$ 5,000	$ 5,000
Well House and Site Piping					
1.	Mobilization	1	LS	$ 2,500	$ 2,500
2.	3" PVC Well Discharge Pipe and Fittings	70	LF	$ 20	$ 1,400
3.	Rock Excavation Allowance	1	LS	$ 1,500	$ 1,500
4.	Structure Excavation and Backfill	10	CY	$ 50	$ 500
5.	Concrete Foundation	2	CY	$ 1,000	$ 2,000
6.	Fountain Insulation	50	SF	$ 4	$ 200
7.	Granular Fill	4	Tons	$ 50	$ 200
8.	Concrete Floor Tie-In and Stoop	40	SF	$ 15	$ 600
9.	Wood Frame Building and Finishes (8' x 10')	80	SF	$ 150	$ 12,000
10.	Well House Process Piping/Valves	1	LS	$ 5,000	$ 5,000
11.	3" Flow Meter/Electronics	1	LS	$ 2,500	$ 2,500
12.	Piping Incidentals and Accessories	1	LS	$ 500	$ 500
13.	Floor Drain Piping	1	LS	$ 800	$ 800
14.	Well House HVAC	1	LS	$ 2,000	$ 2,000
15.	Well House Electrical Service and Systems	1	LS	$ 5,500	$ 5,500
16.	Phase Converter and Transformer	1	LS	$ 15,000	$ 15,000
17.	Well Pump Control Panel/Accessories	1	LS	$ 6,500	$ 6,500
18.	Site Grading and Restoration	200	SY	$ 5	$ 1,000
				Subtotal	**$ 138,100**
				Contingencies at 20%	$ 27,620
				Engineering / Staking at 20%	$ 27,620
				Total for New Well and Well House	**$ 193,340**

Note: Cost Estimates are based on 2016 prices.

4.2.3 New Storage Reservoir

Table 4.3 New Storage Reservoir

No.	Description	Quantity	Unit	Unit Cost	Subtotal Cost
1.	Mobilization	1	LS	$ 8,000	$ 8,000
2.	Clearing and Grubbing	1	LS	$ 2,500	$ 2,500
3.	Excavation & Disposal	250	CY	$ 10	$ 2,500
4.	Base Course	350	TON	$ 22	$ 7,700
5.	10" DI Water Main Pipe	20	LF	$ 70	$ 1,400
6.	10" PVC Pipe	55	LF	$ 60	$ 3,300
7.	10" Gate Valve	2	EA	$ 3,300	$ 6,600
8.	8" Gate Valve	1	EA	$ 1,500	$ 1,500
9.	8" DI Water Main Pipe	20	LF	$ 50	$ 1,000
10.	10" Bend	2	EA	$ 900	$ 1,800
11.	200,000 Water Storage Tank	1	LS	$ 260,000	$ 260,000
12.	Drain/Overflow manhole	1	LS	$ 10,000	$ 10,000
13.	8" PVC Drain Line	40	LF	$ 40	$ 1,600
14.	Chain Link Fence	160	LF	$ 30	$ 4,800
15.	Compost Filter Sock	200	LF	$ 5	$ 1,000
16.	Seed Fertilize and Mulch	900	SY	$ 2	$ 1,800
17.	Restore Surface Gravel	80	TON	$ 22	$ 1,800
				Subtotal	**$ 317,300**
				Contingencies at 20%	$ 63,460
				Engineering / Staking at 20%	$ 63,460
				Total for New Storage Reservoir	**$ 444,220**

Note: Cost Estimates are based on 2016 prices.

4.3 Operation and Maintenance Costs

The Town of Keystone spent $15,350 for utility payments to operate the wells during 2015. The retrofit of Well No. 3 to an above-grade structure and a new reservoir are not expected to have a significant impact on O&M costs. Additional O&M costs for a new well and well house are presented in Table 4.4.

Table 4.4 O&M Cost Changes withi Proposed Improvements

Description	Opinion of Probable New O&M Costs $ / Year
New Well and Well House	$4,000

4.4 Existing Debt Service

The Town retains the debts shown in Table 4.5 as of December 2015.

Table 4.5 Existing Debt Service

Description	Amount
SRF Loan	$374,239
2005 Tax Increment Revenue Bonds	$385,586
2011 Lease / Purchase for Sewer Plant	$925,000

4.1 Water Reserve Funds

The Town has dedicated water reserve funds on hand as shown in Table 4.6.

Table 4.6 Water Reserve Funds

Description	Amount
Water Reserve Fund	$89,450
CD for Water / Sewer Reserve	$14,615
SRF Reserve Fund	$62,563

5.0 EVALUATION OF PRINCIPAL ALTERNATIVES

5.1 General

This report has recommended expansion of water supply and storage facilities. In addition, Well #3 piping and controls are located in a below-grade vault. This report has presented an alternative to convert Well No. 3 to an above grade installation. An evaluation of this alternative is presented below.

5.2 Retrofit Well No. 3 to an above-grade installation

A summary of alternative advantages and disadvantages is presented in Table 5.1.

Table 5.1 Well #3 Retrofit Alternative Comparison

Description	Advantages	Disadvantages
No Action	• Lower capital cost	• Does not achieve the objective to protect public health by moving well controls and piping above-grade • Well vault susceptible to flooding • Well piping and controls located in a confined space
Retrofit Well No. 3 to Above-Grade Installation	• Well piping and controls located above grade – reducing risk of flooding • Easier access – no confined space entry procedures required to access	• Higher capital cost

5.3 New Well and Well House

A summary of alternative advantages and disadvantages is presented in Table 5.2.

Table 5.2 New Well Alternative Comparison

Description	Advantages	Disadvantages
No Action	• Lower capital cost	• Town is at risk of running out of water during peak summer months.
Construct a new well and well house	• Supply would be adequate to supply peak demands during summer months.	• Higher capital cost

5.4 New Storage Reservoir

A summary of alternative advantages and disadvantages is presented in Table 5.3.

Table 5.3 New Storage Reservoir Alternative Comparison

Description	Advantages	Disadvantages
No Action	• Lower capital cost	• Town is at risk of running out of water to fight a commercial fire
Construct a new storage reservoir	• Storage would be adequate to supply 3,500 gal./min. for three hours – the recommended supply for a commercial fire.	• Higher capital cost

6.0 RECOMMENDATIONS AND IMPLEMENTATION

6.1 Project Description

The purpose of the project is to protect the public health of the residents of Keystone as well as the transient tourist population that passes through the Town during summer months. The Town has experienced numerous water quality violations during the past year. The Town Council is keen to improve the situation.

The Town is in the process of completing a project to add disinfection treatment at each of five well sites. The report proposes to retrofit well #3 from the current below-grade vault to an above grade installation. Both of these improvements have been recommended during annual inspections by the South Dakota DENR.

The report also recommends that additional water supply and storage capacity be added to meet established supply and storage criteria.

6.2 Recommendations and Cost Estimates

The recommended alternates with associated costs are presented in Table 6.1.

Table 6.1 Recommended Improvements Cost Estimate

Work Item	Estimated Cost
Phase 1	
• Retrofit Well #3 to above-grade installation	$ 70,000
Phase 1 Total	**$ 70,000**
Contingencies at 20%	$ 14,000
Engineering / Staking at 20%	$ 14,000
Phase 1 Total Estimated Cost	**$ 98,000**
Phase 2	
• New Well and Well House	$ 138,100
• New Storage Reservoir	$ 317,300
Phase 2 Total	**$ 455,400**
Contingencies at 20%	$ 91,080
Engineering / Staking at 20%	$ 91,080
Phase 2 Total Estimated Cost	**$ 637,560**

6.3 Implementation Plan

Work items have been divided into two phases according to priority and timing requirements. The proposed implementation plan is presented in Table 6.2. The estimated completion date for each action is shown in the table.

Table 6.2 Implementation Plan – Keystone, SD

Task 1:	Submit State Water Plan Application	February 2016
Task 2:	Complete Water System Facility Plan	January 2016
Task 3:	Apply for Phase 1 Funding Package By: Black Hills Council Recommended Improvements: --Retrofit Well #3 to an Above-Grade Well	April 2016
Task 4:	Apply for Phase 2 Funding Package By: Black Hills Council Recommended Improvements: --New Well and Well House --New Storage Reservoir	January 2018

6.4 Environmental Impacts

6.5 Proposed Financing of Selected Project

The Town of Keystone is facing significant improvements to both their water and wastewater systems. Keystone is a small town of less than 400 people but supports upwards of 500-600,000 tourists annually that visit the Mount Rushmore National Memorial. Tourism generates an estimated $2.6 billion annually (2010 SD Dept. of Tourism statistics). Also, the Mount Rushmore National Memorial is the crown jewel of South Dakota Tourism. The small permanent population of Keystone and large service population make it difficult for the Town to maintain robust public works facilities. The Town is eager to make improvements but will require funding assistance to achieve their ambitious goals.

6.6 Project Development Requirements

6.6.1 Water Right Permit

Phase 1 improvements do not propose to make any changes that would affect water rights. Phase 2 improvements propose to construct a new well. Appropriate permits will be sought during development of Phase 2 improvements.

6.6.2 Easements / Land Acquisition

The proposed Phase 1 improvements are within existing facilities. No additional easements or land acquisition is expected to complete Phase 1. Phase 2 improvements may require additional easements or land acquisition.

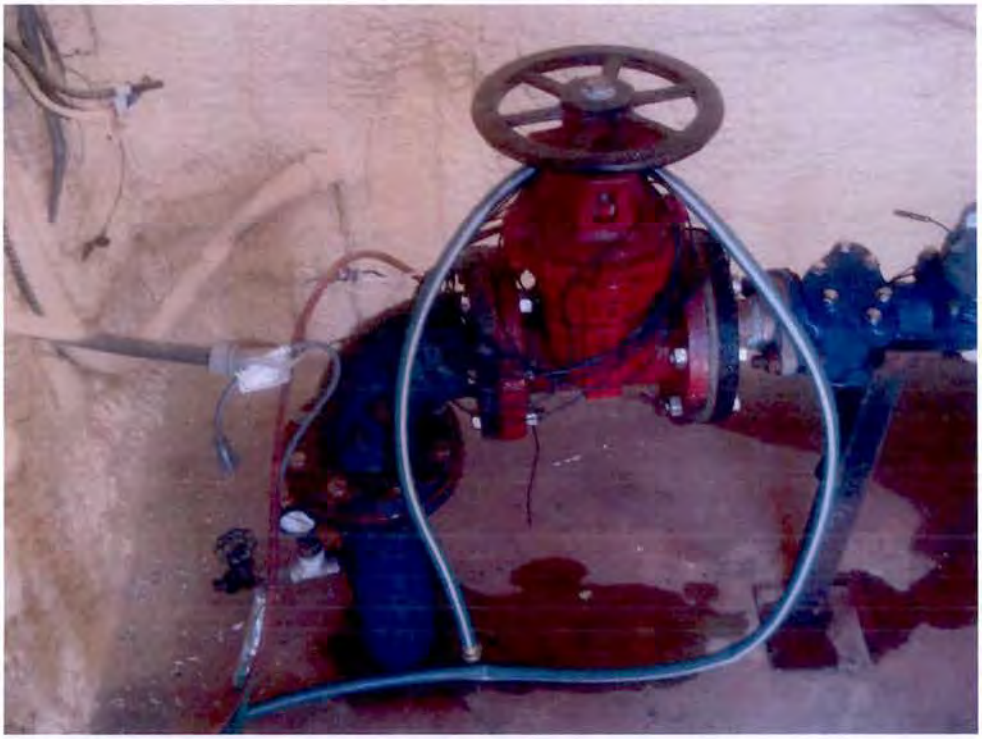
Appendix A

Water System Photos

Existing Well #1 and #2 House

Existing Well #1 and #2 Valves

Existing Well #1 and #2 Power Boxes



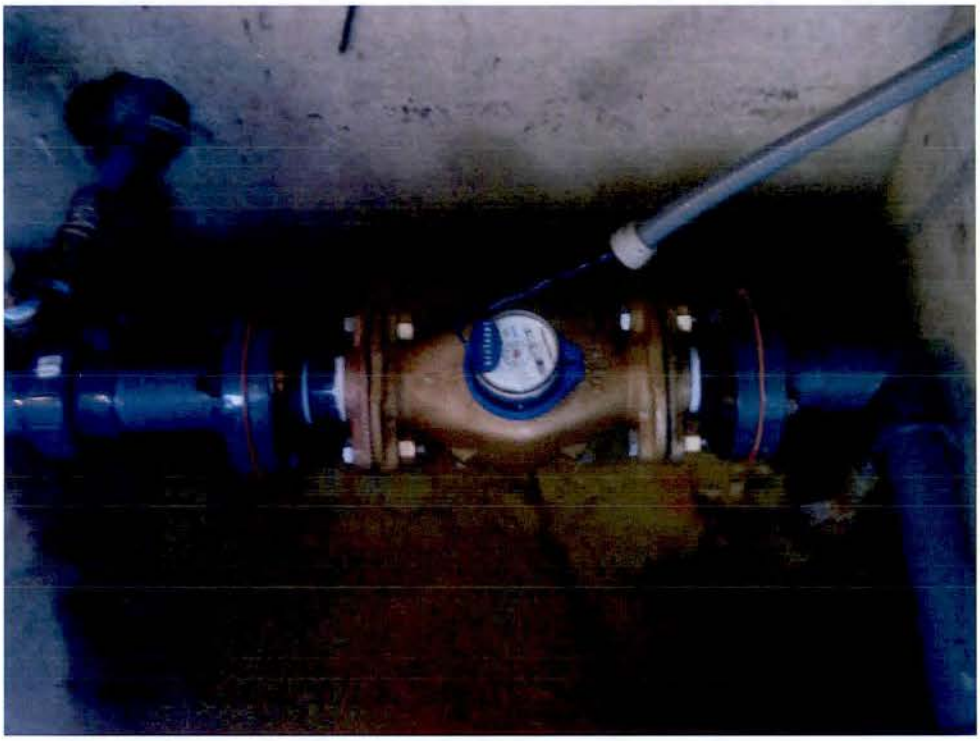
Existing Well #1 and #2 Valve

Existing Well #1 and #2 Meter

Existing Well #3 Below-Grade Vault

Existing Well #3 Piping

Existing Well #3 Piping



Existing Well #3 Meter

Existing Well #3 Piping

Existing Well #4 House

Existing Well #4 Piping

Existing Well #4 Power Box

Existing Well #5 Drilled in 2014

Helicopter Water Tank #1

Pankratz Water Tank #2

K Bar S Water Tank #3

Appendix B

Well Logs

☐

SOUTH DAKOTA WATER WELL COMPLETION REPORT

11-02

Location NW ¼ SW ¼ Sec 4 Twp 2S Rg 6E

County Pennington

North

Please mark well location with an "X"

W E

1 Mile

Well completion Date 2/14/14

Distance to nearest potential pollution source (Septic tank, abandoned well, feed lot, etc.)

? 1200 ft. from nearest pollution (identify source)

PROPOSED USE:
☒ Domestic/Stock ☐ Municipal ☐ Business ☐ Test Holes
☐ Irrigation ☐ Industrial ☐ Institutional ☐ Monitoring well

METHOD OF DRILLING: Rotary Down Hole Hammer

CASING DATA: ☒ Steel ☐ Plastic ☐ Other
If other describe 37' of 8" Sch 40 Steel

PIPEWEIGHT	DIAMETER	FROM	TO	HOLE DIAMETER
LB/FT	IN	0 FT	35 FT	10 IN
LB/FT	IN	35 FT	300 FT	6 IN
LB/FT	IN	FT	FT	IN

GROUTING DATA:

Grout Type	No. of Sacks	Grout Weight	From	To
Portland	18	Lb/gal	35 Ft	0 Ft
~~Bentonite~~ w/2 o/o bentonite		Lb/gal	Ft	Ft

Describe grouting procedure
thru trimpipe

SCREEN: ☐ Perforated pipe ☐ Manufactured
Diameter _____ Inches Length _____ Feet
Material
Slot Size _____ Set From _____ Feet to _____ Feet
Other information

WAS A PACKER OR SEAL USED? ☐ Yes ☒ No
If so, what material?
Describe packer(s) and location

DISINFECTION: Was well disinfected upon completion?
☒ Yes, How? w/chlorine sol.
☐ No, Why Not?

Lab sample sent to for water quality analysis

Well Owner:
Business Name: City of Keystone
Address: PO Box 689
City, State, Zip: Keystone, SD 57751

WELL LOG:

FORMATION	DEPTH FROM	DEPTH TO
Drift	0	30
Hd greybrown schist	30	48
Brn schist fract. 10 gpm	48	54
Hd greybrn schist	54	64
Brn schist fract. 15 gpm	64	66
Hd grey schist	66	112
Grey schist frac. 20 gpm.	112	114
Hd greyschist	114	150
Broken rock, parky schist 35 gpm	150	155
Med Hd greyschist	155	182
Grey schist frac. 40 gpm	182	185
Hd greyschist	185	215
Hd greyschist 45 gpm	215	218
Hd greyschist	218	245
Hd greyschist 50 gpm	245	247
Hd greyschist	247	253
Hd greyschist fract. 60 gpm	253	255
Hd greyschist	255	282

STATIC WATER LEVEL 15 FEET cont below (remarks)
If flowing: closed in pressure _____ PSI
GPM flow 65 through _____ Inch pipe
Controlled by ☐ Valve ☐ Reducers ☐ Other
Reduced flow rate _____ GPM
Can well be completely shut in?

WELL TEST DATA:
☒ Pumped Describe: w/air
☐ Bailed
☐ Other

Pumping Level Below Land Surface
_____ Ft. After _____ Hrs. pumped _____ GPM
_____ Ft. After _____ Hrs. pumped _____ GPM
If pump installed, pump rate: _____ GPM

REMARKS Form cont.-
Grey schist fract 65 gpm. 282-284
Hd grey schist 284-300

This well was drilled under license # 243
And this report is true and accurate.
Drilling firm: Alexander Drilling Inc.
Signature of License Representative: [signature]
Signature of Well Owner or Equitable Property Holder:
Date:

RECEIVED
JUL - 7 2014
WATER RIGHTS PROGRAM

Please return **WHITE COPY** to: DENR Water Rights 523 E Capitol Ave. Pierre SD 57501

COPY 2587-2

SOUTH DAKOTA WATER WELL COMPLETION REPORT

11-02

Location SE ¼ SE ¼ Sec 4 S Twp 2S Rg 6E

County: Pennington

North

Please mark well location with an "X"

W E

X

1 Mile

Well Completion Date: 3/6/06

Distance to nearest potential pollution source (Septic tank, abandoned well, feed lot, etc.)

?1000 ft. from Septic (identify source)

PROPOSED USE:
☐ Domestic/Stock ☒ Municipal ☐ Business ☐ Test Holes
☐ Irrigation ☐ Industrial ☐ Institutional ☐ Monitoring well

METHOD OF DRILLING:

Rotary Downhole Hammer

CASING DATA: ☒ Steel ☐ Plastic ☐ Other

If other describe 35' of 8" sch. 40 steel

PIPEWEIGHT	DIAMETER	FROM	TO	HOLE DIAMETER
LB/FT	IN	0 FT	33 FT	10 IN
LB/FT	IN	33 FT	280 FT	6 IN
LB/FT	IN	FT	FT	IN

GROUTING DATA:

Grout Type	No. of Sacks	Grout Weight	From	To
Portland II	15	Lb/gal	33 Ft	0 Ft
		Lb/gal	Ft	Ft

Describe grouting procedure

SCREEN: None ☐ Perforated pipe ☐ Manufactured

Diameter _____ Inches Length _____ Feet

Material

Slot Size _____ Set From _____ Feet to _____ Feet

Other information

casing set in hd rock

WAS A PACKER OR SEAL USED? ☐ Yes ☒ No

If so, what material?

Describe packer(s) and location

open hole

DISINFECTION: Was well disinfected upon completion?

☒ Yes, How? w/chlorine

☐ No, Why Not?

Lab sample sent to for water quality analysis

Solution

Well Owner:

Business Name: City of Keystone

Address: 408 3rd Street

City, State, Zip: Keystone, SD 57751

WELL LOG:

FORMATION	DEPTH FROM	DEPTH TO
Drift	0	30
hd grey schist	30	38
grey schist frac. 5 gpm	38	40
hd grey schist	40	46
schist frac. 10 gpm	46	47
hd grey schist	47	53
schist frac. 20 gpm	53	54
hd grey schist	54	64
schist frac. 25 gpm	64	65
hd grey schist	65	77
schist frac. 30 gpm	77	78
hd grey schist	78	105
schist frac. 35 gpm	105	106
hd grey schist	106	122
schist frac. 40 gpm	122	123
hd grey schist	123	136
schist frac. 45 gpm	136	139
hd grey schist	139	210

STATIC WATER LEVEL _____ FEET

If flowing: closed in pressure _____ PSI

GPM flow _____ through _____ Inch pipe

Controlled by ☐ Valve ☐ Reducers ☐ Other

Reduced flow rate _____ GPM

Can well be completely shut in?

WELL TEST DATA:

☐ Pumped Describe:
☐ Bailed
☐ Other

Pumping Level Below Land Surface

_____ Ft. After _____ Hrs. pumped _____ GPM

_____ Ft. After _____ Hrs. pumped _____ GPM

If pump installed, pump rate: _____ GPM

REMARKS

This well was drilled under license # 324

And this report is true and accurate.

Drilling firm: Alexander Drilling Co

Signature of License Representative: Tom Sewell

Signature of Well Owner or Equitable Property Holder:

Date:

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WATER RIGHTS PROGRAM

City of Keystone Well

Well Log formation continued

~~Hd grey~~ schist fract. 50 gpm.	210 - 212
Hd grey schist	212 - 240
Schist fract. 55 gpm	240 - 242
Hd grey schist	242 - 251
Schist fract. 60 gpm	251 - 253
Hd grey schist	253 - 280

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WATER RIGHTS
PROGRAM

SOUTH DAKOTA WATER WELL COMPLETION REPORT

11-02

Location ___ ¼ NW ¼ SE Sec 8 Twp 2S Rg 6E

County: Pennington

North

Please mark well location with an "X"

W E

1 Mile

Well Completion Date: not complete yet

Distance to nearest potential pollution source (Septic tank, abandoned well, feed lot, etc.): ? 500 ft. from Septic (identify source)

PROPOSED USE:
- [ ] Domestic/Stock
- [ ] Irrigation
- [x] Municipal
- [ ] Industrial
- [ ] Business
- [ ] Institutional
- [x] Test Holes
- [ ] Monitoring well

METHOD OF DRILLING: Rotary Downhole Hammer

CASING DATA: [X] Steel [ ] Plastic [ ] Other

If other describe: 35' 8" Sch. 40 Steel

PIPEWEIGHT	DIAMETER	FROM	TO	HOLE DIAMETER
LB/FT	IN	FT	FT	6 IN
LB/FT	IN	FT	FT	IN
LB/FT	IN	FT	FT	IN

GROUTING DATA:

Grout Type	No. of Sacks	Grout Weight	From	To
Portland II	8	6 Lb/gal	34 Ft	0 Ft
Bentonite		Lb/gal	Ft	Ft

Describe grouting procedure: w/ 1" trim pipe

SCREEN: [ ] Perforated pipe [ ] Manufactured

Diameter ___ Inches Length ___ Feet

Material ___

Slot Size ___ Set From ___ Feet to ___ Feet

Other information: open hole

WAS A PACKER OR SEAL USED? [ ] Yes [X] No

If so, what material?

Describe packer(s) and location: Casing set in hard rock

DISINFECTION: Was well disinfected upon completion?
- [X] Yes, How? Chlorine Solution
- [ ] No, Why Not?

Lab sample sent to for water quality analysis

Well Owner: Keystone City Well

Business Name:

Address: 408 3rd Street

City, State, Zip: Keystone SD 57751

WELL LOG:

FORMATION	DEPTH FROM	DEPTH TO
Drift	0	25
Schist fract. trace	25	82
Schist fract 20 gpm Brown	82	84
Schist blk hrd.	84	120
Schist fract. 50 gpm	120	395
Schist blk hd.	395	400
Schist fract. 95 gpm	400	585
Schist grey hd	585	588
Schist grey hd	588	600
Schist fract. 125 gpm	600	638
Schist Blk Hd	638	700

STATIC WATER LEVEL 12 FEET

If flowing: closed in pressure ___ PSI

GPM flow ___ through ___ Inch pipe

Controlled by [ ] Valve [ ] Reducers [ ] Other ___

Reduced flow rate ___ GPM

Can well be completely shut in?

WELL TEST DATA:
- [ ] Pumped Describe:
- [ ] Bailed
- [ ] Other

Pumping Level Below Land Surface

___ Ft. After ___ Hrs. pumped ___ GPM

___ Ft. After ___ Hrs. pumped ___ GPM

If pump installed, pump rate: ___ GPM

REMARKS

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DEC 22 2004
WATER RIGHTS PROGRAM

This well was drilled under license # 324

And this report is true and accurate.

Drilling firm: Alexander Drilling Co.

Signature of License Representative: [signature]

Signature of Well Owner or Equitable Property Holder:

Date:

5-3-05

SOUTH DAKOTA WATER WELL COMPLETION REPORT

07-92

Location NE ¼ ¼ Sec 8 Twp 2S Rg 6E

County Penn.

Please mark well location with an "X"

Keystone Well No. 3 By Holiday Express

Well Completion Date 9-26-00

North W E 1 Mile

Well Owner: Keystone City

Business Name: P.O Box 689

Address: Keystone, S.D 57751

WELL LOG:

FORMATION	DEPTH FROM	DEPTH TO
Old Hole - H2O-50gpm	0	80
Schist Black Hd.	80	110
Schist Fracture 70° gpm	110	115
Schist Black Hd.	115	145
Schist Fracture 75° gpm	145	148
Schist Black Hd.	148	180
Schist Fracture H2O - 80° gpm	180	181
Schist Blk. Hd.	181	200

LOCATION:

Distance from nearest potential pollution source (septic tank, abandoned well, feed lot, etc.)? 100 ft. from Battle Creek (identify source).

PROPOSED USE:

☒ Domestic/Stock ☒ Municipal ☐ Business ☐ Test Holes
☐ Irrigation ☐ Industrial ☐ Institutional ☐ Monitoring well

METHOD OF DRILLING: Rotary Downhole Hammer

CASING DATA: ☐ Steel ☐ Plastic ☐ Other

If other describe ft in Place

PIPEWEIGHT	DIAMETER	FROM	TO	HOLE DIAMETER
LB/FT	IN	FT	FT	IN
LB/FT	IN	FT	FT	IN
LB/FT	IN	FT	FT	IN

GROUTING DATA

Grout Type	No. of Sacks	Grout Weight	From	To
		lb./gal	ft.	ft.
		lb./gal	ft.	ft.

Describe grouting procedure

SCREEN: ☐ Perforated pipe ☐ Manufactured

Diameter IN Length FEET

Material

Slot Size Set From Feet to Feet

Other information

WAS A PACKER OR SEAL USED? ☐ YES ☐ NO

If so, what material?

Describe packer(s) and location?

DISINFECTION: Was well disinfected upon completion? X YES, How: chlorine Solution ___ NO, Why Not?

Laboratory sent to for water quality analysis: Before putting on Line Super chlorine

STATIC WATER LEVEL 8' Feet

If flowing: closed in pressure PSI

GPM flow through inch pipe

Controlled by ☐ Valve ☐ Reducers ☐ Other

Reduced Flowrate GPM

Can well be completely shut in?

WELL TEST DATA:

☒ Pumped w/ AIR Describe: 80+ gpm

☐ Bailed

☐ Other

Pumping Level Below Land Surface

ft. After Hrs. pumped GPM

ft. After Hrs. pumped GPM

If pump installed, pump rate GPM

REMARKS Old well 80ft; Cleaned well & Deepened for more production Set 5HP. pump at 168ft. 230 Volt - 75gpm.

This well was drilled under license # 324

And this report is true and accurate.

Drilling firm Alexander Drilling Eng.

Signature of License Representative: Roy Alexander Jr.

Signature of Well Owner or Equitable Property Holder:

Date:

SOUTH DAKOTA WATER WELL COMPLETION REPORT

07-92

Location ___ ¼ SW ¼ Sec 4 Twp 25 Rg 6E

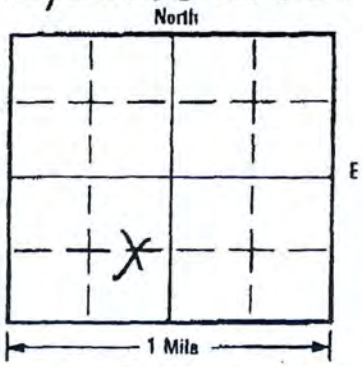
County Penn.

Please mark well location with an "X"

Well #2 By Between Fire Hall & Pump House.

Well Completion Date

7-21-00



Well Owner: Keystone City

Business Name: Pio Box 689

Address: Keystone, S.D. 57751

LOCATION:

Distance from nearest potential pollution source (septic tank, abandoned well, feed lot, etc.)? 100 ft. from Battle Creek (identify source).

PROPOSED USE:

☒ Domestic/Stock ☐ Municipal ☐ Business ☐ Test Holes
☐ Irrigation ☐ Industrial ☐ Institutional ☐ Monitoring well

METHOD OF DRILLING: Rotary Downhole Hammer

CASING DATA: ☒ Steel ☐ Plastic ☐ Other

If other describe 44' - 6" 280 wall, 84' - 5" Steel

PIPEWEIGHT	DIAMETER	FROM	TO	HOLE DIAMETER
LB/FT	5 IN	40 FT	200 FT	IN
LB/FT	IN	FT	FT	IN
LB/FT	IN	FT	FT	IN

GROUTING DATA

Grout Type	No. of Sacks	Grout Weight	From	To
		lb./gal	ft.	ft.
		lb./gal	ft.	ft.

Describe grouting procedure

SCREEN: ☒ Perforated pipe ☐ Manufactured

Diameter 5" IN Length 41 - 114 FEET

Material Steel

Slot Size 48 Set From 41 Feet to 114 Feet

Other information 125' to 200' Open Hole

WAS A PACKER OR SEAL USED? ☐ YES ☒ NO

If so, what material?

Describe packer(s) and location?

DISINFECTION: Was well disinfected upon completion? ☒ YES. How: Chlorine Solution

Laboratory sent to for water quality analysis ___ NO. Why Not?

WELL LOG:

FORMATION	DEPTH FROM	DEPTH TO
Original well Drilled 5-23-84.	0	125
Schist Hd. grey	125	145
Quartz - Fracture H_2O - 75 gpm	145	147
Schist Hd. grey	147	180
Schist Fracture H_2O - 100 gpm	180	182
Schist Hd. grey	182	200

STATIC WATER LEVEL 15' Feet

If flowing: closed in pressure ___ PSI

GPM flow ___ through ___ inch pipe

Controlled by ☐ Valve ☐ Reducers ☐ Other

Reduced Flowrate ___ GPM

Can well be completely shut in?

WELL TEST DATA:

☒ Pumped w/Air Describe: 100 gpm.

☐ Bailed

☐ Other

Pumping Level Below Land Surface

___ ft. After ___ Hrs. pumped ___ GPM

___ ft. After ___ Hrs. pumped ___ GPM

If pump installed, pump rate ___ GPM

REMARKS Well production was down from original testing. Set on well Drilled to 200 ft. from 125' - Flows - 100 gpm.

This well was drilled under license # 324

And this report is true and accurate.

Drilling firm Alexander Drilling Inc

Signature of License Representative: Roy Alexander Jr.

Signature of Well Owner or Equitable Property Holder:

Date:

SOUTH DAKOTA WATER WELL COMPLETION REPORT

07-92

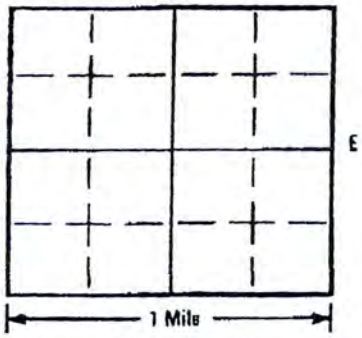
Location ___ ¼ SW ¼ Sec 4 Twp 2S Rg 6E

County: Penn

Please mark well location with an "X"

Keystone well No. 1 By City Civic Center

Well Completion Date: 10-9-00



Well Owner: Keystone City

Business Name: P.O Box 689

Address: Keystone, S.D 57751

LOCATION:
Distance from nearest potential pollution source (septic tank, abandoned well, feed lot, etc.)? 200 ft. from Battle Creek (identify source).

PROPOSED USE:
☒ Domestic/Stock ☒ Municipal ☐ Business ☐ Test Holes
☐ Irrigation ☐ Industrial ☐ Institutional ☐ Monitoring well

METHOD OF DRILLING:
Rotary Downhole Hammer

CASING DATA: ☒ Steel ☐ Plastic ☐ Other

If other describe ___

PIPEWEIGHT	DIAMETER	FROM	TO	HOLE DIAMETER
LB/FT	6 IN	FT	FT	IN
LB/FT	IN	FT	FT	IN
LB/FT	IN	FT	FT	IN

GROUTING DATA

Grout Type	No. of Sacks	Grout Weight	From	To
		lb./gal	ft.	ft.
		lb./gal	ft.	ft.

Describe grouting procedure ___

SCREEN: ☐ Perforated pipe ☐ Manufactured None

Diameter ___ IN Length ___ FEET

Material ___

Slot Size ___ Set From ___ Feet to ___ Feet

Other information ___

WAS A PACKER OR SEAL USED? ☐ YES ☒ NO

If so, what material? Casing Set Hd Rock

Describe packer(s) and location? ___

DISINFECTION: Was well disinfected upon completion? X YES. How: Chlorine Solution ___ NO. Why Not? ___

Laboratory sent to for water quality analysis: Super Chlorinated Before put on line

WELL LOG:

FORMATION	DEPTH FROM	DEPTH TO
Old Hole - 60 gpm H2O	0	125
Schist Blk Hd.	125	140
Quartz Fracture	140	145
H2O - 80 gpm		
Schist Blk Hd.	145	180
Schist Fracture H2O - 100 gpm	180	185
Schist Blk Hd.	185	190
Schist Fracture	190	192
Schist Blk Hd. 100+ gpm	192	200

STATIC WATER LEVEL 15 Feet

If flowing: closed in pressure ___ PSI

GPM flow ___ through ___ inch pipe

Controlled by ☐ Valve ☐ Reducers ☐ Other ___

Reduced Flowrate ___ GPM

Can well be completely shut in? ___

WELL TEST DATA:
☒ Pumped w/Air Describe: 100+ gpm
☐ Bailed
☐ Other

Pumping Level Below Land Surface

___ ft. After ___ Hrs. pumped ___ GPM

___ ft. After ___ Hrs. pumped ___ GPM

If pump installed, pump rate ___ GPM

REMARKS Cleaned well & Deepened for Increase production.
Pump 7½ H.P. 3 phase

This well was drilled under license # 324

And this report is true and accurate.

Drilling firm: Alexander Drilling Inc

Signature of License Representative: Ray Alexander Jr

Signature of Well Owner or Equitable Property Holder: ___

Date: ___

Solid Waste Management Applications
June 2016

June 23, 2016
Item 22

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. The following applications have been received by DENR for funding consideration at this meeting.

a. AGRAT2 LLC
b. Roberts County
c. South Dakota Solid Waste Management Association

COMPLETE APPLICATIONS: 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/BWNRappsother0616.pdf

If you would like hard copies of the applications, please contact Andy Bruels at (605) 773-4216.

WRAP Review Sheet
Solid Waste Management Program Funding Application
Applicant: AGRAT2 LLC

Project Title:	Purchase of Equipment to Increase Capacity
Funding Requested:	$322,000
Other Proposed Funding:	$0 – Local Cash
Total Project Cost:	$322,000
Project Description:	AGRAT2 LLC is the only mattress and box spring recycling company in South Dakota and has been receiving mattresses and box springs from the Sioux Falls landfill and area retailers since 2011. The metal baler currently being used is not capable of compacting mattress springs and can only handle the metal from box springs. AGRAT2 LLC is requesting funding to assist in the purchase of a new baler that can compact springs quicker and more efficiently as well as be compatible with mattress springs. The company would also like to expand its service area beyond Sioux Falls, to do this additional rolling stock to include enclosed trailers and a semi cab is needed to be purchased as a part of the expansion.
Type:	Solid Waste – Recycling/Resource Reduction
Service Population:	168,586
Financial & History Information:	AGRAT2 LLC has never received funding from the Solid Waste Management Program.
Fees:	$8 per mattress or box spring
Implementation Schedule:	AGRAT2 anticipates the purchase and operation of equipment by 2017.

Engineering Review Completed By: Drew Huisken

Financial Review Completed By: Jon Peschong

CONFIDENTIALITY STATEMENT

46A-1-98. Confidentiality of trade secrets or commercial or financial information received by board or department. Any documentary material or data made or received by the board or the Department of Environment and Natural Resources for the purpose of furnishing financial assistance to a business pursuant to the provisions of §§ 34A-6-81 to 34A-6-85.1, inclusive; 46A-1-83 to 46A-1-84, inclusive; and 46A-1-91, to the extent that the material or data consists of trade secrets or commercial or financial information regarding the operation of such business, is not a public record, and is exempt from disclosure. Any discussion or consideration of such trade secrets or commercial or financial information by the board may be done in executive session closed to the public.

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MAY 23 2016
Division of Financial & Technical Assistance

SD EForm 0482LD V3

Solid Waste Management Program Application

Applicant AGRAT2 LLC
Travis Hewitt

Address 523 N Kiwanis Ave
Sioux Falls, SD 57103

Phone Number (605)212-3476

Proposed Funding Package

SWMP Funds: $322,000

Local Cash:

Other: PO Box 175, Tea, SD 57064

Other:

Other:

Total Project Cost: $322,000

Project Title: Value Add & Size Reduction for Mattresses & Box Springs

Description: AGRAT2 LLC is the only mattress & box spring recycling company in South Dakota. AGRAT2 has been receiving mattresses and box springs from the Sioux Falls landfill along with local retailers since October 2011. The beds are then dismantled and the contents are sorted and then baled accordingly. AGRAT2 has grown each year with more beds coming in and with last year(2015) receiving 14,003 beds. In the 5 years AGRAT2 has received 36,478 and has removed 1,325,660 lbs of mattress materials from being landfilled. As we continue to grow it has become very apparent to focus our attention on how we can maximize all of the materials we collect for resell on the back end. This will allow us to maximize our recovery, process, and add value. Currently our biggest opportunity for improvement is with the metal we recover from the beds and box springs. The metal baler we have is not strong enough to compact the mattress springs and can only handle the metal from box springs. If we could acquire a baler that can compact the mattress springs quicker and more efficiently not only would we be able to bale all the metal we receive but we will also be able to acquire new customers and more beds. This will also allow us to haul the more compact metal bales further which in return allow us to sell directly to the steel mill and that will increase the value of the metal by about four to five times the current rate.

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.

Travis Hewitt Owner — Name and Title of Authorized Signatory (Typed)

Signature — 5-20-2016 Date

Professional Contacts:

Application Prepared By: Travis Hewitt

Contact Person: Travis Hewitt

Mailing Address: PO Box 175

City, State, and Zip: Tea, SD 57064

Telephone Number: (605)212-3476 Fax: N/A

Email address: tlhewitt@sio.midco.net

Consulting Engineering Firm:

Contact Person:

Mailing Address:

City, State, and Zip:

Telephone Number: Fax:

Email address:

Legal Counsel's Firm: Redstone Law Firm LLP

Legal Counsel: Matthew S. McCaulley

Mailing Address: 101 N Phillips Ave, Suite 402

City, State, and Zip: Sioux Falls, SD 57104

Telephone Number: (605)444-2816 Fax: (605)331-6473

Email address: matt@redstonelawfirm.com

Finance Office:

Contact Person:

Mailing Address:

City, State, and Zip:

Telephone Number: Fax:

Email address:

BUDGET SHEET

Cost Classification	A SWMP Funds	B	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						
B. Project Inspection Fees						
C. Other						
4. Construction & Project Improvements						
5. Equipment	$175,000					$175,000
6. Contractual Services						
7. Other						
8. Other						
9. Subtotal (Lines 1- 8)	$175,000					$175,000
10. Contingencies						
11. Total (Lines 9 - 10)	$175,000					$175,000
12. Total Percentage	0.00%	0.00%	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			
Local Cash			
Other:			
Other:			
Other:			
Total			

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:		0%				
*Other:		0%				
*Other:		0%				

***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

Fiscal Year Ends Dec 31, 2016

Population Served

Current: 168,586 2010: 153,897 2000: 124,939

Estimated date construction or acquisition will commence: June 1, 2016

Estimated completion or acquisition and installation date: October 1, 2016

**Estimated Useful Life of Project: 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.

Currently the only mattress recovery recycling facility serving all five Counties around Sioux Falls. There is the potential to serve a 150-mile radius of Sioux Falls. Please see business plan for more in depth and population estimates.

Services Provided

Describe the current services provided and identify any additional service as a result of this project.

AGRAT2 provides a streamlined material recovery recycling facility that handles all mattresses, box springs, and some furniture for anyone before it is sent to the landfill. AGRAT2 focuses on recovering commodities such as scrap metal ferrous and nonferrous, foam, quilted tops, cotton, fabric scrap, wood chips, and old corrugated cardboard (OCC). The drop-off charge for a mattress or box spring is $8.00 a piece. The prices are 12% lower than the current tips fees of $9.00 to drop off one mattress at the landfill.

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.

This project will provide AGRAT2 the necessary funds to purchase equipment to increase revenue and grow the current mattress recycling market. It will also help all local and regional landfills by removing the mattress and box springs from taking up space additional space in the landfill thus prolonging the landfills life. AGRAT2 is currently recovering 85% of all pieces received. This will meet the Goal- (1) Volume reduction at the source & (2) recycling and reuse as outlined in SDCL 34A-6-1.2.

WRAP Review Sheet
Solid Waste Management Program Funding Application
Applicant: Roberts County

Project Title:	Construction of Stage 5 Waste Cell #2
Funding Requested:	$135,000
Other Proposed Funding:	$135,833 – Local Cash
Total Project Cost:	$270,833
Project Description:	Roberts County is proposing to construct the stage five expansion to waste cell #2 at the landfill. This expansion will add approximately 79,400 cubic yards of disposal space. The proposed project involves stripping and stockpiling the top soil, excavation of the disposal area, installation of a 24-inch clay liner, installation of leachate piping, replacement of top soil, and other necessary appurtenances.
Type:	Solid Waste – Regional Landfill
Service Population:	17,000
Financial & History Information:	In June 2012, Roberts County received a $96,000 grant and a $144,000 loan to purchase a front end loader and skid steer. In June 2011, Roberts County received an $88,240 grant for an expansion of Waste Cell #2. In March 2008, Roberts County received a $215,000 grant for a Leachate Pond Construction and Land Acquisition project.
Fees:	$10 - $55 per ton depending on type of waste $47 per ton for municipal solid waste
Implementation Schedule:	Roberts County anticipates bidding the project in July of 2016 and completing the project in 2017.

Engineering Review Completed By: Drew Huisken
Financial Review Completed By: Jon Peschong

SD EForm 0482LD V3
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MAR 29 2016
Division of Financial & Technical Assistance

Solid Waste Management Program Application

Applicant
Roberts County

Address
411 2nd Avenue East
Sisseton, SD 57262

Phone Number (605) 698-7336

Proposed Funding Package

SWMP Funds:	$135,000
Local Cash:	$135,833
Other:	
Other:	
Other:	
Total Project Cost:	$270,833

Project Title: Construction of Stage 5 Waste Cell #2

Description:

The proposed project will construct the stage five expansion to Waste Cell #2. The expansion will add approximately 79,400 cubic yards of disposal space to the landfill facility. The proposed project involves stripping and stock piling of top soil, excavation of the stage, installation of a 24 inch clay liner, installation of leachate piping, replacement of top soil, seeding plus any other necessary appurtenances to complete the project. Total project costs are estimated at $270,833. Holton Engineering provided the preliminary engineering and cost estimates.

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.

Roger George, Chairman

Name and Title of Authorized Signatory (Typed)

Roger P. George 3-15-16

Signature Date

Professional Contacts:

Application Prepared By: First District Association of Local Governments

Contact Person: Gregory J. Maag

Mailing Address: PO Box 1207

City, State, and Zip: Watertown, SD 57201

Telephone Number: (605) 882-5115 Fax: (605) 882-5049

Email address: greg@1stdistrict.org

Consulting Engineering Firm: Holton Engineering Inc.

Contact Person: Larry Holton

Mailing Address: 512 Veteran Avenue

City, State, and Zip: Sisseton, SD 57262

Telephone Number: (605) 698-3850 Fax: (605) 698-7968

Email address: lholton@venturecomm.net

Legal Counsel's Firm: Roberts County States Attorney

Legal Counsel: Kerry Cameron

Mailing Address: 414 3rd Avenue East

City, State, and Zip: Sisseton, SD 57262

Telephone Number: (605) 698-7071 Fax: (605) 698-0854

Email address: roberts08@venturecomm.net

Finance Office: Roberts County Auditor

Contact Person: Dawn Sattler

Mailing Address: 411 2nd Avenue East, Suite 1B

City, State, and Zip: Sisseton, SD 57262

Telephone Number: (605) 698-7336 Fax: (605) 698-4277

Email address: dawn.sattler@state.sd.us

BUDGET SHEET

Cost Classification	A SWMP Funds	B Local	C	D	E	Total Funds
1. Administrative Expenses						
A. Personal Services						
B. Travel						
C. Legal	$495	$505				$1,000
D. Other	$1,995	$2,005				$4,000
2. Land, Structure, Right of Way						
3. Engineering						
A. Planning & Design Fees	$4,985	$5,015				$10,000
B. Project Inspection Fees	$11,715	$11,785				$23,500
C. Other						
4. Construction & Project Improvements	$110,325	$111,008				$221,333
5. Equipment						
6. Contractual Services						
7. Other						
8. Other						
9. Subtotal (Lines 1- 8)	$129,515	$130,318				$259,833
10. Contingencies	$5,485	$5,515				$11,000
11. Total (Lines 9 - 10)	$135,000	$135,833				$270,833
12. Total Percentage	49.85%	50.15%	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		$135,000.00	6/24/2016
Local Cash	$135,833.00		3/31/2016
Other:			
Other:			
Other:			
Total	$135,833.00	$135,000.00	

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: N/A		0%				
*Other:		0%				
*Other:		0%				

***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:	17,000	2010:	17,600	2000:	17,600

Estimated date construction or acquisition will commence: September 1, 2016

Estimated completion or acquisition and installation date: May 31, 2017

**Estimated Useful Life of Project: 60 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 Roberts County Landfill received wastes from all of Roberts County, southeast North Dakota, central western Minnesota, eastern Marshall County and northern Day County.

Services Provided

Describe the current services provided and identify any additional service as a result of this project.

The Robert County Landfill accepts the following wastes and materials for disposal and processing:
-municipal solid wastes, trees, rubble, white goods and metals, yard wastes, concrete, asphalt, asbestos, tires, contaminated soils and contaminated sewer fuel. No additional services will result from 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.

This project will advance the State's solid waste management hierarchy for materials being disposed of in a landfill. The project will allow the landfill operation to continue to provide service without interruption.

Status report for all existing Solid Waste Management Program grants or loans

Grant/Loan #	Status
2013L-RLA-202	The loan is in repayment and the equipment is still in use at the landfill.

If applicable, list the top three products that comprise the applicant's sales.

Name	City, State, & Phone	Products	% of Sales
N/A			

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	N/A				
Year Debt acquired					
Security Pledged					
Amount Borrowed					
Maturity Date (mmm/yyyy)					
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:

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

Comments:

PROGRAM NARRATIVE STATEMENT

A. Executive Summary

Roberts County is proposing to construct the stage five expansion of Waste Cell #2 at its landfill facility. The landfill facility currently has enough usable disposal space to accept municipal solid waste into 2018. The construction of the stage five expansion of Cell #2 will allow the Roberts County landfill facility to continue to accept municipal solid waste. Holton Engineering, Inc. of Sisseton, SD provided the cost estimates for the proposed stage five construction project. The total project cost for the proposed construction is estimated to be $270,833. Roberts County is requesting $135,000 of Solid Waste Management Grant funds to assist with the financing of the proposed project. For additional information, please contact Randy Deutsch at 605-698-7362.

B. Project Narrative

1. Background. In October of 1991, the US Environmental Protection Agency published the final rules for the Subtitle D regulations that cover solid waste facility design and operation criteria. Subtitle D regulations were designed to protect the public health and the environment, increase public confidence in landfills, and promote recycling and waste minimization. Subtitle D regulations went into effect on October 9, 1993. All landfills receiving municipal solid waste after this date had to comply with Subtitle D regulations. The Roberts County Regional Landfill is one of approximately one dozen landfills that remained open after the October 9, 1993-deadline.

The State of South Dakota also passed legislation concerning solid waste disposal. The Second Century environmental bill included Subtitle D regulations, solid waste reduction goals and landfill bans. Roberts County has spent thousands of dollars upgrading the existing landfill facility to comply with new State and Federal solid waste regulations.

2. Rationale. As stated previously, the County upgraded its existing facility to meet the Subtitle D regulations. The County also implemented rules and regulations, plus new services to comply with the new State solid waste requirements.

The Roberts County Landfill has been operating since 1975. The landfill's current site occupies approximately 237 acres. The landfill purchased approximately 157 acres of land in 2008 to expand the facility to its current size. According to Randy Deutsch, Landfill Manager, the current facility site has a useful life of approximately 60 years.

3. Objectives. This project has two main objectives:

1. Assist the Roberts County Regional Landfill facility in remaining in compliance with its permit, and State and Federal solid waste rules, regulations and laws.

2. Construct the stage five expansion of Waste Cell #2 to enable the landfill facility to continue to accept municipal solid waste for disposal from the residents it serves.

4. Strategies. Roberts County will address each objective as follows:

- Hire an engineering firm to complete plans and specifications for the construction of the stage five expansions of Cell #2. The County will utilize the competitive bidding process to hire a contractor to construct the proposed project. The project will assist the landfill facility in maintaining compliance with its permit, and Federal and State solid waste rules and regulations.

C. Eligibility

This project will advance the State's solid waste management hierarchy for materials being disposed of in a landfill. The project will allow the landfill operation to continue to provide service without interruption.

This application is being submitted by Roberts County, which is an incorporated unit of local government, and is therefore, eligible for funding under the Solid Waste Management Grant Program.

The proposed project is designed to benefit the public that uses the facility and the local environment by preventing any interruption in the ability of the Roberts County Regional Landfill facility to accept and properly dispose of municipal solid waste.

A detailed work plan, time schedule and provisions for a final report for this project are all included in Section I, *Long Range Planning,* of this narrative statement.

D. Need/Problem Identification

Roberts County began operating the current landfill in 1975. In 1993, the County decided to upgrade the facility and continue operation under the new Subtitle D regulations. The County closed the old garbage pit and constructed disposal Cell #1 and Leachate Evaporation Pond #1 meeting the new regulations.

Cell #1 was filled to capacity and closed and capped in 2001. Cell #2 (stage one) was constructed in 2001 and the facility began using the cell to dispose of wastes in the same year. Stage one of Cell #2 is full and was closed and capped in 2013.

Stage two of Cell #2 was constructed in 2004 and the facility began using this stage in 2004. The stage two area is full to ground level. The landfill has been placing additional solid waste in this stage to create the necessary grade before closing and capping.

Stage Three of Cell #2 was constructed in 2007 and the landfill began placing wastes in this area in 2008. Stage Four of Cell #2 was constructed in 2012 and the facility began placing waste in this stage in 2013. Currently, solid waste is being placed in stage two, three and four of Cell #2.

The useable disposal space in stage two and three will be filled by the end of 2016 or in early 2017. The grading to shape for closing will start in 2016 with closing and capping completed in 2017.

Without the construction of the proposed Cell #2 expansion project, the landfill facility will have to stop accepting municipal solid wastes when stage 4 is filled.

E. Benefit/Ability to Solve Identified Problem

The construction of the proposed expansion of Cell #2 will solve the disposal space issue for the Roberts County Regional Landfill facility and help the facility to continue complying with their permit and State solid waste regulations. The construction of the cell expansion will provide the additional disposal space required and allow the facility to continue to accept municipal solid waste from the residents it serves. The completion of this project will benefit all of the individuals that utilize the Roberts County Regional Landfill plus help protect the environment.

F. Project Design/Proposed Method of Accomplishment

The proposed project will construct the stage five expansion to Waste Cell #2. The expansion will add approximately 79,400 cubic yards of disposal space to the landfill facility. The proposed project involves stripping and stock piling of top soil, excavation of the stage, installation of a 24-inch clay liner, installation of leachate piping, replacement of top soil, seeding plus any other necessary appurtenances to complete the project. Total project costs are estimated at $270,833.

The County hired Holton Engineering, Inc. of Sisseton, SD to complete preliminary engineering and costs estimates for the proposed project. See the attached site drawing and cost estimates. Due to the short construction season, Roberts County plans to hire Holton Engineering in October of 2015 to begin the survey work and project engineering required so the project can be constructed in 2016. Project engineering activities will include completion of final design and plans and specifications, the bidding process, and the performance of construction inspection duties for the project. The County will utilize its manpower and equipment to complete some initial site preparation for the proposed stage five site area. Roberts County would like to use the project engineering and site preparation activities as cost share after the fact for the proposed project. The County will utilize the competitive bidding process to hire a contractor to construct the expansion project.

Roberts County has committed local funding for this project. The funds will be used to match the grant funding. The County would like to proceed with the proposed project in 2016.

G. Previous Actions/Local Involvement

The County hired Holton Engineering to provide all engineering services for the proposed project. Holton Engineering has completed the plans and specifications for the proposed project. SD DENR has already approved the plans and specifications. Holton Engineering has also

completed the bid documents for the proposed project. The Roberts County Commission has committed funds for the local match for this project.

Roberts County has operated and maintained the facility since it was originally opened. The County has completed many improvements to the facility since 1993, when the Subtitle D requirements were enacted. The County constructed the initial disposal cell and supporting infrastructure, additional disposal areas were constructed as needed, the leachate system was upgraded to meet the facility needs, and additional land was purchased to extend the useful life of the landfill facility. See the attached letter from the Roberts County Landfill Manager describing additional actions to be undertaken at the landfill.

H. Persons to Benefit

The primary beneficiaries of the project will be the approximately 17,400 regional residents that utilize the landfill facility.

I. Long Range Planning

1. Work Plan. Roberts County, with assistance from the First District Association of Local Governments, prepared and submitted a Solid Waste Management Grant application for the proposed project. Local funding for the project has been committed. The County has hired Holton Engineering to help with the construction of the expansion project. Holton Engineering will complete the final design engineering, and plans and specs, and construction inspection for the project. The County will complete preliminary site preparation activities. The County would like to utilize the project engineering and site preparation activities as cost share after the fact for the project. The County will advertise for bids and award a contract for the construction of the proposed project. Project construction will begin as soon as possible. The County will provide the SD Department of Environment and Natural Resources with an intermediate and final report. Roberts County will continue to work with its engineering firm to operate and maintain the landfill facility.

2. Time Schedule.

October 2015	-Hire consulting engineer -Engineer will begin project engineering activities
February 2016	-SD DENR approved the plans and specs and bid documents
April 2016	-Submit Solid Waste Grant application
June 2016	-Receive grant award -County completes site preparation activities
July 2016	-Advertise for bids

SCOPE OF WORK FOR CONSTRUCTION OF STAGE 5 WASTE CELL NO. 2

ROBERTS COUNTY LANDFILL

The Landfill will complete preliminary site preparation by removing some rock piles and brush.

Contractor award the contract for Construction of Stage 5 will be required to do the following:

1. Strip and stockpile Topsoil
2. Excavate to the subgrade elevation of the 2 foot Clay Liner
3. Construct the dikes on three sides
4. Place and compact the 2 foot Clay Soil Liner
5. Furnish and install the Leachate Collection Pipe
6. Furnish and install the clean out pipes to top of dike and place gas vents on them
7. Furnish and Install drainage material in the bottom
8. Place Topsoil from the stockpile on exterior of dikes
9. Seed and mulch to topsoil

Larry J Holton PE & LS
March 4, 2016

Phone 1-605-698-3850 1-800-303-3850
Fax No. 1-605-698-7968 Email lholton@ventrurecomm.net

Licensed In
SD, ND, MN

1975 HOLTON ENGINEERING, INC. 2016

CONSULTING ENGINEERING, LAND SURVEYING AND QUALITY CONTROL
512 Veterans Avenue, P.O. Box 68; Sisseton, South Dakota 57262-0068

COST ESTIMATE FOR CONSTRUCTION STAGE 5 WASTE CELL NO. 2 AT ROBERTS COUNTY LANDFILL

Item	Description	Quantity	Unit Price	Total Cost
1	MOBLIZATION	1 LS	$9,000.00	$ 9,000.00
2	STRIP AND STOCKPILE TOP SOIL	3,230 CUYD	$2.70	$ 8,721.00
3	PLACING TOP SOIL	1,550 CUYD	$3.10	$ 4,805.00
4	EXCAVATION OF CLAY SOIL TO SUBGRADE OF CLAY LINER	12,820 CUYD	$2.40	$30,768.00
5.	EXCAVATION OF CLAY SOIL FROM BORROW PIT	18,900 CUYD	$2.50	$47,250.00
6	PLACING AND COMPACTION OF CLAY SOIL LINER	6,460 CUYD	$2.80	$18,088.00
7	PLACING AND COMPACTION OF SOIL DIKES	18,900 CUYD	$2.40	$45,360.00
8	FURNISHING AND PLACING OF 6 INCH PVC LEACHATE DRAIN PIPE	600 FT	$26.00	$15,600.00
9	FURNISHING AND PLACING OF 6 INCH PVC PIPE & ELBOW CHEAN OUT PIPE	225 FT	$30.00	$ 6,750.00
10	FURNISHING & INSTALLING OF 6 INCH TURBINE VENTS	3 EA	$250.00	$ 750.00
11	FURNISH AND PLACING 1 INCH CONCRETE AGGREGATE & 10 OZ. GEO FABRIC AROUND LEACHATE PIPE	1 LS	$12,300.00	$12,300.00
12	FURNISHING AND PLACING 12 INCHES OF DRAIN COVER	845 CUYD	$17.80	$15,041.00
13	GRASS ESTABLISHMENT ON DIKES EXTERIOR SLOPES	5520 SQYD	$1.25	$ 6,900.00
			Subtotal	$221,333.00
			Contingencies	$11,000.00
			Construction Total	$232,333.00
			Administration & Legal	$ 5,000.00
			Design Engineering	$6,550.00
			Bidding and Contract Documents	$3,450.00
			Construction Engineering	$23,500.00
			TOTAL ESTIMATE COST OF PROJECT	**$270,833.00**

Prepared by: _____
Larry J. Holton PE & LS
March 1, 2016

REGISTERED PROFESSIONAL ENGINEER AND LAND SURVEYOR
REG. NO. 3359
LARRY J. HOLTON
SOUTH DAKOTA

ROBERTS COUNTY LANDFILL BUDGET				**2016**		
Expenditures				Revenue		
Fund 501				Fund 501		
Activity 322						
411 salary		150,000.00		343.20 revenue		580,000.00
412 Soc Sec/Med		11,475.00		343.21 salvage		10,000.00
413 Retirement		9,000.00		361 interest		200.00
414 workers comp		6,176.00		362 rent		100.00
415 Health insurance		26,000.00		364 gain sale of		500.00
415.10 ins reimburse		35,000.00		fixed assets		
416 unemployment		600.00		369 late pmt		6,000.00
421 insurance		6,000.00		penalty		
422 professional fee		50,000.00		371 transfer in		
423 publishing		200.00		377 cap contrib		
424 rentals		7,000.00				
425 repair/mainten		45,000.00				
426 supplies		50,000.00				
427 travel/conf		200.00				
428 utilities		8,500.00				
429 other		15,000.00				
		420,151.00				
Landfill Debt Service						
Fund 501						
Activity 810						
441 principal		28,560.35				
442 interest		1,474.13				
		30,034.48				
Total Expenditures		450,185.48		Total Revenues		596,800.00

ROBERTS COUNTY LANDFILL				**2015**		
Expenditures				Revenue		
Fund 501				Fund 501		
Activity 322						
411 salary		144,535.66		343.20 revenue		572,056.94
412 Soc Sec/Med		10,868.42		343.21 salvage		-
413 Retirement		8,174.93		361 interest		1,898.27
414 workers comp		4,277.00		362 rent		557.55
415 Health insurance		25,032.64		364 gain sale of		499.00
415.10 ins reimburse		4,875.09		fixed assets		
416 unemployment		580.24		369 late pmt		5,906.94
421 insurance		5,972.52		penalty		
422 professional fee		44,077.93		371 transfer in		
423 publishing		169.00		377 cap contrib		
424 rentals		2,078.76				580,918.70
425 repair/mainten		41,344.16				
426 supplies		34,867.37				
427 travel/conf		-				
428 utilities		8,215.95				
429 other		10,805.04				
		345,874.71				
Landfill Debt Service						
Fund 501						
Activity 810						
441 principal		27,928.42				
442 interest		2,106.06				
		30,034.48				
Total Expenditures		**375,909.19**		Total Revenues		**580,918.70**

Roberts County Landfill

Tue Mar 8, 2016

Bill Code Report

Residential All Businesses

Code	Description	Rate	Fees 1234567	Var.	Pr	Su	Ac	Period
000	Distinguish Tare	.00	_____	Var./TON	N	Y	Y	Other
777	OC Household Garb	47.00	1_____	Var./TON	N	Y	Y	Other
782	OC Asbestos Non-F	39.00	1_____	Var./TON	N	Y	Y	Other
784	OC Metal	21.00	1_____	Var./TON	N	Y	Y	Other
787	OC Asbestos	65.00	1_____	Var./YRD	N	Y	Y	Other
789	OC Contam Soil	22.00	1_____	Var./YRD	N	Y	Y	Other
796	OC Construction W	40.00	1_____	Var./TON	N	Y	Y	Other
7R6	OC Construction W	41.00	1_____	Var./TON	N	Y	Y	Other
7R8	OC Household Garb	48.00	1_____	Var./TON	N	Y	Y	Other
879	OC Clay Sales-We	2.00	1_____	Var./YRD	N	Y	Y	Other
882	Asbestos Non-Fria	34.00	1_____	Var./TON	N	Y	Y	Other
883	Yard Waste	10.00	1_____	Var./EA	N	Y	Y	Other
884	Metal	18.00	1_____	Var./TON	N	Y	Y	Other
885	Sawdust	25.00	1_____	Flat	N	Y	Y	Other
886	Brick/Block	10.00	1_____	Var./Ton	N	Y	Y	Other
886	Asphalt-Rubble	55.00	1_____	Var./EA	N	Y	Y	Other
887	Asbestos	60.00	1_____	Var./YRD	N	Y	Y	Other
888	Household Trash	42.00	1_____	Var./TON	N	Y	Y	Other
889	Contaminated Soil	17.00	1_____	Var./YRD	N	Y	Y	Other
891	Extra Small Rubbi	.96	1_____	Var./EA	N	Y	Y	Other
894	Spoiled Grain	42.00	1_____	Var./EA	N	Y	Y	Other
896	Construction Wast	35.00	1_____	Var./TON	N	Y	Y	Other
897	Liquid Sewer Fuel	5.00	_____	Var./EA	N	Y	Y	Other
898	Black Dirt Sales	10.00	1_____	Var./YRD	N	Y	Y	Other
899	Clay Sales-Cus lo	1.50	1_____	Var./YRD	N	Y	Y	Other
8R6	Construction Wast	36.00	1_____	Var./TON	N	Y	Y	Other
8R8	Household Garbage	43.00	1_____	Var./TON	N	Y	Y	Other
999	Tarping Fee	10.00	_____	Var./EA	N	Y	Y	Other
AC	Asphalt Concrete	10.00	1_____	Var./EA	N	Y	Y	Other
AC1	Asphalt Concrete	20.00	1_____	Var./EA	N	Y	Y	Other
AC2	Asphalt Concrete	15.00	1_____	Var./EA	N	Y	Y	Other
AC3	OC Asphalt Concre	15.00	1_____	Var./TON	Y	Y	Y	Other
AC4	Asphalt Concrete	55.00	1_____	Var./EA	N	Y	Y	Other
AC5	Concrete	10.00	1_____	Var./Ton	Y	Y	Y	Other
Bal	Balance Forward	.00	1_____	Flat	N	Y	Y	Other
Min	Minimum Fee	9.62	1_____	Flat	N	Y	Y	Other
T10	Tires-Semi,grvl	12.00	1_____	Var./EA	N	Y	Y	Other
T2	Tires-Car	4.00	1_____	Var./EA	N	Y	Y	Other
T20	Tires-Paylo,tract	22.00	1_____	Var./EA	N	Y	Y	Other
T5	Tires-Lrg p/u	7.00	1_____	Var./EA	N	Y	Y	Other
TC	Tax Credit	.00	_____	Flat	N	Y	Y	Other
ZZZ	Storage Fee	20.00	_____	Var./EA	N	Y	Y	Other

Number of Billcodes: 42

ROBERTS COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
December 31, 2014

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS:				
Cash and Cash Equivalents	874,028.88	419,496.74	1,293,525.62	
Investments			0.00	
Restricted Assets:				
Cash and cash equivalents		398,750.67	398,750.67	
Investments			0.00	
TOTAL ASSETS	874,028.88	818,247.41	1,692,276.29	0.00
NET POSITION:				
Restricted for: (See Note ___)				
Road and Bridge Purposes			0.00	
Capital Projects Purposes			0.00	
Debt Service Purposes			0.00	
Permanently Restricted Purposes				
Expendable			0.00	
Non-Expendable			0.00	
Other Purposes	109,679.71	398,750.67	508,430.38	
Unrestricted (Deficit)	764,349.17	419,496.74	1,183,845.91	
TOTAL NET POSITION	874,028.88	818,247.41	1,692,276.29	0.00

The notes to the financial statements are an integral part of this statement.

Glend

ROBERTS COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2014

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position — Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Primary Government:								
Governmental Activities:								
General Government	1,198,844.69	**229,217.71**	**11,962.32**		(957,664.66)		(957,664.66)	
Public Safety	**2,575,103.90**	**345,570.95**	**154,151.00**		(2,075,381.95)		(2,075,381.95)	
Public Works	**2,736,153.10**	54,126.00	**1,538,928.41**		(1,143,098.69)		(1,143,098.69)	
Health and Welfare	162,457.55	90,085.39			(72,372.16)		(72,372.16)	
Culture and Recreation	6,346.38				(6,346.38)		(6,346.38)	
Conservation of Natural Resources	111,999.74	25,283.28	939.60		(85,776.86)		(85,776.86)	
Urban and Economic Development	61,603.90	8,368.00			(53,235.90)		(53,235.90)	
Intergovernmental Expenditures	**0.00**				0.00		0.00	
Payments to Local Education Agencies							0.00	
**Capital Outlay - Unallocated					0.00		0.00	
*Interest on Long-Term Debt	**245,258.69**				(245,258.69)		(245,258.69)	
Total Governmental Activities	7,097,767.95	752,651.33	1,705,981.33	0.00	(4,639,135.29)		(4,639,135.29)	
Business-type Activities:								
Hospital						0.00		
Solid Waste	611,584.49	574,750.01	222,734.28			185,899.80	185,899.80	
						0.00		
						0.00		
Total Business-Type Activities	611,584.49	574,750.01	222,734.28	0.00	0.00	185,899.80	185,899.80	
Total Primary Government	7,709,352.44	1,327,401.34	1,928,715.61	0.00	(4,639,135.29)	185,899.80	(4,453,235.49)	
Component Units:								
								0.00
General Revenues:								
Taxes:								
Property Taxes					**3,703,720.17**		3,703,720.17	
Wheel Tax					**229,827.24**		229,827.24	
State Shared Revenues					92,782.33		92,782.33	
Grants and Contributions not Restricted to Specific Programs					6,391.61		6,391.61	
Unrestricted Investment Earnings					5,285.43	1,450.67	6,736.10	
Debt Issued					638,225.00		638,225.00	
Miscellaneous Revenue					**145,247.57**		145,247.57	
Special Items							0.00	
Extraordinary Items							0.00	
Transfers							0.00	
Total General Revenues and Transfers					4,821,479.35	1,450.67	4,822,930.02	0.00
Change in Net Position					182,344.06	187,350.47	369,694.53	0.00
Net Position - Beginning					680,331.05	630,896.94	1,311,227.99	
Adjustments:								
					0.00		0.00	
Adjusted Net Position - Beginning					680,331.05	630,896.94	1,311,227.99	0.00
NET POSITION-ENDING					862,675.11	818,247.41	1,680,922.52	0.00

* 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 capital purchases that are included in the direct expenses of the various functions. See Note ___

The notes to the financial statements are an integral part of this statement.

ROBERTS COUNTY
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
December 31, 2014

	General Fund	Road & Bridge Fund	Other Governmental Funds	Fund	Fund	Total Other Governmental Funds
ASSETS:						
Cash and Cash Equivalents	742,756.82	0.00	119,918.29			862,675.11
106 Cash with Fiscal Agent						0.00
151 Investments						0.00
107.1 Restricted Cash and Cash Equivalents						0.00
107.2 Restricted Investments						0.00
TOTAL ASSETS	742,756.82	0.00	119,918.29	0.00	0.00	862,675.11
FUND BALANCES:						
273 Nonspendable						0.00
274 Restricted						0.00
275 Committed			98,440.92			98,440.92
276 Assigned						0.00
277 Unassigned	742,756.82		21,477.37			764,234.19
TOTAL FUND BALANCES	742,756.82	0.00	119,918.29	0.00	0.00	862,675.11

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Road & Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Revenue:						
310 Taxes:						
311 General Property Taxes--Current	3,043,546.93				601,914.69	3,645,461.62
312 General Property Taxes--Delinquent	34,093.76				6,281.22	40,374.98
313 Penalties and Interest	16,180.75					16,180.75
314 Telephone Tax (Outside)						0.00
315 Mobile Home Tax	1,458.98				243.84	1,702.82
316 Wheel Tax		229,827.24				229,827.24
318 Tax Deed Revenue						0.00
319 Other Taxes						0.00
Total Taxes	3,095,280.42	229,827.24	0.00	0.00	608,439.75	3,933,547.41
320 Licenses and Permits	22,287.63	5,675.00			2,280.00	30,242.63
330 Intergovernmental Revenue:						
331 Federal Grants	3,655.60				63,477.41	67,133.01
332 Federal Shared Revenue	4,268.91					4,268.91
333 Federal Payments in Lieu of Taxes	1,410.00				712.70	2,122.70
334 State Grants		224,833.30				224,833.30
335 State Shared Revenue:						
335.01 Bank Franchise	30,463.90	7,299.24				37,763.14
335.02 Motor Vehicle Licenses		1,205,764.84				1,205,764.84
335.04 Liquor Tax Reversion						0.00
335.05 Lottery Shared Revenue						0.00
335.06 State Highway Fund (former 10% game)						0.00
335.07 Court Appointed Attorney/Public Defender	9,246.32					9,246.32
335.08 Energy Minerals Severance Tax						0.00
335.09 Prorate License Fees		70,354.56				70,354.56
335.10 Abused and Neglected Child Defense						0.00
335.11 63 3/4% Mobile Home		12,975.71				12,975.71
335.13 Secondary Road MotorVehicle Remittances						0.00
335.14 Telecommunications Gross Receipts Tax	55,019.19					55,019.19
335.15 Motor Vehicle 1/4%						0.00
335.16 Wind Farm Taxes						0.00
335.17 Motor Fuel Tax						0.00
335.18 911 Remittances					90,673.59	90,673.59

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Road & Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
335.99 Other State Shared Revenue						0.00
336 State Payments in Lieu of Taxes						0.00
338 Other Payments in Lieu of Taxes						0.00
339 Other Intergovernmental Revenue		25,000.00				25,000.00
Total Intergovernmental Revenue	104,063.92	1,546,227.65	0.00	0.00	154,863.70	1,805,155.27
340 Charges for Goods and Services:						
341 General Government:						
341.10 Treasurer's Fees	18,634.51					18,634.51
341.20 Register of Deeds' Fees	88,382.20				9,652.86	98,035.06
341.30 Driver's License Exam						0.00
341.40 Legal Services	42,881.28				691.00	43,572.28
341.50 Clerk of Courts Fees	11,778.71					11,778.71
341.90 Other Fees	2,524.15					2,524.15
342 Public Safety:						
342.10 Law Enforcement	70,255.43					70,255.43
342.20 Prisoner Care	245,840.50				15,559.00	261,399.50
342.30 Sobriety Testing						0.00
342.90 Other						0.00
343 Public Works:						
343.10 Road Maintenance Contract Charges		48,451.00				48,451.00
343.90 Other						0.00

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Road & Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
344 Health and Welfare:						
344.10 Economic Assistance:						
344.11 Poor Lien Recoveries	60,394.23					60,394.23
344.12 Veterans Service Officer	3,750.00					3,750.00
344.13 Low Income Energy Assistance Program						0.00
344.14 Food Stamp Administration						0.00
344.19 Other						0.00
344.20 Health Assistance:						
344.21 County Nurse						0.00
344.22 Ambulance						0.00
344.23 Hospital						0.00
344.24 Women Infants and Children	29,691.16					29,691.16
344.29 Other						0.00
344.30 Social Services						0.00
344.40 Mental Health Services						0.00
345 Culture and Recreation						0.00
346 Urban and Economic Development						0.00
348 Conservation of Natural Resources	25,283.28					25,283.28
349 Other Charges						0.00
Total Charges for Goods and Services	599,415.45	48,451.00	0.00	0.00	25,902.86	673,769.31
350 Fines and Forfeits:						
351 Fines						0.00
352 Costs						0.00
353 Forfeits	12,266.65					12,266.65
359 Other	566.37					566.37
Total Fines and Forfeits	12,833.02	0.00	0.00	0.00	0.00	12,833.02

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Road & Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
360 Miscellaneous Revenue:						
361 Investment Earnings	2,454.07	146.32			2,685.04	5,285.43
362 Rent	35,806.37					35,806.37
363 Special Assessments						0.00
365 Contributions and Donations						0.00
366 Refund of Prior Year's Expenditures						0.00
369 Other	131,043.50	261.07				131,304.57
Total Miscellaneous Revenue	169,303.94	407.39	0.00	0.00	2,685.04	172,396.37
Total Revenue	4,003,184.38	1,830,588.28	0.00	0.00	794,171.35	6,627,944.01
Expenditures:						
100 General Government:						
110 Legislative:						
111 Board of County Commissioners	141,844.60					141,844.60
120 Elections	33,252.16					33,252.16
130 Judicial System	42,682.36					42,682.36
140 Financial Administration:						
141 Auditor	133,840.46					133,840.46
142 Treasurer	135,969.67					135,969.67
143 Data Processing						0.00
144 Other						0.00
150 Legal Services:						
151 State's Attorney	119,534.40					119,534.40
152 Public Defender						0.00
153 Court Appointed Attorney	188,540.54					188,540.54
154 Abused and Neglected Child Defense						0.00

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Road & Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
160 Other Administration:						
161 General Government Building	108,710.88					108,710.88
162 Director of Equalization	103,625.53					103,625.53
163 Register of Deeds	88,239.72				5,177.56	93,417.28
164 Judgments						0.00
165 Veterans' Service Officer	90,313.34					90,313.34
166 Predatory Animal	4,613.47					4,613.47
167 Disability Coordinator						0.00
168 Self-Insurance Plan						0.00
169 Other Citizens of Big Stone Lake	2,500.00					2,500.00
170 Geographic Information System						0.00
Total General Government	1,193,667.13	0.00	0.00	0.00	5,177.56	1,198,844.69
200 Public Safety:						
210 Law Enforcement:						
211 Sheriff	461,641.03					461,641.03
212 County Jail	1,232,210.95				23,909.52	1,256,120.47
213 Coroner	2,961.18					2,961.18
214 County-Wide Law Enforcement						0.00
215 Juvenile Detention	100,297.79					100,297.79
219 Other Law Enforcement						0.00

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Road & Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
220 Protective and Emergency Services:						
221 Fire Protection						0.00
222 Emergency and Disaster Services					40,424.60	40,424.60
223 Flood Control						0.00
224 Fire Guards						0.00
225 Communication Center	209,449.00				142,698.66	352,147.66
229 Other Protective and Emergency						0.00
Total Public Safety	2,006,559.95	0.00	0.00	0.00	207,032.78	2,213,592.73
300 Public Works:						
310 Highways and Bridges:						
311 Highways, Roads and Bridges		2,474,573.89			69,356.37	2,543,930.26
320 Sanitation:						
321 Sewers						0.00
322 Solid Waste						0.00
330 Transportation:						
331 Airport						0.00
332 Railroad						0.00
340 Water System						0.00
390 Other Public Works						0.00
Total Public Works	0.00	2,474,573.89	0.00	0.00	69,356.37	2,543,930.26

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Road & Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
400 Health and Welfare:						
410 Economic Assistance:						
411 Support of Poor	15,606.04					15,606.04
412 Public Welfare						0.00
413 Low Income Energy Assistance Program	1,000.00					1,000.00
415 Food Stamp Distribution						0.00
419 Other						0.00
420 Health Assistance:						
421 County Nurse	54,294.89					54,294.89
422 Health Services						0.00
423 Hospital						0.00
424 Ambulance						0.00
425 Board of Health						0.00
426 Women Infants and Children	38,067.35					38,067.35
429 Other						0.00
430 Social Services:						
431 Day Care Centers						0.00
432 Child Support Enforcement						0.00
433 Care of Aged	6,000.00					6,000.00
434 Domestic Abuse					2,663.81	2,663.81
439 Other						0.00

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Road & Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
440 Mental Health Services:						
441 Mentally Ill	31,120.95					31,120.95
442 Developmentally Disabled	880.00					880.00
443 Drug Abuse						0.00
444 Mental Health Centers	12,824.51					12,824.51
445 Mental Illness Board						0.00
449 Other						0.00
Total Health and Welfare	159,793.74	0.00	0.00	0.00	2,663.81	162,457.55
500 Culture and Recreation:						
510 Culture:						
511 Public Library	500.00					500.00
512 Historical Museum						0.00
513 County Monuments						0.00
514 Historical Sites						0.00
515 Memorial Day Expense						0.00
519 Other						0.00
520 Recreation:						
521 Recreational Programs						0.00
522 Parks						0.00
523 Exhibition Building						0.00
524 County Fair	5,846.38					5,846.38
525 Senior Center						0.00
529 Other						0.00
Total Culture and Recreation	6,346.38	0.00	0.00	0.00	0.00	6,346.38

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Road & Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
600 Conservation of Natural Resources:						
610 Soil Conservation:						
611 County Extension	58,566.58					58,566.58
612 Soil Conservation Districts						0.00
613 Rodent Control						0.00
614 Predator Control Districts						0.00
615 Weed and Pest Control	53,433.16					53,433.16
616 Grasshopper and Pest Control						0.00
619 Other						0.00
620 Water Conservation:						
621 Geological Survey						0.00
622 Weather Modification						0.00
623 Water Conservation Districts						0.00
624 Drainage Commissions						0.00
629 Other						0.00
Total Conservation of Natural Resources	111,999.74	0.00	0.00	0.00	0.00	111,999.74
700 Urban and Economic Development:						
710 Urban Development:						
711 Planning and Zoning	10.20					10.20
712 Urban and Rural Development	15,913.50					15,913.50
719 Other						0.00
720 Economic Development:						
721 Tourism, Industrial or Recreational Development						0.00
729 Other						0.00
Total Urban and Economic Development	15,923.70	0.00	0.00	0.00	0.00	15,923.70
750 Intergovernmental Expenditures					0.00	0.00
800 Debt Service	63,370.32	209,907.97			585,066.24	858,344.53

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Road & Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
850 Payments to Local Education Agencies						0.00
890 Capital Outlay						0.00
Total Expenditures	3,557,660.96	2,684,481.86	0.00	0.00	869,296.76	7,111,439.58
Excess of Revenues Over (Under) Expenditures	445,523.42	(853,893.58)	0.00	0.00	(75,125.41)	(483,495.57)
Other Financing Sources (Uses):						
371 Transfers In	405.26	316,600.00			46,460.00	363,465.26
911 Transfers Out (Enter as a negative)	(363,060.00)	(31.34)			(373.92)	(363,465.26)
372 Long-Term Debt Issued	116,352.00	521,873.00				638,225.00
373 Insurance Proceeds	12,893.63	1,778.00				14,671.63
374 Sale of County Property	597.00	13,346.00				13,943.00
912 Payments to Refunded Debt Escrow Agent (Enter as a negative)					(1,000.00)	(1,000.00)
915 Discount on Bonds Issued						0.00
Total Other Financing Sources (Uses)	(232,812.11)	853,565.66	0.00	0.00	45,086.08	665,839.63
(913) 376 Special Items						0.00
(914) 375 Extraordinary Items						0.00
Net Change in Fund Balance	212,711.31	(327.92)	0.00	0.00	(30,039.33)	182,344.06
Fund Balance - Beginning	530,045.51	327.92			149,957.62	680,331.05
Adjustments:						
						0.00
						0.00
Adjusted Fund Balance - Beginning	530,045.51	327.92	0.00	0.00	149,957.62	680,331.05
FUND BALANCE - ENDING	742,756.82	0.00	0.00	0.00	119,918.29	862,675.11

ROBERTS COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
December 31, 2014

	Enterprise Funds Solid Waste Fund	Totals	Internal Service Funds
ASSETS:			
Current Assets:			
Cash and Cash Equivalents	419,496.74	419,496.74	
106 Cash with Fiscal Agent		0.00	
151 Investments		0.00	
Total Current Assets	419,496.74	419,496.74	0.00
Noncurrent Assets:			
107.1 Restricted Cash and Cash Equivalents	398,750.67	398,750.67	
107.2 Restricted Investments		0.00	
Total Noncurrent Assets	398,750.67	398,750.67	0.00
TOTAL ASSETS	818,247.41	818,247.41	0.00
NET POSITION:			
263.20 Restricted for:			
263.21 Revenue Bond Debt Service		0.00	
263.22 Revenue Bond Retirement		0.00	
263.23 Revenue Bond Contingency		0.00	
263.24 Special Assessment Bond Guarantee		0.00	
263.25 Special Assessment Bond Sinking		0.00	
263.26 Equipment Repair and/or Replacement		0.00	
263.27 Landfill Closure and Post Closure Costs	398,750.67	398,750.67	
263.28 Permanently Restricted Purposes		0.00	
263.29 Other Purposes		0.00	
263.90 Unrestricted	419,496.74	419,496.74	
TOTAL NET POSITION	818,247.41	818,247.41	0.00

The notes to the financial statements are an integral part of this statement.

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the Year Ended December 31, 2014

	Enterprise Funds				
	Solid Waste Fund	Fund	Fund	Totals	Internal Service Funds
Operating Revenue:					
340 Charges for Goods and Services	568,839.90			568,839.90	
369 Miscellaneous	5,910.11			5,910.11	
Total Operating Revenue	574,750.01	0.00	0.00	574,750.01	0.00
Operating Expenses:					
410 Personal Services	190,115.20			190,115.20	
420 Other Current Expense	161,900.53			161,900.53	
426 Materials				0.00	
430 Capital Assets				0.00	
Total Operating Expenses	352,015.73	0.00	0.00	352,015.73	0.00
Operating Income (Loss)	222,734.28	0.00	0.00	222,734.28	0.00
Nonoperating Revenue (Expense):					
330 Operating Grants				0.00	
361 Investment Earnings	1,450.67			1,450.67	
362 Rental Revenue				0.00	
440 Interest Expense and Fiscal Charges	(2,724.00)			(2,724.00)	
441 Debt Service (Principal)	(27,310.48)			(27,310.48)	
374 Sale of County Property	(6,800.00)			(6,800.00)	
372 Long Term Debt Issued				0.00	
(429)369.01 Other				0.00	
Total Nonoperating Revenue (Expense)	(35,383.81)	0.00	0.00	(35,383.81)	0.00

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the Year Ended December 31, 2014

	Enterprise Funds				
	Solid Waste Fund	Fund	Fund	Totals	Internal Service Funds
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	187,350.47	0.00	0.00	187,350.47	0.00
377 Capital Contributions				0.00	
371 Transfers In				0.00	
911 Transfers Out (Enter as negative)				0.00	
(913)376 Special Items				0.00	
(914)375 Extraordinary Items				0.00	
Change in Net Position	187,350.47	0.00	0.00	187,350.47	0.00
Net Position - Beginning	630,896.94			630,896.94	
Adjustments:					
				0.00	
				0.00	
Adjusted Net Position - Beginning	630,896.94	0.00	0.00	630,896.94	0.00
NET POSITION - ENDING	818,247.41	0.00	0.00	818,247.41	0.00

ROBERTS COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
December 31, 2014

	Private-Purpose Trust Funds	Agency Funds
ASSETS:		
Cash and Cash Equivalents		393,940.43
Investments		
TOTAL ASSETS	0.00	393,940.43
NET POSITION:		
Restricted (by major category)		
Net Position Held in Agency Capacity		393,940.43
TOTAL NET POSITION	0.00	393,940.43

The notes to the financial statements are an integral part of this statement.

ROBERTS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Totals Fund Statement	Adjustments Debit	ref	Adjustments Credit	ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
Revenue:							
310 Taxes:							
311 General Property Taxes--Current	3,645,383.49					3,645,383.49	General Revenue - Property Taxes
312 General Property Taxes--Delinquent	40,374.98					40,374.98	General Revenue - Property Taxes
313 Penalties and Interest	16,180.75					16,180.75	General Revenue - Property Taxes
314 Telephone Tax (Outside)						0.00	General Revenue - Property Taxes
315 Mobile Home Tax	1,458.98					1,458.98	General Revenue - Property Taxes
316 Wheel Tax	230,071.08					230,071.08	General Revenue - Wheel Taxes
318 Tax Deed Revenue						0.00	General Revenue - Property Taxes
319 Other Taxes						0.00	General Revenue - Property Taxes
320 Licenses and Permits	30,242.63					30,242.63	Program Revenue-Charges for Services-Various
330 Intergovernmental Revenue:							
331 Federal Grants	67,133.01					67,133.01	Prog Rev-Op Grants or Capital Grants-Various
332 Federal Shared Revenue	4,268.91					4,268.91	Program or General Revenue - Various
333 Federal Payments in Lieu of Tax	2,122.70					2,122.70	General Revenue-Grants and Contributions
334 State Grants	224,833.30					224,833.30	Prog Rev-Op Grants or Capital Grants-Various
335 State Shared Revenue:							
335.01 Bank Franchise	37,763.14					37,763.14	General Revenue-State Shared Revenue
335.02 Motor Vehicle Licenses	1,205,764.84					1,205,764.84	Program Revenue-Operating Grants-Public Works
335.04 Liquor Tax Reversion						0.00	General Revenue-State Shared Revenue
335.05 Lottery Shared Revenue						0.00	General Revenue-State Shared Revenue
335.06 State Highway Fund (former 10% game)						0.00	Program Revenue-Operating Grants - Public Works
335.07 Court Appointed Attorney/ Public Defender	9,246.32					9,246.32	Program Revenue-Operating Grants - General Gov't
335.08 Energy Minerals Severance Tax						0.00	Program Revenue-Operating Grants-Public Works
335.09 Prorate License Fees	70,354.56					70,354.56	Program Revenue-Operating Grants-Public Works
335.10 Abused and Neglected Child Defense						0.00	Program Revenue-Operating Grants - General Gov't
335.11 63 3/4% Mobile Home	12,975.71					12,975.71	Program Revenue-Operating Grants-Public Works
335.13 Secondary Road Motor Vehicle Remittances						0.00	Program Revenue-Operating Grants-Public Works
335.14 Telecommunications Gross Receipts Tax	55,019.19					55,019.19	General Revenue-State Shared Revenue
335.15 Motor Vehicle 1/4%						0.00	Program Revenue-Operating Grants - General Gov't
335.16 Wind Farm Taxes						0.00	General Revenue-State Shared Revenue
335.17 Motor Fuel Tax						0.00	Program Revenue-Operating-Public Works
335.18 911 Remittances	90,673.59					90,673.59	Program Revenue-Operating-Public Safety
335.99 Other State Shared Revenue						0.00	Program or General Revenue - Various
336 State Payments in Lieu of Taxes						0.00	General Revenue-State Shared Revenue
338 Other Payments in Lieu of Taxes						0.00	General Revenue-State Shared Revenue
339 Other Intergovernmental Revenu	25,000.00					25,000.00	Program or General Revenue - Various
340 Charges for Goods and Services:							
341 General Government:							
341.10 Treasurer's Fees	18,634.51					18,634.51	Program Revenue-General Government
341.20 Register of Deeds' Fees	98,035.06					98,035.06	Program Revenue-General Government
341.30 Driver's License Exam						0.00	Program Revenue-General Government
341.40 Legal Services	43,572.28					43,572.28	Program Revenue-General Government
341.50 Clerk of Courts Fees	11,778.71					11,778.71	Program Revenue-General Government
341.90 Other Fees	2,524.15					2,524.15	Program Revenue-General Government
342 Public Safety:							
342.10 Law Enforcement	70,255.43					70,255.43	Program Revenue-Public Safety
342.20 Prisoner Care	261,399.49					261,399.49	Program Revenue-Public Safety
342.30 Sobriety Testing						0.00	Program Revenue-Public Safety
342.90 Other						0.00	Program Revenue-Public Safety
343 Public Works:							
343.10 Road Maintenance Contract	48,451.00					48,451.00	Program Revenue-Public Works
343.90 Other						0.00	Program Revenue-Public Works
344 Health and Welfare:							
344.10 Economic Assistance:							
344.11 Poor Lien Recoveries	60,394.23					60,394.23	Program Revenue-Health and Welfare
344.12 Veterans Service Officer	3,750.00					3,750.00	Program Revenue-General Government
344.13 Low Income Energy Assistance Program						0.00	Program Revenue-Health and Welfare
344.14 Food Stamp Administration						0.00	Program Revenue-Health and Welfare
344.19 Other						0.00	Program Revenue-Health and Welfare

ROBERTS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Totals Fund Statement	Adjustments Debit	ref	Adjustments Credit	ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
344.20 Health Assistance:							
344.21 County Nurse						0.00	Program Revenue-Health and Welfare
344.22 Ambulance						0.00	Program Revenue-Health and Welfare
344.23 Hospital						0.00	Program Revenue-Health and Welfare
344.24 Women Infants and Childre	29,691.16					29,691.16	Program Revenue-Health and Welfare
344.29 Other						0.00	Program Revenue-Health and Welfare
344.30 Social Services						0.00	Program Revenue-Health and Welfare
344.40 Mental Health Services						0.00	Program Revenue-Health and Welfare
345 Culture and Recreation						0.00	Program Revenue-Culture and Recreation
346 Urban and Economic Development						0.00	Program Revenue - Urban and Economic Development
348 Conservation of Natural Resourc	25,283.28					25,283.28	Program Revenue-Conservation and Natural Resources
349 Other Charges						0.00	Program Revenue-Various
350 Fines and Forfeits:							
351 Fines						0.00	Program Revenue-Charges for Services-Public Safety
352 Costs						0.00	Program Revenue-Charges for Services-Public Safety
353 Forfeits	12,266.65					12,266.65	Program Revenue-Charges for Services-Public Safety
359 Other	566.37					566.37	Program Revenue-Charges for Services-Public Safety
360 Miscellaneous Revenue:							
361 Investment Earnings	5,285.43					5,285.43	General Revenue-Unrestricted Investment Earnings
362 Rent	35,806.37					35,806.37	Program Revenue-Charges for Services-Various
363 Special Assessments						0.00	Program Revenue-Capital Grants-Public Works
365 Contributions and Donations						0.00	Prog Revenue-Contributions or General Revenue-Misc.
366 Refund of Prior Year's Expenditures						0.00	General Revenue-Miscellaneous
369 Other	131,304.57					131,304.57	General Revenue-Miscellaneous
Total Revenue	6,627,865.87	0.00		0.00		6,627,865.87	
Expenditures:							
100 General Government:							
110 Legislative:							
111 Board of County Commissioner	141,844.60					141,844.60	
120 Elections	33,252.16					33,252.16	
130 Judicial System	42,682.36					42,682.36	
140 Financial Administration:							
141 Auditor	133,840.46					133,840.46	
142 Treasurer	135,969.67					135,969.67	
143 Data Processing						0.00	
144 Other						0.00	
150 Legal Services:							
151 State's Attorney	119,534.40					119,534.40	
152 Public Defender						0.00	
153 Court Appointed Attorney	188,540.54					188,540.54	
154 Abused and Neglected Child Defense						0.00	
160 Other Administration:							
161 General Government Building	108,710.88					108,710.88	
162 Director of Equalization	103,625.53					103,625.53	
163 Register of Deeds	93,417.28					93,417.28	
164 Judgments						0.00	
165 Veterans' Service Officer	90,313.34					90,313.34	
166 Predatory Animal	4,613.47					4,613.47	
167 Disability Coordinator						0.00	
168 Self-Insurance Plan						0.00	
169 Other	2,500.00					2,500.00	
170 Geographic Information System						0.00	
Total General Government	1,198,844.69	0.00		0.00		1,198,844.69	General Government
200 Public Safety:							
210 Law Enforcement:							
211 Sheriff	461,641.03	16,746.14				478,387.17	
212 County Jail	1,256,820.47	355,958.66		12,893.63		1,599,885.50	
213 Coroner	2,961.18					2,961.18	
214 County-Wide Law Enforcement						0.00	
215 Juvenile Detention	100,297.79					100,297.79	

ROBERTS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Totals Fund Statement	Adjustments Debit	ref	Adjustments Credit	ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
219 Other Law Enforcement						0.00	
220 Protective and Emergency Services:							
221 Fire Protection						0.00	
222 Emergency and Disaster Servic	40,424.60					40,424.60	
223 Flood Control						0.00	
224 Fire Guards						0.00	
225 Communication Center	352,147.66					352,147.66	
229 Other Protective and Emergency Services						0.00	
Total Public Safety	2,214,292.73	372,704.80		12,893.63		2,574,103.90	Public Safety
300 Public Works:							
310 Highways and Bridges:							
311 Highways, Roads and Bridges	2,474,573.89	194,000.84		1,778.00		2,666,796.73	
320 Sanitation:							
321 Sewers						0.00	
322 Solid Waste						0.00	
330 Transportation:							
331 Airport						0.00	
332 Railroad						0.00	
340 Water System						0.00	
390 Other Public Works						0.00	
Total Public Works	2,474,573.89	194,000.84		1,778.00		2,666,796.73	Public Works
400 Health and Welfare:							
410 Economic Assistance:							
411 Support of Poor	15,606.04					15,606.04	
412 Public Welfare						0.00	
413 Low Income Energy Assistance F	1,000.00					1,000.00	
415 Food Stamp Distribution						0.00	
419 Other						0.00	
420 Health Assistance:							
421 County Nurse	54,294.89					54,294.89	
422 Health Services						0.00	
423 Hospital						0.00	
424 Ambulance						0.00	
425 Board of Health						0.00	
426 Women Infants and Children	38,067.35					38,067.35	
429 Other						0.00	
430 Social Services:							
431 Day Care Centers						0.00	
432 Child Support Enforcement						0.00	
433 Care of Aged	6,000.00					6,000.00	
434 Domestic Abuse	2,663.81					2,663.81	
439 Other						0.00	
440 Mental Health Services:							
441 Mentally Ill	31,120.95					31,120.95	
442 Developmentally Disabled	880.00					880.00	
443 Drug Abuse						0.00	
444 Mental Health Centers	12,824.51					12,824.51	
445 Mental Illness Board						0.00	
449 Other						0.00	
Total Health and Welfare	162,457.55	0.00		0.00		162,457.55	Health and Welfare
500 Culture and Recreation:							
510 Culture:							
511 Public Library	500.00					500.00	
512 Historical Museum						0.00	
513 County Monuments						0.00	
514 Historical Sites						0.00	
515 Memorial Day Expense						0.00	

ROBERTS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Totals Fund Statement	Adjustments Debit	ref	Adjustments Credit	ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
519 Other						0.00	
520 Recreation:							
521 Recreational Programs						0.00	
522 Parks						0.00	
523 Exhibition Building						0.00	
524 County Fair	5,846.38					5,846.38	
525 Senior Center						0.00	
529 Other						0.00	
Total Culture and Recreation	6,346.38	0.00		0.00		6,346.38	Culture and Recreation
600 Conservation of Natural Resources:							
610 Soil Conservation:							
611 County Extension	58,566.58					58,566.58	
612 Soil Conservation Districts						0.00	
613 Rodent Control						0.00	
614 Predator Control Districts						0.00	
615 Weed and Pest Control	53,433.16					53,433.16	
616 Grasshopper and Pest Control						0.00	
619 Other						0.00	
620 Water Conservation:							
621 Geological Survey						0.00	
622 Weather Modification						0.00	
623 Water Conservation Districts						0.00	
624 Drainage Commissions						0.00	
629 Other						0.00	
Total Conservation of Natural Resource	111,999.74	0.00		0.00		111,999.74	Conservation of Natural Resources
700 Urban and Economic Development:							
710 Urban Development:							
711 Planning and Zoning	10.20					10.20	
712 Urban and Rural Development	15,913.50					15,913.50	
719 Other-TIF #1		45,680.20				45,680.20	
720 Economic Development:							
721 Tourism, Industrial or Recreational Development						0.00	
729 Other						0.00	
Total Urban and Economic Developm	15,923.70	45,680.20		0.00		61,603.90	Urban and Economic Development
750 Intergovernmental Expenditures	69,356.37					69,356.37	Intergovernmental Expenditures
800 Debt Service	857,644.53			612,385.84		245,258.69	Interest on Long-term Debt
850 Payments to Local Education Agencies						0.00	Payment to Local Education Agencies
890 Capital Outlay						0.00	Reported within respective function except for unallocated buildings
Total Expenditures	7,111,439.58	612,385.84		627,057.47		7,096,767.95	
Excess of Revenues Over (Under) Expe	(483,573.71)	(612,385.84)		(627,057.47)		(468,902.08)	
Other Financing Sources (Uses):							
371 Transfers In	363,355.97					363,355.97	Transfers - Net
911 Transfers Out (Enter as Negative	(363,355.97)					(363,355.97)	Transfers - Net
372 Long-Term Debt Issued	638,225.00					638,225.00	General Revenue - Debt Issued
373 Insurance Proceeds	14,671.63	14,671.63				0.00	See Comment
374 Sale of County Property	13,943.00					13,943.00	General Revenue-Miscellaneous
912 Payments to Refunded Debt							
915 Discount of Bonds Issued	10,097.05					10,097.05	
Escrow Agent (Enter as Negative)						0.00	Expense - Debt Service
Total Other Financing Sources (Uses)	676,936.68					662,265.05	
(913) 376 Special Items						0.00	Extraordinary Items
(914) 375 Extraordinary Items						0.00	Special Items
Net Change in Fund Balance	193,362.97					193,362.97	Change in Net Position

ROBERTS COUNTY
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
December 31, 2014

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Other Governmental Funds
ASSETS:										
Cash and Cash Equivalents	3.04	21,474.33	700.88	2,860.55	13,769.72	18,056.09	0.00	60,259.83	14,032.64	131,157.08
106 Cash with Fiscal Agent										0.00
151 Investments										0.00
107.1 Restricted Cash and Cash Equivalents										0.00
107.2 Restricted Investments										0.00
TOTAL ASSETS	3.04	21,474.33	700.88	2,860.55	13,769.72	18,056.09	0.00	60,259.83	14,032.64	131,157.08
FUND BALANCES:										
273 Nonspendable										0.00
274 Restricted			700.88	2,860.55	13,769.72	18,056.09		60,259.83	14,032.64	109,679.71
275 Committed										0.00
276 Assigned	3.04	21,474.33								21,477.37
277 Unassigned										0.00
TOTAL FUND BALANCES	3.04	21,474.33	700.88	2,860.55	13,769.72	18,056.09	0.00	60,259.83	14,032.64	131,157.08

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

now changed TIF #2

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
Revenue:										
310 Taxes:										
311 General Property Taxes--Current							70,696.24	509,117.78	22,242.41	602,056.43
312 General Property Taxes--Delinquent								6,220.98	60.24	6,281.22
313 Penalties and Interest										0.00
314 Telephone Tax (Outside)										0.00
315 Mobile Home Tax								243.84		243.84
316 Wheel Tax										0.00
317 911 Telephone Surcharge										0.00
318 Tax Deed Revenue										0.00
319 Other Taxes										0.00
Total Taxes	0.00	0.00	0.00	0.00	0.00	0.00	70,696.24	515,582.60	22,302.65	608,581.49
320 Licenses and Permits			2,280.00							2,280.00
330 Intergovernmental Revenue:										
331 Federal Grants		46,395.41			17,082.00					63,477.41
332 Federal Shared Revenue										0.00
333 Federal Payments in Lieu of Taxes								712.70		712.70
334 State Grants										0.00
335 State Shared Revenue:										
335.01 Bank Franchise										0.00
335.02 Motor Vehicle Licenses										0.00
335.03 Inheritance Tax										0.00
335.04 Liquor Tax Reversion										0.00
335.05 Lottery Shared Revenue										0.00
335.06 State Highway Fund (former 10% game)										0.00
335.07 Court Appointed Attorney/Public Defender										0.00
335.08 Energy Minerals Severance Tax										0.00
335.09 Prorate/Port of Entry Fees										0.00
335.10 Abused and Neglected Child Defense										0.00
335.11 63 3/4% Mobile Home										0.00
335.13 Secondary Road Motor Vehicle Remittances										0.00
335.14 Telecommunications Gross Receipt Tax										0.00
335.15 Motor Vehicle 1/4%										0.00
335.16 Wind Farm Taxes										0.00
335.17 Motor Fuel Tax										0.00
335.18 911 Remittances	90,673.59									90,673.59
335.99 Other State Shared Revenue										0.00
336 State Payments in Lieu of Taxes										0.00
338 Other Payments in Lieu of Taxes										0.00
339 Other Intergovernmental Revenue										0.00
Total Intergovernmental Revenue	90,673.59	46,395.41	0.00	0.00	17,082.00	0.00	0.00	712.70	0.00	154,863.70

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
340 Charges for Goods and Services:										
341 General Government:										
341.10 Treasurer's Fees										0.00
341.20 Register of Deeds' Fees						9,652.86				9,652.86
341.30 Driver's License Exam										0.00
341.40 Legal Services			691.00							691.00
341.50 Clerk of Courts Fees										0.00
341.90 Other Fees										0.00
342 Public Safety:										
342.10 Law Enforcement										0.00
342.20 Prisoner Care					15,559.00					15,559.00
342.30 Sobriety Testing										0.00
342.90 Other										0.00
343 Public Works:										
343.10 Road Maintenance Contract Charges										0.00
343.90 Other										0.00
344 Health and Welfare:										
344.10 Economic Assistance:										
344.11 Poor Lien Recoveries										0.00
344.12 Veterans Service Officer										0.00
344.13 Low Income Energy Assistance Program										0.00
344.14 Food Stamp Administration										0.00
344.19 Other										0.00
344.20 Health Assistance:										
344.21 County Nurse										0.00
344.22 Ambulance										0.00
344.23 Hospital										0.00
344.24 Women Infants and Children										0.00
344.29 Other										0.00
344.30 Social Services										0.00
344.40 Mental Health Services										0.00
345 Culture and Recreation										0.00
346 Urban and Economic Development										0.00
348 Conservation of Natural Resources										0.00
349 Other Charges										0.00
Total Charges for Goods and Services	0.00	0.00	691.00	0.00	15,559.00	9,652.86	0.00	0.00	0.00	25,902.86
350 Fines and Forfeits:										
351 Fines										0.00
352 Costs										0.00
353 Forfeits										0.00
359 Other										0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
360 Miscellaneous Revenue:										
361 Investment Earnings						42.70		2,502.50	61.89	2,607.09
362 Rent										0.00
363 Special Assessments										0.00
365 Contributions and Donations										0.00
366 Refund of Prior Year's Expenditures										0.00
369 Other										0.00
Total Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	42.70	0.00	2,502.50	61.89	2,607.09
Total Revenue	90,673.59	46,395.41	2,971.00	0.00	32,641.00	9,695.56	70,696.24	518,797.80	22,364.54	794,235.14
Expenditures:										
100 General Government:										
110 Legislative:										
111 Board of County Commissioners										0.00
120 Elections										0.00
130 Judicial System										0.00
140 Financial Administration:										
141 Auditor										0.00
142 Treasurer										0.00
143 Data Processing										0.00
144 Other										0.00
150 Legal Services:										
151 State's Attorney										0.00
152 Public Defender										0.00
153 Court Appointed Attorney										0.00
154 Abused and Neglected Child Defense										0.00
160 Other Administration:										
161 General Government Building										0.00
162 Director of Equalization										0.00
163 Register of Deeds						5,177.56				5,177.56
164 Judgments										0.00
165 Veterans' Service Officer										0.00
166 Predatory Animal										0.00
167 Disability Coordinator										0.00
168 Self-Insurance Plan										0.00
169 Other										0.00
170 Geographic Information System										0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	5,177.56	0.00	0.00	0.00	5,177.56

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
200 Public Safety:										
210 Law Enforcement:										
211 Sheriff										0.00
212 County Jail					23,909.52					23,909.52
213 Coroner										0.00
214 County-Wide Law Enforcement										0.00
215 Juvenile Detention										0.00
219 Other Law Enforcement										0.00
220 Protective and Emergency Services:										
221 Fire Protection										0.00
222 Emergency and Disaster Services		40,424.60								40,424.60
223 Flood Control										0.00
224 Fire Guards										0.00
225 Communication Center	142,698.66									142,698.66
229 Other Protective and Emergency Services										0.00
Total Public Safety	142,698.66	40,424.60	0.00	0.00	23,909.52	0.00	0.00	0.00	0.00	207,032.78
300 Public Works:										
310 Highways and Bridges:										
311 Highways, Roads and Bridges										0.00
320 Sanitation:										
321 Sewers										0.00
322 Solid Waste										0.00
330 Transportation:										
331 Airport										0.00
332 Railroad										0.00
340 Water System										0.00
390 Other Public Works										0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Health and Welfare:										
410 Economic Assistance:										
411 Support of Poor										0.00
412 Public Welfare										0.00
413 Low Income Energy Assistance Program										0.00
415 Food Stamp Distribution										0.00
419 Other										0.00

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
420 Health Assistance:										
421 County Nurse										0.00
422 Health Services										0.00
423 Hospital										0.00
424 Ambulance										0.00
425 Board of Health										0.00
426 Women Infants and Children										0.00
429 Other										0.00
430 Social Services:										
431 Day Care Centers										0.00
432 Child Support Enforcement										0.00
433 Care of Aged										0.00
434 Domestic Abuse			2,663.81							2,663.81
439 Other										0.00
440 Mental Health Services:										
441 Mentally Ill										0.00
442 Developmentally Disabled										0.00
443 Drug Abuse										0.00
444 Mental Health Centers										0.00
445 Mental Illness Board										0.00
449 Other										0.00
Total Health and Welfare	0.00	0.00	2,663.81	0.00	0.00	0.00	0.00	0.00	0.00	2,663.81
500 Culture and Recreation:										
510 Culture:										
511 Public Library										0.00
512 Historical Museum										0.00
513 County Monuments										0.00
514 Historical Sites										0.00
515 Memorial Day Expense										0.00
519 Other										0.00
520 Recreation:										
521 Recreational Programs										0.00
522 Parks										0.00
523 Exhibition Building										0.00
524 County Fair										0.00
525 Senior Center										0.00
529 Other										
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
600 Conservation of Natural Resources:										
610 Soil Conservation:										
611 County Extension										0.00
612 Soil Conservation Districts										0.00
613 Rodent Control										0.00
614 Predator Control Districts										0.00
615 Weed and Pest Control										0.00
616 Grasshopper and Pest Control										0.00
619 Other										0.00
620 Water Conservation:										
621 Geological Survey										0.00
622 Weather Modification										0.00
623 Water Conservation Districts										0.00
624 Drainage Commissions										0.00
629 Other										0.00
Total Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700 Urban and Economic Development:										
710 Urban Development:										
711 Planning and Zoning										0.00
712 Urban and Rural Development										0.00
719 Other										0.00
720 Economic Development:										
721 Tourism, Industrial or Recreational Development										0.00
729 Other										0.00
Total Urban and Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
750 Intergovernmental Expenditures									69,356.37	69,356.37
800 Debt Service							70,696.24	514,370.00		585,066.24
850 Payments to Local Education Agencies										0.00
890 Capital Outlay										0.00
Total Expenditures	142,698.66	40,424.60	2,663.81	0.00	23,909.52	5,177.56	70,696.24	514,370.00	69,356.37	869,296.76
Excess of Revenues Over (Under) Expenditures	(52,025.07)	5,970.81	307.19	0.00	8,731.48	4,518.00	0.00	4,427.80	(46,991.83)	(75,061.62)

ROBERTS COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
31-Dec-14

	Totals Fund Statement	Adjustments Debit	ref.	Adjustments Credit	ref.	Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
ASSETS:							
Cash and Cash Equivalents	874,028.88					874,028.88	Cash and Cash Equivalents
106 Cash with Fiscal Agent						0.00	Various
151 Investments						0.00	Investments
107.1 Restricted Cash and Cash Equivalents						0.00	Restricted Cash
107.2 Restricted Investments						0.00	Restricted Investments
TOTAL ASSETS	874,028.88	0.00		0.00		874,028.88	Total Assets
FUND BALANCES:							
273 Nonspendable						0.00	
274 Restricted	109,679.71	109,679.71				0.00	
275 Committed						0.00	
276 Assigned						0.00	
277 Unassigned	764,349.17	764,349.17				0.00	
NET POSITION:							
Restricted for:							
Road and Bridge Purposes						0.00	Net Position - Restricted For Road and Bridge
Capital Project Funds						0.00	Net Position - Restricted For Capital Projects
Debt Service Funds						0.00	Net Position - Restricted for Debt Service
Permanently Restricted Purposes						0.00	Net Position - Restricted for Permanent Purposes
Other Purposes				109,679.71		109,679.71	Net Position - Restricted for Other Purposes
Unrestricted (Deficit)				764,349.17		764,349.17	Net Position - Unrestricted
TOTAL NET POSITION	874,028.88	874,028.88		874,028.88		874,028.88	Total Net Position

ROBERTS COUNTY
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2014

Indebtedness	Long-Term Debt 1-Jan-14	Add New Debt	Less Debt Retired	Long-Term Debt 31-Dec-14	Interest Exp 2014		Principal Interest 2014	
Governmental Long-Term Debt:								
Jail General Obligation Bonds	4,795,000.00		320,000.00	4,475,000.00	193,670.00		513,670.00	JDS
TIF#1 Revenue Bonds	363,700.68		45,680.20	318,020.48	25,016.04		70,696.24	TIF#1
Sheriff 2012 FORD Police Interceptor Uti	9,543.68		9,543.68	0.00	477.19			
Actually paid 9613.97 prin/406.90 int								
Sheriff 2013 FORD Explorer-V6 Utility 4	5,742.35		1,822.88	3,919.47	287.12			
Actually paid 1,823.56 prin/286.44 int								
Sheriff 2014 FORD Explorer	15,688.60		5,379.58	10,309.02	784.42			
Actually paid 5381.72 prin/782.28 int								
Sheriff 2015 FORD	0.00	27,030.00		27,030.00				
Jail Generator	24,858.42		21,219.84	3,638.58	690.84			
Jail Laundry Equipment	76,826.37		14,738.82	62,087.55	8,425.95			
Jail Computer system		89,322.00		89,322.00	0.00	10,665.52	63,370.32	GF
Hwy-Hamm HD Tandem Roller	27,666.67		13,833.33	13,833.34	0.00			
Hwy- Kubota Tractor w/mower	55,186.31		12,803.03	42,383.28	2,753.80			
Hwy-Resurfacing Loan w/SDDOT	**33,169.93**		**28,496.39**	0.00			**4673.54**	
Final bill was 28,496.39								
Hwy-JD Motorgrader	161,808.88		67,737.75	94,071.13	1,004.13			
Hwy-3 Western Star Trucks	0.00	521,873.00	99,626.73	422,246.27	12,149.20	15,907.13	238,404.36	RB
Total Governmental Activities	5,569,191.89	638,225.00	640,882.23	5,561,861.12	245,258.69		886,140.92	
Enterprise Long-Term Debt: (Only cash basis entities need to complete the enterprise section)								
DENR Loan-Equipment	127,856.00		27,310.48	100,545.52	2,724.00		103,269.52	LF
247 Accrued Landfill Closure and Postclosure Care Costs	372,311.67	27,493.57		399,805.24				
Total Enterprise Activities	500,167.67	27,493.57	27,310.48	500,350.76	2,724.00			
Total	6,069,359.56	665,718.57	668,192.71	6,062,211.88	247,982.69			
(Do not include interest in the above figures)								

If the debt is financed through another company other than the company where it was purchased, then it appears on the financial statements.

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
GENERAL FUND
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
Revenue:				
310 Taxes:				
311 General Property Taxes--Current	3,076,424.00	3,076,424.00	3,043,327.06	(33,096.94)
312 General Property Taxes--Delinquent	20,000.00	20,000.00	34,093.76	14,093.76
313 Penalties and Interest	4,000.00	4,000.00	16,180.75	12,180.75
314 Telephone Tax (Outside)	20.00	20.00		(20.00)
315 Mobile Home Tax	1,500.00	1,500.00	1,458.98	(41.02)
316 Wheel Tax				0.00
318 Tax Deed Revenue				0.00
319 Other Taxes				0.00
Total Taxes	3,101,944.00	3,101,944.00	3,095,060.55	(6,883.45)
320 Licenses and Permits	24,175.00	24,175.00	22,287.63	(1,887.37)
330 Intergovernmental Revenue:				
331 Federal Grants	1,325.00	1,325.00	939.60	(385.40)
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes	5,000.00	5,000.00	5,678.91	678.91
334 State Grants	4,000.00	4,000.00		(4,000.00)
335 State Shared Revenue:				
335.01 Bank Franchise	29,000.00	29,000.00	30,463.90	1,463.90
335.02 Motor Vehicle Licenses				0.00
335.04 Liquor Tax Reversion				0.00
335.05 Lottery Shared Revenue				0.00
335.06 State Highway Fund (former 10% game)				0.00
335.07 Court Appointed Attorney/Public Defender	5,000.00	5,000.00	9,246.32	4,246.32
335.08 Energy Minerals Severance Tax				0.00
335.09 Prorate License Fees				0.00
335.10 Abused and Neglected Child Defense	200.00	200.00		(200.00)
335.11 63 3/4% Mobile Home				0.00
335.13 Secondary Road Motor Vehicle Remittances				0.00
335.14 Telecommunications Gross Receipts Tax	68,000.00	68,000.00	55,019.19	(12,980.81)
335.15 Motor Vehicle 1/4%				0.00
335.16 Wind Farm Taxes				0.00
335.17 Motor Fuel Tax				0.00
335.18 911 Remittances				0.00
335.99 Other State Shared Revenue				0.00
336 State Payments in Lieu of Taxes				0.00
338 Other Payments in Lieu of Taxes	7,000.00	7,000.00		(7,000.00)
339 Other Intergovernmental Revenue				0.00
Total Intergovernmental Revenue	119,525.00	119,525.00	101,347.92	(18,177.08)
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	18,850.00	18,850.00	18,634.51	(215.49)
341.20 Register of Deeds' Fees	60,700.00	60,700.00	88,382.20	27,682.20
341.30 Driver's License Exam				0.00
341.40 Legal Services	24,000.00	24,000.00	42,881.28	18,881.28
341.50 Clerk of Courts Fees	9,500.00	9,500.00	11,778.71	2,278.71
341.90 Other Fees	1,700.00	1,700.00	2,524.15	824.15

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
GENERAL FUND
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
342 Public Safety:				
342.10 Law Enforcement	48,000.00	48,000.00	90,255.43	42,255.43
342.20 Prisoner Care	139,183.00	139,183.00	225,840.50	86,657.50
342.30 Sobriety Testing				0.00
342.90 Other				0.00
343 Public Works:				
343.10 Road Maintenance Contract Charges				0.00
343.90 Other				0.00
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	20,000.00	20,000.00	60,394.23	40,394.23
344.12 Veterans Service Officer	3,750.00	3,750.00	3,750.00	0.00
344.13 Low Income Energy Assistance Program				0.00
344.14 Food Stamp Administration				0.00
344.19 Other				0.00
344.20 Health Assistance:				
344.21 County Nurse				0.00
344.22 Ambulance				0.00
344.23 Hospital				0.00
344.24 Women Infants and Children	21,136.00	21,136.00	29,691.16	8,555.16
344.29 Other				0.00
344.30 Social Services				0.00
344.40 Mental Health Services				0.00
345 Culture and Recreation				0.00
346 Urban and Economic Development				0.00
348 Conservation of Natural Resources	23,000.00	23,000.00	25,283.28	2,283.28
349 Other Charges				0.00
Total Charges for Goods and Services	369,819.00	369,819.00	599,415.45	229,596.45
350 Fines and Forfeits:				
351 Fines				0.00
352 Costs	10,000.00	10,000.00	12,266.65	2,266.65
353 Forfeits	8,000.00	8,000.00	0.00	(8,000.00)
359 Other	500.00	500.00	566.37	66.37
Total Fines and Forfeits	18,500.00	18,500.00	12,833.02	(5,666.98)
360 Miscellaneous Revenue:				
361 Investment Earnings	3,000.00	3,000.00	2,678.34	(321.66)
362 Rent	32,666.00	32,666.00	35,356.37	2,690.37
363 Special Assessments				0.00
365 Contributions and Donations				0.00
366 Refund of Prior Year's Expenditures	500.00	500.00	0.00	(500.00)
369 Other	3,331.00	3,331.00	131,043.50	127,712.50
Total Miscellaneous Revenue	39,497.00	39,497.00	169,078.21	129,581.21
Total Revenue	3,673,460.00	3,673,460.00	4,000,022.78	326,562.78
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	106,889.00	141,845.00	141,844.60	0.40
112 Contingency	140,000.00	140,000.00		
Amount Transferred (Enter as negative)		(89,605.00)		50,395.00
120 Elections	36,000.00	36,000.00	33,252.16	2,747.84
130 Judicial System	38,250.00	42,683.00	42,682.36	0.64
140 Financial Administration:				
141 Auditor	138,084.00	138,084.00	133,840.46	4,243.54
142 Treasurer	134,323.00	135,970.00	135,969.67	0.33
143 Data Processing				0.00
144 Other				0.00
150 Legal Services:				
151 State's Attorney	139,164.00	139,164.00	119,534.40	19,629.60
152 Public Defender				0.00
153 Court Appointed Attorney	100,000.00	188,541.32	188,540.54	0.78
154 Abused and Neglected Child Defense	200.00	200.00	0.00	200.00
160 Other Administration:				
161 General Government Building	95,022.00	108,712.00	108,710.88	1.12

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
GENERAL FUND
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
162 Director of Equalization	104,502.00	104,502.00	103,625.53	876.47
163 Register of Deeds	87,036.00	88,240.00	88,239.72	0.28
164 Judgments				0.00
165 Veterans' Service Officer	86,239.00	90,314.00	90,313.34	0.66
166 Predatory Animal	4,620.00	4,620.00	4,613.47	6.53
167 Disability Coordinator				0.00
168 Self-Insurance Plan				0.00
169 Other/Citizens of Big Stone Lake	2,500.00	2,500.00	2,500.00	0.00
170 Geographic Information System				0.00
Total General Government	1,212,829.00	1,271,770.32	1,193,667.13	78,103.19
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	418,888.00	465,888.00	434,611.03	31,276.97
212 County Jail	859,175.00	1,142,890.63	1,142,888.95	1.68
213 Coroner	15,000.00	15,000.00	2,961.18	12,038.82
214 County-Wide Law Enforcement				0.00
215 Juvenile Detention	100,385.00	100,385.00	100,297.79	87.21
219 Other Law Enforcement				0.00
220 Protective and Emergency Services:				
221 Fire Protection				0.00
222 Emergency and Disaster Services				0.00
223 Flood Control				0.00
224 Fire Guards				0.00
225 Communication Center	188,449.00	209,449.00	209,449.00	0.00
229 Other Protective and Emergency				0.00
Total Public Safety	1,581,897.00	1,933,612.63	1,890,207.95	43,404.68
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges				0.00
320 Sanitation:				
321 Sewers				0.00
322 Solid Waste				0.00
330 Transportation:				
331 Airport				0.00
332 Railroad				0.00
340 Water System				0.00
390 Other Public Works				0.00
Total Public Works	0.00	0.00	0.00	0.00
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	25,000.00	25,000.00	15,606.04	9,393.96
412 Public Welfare				0.00
413 Low Income Energy Assistance Program	1,000.00	1,000.00	1,000.00	0.00
415 Food Stamp Distribution				0.00
419 Other				0.00
420 Health Assistance:				
421 County Nurse	52,524.00	54,295.00	54,294.89	0.11
422 Health Services				0.00
423 Hospital				0.00
424 Ambulance				0.00
425 Board of Health				0.00
426 Women Infants and Children	39,453.00	39,453.00	38,067.35	1,385.65
429 Other				0.00
430 Social Services:				
431 Day Care Centers				0.00
432 Child Support Enforcement				0.00
433 Care of Aged	6,000.00	6,000.00	6,000.00	0.00
434 Domestic Abuse				0.00
439 Other				0.00
440 Mental Health Services:				
441 Mentally Ill	50,000.00	50,000.00	31,120.95	18,879.05

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
GENERAL FUND
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
442 Developmentally Disabled	880.00	880.00	880.00	0.00
443 Drug Abuse				0.00
444 Mental Health Centers	13,775.00	13,775.00	12,824.51	950.49
445 Mental Illness Board	100.00	100.00	0.00	100.00
449 Other				0.00
Total Health and Welfare	188,732.00	190,503.00	159,793.74	30,709.26
500 Culture and Recreation:				
510 Culture:				
511 Public Library	250.00	500.00	500.00	0.00
512 Historical Museum				0.00
513 County Monuments				0.00
514 Historical Sites				0.00
515 Memorial Day Expense				0.00
519 Other				0.00
520 Recreation:				
521 Recreational Programs				0.00
522 Parks				0.00
523 Exhibition Building				0.00
524 County Fair	6,000.00	6,000.00	5,846.38	153.62
525 Senior Center				0.00
529 Other				0.00
Total Culture and Recreation	6,250.00	6,500.00	6,346.38	153.62
600 Conservation of Natural Resources:				
610 Soil Conservation:				
611 County Extension	51,494.00	60,121.00	58,566.58	1,554.42
612 Soil Conservation Districts				0.00
613 Rodent Control				0.00
614 Predator Control Districts				0.00
615 Weed and Pest Control	65,375.00	65,375.00	53,433.16	11,941.84
616 Grasshopper and Pest Control				0.00
619 Other				0.00
620 Water Conservation:				
621 Geological Survey				0.00
622 Weather Modification				0.00
623 Water Conservation Districts				0.00
624 Drainage Commissions				0.00
629 Other				0.00
Total Conservation of Natural Resources	116,869.00	125,496.00	111,999.74	13,496.26
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	550.00	550.00	10.20	539.80
712 Urban and Rural Development	15,914.00	15,914.00	15,913.50	0.50
719 Other				0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development				0.00
729 Other				0.00
Total Urban and Economic Development	16,464.00	16,464.00	15,923.70	540.30
750 Intergovernmental Expenditures				0.00
800 Debt Service	68,207.00	68,207.00	63,370.32	4,836.68
850 Payments to Local Education Agencies				0.00
Total Expenditures	3,191,248.00	3,612,552.95	3,441,308.96	171,243.99
Excess of Revenues Over (Under) Expenditures	482,212.00	60,907.05	558,713.82	497,806.77
Other Financing Sources (Uses):				
371 Transfers In	0.00	0.00	295.97	295.97
911 Transfers Out (Enter as negative)	(296,349.00)	(296,349.00)	(363,060.00)	(66,711.00)
372 Long-Term Debt Issued			26,583.00	26,583.00
373 Insurance Proceeds	1,000.00	1,000.00	12,893.63	11,893.63
374 Sale of County Property	0.00	0.00	597.00	597.00
912 Payments to Refunded Debt				

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
GENERAL FUND
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
Escrow Agent (Enter as negative)				0.00
915 Discount on Bonds Issued				0.00
Total Other Financing Sources (Uses)	(295,349.00)	(295,349.00)	(322,690.40)	(27,341.40)
(913) 376 Special Items				0.00
(914) 375 Extraordinary Items				0.00
Net Change in Fund Balances	186,863.00	(234,441.95)	236,023.42	470,465.37
Fund Balance - Beginning	540,885.09	540,885.09	540,885.09	0.00
Adjustments:				
				0.00
				0.00
Adjusted Fund Balance - Beginning	540,885.09	540,885.09	540,885.09	0.00
FUND BALANCE - ENDING	727,748.09	306,443.14	776,908.51	470,465.37

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
ROAD BRIDGE
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
Revenue:				
310 Taxes:				
311 General Property Taxes--Current				0.00
312 General Property Taxes--Delinquent				0.00
313 Penalties and Interest				0.00
314 Telephone Tax (Outside)				0.00
315 Mobile Home Tax				0.00
316 Wheel Tax	230,000.00	230,000.00	229,827.24	(172.76)
318 Tax Deed Revenue				0.00
319 Other Taxes				0.00
Total Taxes	230,000.00	230,000.00	229,827.24	(172.76)
320 Licenses and Permits	12,000.00	12,000.00	37,000.00	25,000.00
permits & Gaming Compact-25000.00				
330 Intergovernmental Revenue:				
331 Federal Grants				0.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	230,000.00	230,000.00	224,833.30	(5,166.70)
335 State Shared Revenue:				
335.01 Bank Franchise	6,500.00	6,500.00	7,299.24	799.24
335.02 Motor Vehicle Licenses	1,374,863.00	1,374,863.00	1,205,764.84	(169,098.16)
335.04 Liquor Tax Reversion				0.00
335.05 Lottery Shared Revenue				0.00
335.06 State Highway Fund (former 10% game)				0.00
335.07 Court Appointed Attorney/Public Defender				0.00
335.08 Energy Minerals Severance Tax				0.00
335.09 Prorate License Fees	60,000.00	60,000.00	70,354.56	10,354.56
335.10 Abused and Neglected Child Defense				0.00
335.11 63 3/4% Mobile Home	3,000.00	3,000.00	12,975.71	9,975.71
335.13 Secondary Road Motor Vehicle Remittances				0.00
335.14 Telecommunications Gross Receipts Tax				0.00
335.15 Motor Vehicle 1/4%				0.00
335.16 Wind Farm Taxes				0.00
335.17 Motor Fuel Tax	15,000.00	15,000.00	0.00	(15,000.00)
335.18 911 Remittances				0.00
335.99 Other State Shared Revenue				0.00
336 State Payments in Lieu of Taxes				0.00
338 Other Payments in Lieu of Taxes				0.00
339 Other Intergovernmental Revenue				0.00
Total Intergovernmental Revenue	1,689,363.00	1,689,363.00	1,521,227.65	(168,135.35)
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees				0.00
341.20 Register of Deeds' Fees				0.00
341.30 Driver's License Exam				0.00
341.40 Legal Services				0.00
341.50 Clerk of Courts Fees				0.00
341.90 Other Fees				0.00

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
ROAD BRIDGE
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
342 Public Safety:				
342.10 Law Enforcement				0.00
342.20 Prisoner Care				0.00
342.30 Sobriety Testing				0.00
342.90 Other				0.00
343 Public Works:				
343.10 Road Maintenance Contract Charges	50,000.00	50,000.00	48,451.00	(1,549.00)
343.90 Other				0.00
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries				0.00
344.12 Veterans Service Officer				0.00
344.13 Low Income Energy Assistance Program				0.00
344.14 Food Stamp Administration				0.00
344.19 Other				0.00
344.20 Health Assistance:				
344.21 County Nurse				0.00
344.22 Ambulance				0.00
344.23 Hospital				0.00
344.24 Women Infants and Children				0.00
344.29 Other				0.00
344.30 Social Services				0.00
344.40 Mental Health Services				0.00
345 Culture and Recreation				0.00
346 Urban and Economic Development				0.00
348 Conservation of Natural Resources				0.00
349 Other Charges				0.00
Total Charges for Goods and Services	50,000.00	50,000.00	48,451.00	(1,549.00)
350 Fines and Forfeits:				
351 Fines				0.00
352 Costs				0.00
353 Forfeits				0.00
359 Other				0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	500.00	500.00	0.00	(500.00)
362 Rent	1,600.00	1,600.00	0.00	(1,600.00)
363 Special Assessments				0.00
365 Contributions and Donations				0.00
366 Refund of Prior Year's Expenditures				0.00
369 Other	1,000.00	1,000.00	261.07	(738.93)
Total Miscellaneous Revenue	3,100.00	3,100.00	261.07	(2,838.93)
Total Revenue	1,984,463.00	1,984,463.00	1,836,766.96	(147,696.04)
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners				0.00
112 Contingency				
Amount Transferred (Enter as negative)				0.00
120 Elections				0.00
130 Judicial System				0.00
140 Financial Administration:				
141 Auditor				0.00
142 Treasurer				0.00
143 Data Processing				0.00
144 Other				0.00
150 Legal Services:				
151 State's Attorney				0.00
152 Public Defender				0.00
153 Court Appointed Attorney				0.00
154 Abused and Neglected Child Defense				0.00
160 Other Administration:				
161 General Government Building				0.00

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
ROAD BRIDGE
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
162 Director of Equalization				0.00
163 Register of Deeds				0.00
164 Judgments				0.00
165 Veterans' Service Officer				0.00
166 Predatory Animal				0.00
167 Disability Coordinator				0.00
168 Self-Insurance Plan				0.00
169 Other				0.00
170 Geographic Information System				0.00
Total General Government	0.00	0.00	0.00	0.00
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff				0.00
212 County Jail				0.00
213 Coroner				0.00
214 County-Wide Law Enforcement				0.00
215 Juvenile Detention				0.00
219 Other Law Enforcement				0.00
220 Protective and Emergency Services:				
221 Fire Protection				0.00
222 Emergency and Disaster Services				0.00
223 Flood Control				0.00
224 Fire Guards				0.00
225 Communication Center				0.00
229 Other Protective and Emergency				0.00
Total Public Safety	0.00	0.00	0.00	0.00
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges	1,905,652.00	1,952,763.86	1,952,700.89	62.97
320 Sanitation:				
321 Sewers				0.00
322 Solid Waste				0.00
330 Transportation:				
331 Airport				0.00
332 Railroad				0.00
340 Water System				0.00
390 Other Public Works				0.00
Total Public Works	1,905,652.00	1,952,763.86	1,952,700.89	62.97
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor				0.00
412 Public Welfare				0.00
413 Low Income Energy Assistance Program				0.00
415 Food Stamp Distribution				0.00
419 Other				0.00
420 Health Assistance:				
421 County Nurse				0.00
422 Health Services				0.00
423 Hospital				0.00
424 Ambulance				0.00
425 Board of Health				0.00
426 Women Infants and Children				0.00
429 Other				0.00
430 Social Services:				
431 Day Care Centers				0.00
432 Child Support Enforcement				0.00
433 Care of Aged				0.00
434 Domestic Abuse				0.00
439 Other				0.00
440 Mental Health Services:				
441 Mentally Ill				0.00

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
ROAD BRIDGE
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
442 Developmentally Disabled				0.00
443 Drug Abuse				0.00
444 Mental Health Centers				0.00
445 Mental Illness Board				0.00
449 Other				0.00
Total Health and Welfare	0.00	0.00	0.00	0.00
500 Culture and Recreation:				
510 Culture:				
511 Public Library				0.00
512 Historical Museum				0.00
513 County Monuments				0.00
514 Historical Sites				0.00
515 Memorial Day Expense				0.00
519 Other				0.00
520 Recreation:				
521 Recreational Programs				0.00
522 Parks				0.00
523 Exhibition Building				0.00
524 County Fair				0.00
525 Senior Center				0.00
529 Other				0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00
600 Conservation of Natural Resources:				
610 Soil Conservation:				
611 County Extension				0.00
612 Soil Conservation Districts				0.00
613 Rodent Control				0.00
614 Predator Control Districts				0.00
615 Weed and Pest Control				0.00
616 Grasshopper and Pest Control				0.00
619 Other				0.00
620 Water Conservation:				
621 Geological Survey				0.00
622 Weather Modification				0.00
623 Water Conservation Districts				0.00
624 Drainage Commissions				0.00
629 Other				0.00
Total Conservation of Natural Resources	0.00	0.00	0.00	0.00
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning				0.00
712 Urban and Rural Development				0.00
719 Other				0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development				0.00
729 Other				0.00
Total Urban and Economic Development	0.00	0.00	0.00	0.00
750 Intergovernmental Expenditures				0.00
800 Debt Service	203,693.00	203,693.00	209,907.97	(6,214.97)
850 Payments to Local Education Agencies				0.00
Total Expenditures	2,109,345.00	2,156,456.86	2,162,608.86	(6,152.00)
Excess of Revenues Over (Under) Expenditures	(124,882.00)	(171,993.86)	(325,841.90)	(153,848.04)
Other Financing Sources (Uses):				
371 Transfers In	234,700.00	234,700.00	316,600.00	81,900.00
911 Transfers Out (Enter as negative)				0.00
372 Long-Term Debt Issued				0.00
373 Insurance Proceeds	1,000.00	1,000.00	1,778.00	778.00
374 Sale of County Property	4,200.00	4,200.00	13,346.00	9,146.00
912 Payments to Refunded Debt				

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
ROAD BRIDGE
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
Escrow Agent (Enter as negative)				0.00
915 Discount on Bonds Issued				0.00
Total Other Financing Sources (Uses)	239,900.00	239,900.00	331,724.00	91,824.00
(913) 376 Special Items				0.00
(914) 375 Extraordinary Items				0.00
Net Change in Fund Balances	115,018.00	67,906.14	5,882.10	(62,024.04)
Fund Balance - Beginning	327.92	327.92	327.92	0.00
Adjustments:				
				0.00
				0.00
Adjusted Fund Balance - Beginning	327.92	327.92	327.92	0.00
FUND BALANCE - ENDING	115,345.92	68,234.06	6,210.02	(62,024.04)

ROBERTS COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
December 31, 2013

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS:				
Cash and Cash Equivalents	680,331.05	258,585.27	938,916.32	
Investments			0.00	
Restricted Assets:				
Cash and cash equivalents		372,311.67	372,311.67	
Investments			0.00	
TOTAL ASSETS	680,331.05	630,896.94	1,311,227.99	0.00
NET POSITION:				
Restricted for: (See Note ___)				
Road and Bridge Purposes			0.00	
Capital Projects Purposes			0.00	
Debt Service Purposes			0.00	
Permanently Restricted Purposes				
Expendable			0.00	
Non-Expendable			0.00	
Other Purposes	128,885.99	372,311.67	501,197.66	
Unrestricted (Deficit)	551,445.06	258,585.27	810,030.33	
TOTAL NET POSITION	680,331.05	630,896.94	1,311,227.99	0.00

The notes to the financial statements are an integral part of this statement.

ROBERTS COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Primary Government:								
Governmental Activities:								
General Government	1,052,236.78	254,090.41	32,814.07		(765,332.30)		(765,332.30)	
Public Safety	2,343,491.87	442,341.71	133,323.52		(1,767,826.64)		(1,767,826.64)	
Public Works	2,288,893.50	69,535.63	1,367,636.06		(851,721.81)		(851,721.81)	
Health and Welfare	162,029.72	62,598.95			(99,430.77)		(99,430.77)	
Culture and Recreation	6,157.95				(6,157.95)		(6,157.95)	
Conservation of Natural Resources	96,620.45	23,908.25	1,125.00		(71,587.20)		(71,587.20)	
Urban and Economic Development	88,542.26	9,221.00	18,984.24		(60,337.02)		(60,337.02)	
Intergovernmental Expenditures					0.00		0.00	
Payments to Local Education Agencies					0.00		0.00	
**Capital Outlay - Unallocated					0.00		0.00	
*Interest on Long-Term Debt	262,426.00				(262,426.00)		(262,426.00)	
Total Governmental Activities	6,300,398.53	861,695.95	1,553,882.89	0.00	(3,884,819.69)		(3,884,819.69)	
Business-type Activities:								
Hospital						0.00		
Solid Waste	587,592.37	511,893.26		173,574.47		97,875.36	97,875.36	
						0.00		
						0.00		
Total Business-Type Activities	587,592.37	511,893.26	0.00	173,574.47	0.00	97,875.36	97,875.36	
Total Primary Government	6,887,990.90	1,373,589.21	1,553,882.89	173,574.47	(3,884,819.69)	97,875.36	(3,786,944.33)	
Component Units:								
								0.00
General Revenues:								
Taxes:								
Property Taxes					3,535,985.08		3,535,985.08	
Wheel Tax					231,296.53		231,296.53	
911 Telephone Surcharge							0.00	
State Shared Revenues					107,170.54		107,170.54	
Grants and Contributions not Restricted to Specific Programs					5,667.56		5,667.56	
Unrestricted Investment Earnings					4,509.86	855.42	5,365.28	
Debt Issued					138,233.00	141,283.80	279,516.80	
Miscellaneous Revenue					35,561.17		35,561.17	
Special Items							0.00	
Extraordinary Items							0.00	
Transfers							0.00	
Total General Revenues and Transfers					4,058,423.74	142,139.22	4,200,562.96	0.00
Change in Net Position					173,604.05	240,014.58	413,618.63	0.00
Net Position - Beginning					9,151,868.91	1,436,608.09	10,588,477.00	
Adjustments:								
Change in Basis of Accounting From GAAP to Modified Cash					(8,645,141.91)	(1,045,725.73)	(9,690,867.64)	
Adjusted Net Position - Beginning					506,727.00	390,882.36	897,609.36	0.00
NET POSITION-ENDING					680,331.05	630,896.94	1,311,227.99	0.00

* 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 capital purchases that are included in the direct expenses of the various functions. See Note ___

The notes to the financial statements are an integral part of this statement.

ROBERTS COUNTY
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash and Cash Equivalents	530,045.51	327.92	149,957.62	680,331.05
106 Cash with Fiscal Agent				0.00
151 Investments				0.00
107.1 Restricted Cash and Cash Equivalents				0.00
107.2 Restricted Investments				0.00
TOTAL ASSETS	530,045.51	327.92	149,957.62	680,331.05
FUND BALANCES:				
273 Nonspendable				0.00
274 Restricted			128,885.99	128,885.99
275 Committed				0.00
276 Assigned		327.92	21,071.63	21,399.55
277 Unassigned	530,045.51			530,045.51
TOTAL FUND BALANCES	530,045.51	327.92	149,957.62	680,331.05

The notes to the financial statements are an integral part of this statement.

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
Revenue:				
310 Taxes:				
311 General Property Taxes--Current	2,875,874.64		612,774.19	3,488,648.83
312 General Property Taxes--Delinquent	25,582.61		4,874.00	30,456.61
313 Penalties and Interest	13,930.68	59.05	2.50	13,992.23
314 Telephone Tax (Outside)				0.00
315 Mobile Home Tax	2,531.63	42.60	313.18	2,887.41
316 Wheel Tax		231,296.53		231,296.53
317 911 Telephone Surcharge				0.00
318 Tax Deed Revenue				0.00
319 Other Taxes				0.00
Total Taxes	2,917,919.56	231,398.18	617,963.87	3,767,281.61
320 Licenses and Permits	23,981.45	22,279.35	2,520.00	48,780.80
330 Intergovernmental Revenue:				
331 Federal Grants	1,125.00		38,803.91	39,928.91
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes	5,014.48		653.08	5,667.56
334 State Grants	26,880.00	224,153.98		251,033.98
335 State Shared Revenue:				
335.01 Bank Franchise	29,150.55	6,984.56		36,135.11
335.02 Motor Vehicle Licenses		1,063,215.23		1,063,215.23
335.03 Inheritance Tax				0.00
335.04 Liquor Tax Reversion				0.00
335.05 Lottery Shared Revenue				0.00
335.06 State Highway Fund (former 10% game)				0.00
335.07 Court Appointed Attorney/Public Defender	5,920.72			5,920.72
335.08 Energy Minerals Severance Tax				0.00
335.09 Prorate/Port of Entry Fees		65,771.42		65,771.42
335.10 Abused and Neglected Child Defense	13.35			13.35
335.11 63 3/4% Mobile Home		6,800.86		6,800.86
335.13 Secondary Road MotorVehicle Remittances				0.00
335.14 Telecommunications Gross Receipts Tax	63,294.08			63,294.08
335.15 Motor Vehicle 1/4%				0.00
335.16 Wind Farm Taxes				0.00
335.17 Motor Fuel Tax		7,694.57		7,694.57
335.18 911 Remittances			94,519.61	94,519.61
335.99 Other State Shared Revenue				0.00
336 State Payments in Lieu of Taxes				0.00
338 Other Payments in Lieu of Taxes	7,741.35			7,741.35
339 Other Intergovernmental Revenue				0.00
Total Intergovernmental Revenue	139,139.53	1,374,620.62	133,976.60	1,647,736.75

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	18,994.37			18,994.37
341.20 Register of Deeds' Fees	109,207.20		10,593.42	119,800.62
341.30 Driver's License Exam				0.00
341.40 Legal Services	48,721.44		480.00	49,201.44
341.50 Clerk of Courts Fees	10,948.60			10,948.60
341.90 Other Fees	2,816.56			2,816.56
342 Public Safety:				
342.10 Law Enforcement	51,217.97			51,217.97
342.20 Prisoner Care	361,730.27			361,730.27
342.30 Sobriety Testing			13,642.00	13,642.00
342.90 Other				0.00
343 Public Works:				
343.10 Road Maintenance Contract Charges		45,566.28		45,566.28
343.90 Other				0.00
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	42,524.49			42,524.49
344.12 Veterans Service Officer				0.00
344.13 Low Income Energy Assistance Program				0.00
344.14 Food Stamp Administration				0.00
344.19 Other				0.00
344.20 Health Assistance:				
344.21 County Nurse				0.00
344.22 Ambulance				0.00
344.23 Hospital				0.00
344.24 Women Infants and Children	20,074.46			20,074.46
344.29 Other				0.00
344.30 Social Services				0.00
344.40 Mental Health Services				0.00
345 Culture and Recreation				0.00
346 Urban and Economic Development				0.00
348 Conservation of Natural Resources	23,908.25			23,908.25
349 Other Charges				0.00
Total Charges for Goods and Services	690,143.61	45,566.28	24,715.42	760,425.31
350 Fines and Forfeits:				
351 Fines				0.00
352 Costs	13,310.43			13,310.43
353 Forfeits	397.00			397.00
359 Other	1,986.04			1,986.04
Total Fines and Forfeits	15,693.47	0.00	0.00	15,693.47
360 Miscellaneous Revenue:				
361 Investment Earnings	2,078.84	283.92	2,147.10	4,509.86
362 Rent	35,106.37	1,690.00		36,796.37
363 Special Assessments				0.00
365 Contributions and Donations			18,984.24	18,984.24
366 Refund of Prior Year's Expenditures				0.00
369 Other	23,074.56	11,784.69		34,859.25
Total Miscellaneous Revenue	60,259.77	13,758.61	21,131.34	95,149.72
Total Revenue	3,847,137.39	1,687,623.04	800,307.23	6,335,067.66

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	119,119.77			119,119.77
120 Elections	4,868.00			4,868.00
130 Judicial System	30,164.39			30,164.39
140 Financial Administration:				
141 Auditor	129,584.90			129,584.90
142 Treasurer	133,421.25			133,421.25
143 Data Processing				0.00
144 Other				0.00
150 Legal Services:				
151 State's Attorney	116,617.26			116,617.26
152 Public Defender				0.00
153 Court Appointed Attorney	144,996.00			144,996.00
154 Abused and Neglected Child Defense				0.00
160 Other Administration:				
161 General Government Building	106,776.34			106,776.34
162 Director of Equalization	99,951.59			99,951.59
163 Register of Deeds	81,295.72		908.00	82,203.72
164 Judgments				0.00
165 Veterans' Service Officer	80,074.87			80,074.87
166 Predatory Animal	4,613.47			4,613.47
167 Disability Coordinator				0.00
168 Self-Insurance Plan				0.00
169 Other				0.00
170 Geographic Information System				0.00
Total General Government	1,051,483.56	0.00	908.00	1,052,391.56
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	447,305.88			447,305.88
212 County Jail	1,034,904.26		16,564.88	1,051,469.14
213 Coroner	16,145.38			16,145.38
214 County-Wide Law Enforcement				0.00
215 Juvenile Detention	101,442.57			101,442.57
219 Other Law Enforcement				0.00
220 Protective and Emergency Services:				
221 Fire Protection				0.00
222 Emergency and Disaster Services			56,215.49	56,215.49
223 Flood Control				0.00
224 Fire Guards				0.00
225 Communication Center	178,023.24		143,382.79	321,406.03
229 Other Protective and Emergency				0.00
Total Public Safety	1,777,821.33	0.00	216,163.16	1,993,984.49

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges		2,105,923.42		2,105,923.42
320 Sanitation:				
321 Sewers				0.00
322 Solid Waste				0.00
330 Transportation:				
331 Airport				0.00
332 Railroad				0.00
340 Water System				0.00
390 Other Public Works				0.00
Total Public Works	0.00	2,105,923.42	0.00	2,105,923.42
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	13,592.77			13,592.77
412 Public Welfare				0.00
413 Low Income Energy Assistance Program				0.00
415 Food Stamp Distribution				0.00
419 Other				0.00
420 Health Assistance:				
421 County Nurse	51,114.47			51,114.47
422 Health Services				0.00
423 Hospital				0.00
424 Ambulance				0.00
425 Board of Health				0.00
426 Women Infants and Children	37,050.17			37,050.17
429 Other				0.00
430 Social Services:				
431 Day Care Centers				0.00
432 Child Support Enforcement				0.00
433 Care of Aged	6,000.00			6,000.00
434 Domestic Abuse			2,900.12	2,900.12
439 Other				0.00
440 Mental Health Services:				
441 Mentally Ill	39,844.11			39,844.11
442 Developmentally Disabled	880.00			880.00
443 Drug Abuse				0.00
444 Mental Health Centers	10,648.08			10,648.08
445 Mental Illness Board				0.00
449 Other				0.00
Total Health and Welfare	159,129.60	0.00	2,900.12	162,029.72

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
500 Culture and Recreation:				
510 Culture:				
511 Public Library	250.00			250.00
512 Historical Museum				0.00
513 County Monuments				0.00
514 Historical Sites				0.00
515 Memorial Day Expense				0.00
519 Other				0.00
520 Recreation:				
521 Recreational Programs				0.00
522 Parks				0.00
523 Exhibition Building				0.00
524 County Fair	5,907.95			5,907.95
525 Senior Center				0.00
529 Other				0.00
Total Culture and Recreation	6,157.95	0.00	0.00	6,157.95
600 Conservation of Natural Resources:				
610 Soil Conservation:				
611 County Extension	49,101.89			49,101.89
612 Soil Conservation Districts				0.00
613 Rodent Control				0.00
614 Predator Control Districts				0.00
615 Weed and Pest Control	47,606.61			47,606.61
616 Grasshopper and Pest Control				0.00
619 Other				0.00
620 Water Conservation:				
621 Geological Survey				0.00
622 Weather Modification				0.00
623 Water Conservation Districts				0.00
624 Drainage Commissions				0.00
629 Other				0.00
Total Conservation of Natural Resources	96,708.50	0.00	0.00	96,708.50
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	30.44			30.44
712 Urban and Rural Development	15,450.00			15,450.00
719 Other				0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development				0.00
729 Other				0.00
Total Urban and Economic Development	15,480.44	0.00	0.00	15,480.44

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
750 Intergovernmental Expenditures				0.00
800 Debt Service	68,206.35	198,615.16	619,098.64	885,920.15
850 Payments to Local Education Agencies				0.00
890 Capital Outlay				0.00
Total Expenditures	3,174,987.73	2,304,538.58	839,069.92	6,318,596.23
Excess of Revenues Over (Under) Expenditures	672,149.66	(616,915.54)	(38,762.69)	16,471.43
Other Financing Sources (Uses):				
371 Transfers In	638.13	465,829.45	86,800.00	553,267.58
911 Transfers Out (Enter as a negative)	(552,629.45)	(283.92)	(354.21)	(553,267.58)
372 Long-Term Debt Issued	26,583.00	111,650.00		138,233.00
373 Insurance Proceeds	12,999.08	1,764.00		14,763.08
374 Sale of County Property		701.92		701.92
912 Payments to Refunded Debt Escrow Agent (Enter as a negative)			(19,275.00)	(19,275.00)
915 Discount on Bonds Issued			22,709.62	22,709.62
Total Other Financing Sources (Uses)	(512,409.24)	579,661.45	89,880.41	157,132.62
(913) 376 Special Items				0.00
(914) 375 Extraordinary Items				0.00
Net Change in Fund Balance	159,740.42	(37,254.09)	51,117.72	173,604.05
Fund Balance - Beginning	379,983.45	160,883.81	102,496.73	643,363.99
Adjustments:				
Change in Basis of Accounting from GAAP to Modified Cash	(9,678.36)	(123,301.80)	(3,656.83)	(136,636.99)
				0.00
				0.00
Adjusted Fund Balance - Beginning	370,305.09	37,582.01	98,839.90	506,727.00
FUND BALANCE - ENDING	530,045.51	327.92	149,957.62	680,331.05

The notes to the financial statements are an integral part of this statement.

Note to F/S Preparer: If a county receives a grant that is passed on to a subrecipient, take the time to touch up the function account name to provide more clarity to the transaction. (example - "Grants to Rural Water System" rather that "Water System")

ROBERTS COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
December 31, 2013

	Enterprise Funds Solid Waste Fund	Totals	Internal Service Funds
ASSETS:			
Current Assets:			
Cash and Cash Equivalents	258,585.27	258,585.27	
106 Cash with Fiscal Agent		0.00	
151 Investments		0.00	
Total Current Assets	258,585.27	258,585.27	0.00
Noncurrent Assets:			
107.1 Restricted Cash and Cash Equivalents	372,311.67	372,311.67	
107.2 Restricted Investments		0.00	
Total Noncurrent Assets	372,311.67	372,311.67	0.00
TOTAL ASSETS	630,896.94	630,896.94	0.00
NET POSITION:			
263.20 Restricted for:			
263.21 Revenue Bond Debt Service		0.00	
263.22 Revenue Bond Retirement		0.00	
263.23 Revenue Bond Contingency		0.00	
263.24 Special Assessment Bond Guarantee		0.00	
263.25 Special Assessment Bond Sinking		0.00	
263.26 Equipment Repair and/or Replacement		0.00	
263.27 Landfill Closure and Post Closure Costs	372,311.67	372,311.67	
263.28 Permanently Restricted Purposes		0.00	
263.29 Other Purposes		0.00	
263.90 Unrestricted	258,585.27	258,585.27	
TOTAL NET POSITION	630,896.94	630,896.94	0.00

The notes to the financial statements are an integral part of this statement.

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the Year Ended December 31, 2013

	Enterprise Funds		
	Solid Waste Fund	Totals	Internal Service Funds
Operating Revenue:			
340 Charges for Goods and Services	507,170.82	507,170.82	
369 Miscellaneous	4,722.44	4,722.44	
Total Operating Revenue	511,893.26	511,893.26	0.00
Operating Expenses:			
410 Personal Services	167,207.34	167,207.34	
420 Other Current Expense	300,231.46	300,231.46	
426 Materials		0.00	
430 Capital Assets		0.00	
Total Operating Expenses	467,438.80	467,438.80	0.00
Operating Income (Loss)	44,454.46	44,454.46	0.00
Nonoperating Revenue (Expense):			
330 Operating Grants		0.00	
361 Investment Earnings	855.42	855.42	
362 Rental Revenue		0.00	
440 Interest Expense and Fiscal Charges	(5,225.38)	(5,225.38)	
441 Debt Service (Principal)	(114,928.19)	(114,928.19)	
374 Sale of County Property		0.00	
372 Long Term Debt Issued	141,283.80	141,283.80	
(429)369.01 Other		0.00	
Total Nonoperating Revenue (Expense)	21,985.65	21,985.65	0.00
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	66,440.11	66,440.11	0.00
377 Capital Grants	173,574.47	173,574.47	
371 Transfers In		0.00	
911 Transfers Out (Enter as negative)		0.00	
(913)376 Special Items		0.00	
(914)375 Extraordinary Items		0.00	
Change in Net Position	240,014.58	240,014.58	0.00
Net Position - Beginning	1,436,608.09	1,436,608.09	
Adjustments:			
Change in Basis of Accounting from GAAP to Modified Cash	(1,045,725.73)	(1,045,725.73)	
		0.00	
		0.00	
Adjusted Net Position - Beginning	390,882.36	390,882.36	0.00
NET POSITION - ENDING	630,896.94	630,896.94	0.00

The notes to the financial statements are an integral part of this statement.

Exhibit VIII

ROBERTS COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
December 31, 2013

	Private-Purpose Trust Funds	Agency Funds
ASSETS:		
Cash and Cash Equivalents		304,356.26
Investments		
TOTAL ASSETS	0.00	304,356.26
NET POSITION:		
Restricted (by major category)		
Net Position Held in Agency Capacity		304,356.26
TOTAL NET POSITION	0.00	304,356.26

The notes to the financial statements are an integral part of this statement.

ROBERTS COUNTY
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2013

Indebtedness	Long-Term Debt 1-Jan-13	Add New Debt	Less Debt Retired	Long-Term Debt 31-Dec-13	Interest Exp 2013		Principal Interest	
Governmental Long-Term Debt:								
Jail General Obligation Bonds	5,105,000.00		310,000.00	4,795,000.00	205,840.00		515,840.00	JDS
TIF #1 Revenue Bonds	436,762.50		73,061.82	363,700.68	30,196.82		103,258.64	TIF #1
Sheriff 2012 FORD Polic Interceptor Utility	18,632.90		9,089.22	9,543.68	931.65			
Sheriff 2013 FORD Explorer-V6 Utility 4	7,478.43		1,736.08	5,742.35	373.92			
Sheriff 2014 FORD Explorer	0.00	26,583.00	10,894.40	15,688.60	105.60			
Jail Generator	45,075.62		20,217.20	24,858.42	1,693.48			
Jail Laundry Equipment	88,874.96		12,048.59	76,826.37	11,116.21	14,220.86	68,206.35	GF
Hwy-Hamm HD Tandem Roller	0.00	41,500.00	13,833.33	27,666.67	-			
Hwy-Kubota Tractor w/ Mower	0.00	70,150.00	14,963.69	55,186.31	593.14			
Hwy-2007 CAT 430E Backhoe Loader	7,983.66		7,983.66	0.00	429.37			
Hwy-Resurfacing Loan with SDDOT	63,169.93		30,000.00	33,169.93	-			
Hwy-2 Sterling Dump Trucks w/ Equip.	59,385.85		59,385.85	0.00	2,684.24			
Hwy-JD Motorgrader	222,089.19		60,280.31	161,808.88	8,461.57	12,168.32	198,615.16	RB
Total Governmental Activities	6,054,453.04	138,233.00	623,494.15	5,569,191.89	262,426.00			
Enterprise Long-Term Debt: (Only cash basis entities need to complete the enterprise section)								
Capital Lease Compactor	51,500.39		51,500.39	0.00	2,329.06			
Land Contract for Deed	50,000.00		50,000.00	0.00	-			
DENR Loan--Equipment	141,283.80		13,427.80	127,856.00	2,896.32	5,225.38	120,153.57	LF
247 Accrued Landfill Closure and Postclosure Care Costs	344,980.42	27,331.25		372,311.67				
Total Enterprise Activities	587,764.61	27,331.25	114,928.19	500,167.67	5,225.38			
Grand Total	6,642,217.65	165,564.25	738,422.34	6,069,359.56	267,651.38			

(Do not include interest in the above figures)

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
Revenue:				
310 Taxes:				
311 General Property Taxes--Current	2,911,282.00	2,911,282.00	2,875,874.64	(35,407.36)
312 General Property Taxes--Delinquent	20,000.00	20,000.00	25,582.61	5,582.61
313 Penalties and Interest	8,000.00	8,000.00	13,930.68	5,930.68
314 Telephone Tax (Outside)	20.00	20.00		(20.00)
315 Mobile Home Tax	1,000.00	1,000.00	2,531.63	1,531.63
316 Wheel Tax				0.00
317 911 Telephone Surcharge				0.00
318 Tax Deed Revenue				0.00
319 Other Taxes				0.00
Total Taxes	2,940,302.00	2,940,302.00	2,917,919.56	(22,382.44)
320 Licenses and Permits	24,175.00	24,175.00	23,981.45	(193.55)
330 Intergovernmental Revenue:				
331 Federal Grants	1,125.00	1,125.00	1,125.00	0.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes	5,000.00	5,000.00	5,014.48	14.48
334 State Grants	4,000.00	30,958.00	26,880.00	(4,078.00)
335 State Shared Revenue:				
335.01 Bank Franchise	23,000.00	23,000.00	29,150.55	6,150.55
335.02 Motor Vehicle Licenses				0.00
335.03 Inheritance Tax				0.00
335.04 Liquor Tax Reversion				0.00
335.05 Lottery Shared Revenue				0.00
335.06 State Highway Fund (former 10% game)				0.00
335.07 Court Appointed Attorney/Public Defender	5,000.00	5,000.00	5,920.72	920.72
335.08 Energy Minerals Severance Tax				0.00
335.09 Prorate/Port of Entry Fees				0.00
335.10 Abused and Neglected Child Defense	200.00	200.00	13.35	(186.65)
335.11 63 3/4% Mobile Home				0.00
335.13 Secondary Road Motor Vehicle Remittances				0.00
335.14 Telecommunications Gross Receipts Tax	62,000.00	62,000.00	63,294.08	1,294.08
335.15 Motor Vehicle 1/4%				0.00
335.16 Wind Farm Taxes				0.00
335.17 Motor Fuel Tax				0.00
335.18 911 Remittances				0.00
335.99 Other State Shared Revenue				0.00
336 State Payments in Lieu of Taxes				0.00
338 Other Payments in Lieu of Taxes	7,700.00	7,700.00	7,741.35	41.35
339 Other Intergovernmental Revenue	200.00	200.00	0.00	(200.00)
Total Intergovernmental Revenue	108,225.00	135,183.00	139,139.53	3,956.53
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	13,380.00	13,380.00	18,994.37	5,614.37
341.20 Register of Deeds' Fees	63,700.00	63,700.00	109,207.20	45,507.20
341.30 Driver's License Exam				0.00
341.40 Legal Services	20,486.00	20,486.00	48,721.44	28,235.44
341.50 Clerk of Courts Fees	7,500.00	7,500.00	10,948.60	3,448.60
341.90 Other Fees	400.00	400.00	2,816.56	2,416.56
342 Public Safety:				
342.10 Law Enforcement	48,000.00	48,000.00	51,217.97	3,217.97
342.20 Prisoner Care	78,600.00	219,600.00	361,730.27	142,130.27
342.30 Sobriety Testing				0.00
342.90 Other				0.00
343 Public Works:				
343.10 Road Maintenance Contract Charges				0.00
343.90 Other				0.00
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	5,000.00	5,000.00	42,524.49	37,524.49
344.12 Veterans Service Officer				0.00
344.13 Low Income Energy Assistance Program				0.00
344.14 Food Stamp Administration				0.00
344.19 Other				0.00
344.20 Health Assistance:				
344.21 County Nurse				0.00
344.22 Ambulance				0.00
344.23 Hospital				0.00
344.24 Women Infants and Children	16,156.00	16,156.00	20,074.46	3,918.46
344.29 Other				0.00

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2013

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
344.30 Social Services				0.00
344.40 Mental Health Services				0.00
345 Culture and Recreation				0.00
346 Urban and Economic Development				0.00
348 Conservation of Natural Resources	6,000.00	6,000.00	23,908.25	17,908.25
349 Other Charges				0.00
Total Charges for Goods and Services	259,222.00	400,222.00	690,143.61	289,921.61
350 Fines and Forfeits:				
351 Fines				0.00
352 Costs	25,000.00	25,000.00	13,310.43	(11,689.57)
353 Forfeits	2,000.00	2,000.00	397.00	(1,603.00)
359 Other	1,600.00	1,600.00	1,986.04	386.04
Total Fines and Forfeits	28,600.00	28,600.00	15,693.47	(12,906.53)
360 Miscellaneous Revenue:				
361 Investment Earnings	3,500.00	3,500.00	2,078.84	(1,421.16)
362 Rent	37,073.00	37,073.00	35,106.37	(1,966.63)
363 Special Assessments				0.00
365 Contributions and Donations				0.00
366 Refund of Prior Year's Expenditures	500.00	500.00		(500.00)
369 Other	5,000.00	5,361.12	23,074.56	17,713.44
Total Miscellaneous Revenue	46,073.00	46,434.12	60,259.77	13,825.65
Total Revenue	3,406,597.00	3,574,916.12	3,847,137.39	272,221.27
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	105,745.00	132,703.00	119,119.77	13,583.23
112 Contingency	125,000.00	125,000.00		
Amount Transferred (Enter as negative)		(124,097.00)		903.00
120 Elections	5,500.00	5,500.00	4,868.00	632.00
130 Judicial System	38,250.00	38,250.00	30,164.39	8,085.61
140 Financial Administration:				
141 Auditor	130,953.00	130,953.00	129,584.90	1,368.10
142 Treasurer	131,835.00	132,309.00	133,421.25	(1,112.25)
143 Data Processing				0.00
144 Other				0.00
150 Legal Services:				
151 State's Attorney	127,574.00	127,574.00	116,617.26	10,956.74
152 Public Defender				0.00
153 Court Appointed Attorney	75,000.00	155,920.00	144,996.00	10,924.00
154 Abused and Neglected Child Defense	200.00	200.00		200.00
160 Other Administration:				
161 General Government Building	93,327.00	105,627.00	106,776.34	(1,149.34)
162 Director of Equalization	102,415.00	102,415.00	99,951.59	2,463.41
163 Register of Deeds	85,029.00	85,029.00	81,295.72	3,733.28
164 Judgments				0.00
165 Veterans' Service Officer	82,961.00	82,961.00	80,074.87	2,886.13
166 Predatory Animal	4,620.00	4,620.00	4,613.47	6.53
167 Disability Coordinator				0.00
168 Self-Insurance Plan				0.00
169 Other				0.00
170 Geographic Information System				0.00
Total General Government	1,108,409.00	1,104,964.00	1,051,483.56	53,480.44
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	389,624.00	415,167.99	447,305.88	(32,137.89)
212 County Jail	716,847.00	1,007,847.00	1,034,904.26	(27,057.26)
213 Coroner	3,561.00	16,146.00	16,145.38	0.62
214 County-Wide Law Enforcement				0.00
215 Juvenile Detention	105,977.00	105,977.00	101,442.57	4,534.43
219 Other Law Enforcement				0.00

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
220 Protective and Emergency Services:				
221 Fire Protection				0.00
222 Emergency and Disaster Services				0.00
223 Flood Control				0.00
224 Fire Guards				0.00
225 Communication Center	177,800.00	177,800.00	178,023.24	(223.24)
229 Other Protective and Emergency				0.00
Total Public Safety	1,393,809.00	1,722,937.99	1,777,821.33	(54,883.34)
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges				0.00
320 Sanitation:				
321 Sewers				0.00
322 Solid Waste				0.00
330 Transportation:				
331 Airport				0.00
332 Railroad				0.00
340 Water System				0.00
390 Other Public Works				0.00
Total Public Works	0.00	0.00	0.00	0.00
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	20,000.00	20,000.00	13,592.77	6,407.23
412 Public Welfare				0.00
413 Low Income Energy Assistance Program				0.00
415 Food Stamp Distribution				0.00
419 Other				0.00
420 Health Assistance:				
421 County Nurse	51,709.00	51,709.00	51,114.47	594.53
422 Health Services				0.00
423 Hospital				0.00
424 Ambulance				0.00
425 Board of Health				0.00
426 Women Infants and Children	38,059.00	38,059.00	37,050.17	1,008.83
429 Other				0.00
430 Social Services:				
431 Day Care Centers				0.00
432 Child Support Enforcement				0.00
433 Care of Aged	6,000.00	6,000.00	6,000.00	0.00
434 Domestic Abuse				0.00
439 Other				0.00
440 Mental Health Services:				
441 Mentally Ill	35,940.00	39,378.00	39,844.11	(466.11)
442 Developmentally Disabled	880.00	880.00	880.00	0.00
443 Drug Abuse				0.00
444 Mental Health Centers	13,775.00	13,775.00	10,648.08	3,126.92
445 Mental Illness Board				0.00
449 Other	100.00	100.00		100.00
Total Health and Welfare	166,463.00	169,901.00	159,129.60	10,771.40
500 Culture and Recreation:				
510 Culture:				
511 Public Library	250.00	250.00	250.00	0.00
512 Historical Museum				0.00
513 County Monuments				0.00
514 Historical Sites				0.00
515 Memorial Day Expense				0.00
519 Other				0.00
520 Recreation:				
521 Recreational Programs				0.00
522 Parks				0.00
523 Exhibition Building				0.00
524 County Fair	6,000.00	6,000.00	5,907.95	92.05
525 Senior Center				0.00
529 Other				0.00
Total Culture and Recreation	6,250.00	6,250.00	6,157.95	92.05

600 Conservation of Natural Resources:

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
610 Soil Conservation:				
611 County Extension	50,439.00	50,800.12	49,101.89	1,698.23
612 Soil Conservation Districts				0.00
613 Rodent Control				0.00
614 Predator Control Districts				0.00
615 Weed and Pest Control	63,929.00	63,929.00	47,606.61	16,322.39
616 Grasshopper and Pest Control				0.00
619 Other				0.00
620 Water Conservation:				
621 Geological Survey				0.00
622 Weather Modification				0.00
623 Water Conservation Districts				0.00
624 Drainage Commissions				0.00
629 Other				0.00
Total Conservation of Natural Resources	114,368.00	114,729.12	96,708.50	18,020.62
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	650.00	650.00	30.44	619.56
712 Urban and Rural Development	15,450.00	15,450.00	15,450.00	0.00
719 Other				0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development				0.00
729 Other				0.00
Total Urban and Economic Development	16,100.00	16,100.00	15,480.44	619.56
750 Intergovernmental Expenditures				0.00
800 Debt Service	57,209.00	67,209.00	68,206.35	(997.35)
850 Payments to Local Education Agencies				0.00
Total Expenditures	2,862,608.00	3,202,091.11	3,174,987.73	27,103.38
Excess of Revenues Over (Under) Expenditures	543,989.00	372,825.01	672,149.66	299,324.65
Other Financing Sources (Uses):				
371 Transfers In	0.00	0.00	638.13	638.13
911 Transfers Out (Enter as negative)	(378,409.00)	(378,409.00)	(552,629.45)	(174,220.45)
372 Long-Term Debt Issued	0.00	10,000.00	26,583.00	16,583.00
373 Insurance Proceeds	2,000.00	9,163.99	12,999.08	3,835.09
374 Sale of County Property	3,000.00	3,000.00	0.00	(3,000.00)
912 Payments to Refunded Debt Escrow Agent (Enter as negative)				0.00
915 Discount on Bonds Issued				0.00
Total Other Financing Sources (Uses)	(373,409.00)	(356,245.01)	(512,409.24)	(156,164.23)
(913) 376 Special Items				0.00
(914) 375 Extraordinary Items				0.00
Net Change in Fund Balances	170,580.00	16,580.00	159,740.42	143,160.42
Fund Balance - Beginning	379,983.45	379,983.45	379,983.45	0.00
Adjustments:				
Change in Basis of Accounting From GAAP to Modified Cash	(9,678.36)	(9,678.36)	(9,678.36)	0.00
				0.00
Adjusted Fund Balance - Beginning	370,305.09	370,305.09	370,305.09	0.00
FUND BALANCE - ENDING	540,885.09	386,885.09	530,045.51	143,160.42

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
Revenue:				
310 Taxes:				
311 General Property Taxes--Current				0.00
312 General Property Taxes--Delinquent				0.00
313 Penalties and Interest	0.00	0.00	59.05	59.05
314 Telephone Tax (Outside)				0.00
315 Mobile Home Tax	0.00	0.00	42.60	42.60
316 Wheel Tax	230,000.00	230,000.00	231,296.53	1,296.53
317 911 Telephone Surcharge				0.00
318 Tax Deed Revenue				0.00
319 Other Taxes				0.00
Total Taxes	230,000.00	230,000.00	231,398.18	1,398.18
320 Licenses and Permits	12,000.00	12,000.00	22,279.35	10,279.35
330 Intergovernmental Revenue:				
331 Federal Grants				0.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	0.00	224,153.00	224,153.98	0.98
335 State Shared Revenue:				
335.01 Bank Franchise	6,000.00	6,000.00	6,984.56	984.56
335.02 Motor Vehicle Licenses	1,167,000.00	1,167,000.00	1,063,215.23	(103,784.77)
335.03 Inheritance Tax				0.00
335.04 Liquor Tax Reversion				0.00
335.05 Lottery Shared Revenue				0.00
335.06 State Highway Fund (former 10% game)				0.00
335.07 Court Appointed Attorney/Public Defender				0.00
335.08 Energy Minerals Severance Tax				0.00
335.09 Prorate/Port of Entry Fees	70,000.00	70,000.00	65,771.42	(4,228.58)
335.10 Abused and Neglected Child Defense				0.00
335.11 63 3/4% Mobile Home	6,000.00	6,000.00	6,800.86	800.86
335.13 Secondary Road Motor Vehicle Remittances				0.00
335.14 Telecommunications Gross Receipts Tax				0.00
335.15 Motor Vehicle 1/4%				0.00
335.16 Wind Farm Taxes				0.00
335.17 Motor Fuel Tax	14,000.00	14,000.00	7,694.57	(6,305.43)
335.18 911 Remittances				0.00
335.99 Other State Shared Revenue				0.00
336 State Payments in Lieu of Taxes				0.00
338 Other Payments in Lieu of Taxes				0.00
339 Other Intergovernmental Revenue				0.00
Total Intergovernmental Revenue	1,263,000.00	1,487,153.00	1,374,620.62	(112,532.38)
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees				0.00
341.20 Register of Deeds' Fees				0.00
341.30 Driver's License Exam				0.00
341.40 Legal Services				0.00
341.50 Clerk of Courts Fees				0.00
341.90 Other Fees				0.00
342 Public Safety:				
342.10 Law Enforcement				0.00
342.20 Prisoner Care				0.00
342.30 Sobriety Testing				0.00
342.90 Other				0.00
343 Public Works:				
343.10 Road Maintenance Contract Charges	50,000.00	50,000.00	45,566.28	(4,433.72)
343.90 Other				0.00

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries				0.00
344.12 Veterans Service Officer				0.00
344.13 Low Income Energy Assistance Program				0.00
344.14 Food Stamp Administration				0.00
344.19 Other				0.00
344.20 Health Assistance:				
344.21 County Nurse				0.00
344.22 Ambulance				0.00
344.23 Hospital				0.00
344.24 Women Infants and Children				0.00
344.29 Other				0.00
344.30 Social Services				0.00
344.40 Mental Health Services				0.00
345 Culture and Recreation				0.00
346 Urban and Economic Development				0.00
348 Conservation of Natural Resources				0.00
349 Other Charges				0.00
Total Charges for Goods and Services	50,000.00	50,000.00	45,566.28	(4,433.72)
350 Fines and Forfeits:				
351 Fines				0.00
352 Costs				0.00
353 Forfeits				0.00
359 Other				0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	500.00	500.00	283.92	(216.08)
362 Rent	1,200.00	1,200.00	1,690.00	490.00
363 Special Assessments				0.00
365 Contributions and Donations				0.00
366 Refund of Prior Year's Expenditures				0.00
369 Other	500.00	500.00	11,784.69	11,284.69
Total Miscellaneous Revenue	2,200.00	2,200.00	13,758.61	11,558.61
Total Revenue	1,557,200.00	1,781,353.00	1,687,623.04	(93,729.96)
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners				0.00
112 Contingency				
Amount Transferred (Enter as negative)				0.00
120 Elections				0.00
130 Judicial System				0.00
140 Financial Administration:				
141 Auditor				0.00
142 Treasurer				0.00
143 Data Processing				0.00
144 Other				0.00
150 Legal Services:				
151 State's Attorney				0.00
152 Public Defender				0.00
153 Court Appointed Attorney				0.00
154 Abused and Neglected Child Defense				0.00

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2013

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
160 Other Administration:				
161 General Government Building				0.00
162 Director of Equalization				0.00
163 Register of Deeds				0.00
164 Judgments				0.00
165 Veterans' Service Officer				0.00
166 Predatory Animal				0.00
167 Disability Coordinator				0.00
168 Self-Insurance Plan				0.00
169 Other				0.00
170 Geographic Information System				0.00
Total General Government	0.00	0.00	0.00	0.00
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff				0.00
212 County Jail				0.00
213 Coroner				0.00
214 County-Wide Law Enforcement				0.00
215 Juvenile Detention				0.00
219 Other Law Enforcement				0.00
220 Protective and Emergency Services:				
221 Fire Protection				0.00
222 Emergency and Disaster Services				0.00
223 Flood Control				0.00
224 Fire Guards				0.00
225 Communication Center				0.00
229 Other Protective and Emergency				0.00
Total Public Safety	0.00	0.00	0.00	0.00
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges	1,662,660.00	1,959,577.00	2,105,923.42	(146,346.42)
320 Sanitation:				
321 Sewers				0.00
322 Solid Waste				0.00
330 Transportation:				
331 Airport				0.00
332 Railroad				0.00
340 Water System				0.00
390 Other Public Works				0.00
Total Public Works	1,662,660.00	1,959,577.00	2,105,923.42	(146,346.42)
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor				0.00
412 Public Welfare				0.00
413 Low Income Energy Assistance Program				0.00
415 Food Stamp Distribution				0.00
419 Other				0.00
420 Health Assistance:				
421 County Nurse				0.00
422 Health Services				0.00
423 Hospital				0.00
424 Ambulance				0.00
425 Board of Health				0.00
426 Women Infants and Children				0.00
429 Other				0.00

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
430 Social Services:				
431 Day Care Centers				0.00
432 Child Support Enforcement				0.00
433 Care of Aged				0.00
434 Domestic Abuse				0.00
439 Other				0.00
440 Mental Health Services:				
441 Mentally Ill				0.00
442 Developmentally Disabled				0.00
443 Drug Abuse				0.00
444 Mental Health Centers				0.00
445 Mental Illness Board				0.00
449 Other				0.00
Total Health and Welfare	0.00	0.00	0.00	0.00
500 Culture and Recreation:				
510 Culture:				
511 Public Library				0.00
512 Historical Museum				0.00
513 County Monuments				0.00
514 Historical Sites				0.00
515 Memorial Day Expense				0.00
519 Other				0.00
520 Recreation:				
521 Recreational Programs				0.00
522 Parks				0.00
523 Exhibition Building				0.00
524 County Fair				0.00
525 Senior Center				0.00
529 Other				0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00
600 Conservation of Natural Resources:				
610 Soil Conservation:				
611 County Extension				0.00
612 Soil Conservation Districts				0.00
613 Rodent Control				0.00
614 Predator Control Districts				0.00
615 Weed and Pest Control				0.00
616 Grasshopper and Pest Control				0.00
619 Other				0.00
620 Water Conservation:				
621 Geological Survey				0.00
622 Weather Modification				0.00
623 Water Conservation Districts				0.00
624 Drainage Commissions				0.00
629 Other				0.00
Total Conservation of Natural Resources	0.00	0.00	0.00	0.00
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning				0.00
712 Urban and Rural Development				0.00
719 Other				0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development				0.00
729 Other				0.00
Total Urban and Economic Development	0.00	0.00	0.00	0.00

ROBERTS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
750 Intergovernmental Expenditures				0.00
800 Debt Service	140,630.00	140,630.00	198,615.16	(57,985.16)
850 Payments to Local Education Agencies				0.00
Total Expenditures	1,803,290.00	2,100,207.00	2,304,538.58	(204,331.58)
Excess of Revenues Over (Under) Expenditures	(246,090.00)	(318,854.00)	(616,915.54)	(298,061.54)
Other Financing Sources (Uses):				
371 Transfers In	330,000.00	330,000.00	465,829.45	135,829.45
911 Transfers Out (Enter as negative)	0.00	0.00	(283.92)	(283.92)
372 Long-Term Debt Issued			111,650.00	111,650.00
373 Insurance Proceeds	1,000.00	2,764.00	1,764.00	(1,000.00)
374 Sale of County Property	0.00	0.00	701.92	701.92
912 Payments to Refunded Debt Escrow Agent (Enter as negative)				0.00
915 Discount on Bonds Issued				0.00
Total Other Financing Sources (Uses)	331,000.00	332,764.00	579,661.45	246,897.45
(913) 376 Special Items				0.00
(914) 375 Extraordinary Items				0.00
Net Change in Fund Balances	84,910.00	13,910.00	(37,254.09)	(51,164.09)
Fund Balance - Beginning	160,883.81	160,883.81	160,883.81	0.00
Adjustments:				
Change in Basis of Accounting From GAAP to Modified Cash	(123,301.80)	(123,301.80)	(123,301.80)	0.00
				0.00
Adjusted Fund Balance - Beginning	37,582.01	37,582.01	37,582.01	0.00
FUND BALANCE - ENDING	122,492.01	51,492.01	327.92	(51,164.09)

Note to F/S Preparer: If a county receives a grant that is passed on to a subrecipient, take the time to touch up the function account name to provide more clarity to the transaction. (example - "Grants to Rural Water System" rather that "Water System")

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
Revenue:										
310 Taxes:										
311 General Property Taxes--Current							84,274.40	509,111.11	19,388.68	612,774.19
312 General Property Taxes--Delinquent								4,874.00		4,874.00
313 Penalties and Interest				2.50						2.50
314 Telephone Tax (Outside)										0.00
315 Mobile Home Tax				1.65				311.53		313.18
316 Wheel Tax										0.00
317 911 Telephone Surcharge										0.00
318 Tax Deed Revenue										0.00
319 Other Taxes										0.00
Total Taxes	0.00	0.00	0.00	4.15	0.00	0.00	84,274.40	514,296.64	19,388.68	617,963.87
320 Licenses and Permits			2,520.00							2,520.00
330 Intergovernmental Revenue:										
331 Federal Grants		38,803.91								38,803.91
332 Federal Shared Revenue										0.00
333 Federal Payments in Lieu of Taxes								653.08		653.08
334 State Grants										0.00
335 State Shared Revenue:										
335.01 Bank Franchise										0.00
335.02 Motor Vehicle Licenses										0.00
335.03 Inheritance Tax										0.00
335.04 Liquor Tax Reversion										0.00
335.05 Lottery Shared Revenue										0.00
335.06 State Highway Fund (former 10% game)										0.00
335.07 Court Appointed Attorney/Public Defender										0.00
335.08 Energy Minerals Severance Tax										0.00
335.09 Prorate/Port of Entry Fees										0.00
335.10 Abused and Neglected Child Defense										0.00
335.11 63 3/4% Mobile Home										0.00
335.13 Secondary Road Motor Vehicle Remittances										0.00
335.14 Telecommunications Gross Receipt Tax										0.00
335.15 Motor Vehicle 1/4%										0.00
335.16 Wind Farm Taxes										0.00
335.17 Motor Fuel Tax										0.00
335.18 911 Remittances	94,519.61									94,519.61
335.99 Other State Shared Revenue										0.00
336 State Payments in Lieu of Taxes										0.00
338 Other Payments in Lieu of Taxes										0.00
339 Other Intergovernmental Revenue										0.00
Total Intergovernmental Revenue	94,519.61	38,803.91	0.00	0.00	0.00	0.00	0.00	653.08	0.00	133,976.60

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
340 Charges for Goods and Services:										
341 General Government:										
341.10 Treasurer's Fees										0.00
341.20 Register of Deeds' Fees						10,593.42				10,593.42
341.30 Driver's License Exam										0.00
341.40 Legal Services			480.00							480.00
341.50 Clerk of Courts Fees										0.00
341.90 Other Fees										0.00
342 Public Safety:										
342.10 Law Enforcement										0.00
342.20 Prisoner Care					13,642.00					13,642.00
342.30 Sobriety Testing										0.00
342.90 Other										0.00
343 Public Works:										
343.10 Road Maintenance Contract Charges										0.00
343.90 Other										0.00
344 Health and Welfare:										
344.10 Economic Assistance:										
344.11 Poor Lien Recoveries										0.00
344.12 Veterans Service Officer										0.00
344.13 Low Income Energy Assistance Program										0.00
344.14 Food Stamp Administration										0.00
344.19 Other										0.00
344.20 Health Assistance:										
344.21 County Nurse										0.00
344.22 Ambulance										0.00
344.23 Hospital										0.00
344.24 Women Infants and Children										0.00
344.29 Other										0.00
344.30 Social Services										0.00
344.40 Mental Health Services										0.00
345 Culture and Recreation										0.00
346 Urban and Economic Development										0.00
348 Conservation of Natural Resources										0.00
349 Other Charges										0.00
Total Charges for Goods and Services	0.00	0.00	480.00	0.00	13,642.00	10,593.42	0.00	0.00	0.00	24,715.42
350 Fines and Forfeits:										
351 Fines										0.00
352 Costs										0.00
353 Forfeits										0.00
359 Other										0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
360 Miscellaneous Revenue:										
361 Investment Earnings		2.30	2.08	10.22	19.93	26.55		2,078.93	7.09	2,147.10
362 Rent										0.00
363 Special Assessments										0.00
365 Contributions and Donations							18,984.24			18,984.24
366 Refund of Prior Year's Expenditures										0.00
369 Other										0.00
Total Miscellaneous Revenue	0.00	2.30	2.08	10.22	19.93	26.55	18,984.24	2,078.93	7.09	21,131.34
Total Revenue	94,519.61	38,806.21	3,002.08	14.37	13,661.93	10,619.97	103,258.64	517,028.65	19,395.77	800,307.23
Expenditures:										
100 General Government:										
110 Legislative:										
111 Board of County Commissioners										0.00
120 Elections										0.00
130 Judicial System										0.00
140 Financial Administration:										
141 Auditor										0.00
142 Treasurer										0.00
143 Data Processing										0.00
144 Other										0.00
150 Legal Services:										
151 State's Attorney										0.00
152 Public Defender										0.00
153 Court Appointed Attorney										0.00
154 Abused and Neglected Child Defense										0.00
160 Other Administration:										
161 General Government Building										0.00
162 Director of Equalization										0.00
163 Register of Deeds						908.00				908.00
164 Judgments										0.00
165 Veterans' Service Officer										0.00
166 Predatory Animal										0.00
167 Disability Coordinator										0.00
168 Self-Insurance Plan										0.00
169 Other										0.00
170 Geographic Information System										0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	908.00	0.00	0.00	0.00	908.00

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
200 Public Safety:										
210 Law Enforcement:										
211 Sheriff										0.00
212 County Jail					16,564.88					16,564.88
213 Coroner										0.00
214 County-Wide Law Enforcement										0.00
215 Juvenile Detention										0.00
219 Other Law Enforcement										0.00
220 Protective and Emergency Services:										
221 Fire Protection										0.00
222 Emergency and Disaster Services		56,215.49								56,215.49
223 Flood Control										0.00
224 Fire Guards										0.00
225 Communication Center	143,382.79									143,382.79
229 Other Protective and Emergency Services										0.00
Total Public Safety	143,382.79	56,215.49	0.00	0.00	16,564.88	0.00	0.00	0.00	0.00	216,163.16
300 Public Works:										
310 Highways and Bridges:										
311 Highways, Roads and Bridges										0.00
320 Sanitation:										
321 Sewers										0.00
322 Solid Waste										0.00
330 Transportation:										
331 Airport										0.00
332 Railroad										0.00
340 Water System										0.00
390 Other Public Works										0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Health and Welfare:										
410 Economic Assistance:										
411 Support of Poor										0.00
412 Public Welfare										0.00
413 Low Income Energy Assistance Program										0.00
415 Food Stamp Distribution										0.00
419 Other										0.00

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
420 Health Assistance:										
421 County Nurse										0.00
422 Health Services										0.00
423 Hospital										0.00
424 Ambulance										0.00
425 Board of Health										0.00
426 Women Infants and Children										0.00
429 Other										0.00
430 Social Services:										
431 Day Care Centers										0.00
432 Child Support Enforcement										0.00
433 Care of Aged										0.00
434 Domestic Abuse			2,900.12							2,900.12
439 Other										0.00
440 Mental Health Services:										
441 Mentally Ill										0.00
442 Developmentally Disabled										0.00
443 Drug Abuse										0.00
444 Mental Health Centers										0.00
445 Mental Illness Board										0.00
449 Other										0.00
Total Health and Welfare	0.00	0.00	2,900.12	0.00	0.00	0.00	0.00	0.00	0.00	2,900.12
500 Culture and Recreation:										
510 Culture:										
511 Public Library										0.00
512 Historical Museum										0.00
513 County Monuments										0.00
514 Historical Sites										0.00
515 Memorial Day Expense										0.00
519 Other										0.00
520 Recreation:										
521 Recreational Programs										0.00
522 Parks										0.00
523 Exhibition Building										0.00
524 County Fair										0.00
525 Senior Center										0.00
529 Other										
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROBERTS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
600 Conservation of Natural Resources:										
610 Soil Conservation:										
611 County Extension										0.00
612 Soil Conservation Districts										0.00
613 Rodent Control										0.00
614 Predator Control Districts										0.00
615 Weed and Pest Control										0.00
616 Grasshopper and Pest Control										0.00
619 Other										0.00
620 Water Conservation:										
621 Geological Survey										0.00
622 Weather Modification										0.00
623 Water Conservation Districts										0.00
624 Drainage Commissions										0.00
629 Other										0.00
Total Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700 Urban and Economic Development:										
710 Urban Development:										
711 Planning and Zoning										0.00
712 Urban and Rural Development										0.00
719 Other										0.00
720 Economic Development:										
721 Tourism, Industrial or Recreational Development										0.00
729 Other										0.00
Total Urban and Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
750 Intergovernmental Expenditures										0.00
800 Debt Service							103,258.64	515,840.00		619,098.64
850 Payments to Local Education Agencies										0.00
890 Capital Outlay										0.00
Total Expenditures	143,382.79	56,215.49	2,900.12	0.00	16,564.88	908.00	103,258.64	515,840.00	0.00	839,069.92
Excess of Revenues Over (Under) Expenditures	(48,863.18)	(17,409.28)	101.96	14.37	(2,902.95)	9,711.97	0.00	1,188.65	19,395.77	(38,762.69)

ROBERTS COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

OTHER GOVERNMENTAL FUNDS

For the Year Ended December 31, 2013

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Nonmajor Governmental Funds
Other Financing Sources (Uses):										
371 Transfers In	54,000.00	32,800.00								86,800.00
911 Transfers Out (Enter as negative)		(2.30)	(324.31)	(9.17)	(18.43)					(354.21)
372 Long-Term Debt Issued										0.00
373 Insurance Proceeds										0.00
374 Sale of County Property										0.00
912 Payments to Refunded Debt Escrow Agent (Enter as negative)								(19,275.00)		(19,275.00)
915 Discount on Bonds Issued								22,709.62		22,709.62
Total Other Financing Sources (Uses)	54,000.00	32,797.70	(324.31)	(9.17)	(18.43)	0.00	0.00	3,434.62	0.00	89,880.41
(913) 376 Special Items										0.00
(914) 375 Extraordinary Items										0.00
Net Change in Fund Balances	5,136.82	15,388.42	(222.35)	5.20	(2,921.38)	9,711.97	0.00	4,623.27	19,395.77	51,117.72
Fund Balance - Beginning	1,623.38	2,579.84	912.01	2,855.35	7,959.62	3,826.12	0.00	41,111.71	41,628.70	102,496.73
Adjustments:										
Accounts Receivable	(1,816.90)	(2,508.85)								(4,325.75)
Accounts Payable	624.81	44.11								668.92
Adjusted Fund Balance - Beginning	431.29	115.10	912.01	2,855.35	7,959.62	3,826.12	0.00	41,111.71	41,628.70	98,839.90
FUND BALANCE - ENDING	5,568.11	15,503.52	689.66	2,860.55	5,038.24	13,538.09	0.00	45,734.98	61,024.47	149,957.62

ROBERTS COUNTY
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
December 31, 2013

	911 Service Fund	Emerg Mgmt Fund	Domestic Abuse Fund	CH Bldg Fund	24/7 Sobriety Fund	M & P Fund	TIF #1 Debt Serv Fund	Jail Debt Serv Fund	TIF #2 Cap Project Fund	Total Other Governmental Funds
ASSETS:										
Cash and Cash Equivalents	5,568.11	15,503.52	689.66	2,860.55	5,038.24	13,538.09	0.00	45,734.98	61,024.47	149,957.62
106 Cash with Fiscal Agent										0.00
151 Investments										0.00
107.1 Restricted Cash and Cash Equivalents										0.00
107.2 Restricted Investments										0.00
TOTAL ASSETS	5,568.11	15,503.52	689.66	2,860.55	5,038.24	13,538.09	0.00	45,734.98	61,024.47	149,957.62
FUND BALANCES:										
273 Nonspendable										0.00
274 Restricted			689.66	2,860.55	5,038.24	13,538.09		45,734.98	61,024.47	128,885.99
275 Committed										0.00
276 Assigned	5,568.11	15,503.52								21,071.63
277 Unassigned										0.00
TOTAL FUND BALANCES	5,568.11	15,503.52	689.66	2,860.55	5,038.24	13,538.09	0.00	45,734.98	61,024.47	149,957.62

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
Revenue:				
310 Taxes:				
311 General Property Taxes--Current	2,875,874.64		612,774.19	3,488,648.83
312 General Property Taxes--Delinquent	25,582.61		4,874.00	30,456.61
313 Penalties and Interest	13,930.68	59.05	2.50	13,992.23
314 Telephone Tax (Outside)				0.00
315 Mobile Home Tax	2,531.63	42.60	313.18	2,887.41
316 Wheel Tax		231,296.53		231,296.53
317 911 Telephone Surcharge				0.00
318 Tax Deed Revenue				0.00
319 Other Taxes				0.00
Total Taxes	2,917,919.56	231,398.18	617,963.87	3,767,281.61
320 Licenses and Permits	23,981.45	22,279.35	2,520.00	48,780.80
330 Intergovernmental Revenue:				
331 Federal Grants	1,125.00		38,803.91	39,928.91
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes	5,014.48		653.08	5,667.56
334 State Grants	26,880.00	224,153.98		251,033.98
335 State Shared Revenue:				
335.01 Bank Franchise	29,150.55	6,984.56		36,135.11
335.02 Motor Vehicle Licenses		1,063,215.23		1,063,215.23
335.03 Inheritance Tax				0.00
335.04 Liquor Tax Reversion				0.00
335.05 Lottery Shared Revenue				0.00
335.06 State Highway Fund (former 10% game)				0.00
335.07 Court Appointed Attorney/Public Defender	5,920.72			5,920.72
335.08 Energy Minerals Severance Tax				0.00
335.09 Prorate/Port of Entry Fees		65,771.42		65,771.42
335.10 Abused and Neglected Child Defense	13.35			13.35
335.11 63 3/4% Mobile Home		6,800.86		6,800.86
335.13 Secondary Road MotorVehicle Remittances				0.00
335.14 Telecommunications Gross Receipts Tax	63,294.08			63,294.08
335.15 Motor Vehicle 1/4%				0.00
335.16 Wind Farm Taxes				0.00
335.17 Motor Fuel Tax		7,694.57		7,694.57
335.18 911 Remittances			94,519.61	94,519.61
335.99 Other State Shared Revenue				0.00
336 State Payments in Lieu of Taxes				0.00
338 Other Payments in Lieu of Taxes	7,741.35			7,741.35
339 Other Intergovernmental Revenue				0.00
Total Intergovernmental Revenue	139,139.53	1,374,620.62	133,976.60	1,647,736.75

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	18,994.37			18,994.37
341.20 Register of Deeds' Fees	109,207.20		10,593.42	119,800.62
341.30 Driver's License Exam				0.00
341.40 Legal Services	48,721.44		480.00	49,201.44
341.50 Clerk of Courts Fees	10,948.60			10,948.60
341.90 Other Fees	2,816.56			2,816.56
342 Public Safety:				
342.10 Law Enforcement	51,217.97			51,217.97
342.20 Prisoner Care	361,730.27			361,730.27
342.30 Sobriety Testing			13,642.00	13,642.00
342.90 Other				0.00
343 Public Works:				
343.10 Road Maintenance Contract Charges		45,566.28		45,566.28
343.90 Other				0.00
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	42,524.49			42,524.49
344.12 Veterans Service Officer				0.00
344.13 Low Income Energy Assistance Program				0.00
344.14 Food Stamp Administration				0.00
344.19 Other				0.00
344.20 Health Assistance:				
344.21 County Nurse				0.00
344.22 Ambulance				0.00
344.23 Hospital				0.00
344.24 Women Infants and Children	20,074.46			20,074.46
344.29 Other				0.00
344.30 Social Services				0.00
344.40 Mental Health Services				0.00
345 Culture and Recreation				0.00
346 Urban and Economic Development				0.00
348 Conservation of Natural Resources	23,908.25			23,908.25
349 Other Charges				0.00
Total Charges for Goods and Services	690,143.61	45,566.28	24,715.42	760,425.31
350 Fines and Forfeits:				
351 Fines				0.00
352 Costs	13,310.43			13,310.43
353 Forfeits	397.00			397.00
359 Other	1,986.04			1,986.04
Total Fines and Forfeits	15,693.47	0.00	0.00	15,693.47
360 Miscellaneous Revenue:				
361 Investment Earnings	2,078.84	283.92	2,147.10	4,509.86
362 Rent	35,106.37	1,690.00		36,796.37
363 Special Assessments				0.00
365 Contributions and Donations			18,984.24	18,984.24
366 Refund of Prior Year's Expenditures				0.00
369 Other	23,074.56	11,784.69		34,859.25
Total Miscellaneous Revenue	60,259.77	13,758.61	21,131.34	95,149.72
Total Revenue	3,847,137.39	1,687,623.04	800,307.23	6,335,067.66

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	119,119.77			119,119.77
120 Elections	4,868.00			4,868.00
130 Judicial System	30,164.39			30,164.39
140 Financial Administration:				
141 Auditor	129,584.90			129,584.90
142 Treasurer	133,421.25			133,421.25
143 Data Processing				0.00
144 Other				0.00
150 Legal Services:				
151 State's Attorney	116,617.26			116,617.26
152 Public Defender				0.00
153 Court Appointed Attorney	144,996.00			144,996.00
154 Abused and Neglected Child Defense				0.00
160 Other Administration:				
161 General Government Building	106,776.34			106,776.34
162 Director of Equalization	99,951.59			99,951.59
163 Register of Deeds	81,295.72		908.00	82,203.72
164 Judgments				0.00
165 Veterans' Service Officer	80,074.87			80,074.87
166 Predatory Animal	4,613.47			4,613.47
167 Disability Coordinator				0.00
168 Self-Insurance Plan				0.00
169 Other				0.00
170 Geographic Information System				0.00
Total General Government	1,051,483.56	0.00	908.00	1,052,391.56
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	447,305.88			447,305.88
212 County Jail	1,034,904.26		16,564.88	1,051,469.14
213 Coroner	16,145.38			16,145.38
214 County-Wide Law Enforcement				0.00
215 Juvenile Detention	101,442.57			101,442.57
219 Other Law Enforcement				0.00
220 Protective and Emergency Services:				
221 Fire Protection				0.00
222 Emergency and Disaster Services			56,215.49	56,215.49
223 Flood Control				0.00
224 Fire Guards				0.00
225 Communication Center	178,023.24		143,382.79	321,406.03
229 Other Protective and Emergency				0.00
Total Public Safety	1,777,821.33	0.00	216,163.16	1,993,984.49

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges		2,105,923.42		2,105,923.42
320 Sanitation:				
321 Sewers				0.00
322 Solid Waste				0.00
330 Transportation:				
331 Airport				0.00
332 Railroad				0.00
340 Water System				0.00
390 Other Public Works				0.00
Total Public Works	0.00	2,105,923.42	0.00	2,105,923.42
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	13,592.77			13,592.77
412 Public Welfare				0.00
413 Low Income Energy Assistance Program				0.00
415 Food Stamp Distribution				0.00
419 Other				0.00
420 Health Assistance:				
421 County Nurse	51,114.47			51,114.47
422 Health Services				0.00
423 Hospital				0.00
424 Ambulance				0.00
425 Board of Health				0.00
426 Women Infants and Children	37,050.17			37,050.17
429 Other				0.00
430 Social Services:				
431 Day Care Centers				0.00
432 Child Support Enforcement				0.00
433 Care of Aged	6,000.00			6,000.00
434 Domestic Abuse			2,900.12	2,900.12
439 Other				0.00
440 Mental Health Services:				
441 Mentally Ill	39,844.11			39,844.11
442 Developmentally Disabled	880.00			880.00
443 Drug Abuse				0.00
444 Mental Health Centers	10,648.08			10,648.08
445 Mental Illness Board				0.00
449 Other				0.00
Total Health and Welfare	159,129.60	0.00	2,900.12	162,029.72

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
500 Culture and Recreation:				
510 Culture:				
511 Public Library	250.00			250.00
512 Historical Museum				0.00
513 County Monuments				0.00
514 Historical Sites				0.00
515 Memorial Day Expense				0.00
519 Other				0.00
520 Recreation:				
521 Recreational Programs				0.00
522 Parks				0.00
523 Exhibition Building				0.00
524 County Fair	5,907.95			5,907.95
525 Senior Center				0.00
529 Other				0.00
Total Culture and Recreation	6,157.95	0.00	0.00	6,157.95
600 Conservation of Natural Resources:				
610 Soil Conservation:				
611 County Extension	49,101.89			49,101.89
612 Soil Conservation Districts				0.00
613 Rodent Control				0.00
614 Predator Control Districts				0.00
615 Weed and Pest Control	47,606.61			47,606.61
616 Grasshopper and Pest Control				0.00
619 Other				0.00
620 Water Conservation:				
621 Geological Survey				0.00
622 Weather Modification				0.00
623 Water Conservation Districts				0.00
624 Drainage Commissions				0.00
629 Other				0.00
Total Conservation of Natural Resources	96,708.50	0.00	0.00	96,708.50
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	30.44			30.44
712 Urban and Rural Development	15,450.00			15,450.00
719 Other				0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development				0.00
729 Other				0.00
Total Urban and Economic Development	15,480.44	0.00	0.00	15,480.44

ROBERTS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
750 Intergovernmental Expenditures				0.00
800 Debt Service	68,206.35	198,615.16	619,098.64	885,920.15
850 Payments to Local Education Agencies				0.00
890 Capital Outlay				0.00
Total Expenditures	3,174,987.73	2,304,538.58	839,069.92	6,318,596.23
Excess of Revenues Over (Under) Expenditures	672,149.66	(616,915.54)	(38,762.69)	16,471.43
Other Financing Sources (Uses):				
371 Transfers In	638.13	465,829.45	86,800.00	553,267.58
911 Transfers Out (Enter as a negative)	(552,629.45)	(283.92)	(354.21)	(553,267.58)
372 Long-Term Debt Issued	26,583.00	111,650.00		138,233.00
373 Insurance Proceeds	12,999.08	1,764.00		14,763.08
374 Sale of County Property		701.92		701.92
912 Payments to Refunded Debt Escrow Agent (Enter as a negative)			(19,275.00)	(19,275.00)
915 Discount on Bonds Issued			22,709.62	22,709.62
Total Other Financing Sources (Uses)	(512,409.24)	579,661.45	89,880.41	157,132.62
(913) 376 Special Items				0.00
(914) 375 Extraordinary Items				0.00
Net Change in Fund Balance	159,740.42	(37,254.09)	51,117.72	173,604.05
Fund Balance - Beginning	379,983.45	160,883.81	102,496.73	643,363.99
Adjustments:				
Change in Basis of Accounting from GAAP to Modified Cash	(9,678.36)	(123,301.80)	(3,656.83)	(136,636.99)
				0.00
				0.00
Adjusted Fund Balance - Beginning	370,305.09	37,582.01	98,839.90	506,727.00
FUND BALANCE - ENDING	530,045.51	327.92	149,957.62	680,331.05

The notes to the financial statements are an integral part of this statement.

Note to F/S Preparer: If a county receives a grant that is passed on to a subrecipient, take the time to touch up the function account name to provide more clarity to the transaction. (example - "Grants to Rural Water System" rather that "Water System")

COMMISSIONER PROCEEDINGS March 24, 2015

The Roberts County Commissioners met in regular session with Gene Bartz, Don Carlson, Roger George, Faye Johnston and Tim Zempel present. Chairman George presiding.

Motion by Zempel, seconded by Carlson to approve the agenda as presented and the March 17, 2015 minutes. Motion carried.

PUBLIC COMMENT

George called for public comment.

Zempel received a question regarding haul road agreements with contractors for setting up the wind towers.

Sattler had been contacted by Don Arbach letting the Commissioners know that he has hired Holton Engineering to survey the line between the county farmland property and his farmland in Section 33-126-51 (Sisseton Township) and he will be placing a wooden post in to mark the line.

George discussed a Coroner call in Corona which had been brought up at the Local Emergency Planning Committee (LEPC) meeting on Thursday, March 19, 2015.

John Oetkin-Bossko Township Supervisor called the Commissioners to discuss the bridge that was previously taken out on 111th St in Bossko Township. Oetkin will make an appointment for a meeting with Commissioners.

SHERIFF

Sheriff Jay Tasa met with Commissioners and the Coroner call was discussed.

Tasa submitted a check for $5,703.89 for February fees. Inmate count today is 46 inmates, Department of Corrections site inspection is rescheduled for some day in April and Student Government Day will be held Wednesday, March 25, 2015/students will be given a partial tour of the jail.

Time was spent discussing jail maintenance, medications and new state law that will go into effect on July 1, 2015 regarding inmate health insurance reimbursement.

HIGHWAY

Pat Stickland, Highway Supt met with Commissioners and discussed bridges in Lawrence Township, Goodwill Township and Bossko Township.

Time was spent discussing the load limits that have been posted on County roads. After discussion, motion by Zempel, seconded by Carlson to raise the tonnage on some of the roads at the discretion of the Highway Supt. Motion carried.

Motion by Bartz, seconded by Zempel to approve Right of Way Application for RC Telephone for placement of fiber optic cable on County Road 8 between Sections 26 & 27-127-50 and between Sections 22 & 23-127-50 (Hart Township). Motion carried.

Motion by Zempel, seconded by Carlson to approve the 2015 Highway Rental Rates which are on file at the Auditor's Office and Highway Department. Motion carried.

Motion by Bartz, seconded by Johnston to sign the Joint Work Agreement Between Day County, Marshall County & Roberts County for 2015. Motion carried.

FUEL QUOTES

Fuel quotes were submitted and are as follows: STILLSON OIL-Landfill-#2 diesel 2.418, New Effington shop-#2 diesel 2.418, Sisseton shop-ethanol 3.390, Summit shop-#2 diesel 2.418, Courthouse-heating fuel 2.418; BORDER STATES-Landfill-#2 diesel 2.17, New Effington-#2 diesel 2.17, Sisseton shop-ethanol 2.47, Summit shop-#2 diesel 2.17, Courthouse-heating fuel 2.17. Motion by Zempel, seconded by Bartz to accept low quotes of Border States for #2 diesel and ethanol will be purchased as needed. Motion carried.

LANDFILL

Randy Deutsch-Landfill Manager met with Commissioners and discussed garbage rates and the increase is needed as future expansion projects will be required. After discussion, motion by Bartz, seconded by Carlson to increase the rates by $4.00 over an eighteen month period for municipal solid waste (garbage). This process will begin as follows: $1.00 increase on July 1, 2015/$1.00 increase on January 1, 2016/$1.00 increase on July 1, 2016/$1.00 increase on January 1, 2017 and to increase tire disposal as follows: car tires-$3.00 to $4.00/large pick up tires-$6.00 to $7.00/truck tires-$10.00 to $12.00/earth movers (pay loader, tractor)-$20.00 to $22.00. Motion carried.

Deutsch discussed 2 accounts that have been carried on the Landfill accounts since 2002 and 2003. After discussion, motion by Carlson, seconded by Johnston to write off the accounts for C&W-$926.43 and DMSI-$596.72 which will get these accounts off of the monthly Landfill accounting but will still be owed to Roberts County and collectible. Motion carried.

Deutsch has been in contact with Butler Machinery regarding the repairs on the Landfill compactor and it should be done getting repaired this week.

OTHER

Motion by Zempel, seconded by Bartz to approve the Veteran Service Office to be closed on May 7, 2015 for staff to attend a Spring Mini Conference. Motion carried.

JOHN THUNE'S REPRESENTATIVE

Judy Vrchota-Northeast Regional Director for Senator John Thune met with Commissioners and county concerns were discussed.

CLAIMS

Motion by Johnston, seconded by Carlson to pay the following claims: COMMISSIONER-Fees/EMC 2500.00 Maintenance/Pitney Bowes 1.07 Travel/SDACC 300.00 Publishing/Wilmot Enterprise 342.84 Total 3143.91; JUDICIAL-Maintenance/Pitney Bowes 72.05 Legal/SDACC 1309.00 Supplies/Certified Languages 16.50 Huber Bakery 28.80 Thomson Reuters 804.01 Total 2230.36; AUDITOR-Maintenance/Pitney Bowes 76.29 Ultra 70.33 Utilities/Venture 90.04 Supplies/McLeods 198.32 Office Peeps 176.28 Total 611.26; TREASURER-Maintenance/Pitney Bowes 211.86 Ultra 70.33 Utilities/Venture 100.71 Supplies/Office Max 336.60 Office Peeps 37.29 Total 756.79; STATES ATTORNEY-Maintenance/Pitney Bowes 38.12 Utilities/Venture 169.18 Supplies/Xerox 26.64 Total 233.94; COURT APP ATTORNEY-Prof Services/Nikolas Law 6000.00 Total 6000.00; GOV BUILDING-Insurance/EMC 218.00Repairs/Oien Electric 590.00 Rent/Venture 87.75 Maintenance/Venture 100.00 Total 995.75; DIRECTOR OF EQUAL-Maintenance/Pitney Bowes 76.29 Ultra 70.34 Supplies/Office Peeps 9.68 Valley Office 45.68 Utilities/Venture 90.11 Total 292.10; REG OF DEEDS-Maintenance/Pitney Bowes 38.12 Rent/ Toshiba 106.58 Marco 48.20 Utilities/Venture 92.53 Total 285.43; VETERAN SERVICE-Rent/ Marco 87.89 Maintenance/Pitney Bowes 21.21 Utilities/Venture 124.57 Total 233.77; SHERIFF - Maintenance/I-29 emergency 1438.00 Pitney Bowes 21.21 Equipment/Zuercher Tech 22331.00 Supplies/Office Peeps 81.90 Austin Steiner 382.08 Total 24254.19; JAIL-Repairs/Weinberg Supply 131.37 RDR Plumbing 9974.67 Thompson Mechanical 390.41 Equipment/Ultra 2661.00 Utilities/1010.93 Supplies/A'Viands 15702.10 Barker Co 415.80 Cole Papers 366.45 CDP 79.25 CPI 150.00 Grant-Roberts Ambul 199.58 Office Peeps 835.04 Redwood Biotech 817.45 Roberts Co Sheriff 40.00 SD Dept of Revenue 420.00 Shopko 727.44 Sisseton Dental 258.40 Total 34179.89; CORONER-Prof Fees/Sanford Health 11465.00 Terry Sorenson 116.00 Travel/ Terry Sorenson 317.15 Total 11898.15; NURSE-Supplies/Office Peeps 92.76 Total 92.76; MENTALLY ILL-Prof Services/Jeannie Collison 15.00 Harmelink Law 182.00 KCH Law 157.58 Lucy Lewno 150.49 Lincoln Co 18.00 Nikolas Law 300.00 SD Dept of Revenue 792.44 Karen Swanda 15.00 Yankton Co 25.00 Total 1655.51; COUNTY FAIR-Utilities/Venture 42.65 Total 42.65; EXTENSION-Supplies/Karelyn Farrand 14.00 Utilities/Venture 112.53 Total 126.53; WEED-Maintenance/Pitney Bowes 3.17 Utilities/Venture 43.58 Total 46.75;PLANNING & ZONING -Maintenance/Pitney Bowes 2.55 Total 2.55; PRINCIPAL/DEBT SERV-Fees/A'Viands 1930.40 Total 1930.40; HWY & BRIDGE-Utilities/Otter Tail 110.36 Venture 220.29 Verizon 61.70 Travel/Pat Stickland 9.90 Maintenance/Pitney Bowes .85 Publishing/Wilmot Enterprise 80.00 Supplies/ Brock White 10360.00 Total 10843.10; 911 TELEPHONE-Utilities/Venture 749.80 Total 749.80; EMERG MANAGEMENT-Maintenance/Pitney Bowes 2.77 Utilities/Venture 252.89 LEPC/Dawn Sattler 20.11 Subway 191.53 Total 467.30; LANDFILL-Repairs/Oien Electric 934.52 Utilities/Venture 43.14 Supplies/Brewster Building 15.26 Hedahl's 16.12 RDO Equipment 206.17 SD Dept of Revenue 681.14 Stillson Service 334.53 Twin Valley Tire 22.87 Total 2253.75; REG OF DEEDS-Fees/SD Dept of Revenue 1030.00 Total 1030.00; DEL TAX PMT-Fees/ RCT 219.09 Total 219.09; STATE MOTOR VEH-Fees/SD Dept of Revenue 156694.83 Total 156694.83 SALES TAX-Fees/SD Dept of Revenue 107.32 Total 107.32; M&P FLOW THRU-Fees/ SDACO 270.00 Total 270.00; Grand Total Total 261647.88. Payroll - Road & Bridge 20181.57 Landfill 6798.07 Total 26979.58. Longevity Raise - Gene Herberg - 13.87 to 14.11.

RESOLUTION NO. 2016-07

WHEREAS, the County of Roberts wishes to construct stage 5 for Waste Cell #2 for their landfill facility operation; and

WHEREAS, the County is eligible to apply for State assistance for the proposed project; and

WHEREAS, with the submission of the SD Solid Waste Management Program (SWMP) grant application for the proposed project, the County of Roberts assures and certifies that all SWMP requirements will be fulfilled;

THEREFORE, BE IT RESOLVED, that the Roberts County Board of Commissioners duly authorizes the submission of the SWMP application for the proposed project;

THEREFORE, BE IT FURTHER RESOLVED, that the Chairman of Roberts County be designated as the certifying official authorized to sign all documents required for the proposed stage 5 construction project including the SWMP application, agreements, contracts, pay requests, correspondence plus any other required paperwork.

Adopted and effective this 15th day of March, 2016.

Roger P. George
Chairman of Roberts County Commission

ATTEST:

Dawn Sattler
Roberts County Auditor

ROBERTS COUNTY LANDFILL
11901 BIA HWY 700
Sisseton, South Dakota 57262
Telephone (605) 698-7362
Randy Deutsch, Manager

The Roberts County Landfill was put into "corrective action" made in 2014 by the Department of Environment and Natural Resources (D.E.N.R.), our professional ground watering monitors, (Geotek), found a small amount of gasses in a few of our monitoring wells. Therefore we hired a contractor, (Geotek) to put in 4 more new wells. It was also suggested we try to remove these gasses from the waste cell before it can get in the soil and into the monitoring wells. To do this we hired more contractors to come in and dig out our leachate collection systems end caps and put risers on them with wind turbans 7 to 8 feet in the air to see if this would help remove gas from the waste cell. When we did this, D.E.N.R. suggested we get a contractor to come out and flush our leachate collection system, vacuumed out and camera the system.

The D.E.N.R. also suggested we do more monitoring of all these wells. Geotek tests twice as much now so our cost went from approximately $13,000.00 to $26,000.00 per year with no end period in sight. If this corrective action does not produce any correction to our contamination, there may be more procedures they will want done.

In the near future, Roberts County Landfill will be looking to up-grade our 2007 916F Cat Compactor. This will be a pretty substantial cost to the Roberts County Landfill.

In 2016 we are expanding our waste cell #2, Stage 5. We will also be closing half of waste cell #2, Stages 2 & 3 which will be a large cost to the Roberts County Landfill.

We are asking SDSWMA for some assistance with the Financial Cost with a grant to lower the burden with the construction of waste cell #2, Stage 5.

Thank you;

Randy Deutsch, Roberts County Landfill Manager
By: SD

WRAP Review Sheet
Solid Waste Management Program Funding Application
Applicant: SD Solid Waste Management Association

Project Title:	Joint Annual Conference Speakers
Funding Requested:	$15,000
Other Proposed Funding:	$43,000– Registration Fees
Total Project Cost:	$58,000
Project Description:	The SDSWMA hosts a joint conference with the North Dakota Solid Waste and Recycling Association once every three years and needs speakers to provide a quality educational and growth experience for attendees. Any awarded funds will cover speaker fees, conference registration and accommodations. Agencies from North Dakota have also pledged up to $3,000 of support for the conference.
Type:	Solid Waste
Service Population:	853,175
Financial & History Information:	In January 2016, SD SWMA received a $39,000 SWMP grant to host a Manager of Landfill Operations (MOLO) training course. In March 2013, SD SWMA received a $24,000 SWMP grant to host a MOLO training course. In 2010, SD SWMA received a $34,050 SWMP grant to host a MOLO training course. In 2007, SD SWMA received a $34,450 SWMP grant to host a MOLO training course.
Fees:	$215 per registrant
Implementation Schedule:	The conference will be held in September of 2016.

Engineering Review Completed By: Drew Huisken
Financial Review Completed By: Jon Peschong

RECEIVED

APR 04 2016

Division of Financial
& Technical Assistance

SD Solid Waste Management Association (SDSWMA)

PO Box 978, Aberdeen, SD 57401-0978
Ph: (605) 216-3256 • Fax: (605) 225-1619

April 1, 2016

Mr. Andrew Bruels
SDDENR – SWMP
523 E. Capitol Avenue
Pierre, SD 57501

Dear Mr. Bruels:

South Dakota Solid Waste Management Association is submitting the enclosed Solid Waste Management Program Grant Application for consideration in the next funding round..

We are requesting grant funding to cover speakers for the 2016 Joint Annual Conference in Deadwood this September.

Please contact me if additional information is needed.

Sincerely,

Carolyn Trautman

Carolyn Trautman
Executive Director

cy: SDSWMA President Fred Snoderly, City of Madison

Promoting Environmentally Sound Solid Waste Management

Application Checklist

Items that are part of the application

	YES	N/A
Application signed by authorized signatory - page 1	☒	☐
Professional contacts completed - page 2	☒	☐
Budget sheet completed - page 3	☒	☐
Proposed method of financing completed - page 4	☒	☐
Applicant information completed - pages 5	☒	☐
Status of existing SWMP grants or loans completed - page 6	☒	☐
Debt pledge by proposed security completed - page 7	☐	☒
Property tax information completed - page 8	☐	☒
Sales tax information completed - page 9	☐	☒

Items that must be attached to the application

****All applications must include items in bold**

Note: Proprietary Fund information for government entities is sufficient.

****Project narrative that includes all applicable information such as detailed scope of the project, engineering reports, or cost estimates.**	☒	☐
****Current year budget with most recent revenue, expenditures reports and corresponding fee structure**	☒	☐
****Previous two years of unaudited or audited financial statements and corresponding fee structure**	☒	☐
Amortization Schedules for all debt pledged to proposed security	☐	☒
Local government resolution approving signatory of application, agreements, pay requests, and other required documents as needed for funding	☒	☐
Local government resolution approving current fee structure for Solid Waste Program	☐	☒
Cooperative agreement with local government unit	☐	☒
Letters of financial commitment or support from other federal, state, or local agencies or private resources (letters must contain the specific terms or conditions)	☐	☒

Private for-profit entities only

Business Plan	☐	☒

Solid Waste Management Program Application

Applicant
South Dakota Solid Waste Management Association

Address
PO Box 978
Aberdeen, SD 57401

Phone Number 605 216-3256

Proposed Funding Package

SWMP Funds:		$15,000
Local Cash:		
Other:	registration 200 @ $215	$43,000
Other:		
Other:		
Total Project Cost:		$58,000

Project Title: Joint Annual Conference Speakers

Description:

The SD Solid Waste Management Association is hosting a joint conference with ND Solid Waste and Recycling Association in September of 2016. This will be the third joint conference, held once every three years. Many common solid waste disposal and regulatory issues have prompted this partnership which allows for a greater network in problem solving and operational improvements. Speakers are the key to providing a quality educational and growth experience for attendees. Funds will cover speaker fees, conference registration and one nights lodging for speakers. SDSWMA (501c6) and NDSWRA (501c3) are both non-profit groups existing solely on membership and conference/workshop revenue. Joint conferences are a 50/50 split on revenue after expenses. The 2013 joint conference hosted by ND utilized an $18,000 USDA rural development grant, they secured, to defray the speaker costs. Additionally, ND Department of Health and ND Department of Commerce provide sponsorship support of up to $3,000.00.

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.

Fred Snoderly, SDSWMA President — Name and Title of Authorized Signatory (Typed)

Signature — Date: 4-1-16

Professional Contacts:

Application Prepared By: Carolyn L Trautman, SDSWMA Executive Director

Contact Person: Carolyn Trautman

Mailing Address: PO Box 978

City, State, and Zip: Aberdeen, SD 57401

Telephone Number: 605-216-3256 Fax: 605-225-1619

Email address: sdsolidwaste@yahoo.com

Consulting Engineering Firm: N/A

Contact Person:

Mailing Address:

City, State, and Zip:

Telephone Number: Fax:

Email address:

Legal Counsel's Firm: N/A

Legal Counsel:

Mailing Address:

City, State, and Zip:

Telephone Number: Fax:

Email address:

Finance Office: N/A

Contact Person:

Mailing Address:

City, State, and Zip:

Telephone Number: Fax:

Email address:

BUDGET SHEET

Cost Classification	A SWMP Funds	B Attendee Regist.	C	D	E	
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						
6. Contractual Services	$5,700					$5,
7. Other - 26 @ ($215 regis + $140 hotel)	$9,300					$9,
8. Other - 200 @ $215 memb regist		$43,000				$4
9. Subtotal (Lines 1- 8)	$15,000	$43,000				$5
10. Contingencies						
11. Total (Lines 9 - 10)	$15,000	$43,000				$5
12. Total Percentage	25.86%	74.14%	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
SWMP Funds		$15,000.00
Local Cash		
Other: Anticipated Member Registration		$43,000.00
Other:		
Other:		
Total		$58,000.00

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 I
*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: Non-Profit Business 501c6

Fiscal Year Ends: September 30

Population Served

Current:	853,175	2010:	816,463	2000:	755,844

Estimated date construction or acquisition will commence:

Estimated completion or acquisition and installation date: September 30, 2016

**Estimated Useful Life of Project:

****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.

This Joint Annual Conference serves the entire region (SD, ND, MT, WY, NE). Attendees from MN and CO are also anticipated.

Services Provided

Describe the current services provided and identify any additional service as a result of this project.

SDSWMA currently offers a Spring Solid Waste Operator's workshop, an Annual Conference and Trade Show, Restricted Use Operator's Workshop, an operations and safety library for members and a network for those in the industry. This project continues our mission by providing "depth to the gene pool". A joint annual conference with surrounding states provides a venue for broadening understanding and knowledge for our members. This is consistent with our mission to promote environmentally sound solid waste management through education, training and technical assistance. Waste disposal and recycling issues are not confined by state lines. This project will continue our mission of providing in-state training and education opportunities for South Dakota's solid waste operations personnel, tribes and regulators.

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.

This joint annual conference agenda is currently packed with 26+ speakers and tours that will touch on every aspect of the waste management hierarchy from top to bottom. A copy of the conference agenda is attached in the Supporting Documents.

Status report for all existing Solid Waste Management Program grants or loans

Grant/Loan #	Status
2016-SW-400	MOLO Course is being held May 2-5, 2016 in Pierre. Current registration is 27 of 43 anticipated. A final pay request will be submitted by June 1, 2016.

If applicable, list the top three products that comprise the applicant's sales.

Name	City, State, & Phone	Products	% of Sales
SDSWMA		Membership	50
SDSWMA		Workshops/conferences	50

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 Borrowed					
Maturity Date (mmm/yyyy)					
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:

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

Comments:

South Dakota Solid Waste
Management Association (SDSWMA)
PO Box 978
Aberdeen, SD 57402
Phone: 605-216-3256

Fred Snoderly
SDSWMA President

Michael Erickson
SDSWMA Secretary-Treasurer

Executive Summary

The South Dakota Solid Waste Management Association (SDSWMA) was formally incorporated on September 18, 1991, during the first annual solid waste and recycling conference sponsored by the South Dakota Department of Environment and Natural Resources (SDDENR) and the Water Pollution Control Association with support from the US EPA Region VIII. As South Dakota began a quest to manage solid waste in compliance with new Federal regulations, SDSWMA began a quest to provide education and training to the solid waste industry. The ultimate goal of all was protection of human health and environment for future generations in the most cost effective and reasonable manner.

SDSWMA is hosting the third joint annual conference with ND and MT in September of 2016. In 2010 the governing Boards of SDSWMA and ND Solid Waste and Recycling Association (NDSWRA) pursued a joint annual conference and trade show aimed at increasing participation, decreasing cost and maximizing resources. Historically, ND and SD each held individual conferences in September. It has proven to be a successful venture with all income and expenses split 50/50. The State of Montana became interested in the regional approach and now is part of the conference through a sponsorship of $5,000.00.

Attendance and sponsorship are two variables that can greatly impact the continued success of this joint annual conference. Neither is definite. The conference is planned around an average member attendance of 200, including speakers. Sponsorship is "pie-in-the-sky," and subject to many variables such as current projects, market trends, market share and the economy. The first two conferences netted $6,000 and $27,000, respectively in sponsorship, with the $27,000 sponsorship directly attributed to the ND oil boom and oil production waste issues. Attendance is impacted by conference registration fees, speaker line-up, relevant topics, conflicting conferences and lodging cost. Member registration for 2016 is $215/person for three days. This $215 covers $135/person for meals and breaks, leaving $80/person to cover hotel equipment, printing, busses and speakers.

In order to make this joint conference a continued success, grant funding is needed. It is close to a break even conference based solely on registration fees. Grant funding provides a means of securing the revenue lost to free or reduced speaker registrations. As a conference planner, I can tell you it is very awkward to tell speakers that they are expected to pay the conference registration. Providing speakers one hotel night allows additional networking and discussion time, allowing for one on one communication and giving all attendees more value for their money.

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Current YTD Budget vs. Actual, YTD P&L

Supporting Documents – 2016 Conference Agenda and 12
Speaker Contracts

Description of Business

The SDSWMA is a non-profit South Dakota corporation formed to promote environmentally sound solid waste management through education and training.

Since incorporation in 1991, SDSWMA has worked closely with the South Dakota Department of Environment and Natural Resources. Initially, the effort was focused on helping local governmental and private entities understand new federal solid waste regulations and the necessary closure of small town landfills. Then it began focusing on cooperative actions to facilitate handling of garbage and disposal at regional landfills. That evolution saw the closure of at least 185 small town dumps and development of 15 regional landfills complete with liners, leachate collection systems, storm water controls and highly regulated operations. SDSWMA served the state well by bringing all the key players together, developing their level of understanding, aiding in the associated training and education, and finally maintaining a vehicle outside, but allied with state regulatory agencies, to continue the growth of integrated waste management throughout South Dakota.

History of SDSWMA

The South Dakota Solid Waste Management Association (SDSWMA) was formally incorporated on September 18, 1991, during the first annual solid waste and recycling conference sponsored by the South Dakota Department of Environment and Natural Resources and the Water Pollution Control Association with support from the US EPA Region VIII. It is a membership corporation. The classes of membership include individual, organization, governmental entity, partnership, joint venture and corporations. All are voting members and elective to officer or board of director positions.

The SDSWMA was incorporated by three South Dakota Department of Environment and Natural Resources staff: Clark Haberman, Terrence G. Keller and David Templeton, Jr. This incorporation was preemptive of the need for a vehicle to train and educate the solid waste industry employees from management to staff, now and into the future. Industry leaders across the state had already begun meeting and planning means of complying with new federal regulations known as Subtitle D. Incorporating SDSWMA formalized the efforts.

As organized, the purposes of the SDSWMA are:

- Promoting environmentally sound waste management and recycling in SD

- Providing information and training for managers in disposal and recycling
- Providing technical assistance to all levels of policy makers in SD
- Supporting research in solid waste management
- Receiving and maintaining funds and applying income to effect the above
- Providing umbrella organization for specific segments of solid waste management.

Boasting a membership of almost 300 in 1992, the SDSWMA now maintains annual membership numbers of 100 to 120. This original membership included decision/policy makers from state, county and city governments, business owners and operators, planning districts, consultants and industry suppliers. As regional landfills and service areas were defined, membership numbers began dropping, reflective of the consolidation from 185 small town dumps to 15 regional Subtitle D landfills. Membership now includes much fewer policy makers from county and city commissions, but holds strong with districts, county and city solid waste staff, private recycling and hauling owners and operators, consultants and industry suppliers.

The SDSWMA continues its' mission of promoting environmentally sound solid waste management through training and education.

Services Provided by SDSWMA

Prior to the incorporation, individuals from hauling, landfill and recycling businesses statewide had met for six months to develop a proposed organizational structure and mission statement. One of the primary goals adopted was to emphasize training and education. That goal continues to drive the SDSWMA.

SDSWMA sponsors two conferences annually, sponsors and co-sponsors a variety of training workshops and symposiums, publishes a Material Matters News Flash, maintains a website, provides safety and operations resources, and tracks legislation for members. A few examples of training workshops hosted since incorporation, include garbage hauler safety courses, restricted use/rubble site operations, waste screening and blood borne pathogen classes, waste tire symposiums, Manager of Landfill Operations certification courses, load inspection classes, tribal integrated solid waste planning, solid waste grant writing, mutual aid and disaster preparedness and a tip fee workshop. **One of the most recent undertakings for the Association is a joint annual conference with North Dakota Solid Waste and Recycling Association and the State of Montana once every three years.**

Management of SDSWMA

The management of SDSWMA is laid out by the corporate bylaws. All business affairs of SDSWMA are managed by the Governing Board of Directors comprised of nine directors serving staggered three year terms and a president, president-elect, vice president, secretary/treasurer and the executive director. The executive director serves ex officio and is the only compensated position.

The current officers, governing board directors and executive director are listed below with their contact information and terms. There are no planned staff additions.

Officers

Fred Snoderly
President
City of Madison
PO Box 308
Madison, SD 57042
Phone: (605) 256-7515
Fax: (605) 256-7538
Email: fred.snoderly@cityofmadisonsd.com

Mike Erickson
Secretary/Treasurer
Dependable Sanitation
PO Box 378
Aberdeen, SD 57402
Phone: (605) 225-9316
Fax: (605) 225-1619
Email: depsan@nvc.net

Larry McManus
President Elect
Tri-County Landfill
24978 349th Ave.
Pukwana, SD 57370-9516
Phone: (605) 894-4535
Fax: (605) 894-4133
Email: tclf@midstatesd.net

Karl Merbach
Past President
City of Rapid City
300 6th Street
Rapid City, SD 57701
Phone: (605) 355-3496
Fax: (605) 355-3092
Email: karl.merbach@rcgov.org

Valerie Keller
Vice President
City of Pierre
PO Box 1253
Pierre, SD 57501-1253
Phone: (605) 773-7434
Fax: (605) 773-7436
Email: valerie.keller@ci.pierre.sd.us

Directors

Tim Hess
City of Lemmon
303 First Avenue West
Lemmon, SD 57638-1496
Phone: (605) 374-5681
Fax: (605) 374-5789
Email: cityoflemmon@sdplains.com
Term: 2013-2016

Ryan Badten
Walworth County Landfill
12925 SD Highway 1804
Glenham, SD 57631
Phone: (605) 762-3316
Fax: (605) 762-5304
Email: walcolf@valleytel.net
Term: 2014-1017

Jay Johnson
City of Sturgis
1057 Dudley
Sturgis, SD 57785-1201
Phone: (605) 347-3916
Fax: (605) 347-3516
Email: jjohnson@sturgisgov.com
Term: 2015-2018

Dale Fortin
City of Huron
PO Box 1369
Huron, SD 57350
Phone: (605) 353-8542
Fax: (605) 353-8544
Email: dalef@huronsd.com
Term: 2013-2016

Melissa Fahy
Leggette, Brashears and Graham
140 E Hinks Lane, Suite 126
Sioux Falls, SD 57104
Phone: (605) 334-6000
Fax: (605) 353-8544
Email: solidwastedept@huronsd.com
Term: 2014-2017

Tim Taggart
City of Vermillion
25 Center St
Vermillion, SD 57069
Phone: (605) 677-7076
Fax: (605) 677-5461
Email: timmytaggs@hotmail.com
Term: 2013-2016

Michael Cook
Burns and McDonnell Engineering
6236 S Pinnacle Place, Suite 101
Sioux Falls, SD 57108
Phone: 605-271-5458
Fax: 952-229-2923
Email: micook@burnsmcd.com
Term: 2014-2017

Jeff Barber
Rapid City Landfill
300 6th Street
Rapid City, SD 57701
Phone: (605) 355-3496
Fax: (605) 355-3092
Email: jeff.barber@rcgov.org
Term: 2015-2018

Dennis McAlpine
Houston Engineering
6901 E Fish Lake Road, Suite 140
Maple Grove, MN 55369
Phone: (763) 493-6660
Fax (763) 493-5572
Email: dmcalpine@houstoneng.com
Term: 2015-2018

Carolyn Trautman, Executive Director
SDSWMA
PO Box 978
Aberdeen, SD 57402
Phone: (605) 216-3256
Fax: (605) 225-1619
Email: sdsolidwaste@yahoo.com

Project Narrative- 2016 Joint Annual Conference

The SDSWMA, with this Solid Waste Management Program (SWMP) grant application, is requesting grant funding to cover speaker costs for the 2016 Joint Annual Conference and Trade Show. This conference will benefit all of South Dakota, with special emphasis along our borders where the environment sees no boundaries and solid wastes (and potentially hazardous wastes) cross daily.

SDSWMA is hosting the third joint annual conference and trade show with ND and MT in September of 2016. In 2010 the governing Boards of SDSWMA and ND Solid Waste and Recycling Association (NDSWRA) pursued a joint annual conference aimed at increasing participation, decreasing cost and maximizing resources. Historically, ND and SD each held individual conferences in September. It has proven to be a successful venture with all income and expenses split 50/50.

The conference has received support from the ND Department of Health, ND Department of Commerce, the State of Montana and from grants awarded to NDSWRA. The state of ND provided $3,000 in sponsorship for the 2013 joint annual conference in Bismark/Mandan. Montana became interested in the regional approach became part of that conference and this year's conference through a sponsorship of $5,000.00. The NDSWRA utilized an education grant they were awarded by USDA. About $18,000 of this $20,000 grant was used to cover speaker registrations and buses.

SDSWMA and NDSWRA are both non-profit corporations. Each is formed a little differently with SD as a 501c6 and ND as a 501c3. Grant funding is a foundation of 501c3 corporations. As a 501c6 SDSWMA has less ability to secure grant funding. SDSWMA exists solely on membership and conference/workshop revenue with grant funding, to date, exclusively requested from SDDENR-SWMP for the Manager of Landfill Operations Training Course once every three years.

Attendance and sponsorship are two variables that can greatly impact the success of this joint annual conference. Neither is definite. The conference is planned around an average member attendance of 200, including speakers. Sponsorship is "pie-in-the-sky," and subject to many variables such as current projects, market trends, market share and the economy. The first two conferences netted $6,000 and $27,000, respectively in sponsorship, with the $27,000 sponsorship directly attributed to the ND oil boom and oil production waste issues. Attendance is impacted by conference registration fees, speaker line-up, relevant topics, conflicting

conferences and lodging cost. Member registration for 2016 is $215/person for three days. This $215 covers $135/person for meals and breaks, leaving $80/person to cover hotel equipment, printing, busses and speakers.

Speakers have been selected based upon input from the SDSWMA Governing Board and the SDSWMA membership. A number of speakers have been selected based upon issues specific to SD solid waste facilities. Others like Chad Sheehan's – Surviving Today's Active Shooter, are broad topics that can provide understanding resulting in less anxiety toward the unrest in our world today. David Ganje is an attorney experienced in solid waste contracts. He will grow understanding of service contracts between governmental agencies and private waste companies. This talk comes with an electronic take away of a *solid* solid waste contract for all attendees. SDSWMA has been actively supporting SDSM&T research in producing energy with solid waste. SDSM&T research has recently been publicized nationally for their research with tomato powered fuel cells. EPA has stepped up to provide two talks on recycling and sustainability education. Most tribes are behind in developing environmental code for their reservations. Allyson Two Hearts wrote all the code for Standing Rock and will share this information with attendees. SDDENR requested solid technical information on landfill gas migration - a growing issue in our state. Burn and McDonnell Engineering offered one of their engineers to help all understand how to identify and address the migration. Recycling continues to be at the forefront, especially with the debilitating down turn in the markets. Wenck Associates will get into current recycling economics as they discuss the single sort recycling study for the City of Fargo. These are highlights of talks that target needs within the solid waste industry in our state. Every attendee will leave with "nuggets" of knowledge readily applicable to improving their facility operations.

In order to make this joint conference a continued success, grant funding is needed. It is close to a break even conference based solely on registration fees. Grant funding provides a means of securing the revenue lost to free or reduced speaker registrations. As a conference planner, I can tell you it is very awkward to tell speakers that they are expected to pay the conference registration. Providing speakers one hotel night allows additional networking and discussion time, allowing for one on one communication and giving all attendees more value for their money.

The conference is expected to bring large number of additional participants from tribes and surrounding states. Our environment knows no boundaries, so improving solid waste operations in and around our state, is ultimately beneficial to all.

2016 Joint Annual Conference Budget - DRAFT

Updated based upon 1/13/15 meeting discussion

	# Needed	# of Attendees	Cost per Item	Total Cost	
Meals					
Breakfast (Wed.)		200	$9.95	$2,555.16	The Fresh Start
Breakfast (Thurs.)		150	$10.50	$2,022.30	The Eye Opener
Lunch (Wed.)		250	$12.95	$4,156.95	buffalo brisket
Lunch (Thurs.)		200	$13.95	$3,582.36	52nd Ave BYO Hoagies
Banquet (Wed.)		275	$25.95	$9,162.95	new york strip
Snack Breaks					
Morning (Wed.)		250	$8.00	$2,568.00	
Afternoon (Wed.)		250	$8.00	$2,568.00	
Morning (Thurs.)		200	$8.00	$2,054.40	
Afternoon (Thurs.)		150	$8.00	$1,540.80	
Misc. Food					
Hors d'Oeuvres (Tues.)		1	$2,100.00	$2,696.40	kick-off social-no dinner following
Hors d'Oeuvres (Wed.)		1	$1,300.00	$1,669.20	banquet following
Drink Tickets (Tues & Wed)	2	500	$7.00	$8,988.00	Premium Brands (includes taxes + gratituity)
Board Breakfast (Tues)		26	$15.00	$500.76	
			Food Subtotal	$44,065.28	includes taxes and service charges
Contingency (10%)				$4,406.53	food price changes (30 day guarantee)
			Food Total	**$48,471.80**	

	# Needed	# of Attendees	Cost per Item	Total Cost	
Misc. Expenses					
Exhibitor Booths	50		$40.00	$2,000.00	talk to hotel about eliminating pipe and drape
Bean Bag Toss Sets (w/logo)				$400.00	to be auctioned off for scholarship (recover purchase cost)
Printing, Paper, ink, etc.				$4,000.00	each Association prints own meeting materials for distrib.
Speaker Expenses				$15,000.00	SDWMP Grant possible for speaker hotel+regist (140+215)26
Equipment Rental (hotel)				$2,000.00	Wireless microphones, dvd player and projectors
Golf				$300.00	Prizes

Attendee Gifts			$2,500.00	250 Conference Bags at $10 each (recycled PETE/reusable)
Speaker Gifts			$0.00	
Bus Rental			$4,400.00	tours
Folders			$0.00	
Name Tags/Ribbons			$500.00	Will check with Deadwood CVB
Cash Drawings			$200.00	$100 (1) + $50 (2)
	Misc. Total		**$31,300.00**	
	Subtotal		$79,771.80	
Contingency (10%)			$7,977.18	
	Total		**$87,748.98**	

Projected Income				
Exhibitior Booths			$ 34,375.00	30 @ $500 (early) 20 @ $800 (late) , 25 associates @ $135 ea
Golf (25 @ $45)			$ 1,125.00	
Attendee Registration	200	215	$ 43,000.00	food $135 w/ grat & tax + $80 misc exp @ 200 attendees
Sponsorships - including flyers			$ 16,500.00	average 6000+27000/2 (optimistically)
single day registrations	20	125	$ 2,500.00	40 @ $125 each
Projected Conference Income			**$ 97,500.00**	

RESOLUTION NO. _2015-002____

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 South Dakota Solid Waste Management Association (the "SDSWMA") has determined it is necessary to secure funding to secure quality speakers and guarantee reasonable registration fees for the 2016 Joint Annual Conference and Trade Show (the "Project"); and

WHEREAS, the SDSWMA 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 SDSWMA and to certify and sign payment requests in the event financial assistance is awarded for the Project,

NOW THEREFORE BE IT RESOLVED by the SDSWMA as follows:

1. The SDSWMA hereby approves the submission of an Application for financial assistance in an amount not to exceed $___15,000___ to the South Dakota Board of Water and Natural Resources for the Project..

2. The __SDSWMA President____ 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 __SDSWMA Secretary/Treasurer_____ is hereby designated as the authorized representative of the SDSWMA to do all things on its behalf to certify and sign payment requests in the event financial assistance is awarded for the Project.

Adopted by SDSWMA Governing Board Meeting conference call in South Dakota, this _20__ day of _January_ 2016.

APPROVED:

(Seal)

Board President
SDSWMA

Attest: Michael Erickson
SDSWMA Finance Officer

3:57 PM
04/01/16
Cash Basis

South Dakota Solid Waste Mngmt Assn.
Profit & Loss Budget vs. Actual
October 1, 2015 through April 1, 2016

	Oct 1, '15 - Apr 1, 16	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1200 · Membership Dues	8,700.00	22,000.00	-13,300.00	39.5%
1300 · Special Assessments	0.00	0.00	0.00	0.0%
1400 · Advertising Income	0.00	300.00	-300.00	0.0%
1500 · Meeting Income	8,715.00	97,000.00	-88,285.00	9.0%
1600 · Grants	0.00	0.00	0.00	0.0%
1700 · Foundation	0.00	4,000.00	-4,000.00	0.0%
1770 · Dividends and Interest	419.87	2,000.00	-1,580.13	21.0%
1800 · Miscellaneous Income	0.00	0.00	0.00	0.0%
1900 · Reimbursed Expenses	0.00	5,260.00	-5,260.00	0.0%
Total Income	17,834.87	130,560.00	-112,725.13	13.7%
Cost of Goods Sold	0.00	0.00	0.00	0.0%
Gross Profit	17,834.87	130,560.00	-112,725.13	13.7%
Expense				
3000 · Staff & Labor	17,784.00	35,568.00	-17,784.00	50.0%
3300 · Telephone/Fax	541.21	1,200.00	-658.79	45.1%
3400 · Supplies & Repairs	0.00	250.00	-250.00	0.0%
3700 · Rent & Utilities	0.00	0.00	0.00	0.0%
3800 · Postage and Delivery	0.00	300.00	-300.00	0.0%
3901 · Insurance	500.00	505.00	-5.00	99.0%
3902 · Taxes	0.00	0.00	0.00	0.0%
3910 · Interest Expense	0.00	0.00	0.00	0.0%
3915 · Bankcard Processing Fees	215.39	2,000.00	-1,784.61	10.8%
3916 · Bank Service Charges	0.00	65.00	-65.00	0.0%
3917 · Special - Bad Debts	0.00	0.00	0.00	0.0%
3920 · Professional Fees	1,530.36	1,110.00	420.36	137.9%
3930 · Dues, Subscriptions, Permit	19.99	2,000.00	-1,980.01	1.0%
3940 · Awards	0.00	100.00	-100.00	0.0%
3945 · Scholarship Foundation	2,726.00	4,000.00	-1,274.00	68.2%
3950 · Task Forces & Committees	0.00	0.00	0.00	0.0%
3960 · Legislative Activity	0.00	250.00	-250.00	0.0%
3970 · Other Admin Expenses	0.00	0.00	0.00	0.0%
3980 · Miscellaneous Expenses	0.00	500.00	-500.00	0.0%
4000 · Travel & Ent	297.28	1,600.00	-1,302.72	18.6%
5000 · Printing and Reproduction	0.00	1,000.00	-1,000.00	0.0%
6000 · Meeting Expenses	7,724.34	67,000.00	-59,275.66	11.5%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
7000 · Grants Expense	0.00	0.00	0.00	0.0%

South Dakota Solid Waste Mngmt Assn.
Profit & Loss Budget vs. Actual
October 1, 2015 through April 1, 2016

	Oct 1, '15 - Apr 1, 16	Budget	$ Over Budget	% of Budget
8000 · Special Project Expense	0.00	0.00	0.00	0.0%
8500 · Reimbursable Expenses	0.00	0.00	0.00	0.0%
Total Expense	31,338.57	117,448.00	-86,109.43	26.7%
Net Ordinary Income	-13,503.70	13,112.00	-26,615.70	-103.0%
Other Income/Expense	0.00	0.00	0.00	0.0%
Net Income	**-13,503.70**	**13,112.00**	**-26,615.70**	**-103.0%**

South Dakota Solid Waste Mngmt Assn.
Profit & Loss Prev Year Comparison
October 1, 2015 through April 1, 2016

Cash Basis

	Oct 1, '15 - Apr 1, 16	Oct 1, '14 - Apr 1, 15	$ Change	% Change
Ordinary Income/Expense				
Income				
1200 · Membership Dues	8,700.00	10,635.00	-1,935.00	-18.2%
1500 · Meeting Income	8,715.00	8,792.00	-77.00	-0.9%
1700 · Foundation	0.00	0.00	0.00	0.0%
1770 · Dividends and Interest	419.87	1,655.18	-1,235.31	-74.6%
Total Income	17,834.87	21,082.18	-3,247.31	-15.4%
Gross Profit	17,834.87	21,082.18	-3,247.31	-15.4%
Expense				
3000 · Staff & Labor	17,784.00	17,576.00	208.00	1.2%
3300 · Telephone/Fax	541.21	523.43	17.78	3.4%
3800 · Postage and Delivery	0.00	102.09	-102.09	-100.0%
3901 · Insurance	500.00	499.00	1.00	0.2%
3915 · Bankcard Processing Fees	215.39	170.59	44.80	26.3%
3920 · Professional Fees	1,530.36	492.90	1,037.46	210.5%
3930 · Dues, Subscriptions, Permit	19.99	0.00	19.99	100.0%
3945 · Scholarship Foundation	2,726.00	1,200.00	1,526.00	127.2%
4000 · Travel & Ent	297.28	269.42	27.86	10.3%
6000 · Meeting Expenses	7,724.34	4,972.79	2,751.55	55.3%
Total Expense	31,338.57	25,806.22	5,532.35	21.4%
Net Ordinary Income	-13,503.70	-4,724.04	-8,779.66	-185.9%
Other Income/Expense				
Other Expense				
9200 · Asset Purchases	0.00	1,044.09	-1,044.09	-100.0%
Total Other Expense	0.00	1,044.09	-1,044.09	-100.0%
Net Other Income	0.00	-1,044.09	1,044.09	100.0%
Net Income	**-13,503.70**	**-5,768.13**	**-7,735.57**	**-134.1%**

3rd Joint SD/ND Solid Waste Conference and Trade Show

Join the Black Hills Garbage Rush - Solid Waste Conference and Trade Show
The Lodge at Deadwood—September 13-15, 2016

Tuesday - Sept 13, 2016

8:00 am **Board Meetings (SDSWMA and NDSWRA)**
10:00 am **Registration, Vendor Setup and Truck Rodeo Registration**
11:45 am **Bus loads** for Tomahawk Country Club Golf Course at front entrance
12:30 pm **Buses load for tours** – Sundance Transfer/Recycling, Belle Fourche Balefill, Sturgis Restricted Use Facility and surface tour at Sanford Underground Research Facility includes surface water bio treatment system

5:30 pm **Miner's Mixer** - Fun, food, games and networking – Conference kick-off social – Bean bag tournament and slot tournament with conference exhibitors

Wednesday – Sept 14, 2016

7:00-8:00 am *Lucky Boy:* ***Breakfast Buffet***

8:00 am **Welcome to the South Dakota Garbage Rush** – The Honorable Dennis Daugaard, SD Governor

8:30 am *Shoeing the mules:* **Tire Collection, Processing and Manufacturing in Saskatchewan** - Collin Reddekopp, SherCom Industries, Inc.

9:00 am *Abandoned gold mines:* ***Improving Solid Waste Collection and Disposal Service Contracts***—David Ganje, Ganje Law Offices

10:00 am *Sluicebox:* **Evaluating Operational Efficiency, A Case Study: Freemont County, Wyoming** – Ken Schreuder, PE, PG, TriHydro Corporation

10:30 am ***Blackstrap and strawberries: Break with Conference Exhibitors***

11:00 am *Refractive ore:* **Research and Development in Solid Waste Management** – Govind Chilkoor and Namita Shrestha, Graduate Students, SD School of Mines and Technology

11:30 am *Claim jumpers:* **Political, Social and Hydrogeological Challenges Related to Siting a Municipal Solid Waste Landfill Near Mexico City, Mexico** – Tim Kenyon, Leggette, Brashears and Graham, Sioux Falls, SD

12:00 pm ***Nosebag: Lunch and NDSWRA General Membership Meeting***

	Prospecting Track: Design and Engineering	**Pay-dirt Track:** Operations and Safety
1:30 pm	MN Demolition Landfill an Exercise in Permitting, Dennis McAlpine, Houston Engineering	Pesticide Collection and Container Recycling - Charles King, South Dakota Department of Agriculture
2:00 pm	EPA Sustainable Materials Management Strategic Plan - Virginia Till, Recycling Specialist EPA	Drone Data – Value to Facility Operations, Sean Garrett, RDO Integrated Controls
2:30 pm	Adiabatic Evaporation of Leachate Utilizing Waste Heat as 100% of Required Thermal Energy: Case Studies and Operational Results – John Weigold, Heartland Tech.	Daily Cover – Round Table – Types being used – cost/sqft – pros and cons – 5 person panel
3:00 pm ***Blackstrap and strawberries with the Conference Exhibitors***		
3:30 pm	Liner Design for Compatability, Effectiveness and Serviceability –Paul Swenson and Jim Berkus, Barr Eng.	Dealing with Fires in the Active Fill – Dustin Hansen, Sioux Falls Landfill Superintendent
4:00 pm	City of Fargo CNG Study, Terry Ludlum, City of Fargo and Rod Ambrosie, Wenck Associates	Safety and Landfill Operations – Josh Kraft, Minot Landfill Foreman
4:30 pm	Design and Operation of a Balefill with Future Methane Extraction in Mind - TBA	MSW AQ Regulation Updates – Scott Martin, Burns and McDonnell Eng.

5:30 pm ***Miner's Mixer with the Conference Exhibitors***

6:30 pm *Appeasing the Tommyknockers:* **Awards Banquet and Scholarship Auctions**

Thursday, Sept 15, 2016

7:00-8:00 am *Homestake:* ***Breakfast Buffet***

8:00 am *Widowmakers:* **Surviving Today's Active Shooter – S.A.V.E. Yourself –** Chad Sheehan, Sheehan Strategic Solutions

10:00 am ***Blackstrap and strawberries with the Conference Exhibitors***

10:30 am *Riding the skip:* **How to Overcome Growth: Transfer Station Design and Planning** – Doug DeCesare, PE, HDR Engineering, Inc.

11:00 am *Gold nuggets:* **Environmental Code Development on Tribal Lands** – Allyson Two Bears, Director, Department of Environmental Regulation Standing Rock Sioux Tribe

12:00 pm ***Nosebag: Lunch and SDSWMA General Membership Meeting***

1:00 pm *Helmet with a carbide lamp:* **Good Engineering Practices for Identifying and Addressing LFG Migration**, Scott Martin, Burns and McDonnell Engineering

1:30 pm *Mining the stope:* **Single Sort Recycling Project City of Fargo and Recycling Economics** – Terry Ludlum, City of Fargo and Randy Hanson, Wenck Associates

2:00 pm *Jackleg drilling:* **Equipment Uses and Best Management Practices in a Landfill Application** – Mark Welch, Caterpillar Industry Specialist

2:30 pm ***Blackstrap and strawberries with the Conference Exhibitors***

3:00 pm *Running a drift:* **Electronic Waste Liabilities – Best Handling Practices for All Solid Waste Facilities** – Randy Sheppard, CyclePoint

3:30 pm *Panning for gold:* **Communication Tools: Messaging for More Sustainable Actions in Communities**, Virginia Till, Recycling Specialist, EPA

4:00 pm *Treasure coaches:* **Recycling Education, Not a Short Term Program** – Beth-Anne Ferley, Recycling Education Coordinator, City of Rapid City

5:00 pm *Wagons ho!* **Conference Adjourns** – Final Drawing - $100, $50, $50 – **MUST be present to WIN!**

MOLO CEUs, PDHs and up to 20 LOCECs available for certified ND Landfill Operators. CEUs can be obtained from Carolyn. For PDHs email sdsolidwaste@yahoo.com following the conference and for LOCECs see ND Dept of Health.

Conference invitation and sponsorship opportunities are on the insert page.
Conference registration information is on the next page.

All conference registration will be on-line for 2016! Go to www.sdswma.org to register. Payment options of check or credit card are available.

Membership renewals must be paid separate from conference registration directly to your chosen Association.

3rd Joint SD/ND Solid Waste Conference and Trade Show

2016 Joint Solid Waste Conference
INFORMATION

Location and Rates:

The Lodge at Deadwood
Call (605) 584-4800 and ask for the **"SD Solid Waste Management Association"** block. Block rate ranges from $129/night plus tax to $199/night plus tax **(if reserved by August 17th, rates/ availability are not guaranteed past this date).**

Cadillac Jack's
Call (605) 578-1500 and ask for the **"South Dakota Solid Waste"** block. Block rate ranges from $109/night plus tax and fees to $119/night plus tax and fees **(if reserved by July 14th, rates/ availability are not guaranteed past this date).**

Marriott / SpringHill Suites
Call (605) 559-1600 and ask for the **"South Dakota Solid Waste"** block. Block rate ranges from $129/night plus tax and fees to $159/night plus tax and fees **(if reserved by July 14th, rates/ availability are not guaranteed past this date).**

Registration Fees:

Member Exhibitors - $500 (**before July 1st**) and $800 (**after July 1st**), additional assoc. - $135
Non-member Exhibitors - $600 (**before July 1st**) and $900 (**after July 1st**), additional assoc. - $135
Member Attendee - $215/person
Non-Member Attendee - $280/person
Daily Member Attendee - $125/person
Daily Non-Member Attendee - $175/person
Golf - $55/person
Truck Rodeo - $5/person must have a valid Class B CDL (concurrent with sessions on 14th)

To register for the conference, go on-line to www.sdswma.org! For any questions regarding registration, please contact Carolyn Trautman by phone at (605) 216-3256 or by e-mail at sdsolidwaste@yahoo.com.

Exhibitor Information:

Exhibitor fees include a booth space, table, 2 chairs, tablecloth & skirting and registration (tours, social, and meals) for **one** representative. Additional associates with your booth will be $135/person (includes all conference functions). If you wish to display equipment outside, please contact Diana Trussell at (701) 328-5164. Check out the sponsorship opportunities on the enclosure. If you cannot make the conference and would like your company's information available at registration, consider "Staking Your Claim" for $250.

Set-up/Tear-Down:

Set-up starts at **10am** on **Tuesday, Sept. 13th** and is available until **5pm**. Exhibitor booths will be pre-assigned at time of booth reservation. Tear-down is anytime after **3pm** on **Thursday, Sept. 15th**.

Tuesday Events:

Join us for **golf** on **Tuesday at noon** at the **Tomahawk Golf Course**. The fee is **$55/person** and includes 18 holes and a cart. Tours will also be offered on **Tuesday at 1pm**, along with a conference kick-off **exhibitor social**—Miner's Mixer"—at **The Lodge at Deadwood at 5:30pm**.

Auction Items and Door Prizes:

If your company or organization has any promotional items to give away, please bring them along. We ask all exhibitors to bring one item for the **scholarship auction**; proceeds will be split 50/50 between the NDSWRA and SDSWMA scholarship programs. Auction items can be displayed at your booth and will be collected for the auction by the auction committee.

Sponsorships Available for this Joint Conference – see Sponsorship Opportunities insert for more information

Mother Lode ($5,000+) – includes booth & 5 attendees
Gold Nugget ($2,500+) – includes booth & 1 attendees
Stamp Mill ($1,000+)
Prospector ($750+)
Ore Cart ($500+)
Staking Your Claim ($250+)

SDSWMA
PO Box 978
Aberdeen, SD 57401

Mailing Address Line 1

Mailing Address Line 2

Mailing Address Line 3

Mailing Address Line 4

There's garbage in them there hills! Join the Black Hills Garbage Rush—Joint SD/ND Solid Waste Conference and Trade Show

When: September 13-15, 2016

Where: The Lodge at Deadwood
100 Pine Crest Lane, Deadwood, SD
Phone: 605-584-4800

RSVP: Register Online at www.sdswma.org

SDSWMA and NDSWRA are hosting their 3rd Joint Solid Waste Conference and Trade Show in historic Deadwood, SD this time! This conference will bring solid waste and recycling professionals from around the region (**Montana, North Dakota, South Dakota, Wyoming, Colorado and Nebraska**) together to meet with equipment vendors, industry suppliers, engineers and regulatory officials. In addition to hearing about current and up and coming issues, information and idea sharing will be the focus. It's a great chance to catch up with old friends and make new friends by combining business with a

DEQ Montana Department of Environmental Quality

Questions: Carolyn Trautman, SDSWMA Executive Director
Email: sdsolidwaste@yahoo.com
Phone: 605-216-3256

Sheehan Strategic Solutions, LLC
P.O. Box 24
Sioux City, IA 51102
Phone 712-253-7648
EIN#- 46-4079091

INVOICE

INVOICE #16-0915
DATE: SEPTEMBER 15, 2016

TO:
South Dakota Solid Waste Management Association
P.O. Box 978
Aberdeen, SD 57402

FOR:
S.A.V.E. Yourself© Training

DESCRIPTION	HOURS	RATE	AMOUNT
Sheehan Strategic Solutions, LLC will provide a 2 hour presentation on S.A.V.E. Yourself for the South Dakota Solid Waste Management Association conference on September 15, 2016 8:00am at The Lodge, Deadwood, SD.			$2,000.00
Travel Expenses = $750.00 (mileage-$540, hotel-$160, meals-$50)			$750.00
South Dakota Sales Tax 6%			$165.00
		TOTAL	$2,915.00

Make all checks payable to Sheehan Strategic Solutions, LLC
Due at time of service.

Thank you for your business!

"S.A.V.E. Yourself"
By
Sheehan Strategic Solutions

Active Killing incidents can happen anytime, anywhere. Citizens need to be prepared to "Survive A Violent Encounter Yourself"

Homicide is the 4th leading cause of work-place fatalities in the United States and has been for over 19 years. There are things even an unarmed person can do to increase their chances of survival. Allow us to empower you, your staff or students to survive the unthinkable.

When seconds count help is minutes away.

Be prepared to "S.A.V.E. Yourself"

Testimonial from a clients :

"This was the best in-service I've attended in my 26 years in public education. Chad delivered a powerful message that was important, educational and empowering. Our staff feels confident after the active killer scenarios. Thank you Chad."
Al Laboranti - Principal Whiting Community School

"Chad's passion for education was unmistakable as he briefed over 450 unit members throughout the week. The expertise and professionalism of Officer Sheehan provided our Wing with a clear vision of actions to take in an active killer scenario."
Lawrence L. Christensen, Col IA ANG 185th

"The Training was phenomenal! I had several staff say it was the best training they have ever been to. Everyone saw the value in what you were teaching and was very impressed. Chad was very engaging and dynamic!"

Chad Sheehan
21 year veteran of Law Enforcement
Current Crime Prevention Officer
Sioux City Police Department
Owner and lead trainer for Sheehan Strategic Solutions, LLC

Training and consulting tailored to fit the needs of your business, school, hospital, retail store, mall, house of worship or any other organization.

For more information or to host a training in your area please contact us today.

Sheehan Strategic Solutions, LLC

Phone: 712-253-7648
Chad@SheehanSolutions.com
www.SheehanSolutions.com

Sheehan Strategic Solutions

Surviving today's active killer.

What will you do in the first 7-11 minutes, before help arrives?

"S.A.V.E. Yourself"
Train your employees to increase their chance of SURVIVAL!

What will you do in the first 7-11 minutes of an active killing to "S.A.V.E. Yourself"?

Chad Sheehan is a 21 year veteran of Law Enforcement. Currently working for the Sioux City, IA police department. His current assignment is Crime Prevention Officer & Public Information. Additionally Chad is assigned to the Hostage Negotiation Unit, Field Training Officer, Honor Guard member and Critical Incident Stress Management team member. He developed the "S.A.V.E. Yourself" program and is a certified instructor in Rapid Response, Conflict Resolution, Tactical Communication and DARE. He previously worked as school resource officer at a Sioux City high school with over 1,200 students and 200 staff members.

With young children at home Chad has made surviving workplace violence/active killer a top priority in both his professional and personal life. "S.A.V.E. Yourself" has been taught to approximately 10,000 people in the tri-state area. Additionally he has provided training in crime prevention topics to hundreds of businesses and schools while educating thousands throughout his career.

Sheehan Strategic Solutions, LLC will use Chad's expertise to provide training/consulting to civilians in the area of surviving violence with and emphasis on surviving the threat posed by workplace violence and today's active killer.

Training will focus on prevention, recognition and a proactive response. Emphasis will be placed on the proactive response to violence.

"S.A.V.E. Yourself"

Survive A Violent Encounter

"S.A.V.E. Yourself"

by Sheehan Strategic Solutions, LLC

Denial is DEADLY!

SURVIVAL should be TOP Priority!

Active Killer can happen anywhere

What will you, your staff and students do in the first 7-11 minutes of an active killing incident?

Average U.S. Law Enforcement response time is 7-11 minutes from the first shot.

Average Active killing incident is OVER in 3-6 minutes.

Homicide ranks 4th in workplace fatalities

OSHA General Duty to Provide Safe Work Environment

Schools do 5-9 fire drills per year.

NO deaths from school fire since 1958.

Since 1980, 350 shooting deaths in schools

Mindset and preplanning are KEY

Recognition and Prevention Training

Training for your staff and students to increase their chances of surviving an active killer by implementing Proactive Responses.

S – Shelter In Place (Lock down)

- Shelter in Place for a purpose NOT just to hide
- Teach ways to more effectively barricade doors

A – Awareness

- Teach employees to be aware of risk factors and problematic behaviors
- Awareness of danger
- Make others aware

V – Violence STOPS Violence

- Teach how to increase chance of survival
- Teach how to fight back as last resort

E – Evacuate

- Empower employees to evacuate
- Know multiple evacuation routes
- "Rally Points"

"S.A.V.E. Yourself" incorporates the most current training philosophies shared by organizations including: Dept. of Homeland Security, Dept. of Justice, Dept. of Education, International Association of Chiefs of Police, American College of Surgeons, O.S.H.A. and S.H.R.M.

Sheehan Strategic Solutions

Phone: 712-253-7648
Chad@SheehanSolutions.com
www.SheehanSolutions.com

Subject: Ganje // proposal

From: David Ganje (davidganje@ganjelaw.com)

To: sdsolidwaste@yahoo.com;

Date: Tuesday, March 15, 2016 10:55 AM

Hello
I have placed again at the bottom of this email my suggested topic. You have requested a one hour talk. I can do this in a one hour talk, or can expand it to a two hour talk. The issues are important. I have written hauler contracts and have an appreciation for the issues that are to be addressed as well as those that are missed in written agreements regarding regulators, haulers and municipalities. I prepare handouts for my talks so that the audience has something relevant to use and take with them at the end of the program, rather than just a colorful PowerPoint. My cost proposal to you assumes that you will make arrangements for the printing of the handouts, as well as provide lodging and meals for the conference. My fee for the talk and preparation of the written handout is $2500 plus 6% SD sales tax.

Improving Your Solid Waste Collection and Disposal Services Contract
Subtitle of Talk: Some things to look for -- what the Contractor misses.

The above is a proposed topic. I charge for these talks and you can get an idea of my style by looking on YouTube. I have given recent talks to the South Dakota Real Estate Commission, the Annual Meeting of the American Association of Professional Landmen and to the Illinois Section of the American Water Works Association. When I present, I will give a clear presentation on the several contract and legal issues that I see as very important. I also include current issues of the members by caucusing with several current members and asking directly about their 'problems' with waste collection contracts.