

**AGENDA
CITY OF MILLER
MONDAY, FEBRUARY 26, 2024
7:00 P.M.**

The City of Miller is an equal opportunity employer.

**Call to Order
Pledge of Allegiance**

**Approval of Agenda
Approval of Minutes pgs. 1 - 2**

Public Input

New Business

1. Logan Schiltz – Probation
2. Ball Park – Roger Haberling
3. KBA Commitment Letter – Annual Report pgs. 3 - 6
4. Sewer Issues @ 714 E 3rd Street
5. SDML District 5 Meeting – March 20 pgs. 7 - 8
6. Executive Proclamation – National FCCLA Week pg. 9

Approval of Bills

Adjourn

"Leadership and learning are indispensable to each other."

- John F. Kennedy

Public comments are welcomed during public input, but no action can be taken by the Council on comments received at this meeting. Anyone wishing to have the Council vote on an item should call the Finance Office at 853-2705 by 5:00 p.m. on the Wednesday preceding the next scheduled meeting to be placed on the agenda.

**CITY OF MILLER
CITY COUNCIL MEETING
FEBRUARY 5, 2024**

The City of Miller is an equal opportunity employer.

The City Council met in regular session at city hall at 7:00 p.m. on Monday, February 5, 2024.

MEMBERS PRESENT: Mayor Tom McGough, Aldermen: Dale Hargens, Will Jones, Patrick Price, and Mike Wetz. Alderwomen: Susan Hargens and Tammy Lichty.

CALL TO ORDER: Mayor McGough called the meeting to order.

Pledge of Allegiance was said by all present.

AGENDA: Motion by Alderman Hargens, seconded by Alderman Wetz to approve the agenda. All members voted aye. Motion carried.

MINUTES: Motion by Alderman Price, seconded by Alderwoman Hargens to approve the minutes for the regular meeting held January 16, 2024. All members voted aye. Motion carried.

PUBLIC INPUT None.

Department Head Reports

Mayor McGough verified with Terry Manning that the recent homes with frozen lines were not due to the city water system.

UNFINISHED BUSINESS

Inclement Weather: Motion by Alderwoman Hargens, seconded by Alderman Wetz to approve the revised inclement weather policy. All members voted aye. Motion carried.

NEW BUSINESS

Ball Association: Joe Beranek was present on behalf of the ball association to ask if the city would hire Andy Canham to spray the ball fields. Ron Hoftiezer will get quotes from Andy Canham and John Fanning for weed control at the ball fields.

NECOG Review: Motion by Alderman Jones, seconded by Alderman Price to accept the 2023 NECOG review. All members voted aye. Motion carried.

Concrete Cornhole Boards: Motion by Alderman Price, seconded by Alderwoman Hargens to order 2 sets of concrete cornhole boards from Doty & Sons for \$3,965 delivery included. All members voted aye. Motion carried.

Helms & Associates Invoice: Motion by Alderman Hargens, seconded by Alderman Wetz, to approve Helms & Associates Invoice 32969 for \$1,699.20. All members voted aye. Motion carried.

SPN Phase IV Invoices: Motion by Alderman Wetz, seconded by Alderman Price to approve SPN Phase IV Invoices 33056-33059 for \$63,600. All members voted aye. Motion carried.

Special Event Liquor License – Willie’s Bar & Grill: Motion by Alderman Price, seconded by Alderman Hargens to approve a special event liquor license for Willie’s Bar & Grill to serve alcohol at the community center on February 21. All members voted aye. Motion carried.

Titan Machinery – Drainage Concerns: Jason Wilhelm was present to discuss a drainage issue east of their building. Ron Hoftiezer got a quote from Northwest Pipe Fittings for pipe to drain the excess water to the drainage basin. Alderman Jones suggested that the landowners install drainage tile to the drainage basin. Alderman Price suggested that the utility committee meet with the landowners to come up with a solution.

Phase IV – Sanitary Sewer: Motion by Alderman Price, seconded by Alderman Jones to have SPN design the sanitary sewer to go north from East 4th Street along East 8th Avenue to the proposed housing development. All members voted aye. Motion carried. **On Hand Housing Development** – It was determined to wait until a later date to purchase infrastructure materials for the proposed housing development. **Street Improvements** – Motion by Alderman Jones, seconded by Alderwoman Hargens to have SPN plan to have entire streets paved where Phase IV water lines are installed. The additional paving not covered under the project will be paid for by the city. All members voted aye. Motion carried. **Projects to be Bid this Spring** – Motion by Alderwoman Hargens, seconded by

Alderman Hargens to go to bid with abandoning the wells and fixing the water storage issues this spring. All members voted aye. Motion carried. Motion by Alderman Price, seconded by Alderman Jones to go to bid on the sanitary sewer for the proposed housing development contingent upon favorable soil samples in the development area. All members voted aye. Motion carried.

Approval of Bills: Motion by Alderman Price, seconded by Alderman Hargens to approve the bills for payment. All members voted aye. Motion carried.

Motion by Alderman Hargens, seconded by Alderman Wetz to adjourn the meeting. There being no further business, the meeting was adjourned at 8:35 p.m. All members voted aye. Motion carried.

Tom McGough, Mayor

Sheila Coss, Finance officer

LEGAL NOTICE OF RECEIPT
Copy of the official proceedings
was received on: _____
Published once at the
approximate cost of: _____

Bills February 2024 (1)

AA Motorsports	Repairs	446.95
American Solutions	Supplies	82.26
AmericInn	Lodging	1,057.40
BDS	Garbage	350.00
Builders Solutions	Supplies	1,410.27
CES	Code Enforce.	1,500.00
City Utilities	Utilities	11,248.31
CNH Industrial	Parts	363.75
DPC	Service	1,646.58
Fritzsche, Dan	Reimb	108.00
Graham, Dustin	Reimb	56.00
Harkins Enterprises	Repairs	305.00
Helms & Associates	Prof Fees	1,699.20
John Deere Financial	Repairs	4,123.55
Letsche, Devin	Reimb	82.00
McLeod's	Supplies	183.08
Midwest Fire	Service	1,095.50
Miller Ace	Supplies	381.31
Napa	Parts	448.30
Nelson, Dave	Solar Sellback	93.94
Oakley Farm & Ranch	Supplies	20.47
OHED	80% BBB	4,315.48
Postmaster	Postage	380.00
Pump 'N Pak	Fuel	82.00
Ramkota Hotel	Lodging	552.00
Schiltz, Logan	Reimb	190.00
SD DOT	Regist.	200.00
SD Fed Property	Supplies	89.00
Servall	Service	118.59
SPN	Prof Fees	63,600.00
Stobbs Sales	Repairs	319.66
Stuart C Irby	Supplies	12,314.00
TLC Olson Construction	Install Sewer	8,213.84
US Bank	Loans	61,926.29
	Accounts Payable Total	<u>\$179,002.73</u>

Payroll Salary plus

Benefits by Department:		2/01/2024 & 2/02/2024		
Department		w/o OT	OT	Total
41101	COUNCIL	3,170.32	0.00	3,170.32
41402	FINANCE OFFICE	3,453.92	0.00	3,453.92
41902	BUILDING	546.30	0.00	546.30
42101	POLICE	12,997.81	868.93	13,866.74
43101	STREET	8,013.21	533.49	8,546.70
43201	SEWER	5,994.81	275.20	6,270.01
43305	WATER	5,994.73	275.17	6,269.90
43403	ELECTRIC	14,632.74	35.30	14,668.04
		<u>\$54,803.84</u>	<u>\$1,988.09</u>	<u>\$56,791.93</u>

KOHLMAN, BIERSCHBACH & ANDERSON, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

EMILY SCHAEFERS, CPA
WILLIAM J BACHMEIER, CPA
CHRISTINE OLSEN, CPA

117 E 3RD STREET • PO Box 127
MILLER, SD 57362
605- 853-2744 • 605- 853-2745 (FAX)
KBACPAS.COM

WITH AN OFFICE IN
MOBRIDGE, SOUTH DAKOTA

February 6, 2024

Sheila Coss, City Finance Officer
City of Miller
120 West 2nd Street
Miller, SD 57362

Our proposal to perform an audit of the financial statements of the City of Miller for the two years ended December 31, 2023 will not exceed \$17,500.00 if the city is not subject to Uniform Guidance, or \$20,500.00 if the city is subject to Uniform Guidance.

If our proposal is accepted, please contact us and we will provide you with an engagement letter.

Very truly yours,

KOHLMAN, BIERSCHBACH & ANDERSON, LLP



Emily Schaefers, CPA, Partner

ES/ms

KOHLMAN, BERSCHBACH & ANDERSON, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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WILLIAM OBERLIN
MOBRIDGE, SOUTH DAKOTA

February 6, 2024

City Council
City of Miller
120 West 2nd Street
Miller, South Dakota 57362

We are pleased to confirm our acceptance and understanding of the services we are to provide for the City of Miller for the year ended December 31, 2023.

You have requested that we prepare the financial statements of the City of Miller, which comprise the statement of net position - modified cash basis, the balance sheet - modified cash basis of the governmental funds and the statement of net position - modified cash basis of the proprietary funds and the related statement of activities - modified cash basis, the statement of revenues, expenditures, and the changes in fund balances - modified cash basis for governmental funds and the statement of revenues, expenses and changes in the net position - modified cash basis for proprietary fund for the year ended December 31, 2023 and perform a compilation engagement with respect to those financial statements. These financial statements will not include related notes to the financial statements as required for financial statements prepared in accordance with the modified cash basis of accounting. In addition, the budgetary comparison schedule - budgetary basis for the governmental funds, and the schedule of change in long-term debt will be prepared and presented with the financial statements. Such supplementary information is the responsibility of management and will be subject to our compilation engagement.

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

City of Miller
February 6, 2024
Page Two

Our Responsibilities

The objective of our engagement is to-

1. prepare financial statements in accordance with the modified cash basis of accounting based on information provided by you and
2. apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the modified cash basis of accounting.

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

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

Your engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the City or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with the modified cash basis of accounting and assist you in the preparation of the financial statements in accordance with the modified cash basis of accounting. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of the modified cash basis of accounting as the financial reporting framework to be applied in the preparation of the financial statements.
2. The preparation and fair presentation of financial statements in accordance with the modified cash basis of accounting and the inclusion of a description of the modified cash basis of accounting.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the City complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.

- unrestricted access to persons within the City of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

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

Our report will disclose that the City's management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were to be included in the financial statements, they might influence the user's conclusions about the City's assets, liabilities, equity, revenues, and expenses. Accordingly, the financial statements will not be designed for those who are not informed about such matters.

Our report will disclose that the financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

You agree to include our accountants' compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to obtain our permission to do so.

City of Miller
February 6, 2024
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The supplementary information accompanying the financial statements will be presented for purposes of additional analysis. Our report will not express an opinion, a conclusion, nor provide any assurance on such information.

Other Relevant Information

Emily Schaefer is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services are based upon the standard hourly rate for the time required by the individuals involved in the engagement, plus any direct expenses.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

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

Kathleen Bierschbach & Anderson, LLP
Kohlman, Bierschbach & Anderson, LLP

ACKNOWLEDGED:

CITY OF MILLER

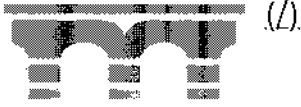
Signature

Title

Date

[Contact Us \(/general/?type=CONTACT\)](/general/?type=CONTACT) [Sign In \(/login.aspx\)](/login.aspx) [Register \(/general/register_start.asp\)](/general/register_start.asp)

Enter search criteria...



SOUTH DAKOTA
MUNICIPAL LEAGUE

MENU

District 5 Annual Meeting



[REGISTER](#)



[TELL A FRIEND \(/MEMBERS/SEND.ASP?EVENT=1808106\)](/MEMBERS/SEND.ASP?EVENT=1808106)



3/20/2024

When: Wed, March 20, 2024
6-8 p.m. CT

Where: Springs Inn
201 E Main St.
Wessington Springs, SD

Contact: Sara Rankin
sara@sdmunicipalleague.org (<mailto:sara@sdmunicipalleague.org>)
605.224.8654

[REGISTER](#)

Online registration is available until: 3/5/2024

[« Go to Upcoming Event List \(/events/event_list.asp\)](/events/event_list.asp)

Renew old acquaintances, make new ones, learn about new legislation, and visit with representatives from state agencies and other elected officials.

The annual SDML district meetings are open to any SDML members. Mayors, town presidents, council members, and city officials are especially encouraged to attend. Area legislators, State agency representatives, and congressional delegates have also been invited. Attendees are able to register and bring guests.

\$20 PER PERSON

SCHEDULE OF EVENTS

(Subject to change)

6 p.m. CT | Social with bar

6:30 p.m. CT | Dinner - chicken dinner buffet

7 p.m. CT | Program

ACCESSIBILITY ACCOMMODATIONS

Auxiliary aids and other reasonable accommodation shall be made upon request to ensure that programs are fully accessible to all individuals. If you would like to request special accommodations, please contact the SDML office at 1-800-658-3633.

OTHER OPPORTUNITIES

If you are unable to attend the meeting in your district, you are welcome to attend a meeting in another district but you will not be able to participate in elections or votes.

CONNECT WITH US

South Dakota Municipal League
208 Island Drive
Fort Pierre, SD 57532
(605) 224-8654

(mailto:email@email.com) info@sd.municipalleague.org
(mailto:info@sdmunicipalleague.org)



(https://www.facebook.com/sdmunileague)



(https://twitter.com/sdmunileague)

QUICK LINKS

Executive Proclamation

State of South Dakota

Office of the Governor

Whereas, Family, Career and Community Leaders of America, the national nonprofit family-focused intracurricular, student organization for Family and Consumer Sciences students through grade 12, helps youth assume their roles in society through Family and Consumer Sciences education in areas of personal growth, family life, college readiness, career exploration, leadership, and community involvement; and

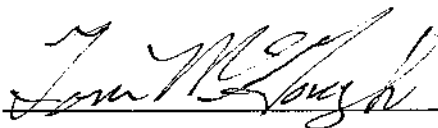
Whereas, The organization extends classroom learning through chapter service projects that develop leadership and employability skills, and helps young men and women learn how to plan, make decisions, and carry out program evaluations, and take action through working with other youth and adults within their school, community, and state; and

Whereas, FCCLA offers members an opportunity to work together for everyday purposes for the improvement of themselves, as well as their families, careers, and communities; and

Whereas, The week of February 12 through 16, 2024, has been designated NATIONAL FCCLA WEEK.

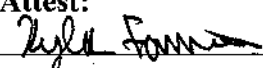
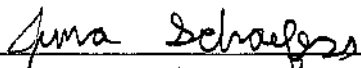
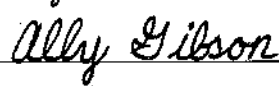
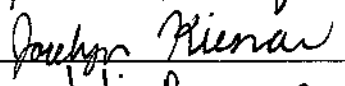
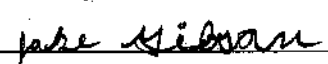
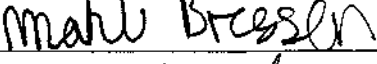
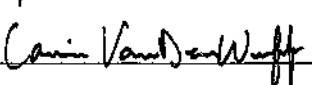
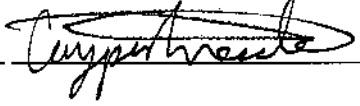
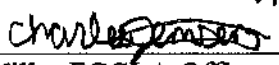
Now, Therefore, I, Tom McGough, Mayor of Miller of South Dakota, do hereby proclaim the week beginning February 12th, 2024, as National FCCLA WEEK in South Dakota and urge all citizens to acquaint themselves with the activities and values of Family, Career and Community Leaders of America, to show interest in, and provide support and encouragement to the students who are working to achieve knowledge and experience that will help prepare them for future responsibilities as active and concerned adult members of society.

In Witness Where Of, I have hereunto set my hand and caused to be affixed the Great Seal of the state of South Dakota, in Miller, this twelfth Day of February in the Year of Our Lord, Two Thousand and Twenty-Four.



Tom McGough, Mayor of Miller

Attest:

Miller FCCLA Officers