

**AGENDA
CITY OF MILLER
MONDAY, SEPTEMBER 19, 2022
7:00 P.M.**

The City of Miller is an equal opportunity employer.

Call to Order

Pledge of Allegiance

Approval of Agenda

Approval of Minutespgs. 1 - 4

Public Input

Unfinished Business

1. Phase III Paving Schedule

New Business

1. Zoning Change – Padyn Scheerpg. 5
2. Safety & Loss Control Training – Pierrepg. 6
3. Gold & Platinum Safety Award – Thanks, Christi & Employees
4. KBA Audit Summarypgs. 7 - 11
5. DLA – Audit Letterpg. 12
6. Handicapped Ramps

Executive Session

Personnel Pursuant to SDCL 1-25-2(1)

7. Hire Police Chief
8. Existing Employees' Wages
9. Appoint Alderman Ward I

Approval of Bills

Adjourn

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
SEPTEMBER 6, 2022**

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 Tuesday, September 6, 2022.

MEMBERS PRESENT: Mayor Ron Blachford, Aldermen: Jim Odegaard, Mike Wetz, Joe Zeller, and Alderwomen: Susan Hargens and Tammy Lichty. Ward 1 – vacant.

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

Pledge of Allegiance was said by all present.

AGENDA: Motion by Alderman Odegaard, seconded by Alderwoman Lichty to approve the agenda as amended. All members voted aye. Motion carried.

MINUTES: Motion by Alderman Zeller, seconded by Alderwoman Hargens to approve the minutes for the regular meeting held on August 15, 2022, and the special meeting held August 22, 2022. All members voted aye. Motion carried.

PUBLIC INPUT

Mayor Blachford thanked everyone for taking care of everything while he was out.

DEPARTMENT HEAD REPORTS

Mayor Blachford commended Jim Henson for putting together the police log for the newspaper.

UNFINISHED BUSINESS

Safe Route to School: Motion by Alderman Wetz, seconded by Alderman Odegaard to set a Public Hearing on October 24th at 7:00 p.m. at the community center for the Safe Route to School project. Roll call vote: Aldermen Zeller – aye, Alderman Odegaard – aye, Alderman Wetz – aye, Alderwoman Lichty – aye, Alderwoman Hargens – aye. Motion carried.

NEW BUSINESS

Shawn McFarlane – Special Meeting Refund: Motion by Alderwoman Lichty, seconded by Alderman Wetz to refund Shawn McFarlane the \$350.00 special meeting fee. The liquor license transfer only took about 5 minutes of the 3 ½ hour long meeting held August 22, 2022. All members voted aye. Motion carried.

Hire Floater Position: Motion by Alderman Zeller, seconded by Alderman Wetz to hire Dan Fritzsche for the floater position starting at \$21.00/hour with a \$1.00/hour raise after obtaining his class A CDL and a \$1.00/hour raise after his 6-month probation. All members voted aye. Motion carried. Mayor Blachford stated that there should have been a meeting to approve the hiring prior to Dan starting on August 31st.

Water/Wastewater Project Pay Requests: Motion by Alderman Odegaard, seconded by Alderman Wetz to approve SPN Phase III invoices 26827-26832 for a total of \$51,934.95. All members voted aye. Motion carried. Motion by Alderman Zeller, seconded by Alderwoman Hargens to pay **TLC Olson Construction, LLC** Payment No. 17 for \$328,045.63. All members voted aye. Motion carried.

SPN Agreement for East 4th Street Improvements: Motion by Alderwoman Hargens, seconded by Alderman Zeller to approve the SPN & Associates engineering agreement for East 4th Street improvements south of the armory and high school. All members voted aye. Motion carried.

DANR Discharge Permit - Airport: Motion by Alderwoman Lichty, seconded by Alderman Odegaard to have Mayor Blachford sign the DANR Notice of Termination of stormwater Discharge Permit for the airport project. All members voted aye. Motion carried.

Alderman Swartz -- Resignation: Motion by Alderwoman Hargens, seconded by Alderman Wetz to accept Jeff Swartz's resignation from the council and to commend him for his years of service. All members voted aye. Motion carried.

Elect Vice President: Motion by Alderman Odegaard, seconded by Alderman Wetz to move vice president Tammy Lichty to the president position. All members voted aye. Motion carried. Alderman Zeller nominated Alderman Jim Odegaard as vice president. Motion by Alderwoman Hargens, seconded by Alderman Zeller to cease nominations and cast a unanimous ballot for Alderman Odegaard. All members voted aye. Motion carried.

SDML Fall Convention: Motion by Alderman Zeller, seconded by Alderman Wetz to send the department heads to the fall convention in Watertown on October 4-7. Any council members who would like to attend need to contact the finance office by September 12th. All members voted aye. Motion carried.

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

Motion by Alderman Zeller, seconded by Alderman Wetz to adjourn the meeting. There being no further business, the meeting was adjourned at 7:36 p.m. All members voted aye. Motion carried.

Ronald Blachford, 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 September 2022 (1)

A-Ox Welding	Supplies	20.37
BDS	Garbage	350.00
Boersma, Andrew	Reimb	100.00
City Utilities	Utilities	10,133.00
CNH Industrial Capital	Repairs	890.04
DPC	Parts	363.57
Dollar General	Supplies	18.00
Highway Improvement	Sealing	8,469.40
Hughes Electric	Parts	544.36
Jim's Auto	Repairs	222.00
John Deere Financial	Repairs	1,145.03
McLeod's	Supplies	289.30
Milbank WinWater	Supplies	3,660.26
Miller Concrete	Flood Mitigation	830.00
Mueller	Fees	1,029.00
Napa	Parts	46.97
Oakley Farm & Ranch	Supplies	62.51
OHED	80% BBB	3,619.49
Postmaster	Postage	400.00
Price, Craig	Supplies	85.18
SD Dept Of Public Safety	Service	2,340.00
SDML	Registration	465.00
SDPAA	Insurance	70,722.27
Servall	Service	112.01
Share Corp	Supplies	248.68
SPN	Prof Fees	51,934.95
Stuart Kirby	Supplies	450.00
T & R Electric	Repairs	1,283.97
TLC Olson Construction	Ph.III Construction	328,045.63
VanDiest Supply	Supplies	850.00
Vosika Fencing	Fencing	2,202.50
Wesco	Supplies	1,044.00
Wetz, Mike	Reimb	157.29
Accounts Payable Total		<u>\$492,134.78</u>

Payroll Salary plus		8/25/2022 & 8/31/2022		
Benefits by Department:		& 9/01/2022		
Department		w/o OT	OT	Total
41101 COUNCIL		3,568.61	0.00	3,568.61
41402 FINANCE OFFICE		3,083.66	0.00	3,083.66
41902 BUILDING		398.20	0.00	398.20
42101 POLICE		8,274.93	2,835.41	11,110.34
43101 STREET		6,690.15	0.00	6,690.15
43201 SEWER		5,285.28	807.79	6,093.07
43305 WATER		5,285.19	807.77	6,092.96
43403 ELECTRIC		8,891.88	0.00	8,891.88
45101 BALLPARK		476.36	0.00	476.36
45202 PARK		128.46	0.00	128.46
45103 POOL		3,114.32	0.00	3,114.32
		<u>\$45,197.04</u>	<u>\$4,450.97</u>	<u>\$49,648.01</u>

**CITY OF MILLER
CITY COUNCIL MEETING
SEPTEMBER 12, 2022**

The City of Miller is an equal opportunity employer.

The City Council met in special session at city hall at 6:30 p.m. on Monday, September 12, 2022.

MEMBERS PRESENT: Mayor Ron Blachford. Aldermen: Mike Wetz, Jim Odegaard, Joe Zeller, and Alderwomen Susan Hargens, Tammy Lichty. Alderman Ward 1 -- vacant.

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

Pledge of Allegiance was said by all present.

AGENDA: Motion by Alderwoman Lichty, seconded by Alderman Odegaard to approve the agenda. All members voted aye. Motion carried.

PUBLIC INPUT

Janet Kittleson spoke during public input. Kittleson thanked the council for their hard work, hours of committee meetings, personal research and investigation, and countless phone calls from residents. She stated she does not believe anyone has a personal agenda; she may not agree with all the decisions but believes they are there to do the right thing for the City of Miller. She appreciates all their time and devotion to making Miller the best place to live.

NEW BUSINESS

EXECUTIVE SESSION: Motion by Alderman Odegaard, seconded by Alderman Wetz to go into executive session for personnel matters pursuant to SDCL 1-25-2(1) at 6:37 p.m. All members voted aye. Motion carried. Mayor Blachford returned the meeting to common council after conducting interviews for the police chief.

Motion by Alderman Zeller, seconded by Alderman Wetz to adjourn the meeting. There being no further business, the meeting was adjourned at 10:00 p.m. All members voted aye. Motion carried.

Ronald Blachford, Mayor

Tammy Lichty, President

LEGAL NOTICE OF RECEIPT

Copy of the official proceedings
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approximate cost of: _____

9-12-2022

Dear City Council,

I am writing this request to have my property located at 132 E 2nd Ave. rezoned back to a residential property. It was changed to commercial in 2019 as I turned the house into my salon. The salon has now been moved to main street, 128 N Broadway Ave, and I will now be using 132 E 2nd Ave as my home.

Thank You,
Padyn Scheer

ORDINANCE #703

AN ORDINANCE TO AMEND ORDINANCE NO 448 OF THE CITY OF MILLER, AMENDING THE OFFICIAL ZONING MAP TO INCLUDE CERTAIN PROPERTY IN THE LIGHT COMMERCIAL ZONED DISTRICT.

BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF MILLER, SOUTH DAKOTA:

The Official Zoning Map of the City of Miller, South Dakota, be amended to include the W 125' of Lot 16, Block 7, William H. Miller's Addition, City of Miller, County of Hand, State of South Dakota, also known as 132 East 2nd Avenue and be designated in the Light Commercial Zoned District. This amendment to zone the described property from a Residential District to a Light Commercial District is conditional upon the property continuing to be used as a beauty salon.

Dated this 4 day of September, 2019.

2022 Annual Safety & Loss Control Training Conference

November 2-5, 2022 / Plankota River Center / Plankinton, SD

The conference will be held from 9:00am - 5:00pm on Nov. 2 and 3 and from 8:00am - 12:00pm on Nov. 4.

GENERAL SESSIONS

- The Professional Driver & Passenger Safety
- Avoiding Those High Dollar Work Comp Situations
- Being a Safety Leader

BREAKOUT SESSION TOPICS INCLUDE

- Reasonable Suspicion - Drugs & Alcohol
- Ergonomics at Work
- Case Study: Developing a Safety Culture
- Leading by Example

LODGING

- Ramkota Hotel / 605-224-6677 / 57405000
- Governors Inn / 605-224-4200 / 58500000
- Americinn Fort Pierre / 605-224-2358
- Clubhouse Suites Pierre / 605-494-2582
- Holiday Inn Express Fort Pierre / 605-223-9045

REGISTER BY OCT 28

Registration fee includes breaks, banquet & breakfast

Register three & the fourth is free!

- SDPAA and/or SDML WCF Member Registration Fee: \$75 x 3 = \$225
- Non-Pool Member Registration Fee: \$90
- A late fee of \$10 is assessed for registrations after October 28 / No refunds after October 28
- To qualify for 2023 Silver and Gold Level Safety Awards, members must have someone attend the 2022 Conference

Make checks payable to:

SAFETY BENEFITS INC.

Phone: 888-313-0839 or 605-334-9567

Email: kwarnke@safety-benefits.com

To register by mail, send completed form & payment to:

SAFETY BENEFITS INC.

602 E STATE ST

PLANKINTON SD 57368

NAME: <u>Dustin, Brandon, Dan, Cindy</u>	TITLE:
ENTITY/EMPLOYER:	
CITY/COUNTY:	
TELEPHONE #:	
EMAIL:	

(Attach sheet for additional names)

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KOHLMAN, BIRSCHBACH & ANDERSON, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

ROY R FAUTH, CPA
EMILY SCHAEFFERS, 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)

WITH AN OFFICE IN
MOBRIDGE, SOUTH DAKOTA

To the City Council of Miller
and Sheila Coss
Miller, South Dakota

During our audit of the basic financial statements of the City of Miller as of and for the two years ended December 31, 2021, we noted certain immaterial instances of noncompliance and other circumstances, beyond what was noted in our audit report, that we believe need to be brought to your attention so that appropriate action can be taken.

1. We recommend that the swimming pool cash be redeposited into the bank at the end of the season and taken back out at the beginning of the next season.
2. We recommend that an annual fixed asset listing be maintained for all departments, including electric, that has the purchase cost value of the items.
3. We recommend that the City adopt a capitalization policy.
4. We noted the Sewer Bond 2017 Phase II requires an annual surcharge of 110% of the annual payments which calculates to \$99,207.06. The amounts collected were \$98,605.56 and \$98,943.48 in 2020 and 2021, respectively.
5. We noted the following while testing material expenditures:
 - a) We noted that a vendor was paid more than the bid amount due to extra work being done, but no change order was prepared. Also, we noted that Dahme was hired to help them do additional work, but that was not bid and no emergency bid was done either.
 - b) We noted a few vouchers that weren't signed by Sheila.
 - c) We noted a few vouchers that weren't signed by a board member.

- d) We recommend that the description listed in the minutes for the credit card payment say more than just credit card. It should be a detailed listing of what was actually purchased.
 - e) We noted that there were 3 car wash transactions that did not have documentation.
 - f) We recommend for the credit cards being used to purchase items, there be a policy in place about who is authorized to use the credit cards, the amount allowable to be charged, and what can be purchased with it. Also, the City needs to be able to show how the board approves the expenditures before the expenditures are paid in accordance with SD Codified Law.
- 6. We recommend the City have a written policy stating that they are going to reimburse the lifeguards for their certification.
 - 7. We noted the annual report wasn't published in 2020, and it was published after 30 days of approval in 2021.
 - 8. We noted that the City did not have a copy of the 2020 or the 2021 annual financial statements for On Hand Economic Development, in accordance with requirements of SD Codified Law.

The above comments are intended as constructive suggestions to improve the City's accounting records and its compliance with regulations.

This letter is intended solely for the use of management and should not be used for any other purpose.

Thank you for your assistance during this audit.

Kohlman, Bierbach & Anderson, LLP

August 23, 2022

KOHLMAN, BIRSCHBACH & ANDERSON, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

ROY R. FAUTH, CPA
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)

WITH AN OFFICE IN
MOBRIDGE, SOUTH DAKOTA

To the City Council
City of Miller
Miller, South Dakota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Miller for the two years ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated March 21, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Miller are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020 and 2021. We noted no transactions entered into by the City of Miller during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant

estimates made affecting the City of Miller's financial statements since they are on the modified cash basis of accounting.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management as noted by the attached summary of journal entries.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 23, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of Miller's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Miller's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the schedule of expenditures of federal awards, the schedule of the City's proportionate share of the net pension liability (asset), the budgetary comparison schedules and the schedule of changes in long-term debt, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

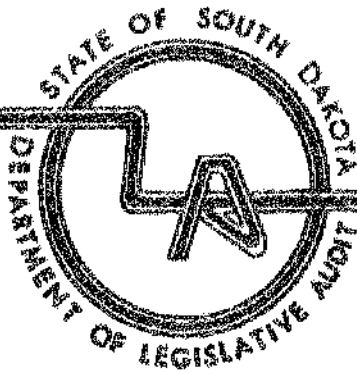
Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City of Miller and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Kohlman, Bierschbach & Anderson, LLP

August 23, 2022



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE, SD 57501-5070
(605) 773-3595

RUSSELL A. OLSON
AUDITOR GENERAL

September 14, 2022

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

We have reviewed and accepted your audit report on the:

City of Miller
(For the Two Years Ended December 31, 2021)

Our review was limited to the report and did not include a review of the working papers.
Our limited review does NOT constitute a pre-issuance review.

It is our understanding that The Miller Press is the official newspaper for the City of Miller. If this is not the case, please inform me of the name of the current official newspaper.

Please present a copy of this letter to the governing board to indicate our acceptance of the audit report.

Yours very truly,

Russell A. Olson
Auditor General

RAO:sld

cc: Kohlman, Bierschbach & Anderson, LLP
Certified Public Accountants
PO Box 127
Miller, SD 57362