

REGULAR MEETING BALTIC CITY COUNCIL
MAY 10, 2022 7:00 PM BALTIC AMERICAN LEGION
210 ST. OLAF AVENUE BALTIC, SOUTH DAKOTA

- I. CALL TO ORDER
- II. ROLL CALL
- III. PLEDGE OF ALLEGIANCE
- IV. APPROVAL OF AGENDA
- V. APPROVAL OF MINUTES
 - a. 04-19-2022 Regular Session
- VI. APPROVAL OF CLAIMS PAYABLE
- VII. OLD BUSINESS
 - a. 2nd Reading of International Property Management 2021 Code ORD 299
- VIII. EXECUTIVE SESSION
 - a. Executive Session: SDCL 1-25-2 For Matters Relating to Personnel
- IX. ADDITIONAL BUSINESS
- X. ADJOURNMENT

RECONVENE AS NEW COUNCIL

- XI. CALL TO ORDER
- XII. ROLL CALL
- XIII. NOTE: AT THE REQUEST OF THE INCOMING MAYOR, OATHS OF OFFICE WERE GIVEN TO DEBORAH MCISAAC, RYAN SINDING AND NIKKI OIEN IN THE CITY OFFICE ON APRIL 20, THEREFORE OATHS DO NOT NEED TO BE REPEATED AT THE MEETING
- XIV. VISITORS TO BE HEARD
- XV. EXECUTIVE SESSION
 - a. Executive Session: SDCL 1-25-2 For Matters Relating to Legal Counsel
 - b. Executive Session: SDCL 1-25-2 For Matters Relating to Personnel
- XVI. NEW BUSINESS
 - a. Election of Council President
 - b. Election of Council Vice-President
 - c. Designate Legal Paper, Bank and Attorney
 - d. Business Retention and Expansion Report – Ryan Solberg
 - e. Review Sewer Televising Results and Water Usage – Banner Engineering
 - f. Review 2021 Annual Report
 - g. Planning and Zoning Appointments
 - h. Finance Officer Appointment
 - i. Maintenance Supervisor Appointment
 - j. Re-discuss Previously Approved Ordinance 295 Code of Conduct
 - k. Discuss Water Meter
- XVII. ADJOURNMENT

WELCOME TO YOUR CITY COUNCIL MEETING

If you wish to participate in the discussion, the meeting provides two opportunities:

After the minutes are approved, the Mayor will ask if any visitors wish to be heard. Any item not on the agenda may be discussed. Items requiring action will then be placed next on the agenda for formal action. **Each speaker is limited to three minutes.**

During the discussion of agenda topics, anyone may comment **only if** the Council is accepting public testimony. The Mayor **MAY** recognize you if you raise your hand. Please state your name and address for the City minutes. Discussion occurs before motions are made and seconded. Discussion also occurs after the motion is seconded and before the vote.

Should you wish to have information on past Council action, contact the City Administrator at City Hall. The City Council meets the second Tuesday of each month at 7:00 p.m. in the Baltic American Legion. Please call City Hall, 529-5497, regarding the accessibility of City Council meetings and information on this agenda. The City can provide alternative means of accessibility for disabled citizens. Please call at least 24 hours in advance.

MINUTES OF APRIL 19, 2022 REGULAR SESSION

- I. THE BALTIC CITY COUNCIL MET IN REGULAR SESSION ON APRIL 19, 2022. Mayor Petersen called the meeting to order at 7:00 PM.
- II. ROLL CALL: Present were Mayor Tracy Petersen and Aldermen Travis Schreurs, Kiri Sells, Aaron Senner, and Brendan Tidemann. Also present were Maintenance Supervisor Brad Eggert, Maintenance Assistant Myles Peterson, Administrative Assistant Dan Hotzler, City Administrator Rebecca Wulf, Finance Officer Sara Smith, and City Attorney Thomas Frieberg. The meeting was held at the Baltic American Legion.
- III. PLEDGE OF ALLEGIANCE: Mayor Petersen asked all present to rise and join in the Pledge of Allegiance to the Flag.
- IV. APPROVAL OF AGENDA: Motion by Sells to approve the agenda. Senner seconded. All ayes, motion passed.
- V. APPROVAL OF PAST MINUTES: Schreurs made a motion to approve the minutes for the March 10, 2022 Regular Session. 2nd by Tidemann. All ayes, motion passed. Schreurs made a motion to approve the minutes for the March 21, 2022 Special Session. 2nd by Tidemann. All ayes, motion passed. Motion by Schreurs to approve the minutes from the March 21, 2022 Board of Equalization session. 2nd by Senner. All ayes, motion passed.
- VI. APPROVAL OF CLAIMS PAYABLE: Senner made a motion to approve the following disbursements. 2nd by Schreurs. All ayes, motion passed.

EFTPS \$2,030.10 03/15/2022 Payroll Tax; EFTPS \$2,861.62 03/30/2022 Payroll Tax; SDRS \$2,460.18 March 2022 Retirement; SD Dept. of Revenue \$632.47 March Sanitation Sales Tax; SD Dept. of Revenue \$222.26 2002 Q1 Unemployment Insurance; Alliance Communications \$211.67 Phone/Internet Service; Kinetic Leasing \$2,773.00 Loan Payment; EFTPS \$2,699.26 04/15/2022 Payroll Tax; AFLAC \$559.64 indemnity products AFLAC; US Bank \$5,061.07 City Credit Cards; BALTIC POST PROM \$100.00 Baltic School Post Prom Donation; BALTIC PTO \$100.00 Baltic PTO Carnival Donation; Banner Associates, Inc. \$3,879.00 Engineering Services; BARGAIN BASEMENT \$200.00 Filing Cabinets; Direct Technologies \$397.73 Managed IT Services - March; Dust-Tex Service, Inc. \$22.42 Rug Service; Garbage N More \$7,708.34 Garbage Service; HEALTH POOL OF SD \$4,531.66 April 2022 Group Insurance; J P COOKE COMPANY \$54.00 Pet License Receipt Books; Kinetic Leasing \$2,773.00 Loan Payment; MCLEODS \$158.43 Election Supplies; Menard's \$99.49 Office Supplies; MENARDS, (EAST SIDE) \$124.25 Back Office Painting/Electrical Supplies; MidAmerican Energy \$914.57 Electric Service; Midway Service \$1,321.65 fuel; Minnehaha County Highway Dept \$2,125.00 Road Salt; MOPPIN MAMAS CLEANING LLC \$136.00 Clean City Hall 3/8 & 3/22; MYLES PETERSON \$55.00 CDL Physical reimbursement; NEW CENTURY PRESS \$325.78 Publishing; PETERS DISTRIBUTING, INC \$25.00 Stun Gun Flashlight; ROTO ROOTER \$395.00 Thaw culvert; SARA SMITH (Contracted) \$3,500.00 February 23 - March 10, 2022; SD ASSOC OF RURAL WATER \$75.00 Rural Water Expo Registration; SEAM \$486.58 Recycle old electronics & Document shredding; Sverdrup Township \$120.00 Road Grading; US BANCORP \$721.59 Contract Payment 05/01/22; WILLIAM J. PEARSON \$7.38 Certified Mail postage reimbursement; Badger Meter \$119.50 beacon meter; City of Baltic \$71.94 March City Utility Bill; Minnehaha Community Water Corp \$1,055.60 Water Purchase; Menard's \$257.75 Trim & Misc for City Hall; US Post Master \$156.80 Mail March Utility Bills; Verizon Wireless \$374.40 Cell Phone Service; AFLAC \$559.64 indemnity products AFLAC; City of Baltic \$6.10 March Utility Bill; Classic Corner \$251.49 fuel; CONSTRUCTION PRODUCTS & CONSULT \$58.50 Paint and Utility Marker; EL RIAD SHRINE \$30.00 Circus Tickets Donation; Minnehaha Community Water Corp \$4,004.32 Water Purchase; Menard's \$368.54 City Hall Misc Supplies; MidAmerican Energy \$1,362.04 Electric Service; Midway Service \$283.92 Misc Repairs to S10; Minnehaha County Sheriff Dept. \$16,812.25 2002Q2 Sheriff Services; MOPPIN MAMAS CLEANING LLC \$136.00 Clean City Hall 4/5/22 & 4/19/22; PATRICK CONRADE \$15.25 Refund after Final Bill; Sanitation Products, Inc.

\$135.00 SB Segment Set 4 17 Wire; SD One Call \$52.50 Message Fees January - March 2022; Stan Houston Equipment \$315.40 Marking Flags & Paint; Xcel Energy \$2,360.83 Natural Gas Service; Banner Associates, Inc. \$879.50 Engineering Services; BRAD EGGERT \$7.99 Reimburse for Mac's purchase of packing tape for Election Boxes; CASSIE MOELLER \$250.00 Election Board Deputy Pay; DAVE LINTON \$250.00 Election Board Deputy Pay; DEB MURPHY \$250.00 Election Board Deputy Pay; Dell Rapids Ace Hardware \$33.97 Misc Shop Supplies; Direct Technologies \$35.02 Final Bill - Managed IT Services; DSG \$1,874.86 Meter Setters; FRIEBERG, NELSON, & ASK, LLP \$3,907.00 Attorney Services; Garbage N More \$175.00 Garbage Service -Correct Underpayment; NIKKI STUKEL \$419.12 Election Superintendent Pay & Meal Reimbursement; SALLIE FRANCHUK \$250.00 Election Board Deputy Pay; SD PUBLIC ASSURANCE ALLIANCE \$16,569.29 Insurance; Sverdrup Township \$60.00 Road Grading; AMERICAN LEGION POST 175 \$3,000.00 Annual Fee for Legion Rental for council meetings; ARGUS LEADER \$16.48 Publishing; City of Sioux Falls \$87.00 Bacteria Water Tests Q1 2022; DSG \$266.09 Water & Sewer Supplies; Dust-Tex Service, Inc. \$22.42 Rug Service; GREAT BEAR SAND & GRAVEL LLC \$227.01 Crushed Concrete; LODES TREE SERVICE \$400.00 Tree Trimming; MARC \$2,077.00 Lagoon Chemicals; Metering & Technology Solution \$7,151.74 Water Meters and Endpoints; Pheasantland Industries \$34.56 2 Handicap Parking Signs; SD Dept. of Revenue \$150.00 Classic Corner Malt Bev Lic Renewal; VANDERSNICK EXCAVATING \$474.49 Repair Water Line; Total \$117,524.45

March 2022 Salaries in gross amounts by Department: Finance, \$4,688.04; Inspection, \$2,356.20; Streets, \$3,338.90; Parks, \$3,338.90; Econ Dev \$3,551.58; Water, \$4,191.28; Sewer, \$4,191.23; Total \$25,656.13.

- VII. VISITORS TO BE HEARD: None
- VIII. PUBLIC HEARING: Mayor Petersen opened the public hearing to discuss rezoning Parcel #20353 LOT 4 BALTIC SCHOOL 2nd ADDN TO THE CITY OF BALTIC OWNDER GRANT PARK CAPITAL, LLC from R-4 Manufactured Housing Residential to R-3 Residential District. No public comments were made. Mayor Petersen closed the public hearing. Motion by Sells to approve the rezone. 2nd by Schreurs. All ayes, motion carried.
- IX. OLD BUSINESS:
 - a. Motion by Senner to approve the 2nd Reading of Ordinance 295 Code of Conduct. 2nd by Tidemann. All ayes, motion carried.
 - b. Motion by Senner to approve the 2nd Reading of Ordinance 296 International Residential Code. 2nd by Schreurs. All ayes, motion carried.
 - c. Motion by Senner to approve the 2nd Reading of Ordinance 297 International Building Code. 2nd by Tidemann. All ayes, motion carried.
 - d. Motion by Senner to approve the 2nd Reading of Ordinance 298 International Existing Building Code. 2nd by Sells. All ayes, motion carried.
- X. NEW BUSINESS:
 - a. Christopher Drayer gave an end of term report for Planning and Zoning.
 - b. Motion by Tidemann to accept the bid from Minnehaha Community Water Corporation for the Snowhawg 14 foot push box with rubber scraping edge in the amount of \$2500. 2nd by Senner. All ayes, motion carried.
 - c. Motion by Sells to approve the renewal of the on-sale/off-sale Malt Beverage and SD Farm Wine license for Classic Corner. 2nd by Senner. All ayes, motion carried.
 - d. Motion by Schreurs to declare a broken four drawer lateral filing cabinet as surplus with a value of \$0. 2nd by Tidemann. All ayes, motion carried. Motion by Schreurs to declare a desk with hutch surplus with a value less than \$499. 2nd by Tidemann. All ayes, motion carried. Motion by Senner to declare a desk with hutch and return desk surplus with a value less than \$499. 2nd by Sells. All ayes, motion carried.

- e. Motion by Sells to enter Executive Session for matters relating to legal counsel at 7:24 pm. 2nd by Senner. All ayes, motion carried. Mayor Petersen declared end of Executive Session at 7:47 pm. Motion by Senner to approve transferring the deed for Parcel 20295 110 Morefield to the Development Foundation. Second by Tidemann. All ayes, motion carried. Motion by Senner to approve transferring the deed for Parcel 93702 at Lovely and 6th to the Development Foundation. Second by Schreurs. All ayes, motion carried.
 - f. Council reviewed the 1st reading of International Property Management 2021 Code Ordinance 299.
 - g. The 1st reading of International Fire 2021 Code Ordinance 300 was tabled until the May meeting.
- XI. The April 12, 2022 Election results were canvassed by Tidemann, Sells and Schreurs. Senner and Petersen abstained. The official results of the election were declared. Four year terms will begin at the May 10, 2022 meeting for Mayor Deborah McIsaac, Ward 1 Alderman Nikki Oien, and Ward 2 Alderman Ryan Sinding.
- XII. EXECUTIVE SESSION:
- a. Per SDCL 1-25-2 for matters relating to personnel. Tidemann made a motion to enter Executive Session at 7:58 pm. Second by Senner. All ayes, motion carried. Mayor Petersen declared end of Executive Session at 8:45 pm.
- XIII. ADDITIONAL BUSINESS:
- a. Motion by Senner to accept the resignation of Myles Peterson effective May 10. 2nd by Schreurs. Tidemann abstained. All ayes, motion carried.
- XIV. ADJOURNMENT: Senner made a motion to adjourn at 8:47 pm. 2nd by Sells. All ayes, motion carried. Meeting adjourned.

Sara Smith
 Finance Officer
 Published once at the approximate cost of \$_____.

Tracy Petersen
 Mayor, City of Baltic

1st Reading:	<u>4-19- 2022</u>
2nd Reading:	<u>05-10-2022</u>
Date Adopted:	<u>05-10-2022</u>
Date Published:	<u>05-13-2022</u>
Effective Date:	<u>07-01-2022</u>

ORDINANCE NO. 299

AN ORDINANCE OF THE CITY OF BALTIC, SD, AMENDING THE CODE OF ORDINANCES OF THE CITY BY ADOPTING THE 2021 *INTERNATIONAL PROPERTY MAINTENANCE CODE* AND AMENDMENTS THERETO.

BE IT ORDAINED BY THE CITY OF BALTIC, SD:

Section 1. That Section 150.10 of the Code of Ordinances of Baltic, SD, is hereby amended to read:

§ 150.10 ADOPTED.

- (a) The *International Property Maintenance Code*, 2021 edition, including Appendix A, Appendix B, as published by the International Code Council Inc. as amended, is hereby adopted as the property maintenance code by the city for the provisions of this code shall apply to all existing residential and nonresidential structures and all existing premises. And constitute minimum requirements and standards for premises, structures, equipment, and facilities for lighting, ventilation, space, heating, sanitation, protection from elements, a reasonable level of safety from fire and other hazards, and for reasonable level of sanitary maintenance; the responsibility of owners, an owner’s authorized agent, operators, and occupants; the occupancy of existing structures and premises, and for administration, enforcement and penalties.
- (b) The adoption of the *International Property Maintenance Code*, 2021 edition, will become effective June 1, 2022. The minimum building standards in the 2021 edition of the *International Property Maintenance Code* and amendments thereto shall be applied to any building permit issued after May 31, 2022.
- (c) The city shall publish this ordinance, without attachments, after its passage. The attachments are on file and available for inspection at the office of the city clerk.

Section 2. That Section 150.11 of the Code of Ordinances of Baltic, SD, is hereby amended to read:

101.3 Purpose. The purpose of this code is to establish minimum requirements to provide a reasonable level of health, safety, property protection and general welfare insofar as they are affected by the continued *occupancy* and maintenance of structures and *premises*. Existing structures and *premises* that do not comply with these provisions shall be altered or repaired to provide a reasonable minimum level of health, safety and general welfare as required herein.

103.2 Appointment. By the city of Baltic.

302.1 Weeds. *Premises and exterior property* shall be maintained free from weeds or plant growth more than **8 inches**. Noxious weeds shall be prohibited. Weeds shall be defined as all grasses, annual plants, and vegetation, other than trees or shrubs provided; however, this term shall not include cultivated flowers and gardens.

Upon failure of the *owner* or agent having charge of a property to cut and destroy weeds after service of a notice of violation, they shall be subject to prosecution in accordance with Section 108.3 and as prescribed by the authority having jurisdiction. Upon failure to comply with the notice of violation, any duly authorized employee of the jurisdiction or contractor hired by the jurisdiction shall be authorized to enter upon the property in violation and cut and destroy the weeds growing thereon, and the costs of such removal shall be paid by the *owner* or agent responsible for the property

304.14 Insect screens. During the period from **May 1st** to **October 1st**, every door, window and other outside opening required for *ventilation* of habitable rooms, food preparation areas, food service areas or any areas where products to be included or utilized in food for human consumption are processed, manufactured, packaged or stored shall be supplied with *approved* tightly fitting screens of minimum 16 mesh per inch (16 mesh per 25 mm), and every screen door used for insect control shall have a self-closing device in good working condition.

Exception: Screens shall not be required where other *approved* means, such as air curtains or insect repellent fans, are employed.

Date adopted: 05-10-2022.

Tracy Petersen, Mayor

ATTEST:

Sara Smith, Finance Officer



Business Retention and Expansion
Summary Report - 2022

Business Retention and Expansion Introduction:

In the first quarter of 2022, staff of the Baltic Area Development Foundation (BADF) conducted formal interviews called Business Retention and Expansion (BR&E) visits with local employers. The purpose of these visits is to encourage businesses to stay and grow in the community, demonstrate appreciation for businesses, and identify their needs, plans, opportunities to improve public policy and services, and potential barriers to growth.

BR&E visits are considered one of the most important tasks carried out by economic development organizations and professionals. Checking in with local businesses to discuss their opportunities and challenges can help ensure a stable tax base, job opportunities for residents, and economic activity that promotes a vibrant community. Studies have shown that upwards of 90% of job creation and investment in communities comes from existing businesses rather than attracting new ones, especially in smaller towns like Baltic. Baltic also faces unique challenges that make attracting new businesses of all kinds difficult including a small daytime population, proximity to the Big Sioux floodplain, and hilly topography. For the municipality and the school district to continue to provide high quality services to residents within tight budgetary and jurisdictional constraints, existing businesses must be enabled to thrive.

Interview Method

The BADF utilized a survey template used by the North Sioux City Economic Development Corporation for their 2021 BR&E visits, with BADF staff making slight modifications to gather information more pertinent to Baltic. The survey had over 25 questions covering topics such as workforce, utilities, community services, product life cycles, COVID-19, and more. Interviews with business leaders were conducted in-person and over the phone, with answers noted on physical, paper copies of the survey. Data was then compiled in Microsoft Forms for deeper analysis, while completed surveys were digitally saved in case they need to be referenced in the future.

Businesses Visited

BADF staff visited a total of 16 businesses between early-January and mid-April of this year. Businesses were divided into four groups based on their size, contribution to the local tax base, etc. Group 1 was made up of the major employers and contributors to the area tax base and other businesses that provide infrastructure or goods and services necessary for the basic functioning of the community. Examples of Group 1 businesses include Alliance Communications and AT Analytical. Group 2 was comprised of businesses offering professional or skilled services or that provided essential services. Examples include Minnehaha Funeral Home and Classic Corner. Group 3 was businesses that could be considered amenities or that

enhance the community's quality of life. Someday Café and The Bargain Basement are good examples of this category. Finally, Group 4 was composed of daycares. BADF staff visited 6 businesses in Group 1, 8 businesses in Groups 2 and 3, and 2 businesses in Group 4.

Use of the Data Gathered

Upon completion of each visit, immediate follow-up is conducted with businesses in order to thank them for their time and address any time-sensitive issues discussed during the visit.

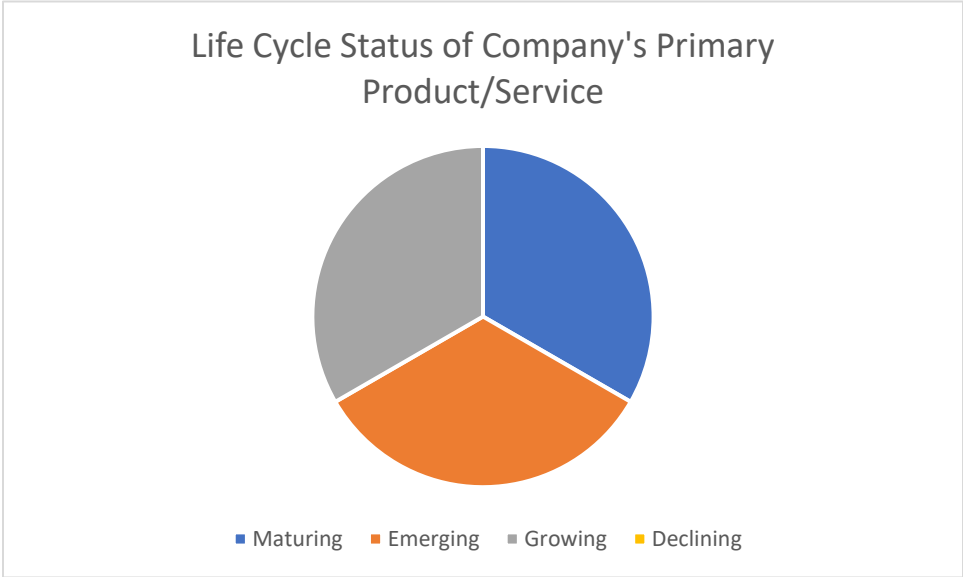
Information gathered also provides a guide for the BADF and the City of Baltic on how to prioritize its efforts and best support local businesses. Non-confidential information may be shared with key partners such as the Governor's Office of Economic Development to help coordinate actions and connect businesses with available resources.

Quantitative Data

Business leaders were asked questions throughout the interview which could be measured numerically. Questions ranged from expansion plans, new products, and community services. The following pages highlight the results with results separated between groups.

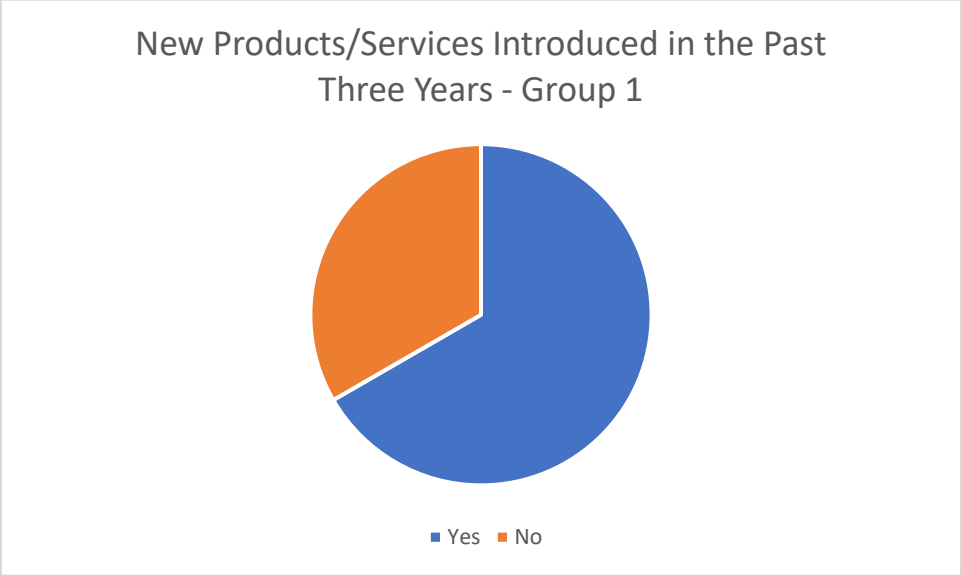
Product Life Cycle

Companies in Group 1 were asked what stage of the product life cycle their primary products or services were in. Two companies reported that their primary products were emerging, two reported that they were growing, and two reported that they were maturing. No companies reported that their primary product was in the decline stage. Businesses in Groups 2 through 4 were not asked this question.

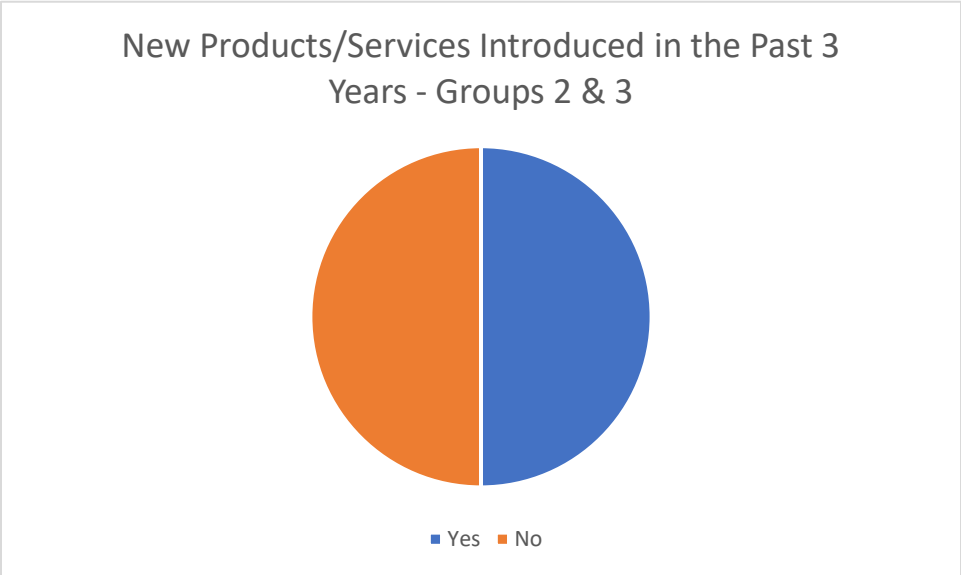


New Products or Services

Four of the six Group 1 businesses reported that they had introduced new products or services to the market in the past three years.

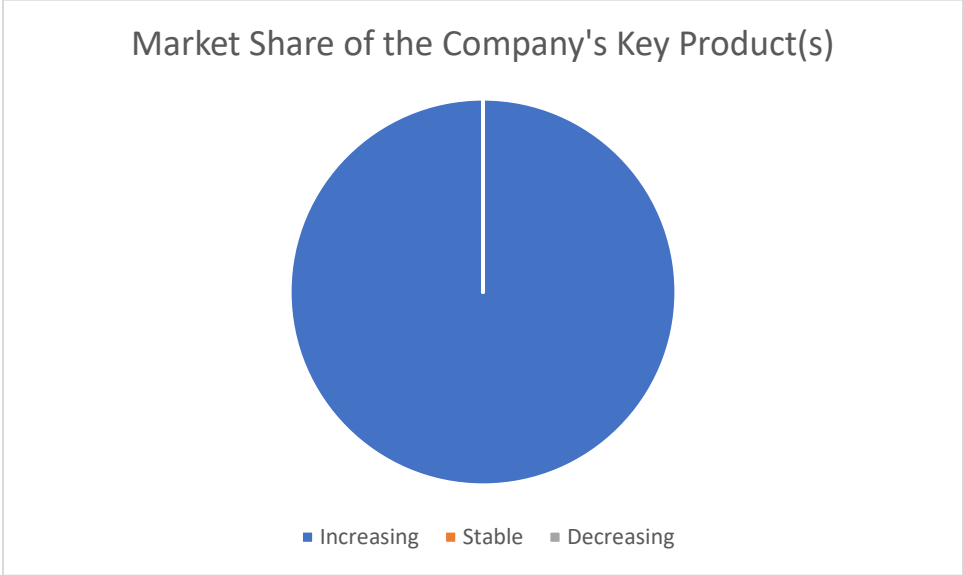


Four of the eight businesses in Groups 2 and 3 reported that they had introduced new products or services in the past three years.

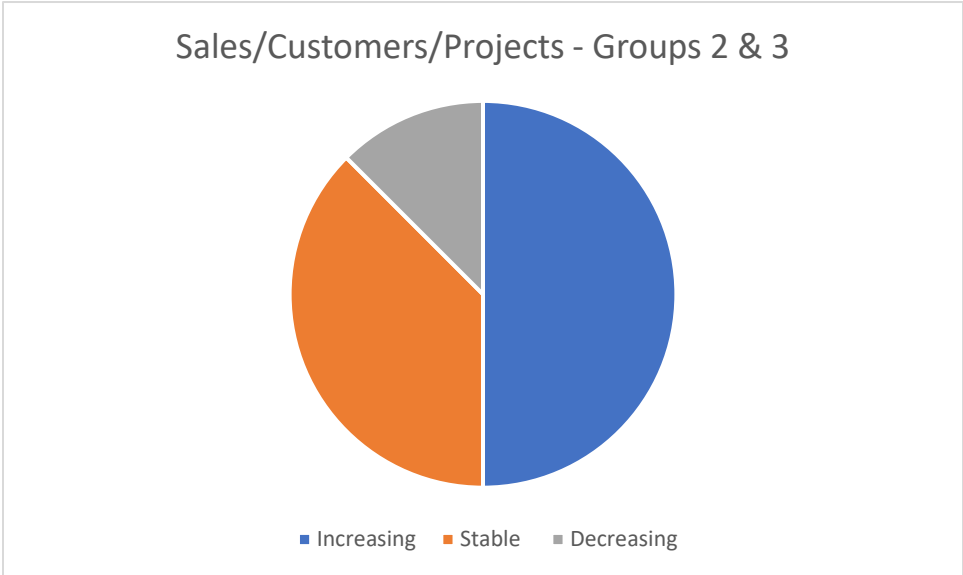


Market Share/Sales Trends

All six companies in Group 1 reported that the market share or sales of their company’s key products and services were increasing.

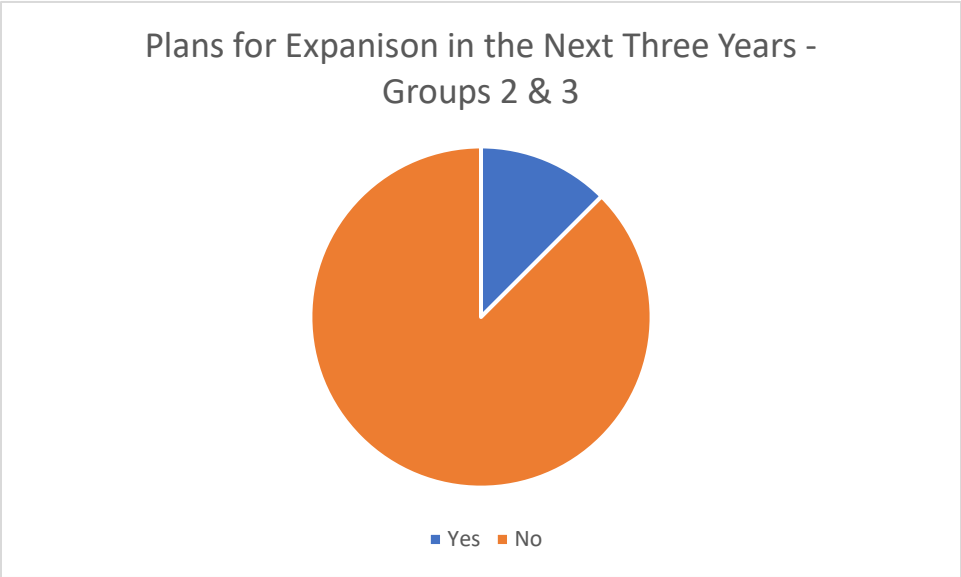
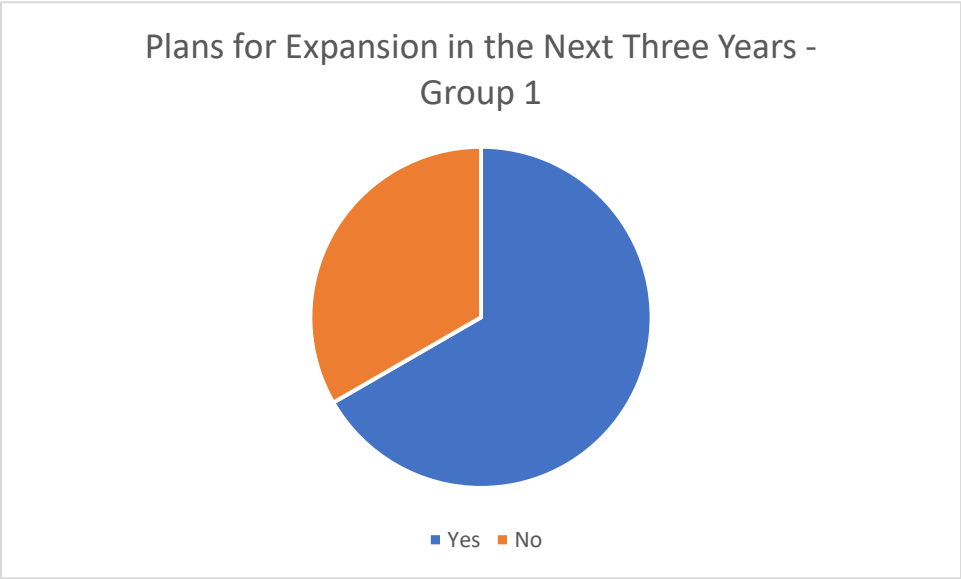


Four businesses in Groups 2 and 3 reported that their sales, number of customers, or number of projects was increasing, three reported that they were stable, and one reported that they were decreasing.



Growth Plans

Four of the six businesses stated they have plans for growth in the next three years. Growth could come in the form of expansion, investment in new equipment or technology, or significant hiring. Just one business in Groups 2 and 3 said that they have plans for growth in the same time period.



Utilities

Businesses in Groups 1 through 3 were asked to rate the quality of utility services in the community on a scale of one to seven, with one being the lowest and seven being the highest. Averages of the responses shown in the tables below.

Utility Ratings - Group 1	
Water	6.3
Sewer	5.7
Waste Removal	5.5
Natural Gas	6.5
Electric	5.3
Telecom	6.5
Cellular Service	6.5
Internet Access	6.3
Internet Speed	6.3

Utility Ratings - Groups 2 & 3	
Water	6
Sewer	5.9
Waste Removal	6
Natural Gas	5.4
Electric	5.3
Telecom	6
Cellular Service	6
Internet Access	6
Internet Speed	6

Businesses were generally very satisfied with Baltic's utilities, with Alliance Communications in particular receiving high praise for the both the quality of its services and its excellent customer service. Complaints that were raised generally were about higher energy prices due to inflation.

Businesses were also asked to indicate if their consumption of the listed utilities were increasing, stable, or decreasing. In Group 1, most companies reported that their consumption of energy utilities (electric and natural gas) were increasing along with telecom, cellular service, internet access, and internet speed. Other categories were reported as remaining stable with none showing decreasing consumption. In Groups 2 &3, most companies reported that they were increasing their consumption or telecom, cellular service, internet access, and internet speed, with all other categories remaining stable.

Community Services

Businesses in Groups 1 through 3 were asked to rate the quality services in the community on a scale from one to seven, with one being the lowest and seven being the highest. Averages of the responses shown in the tables below.

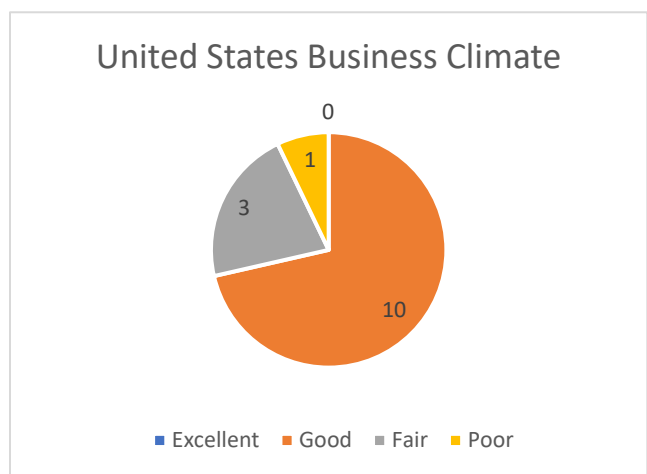
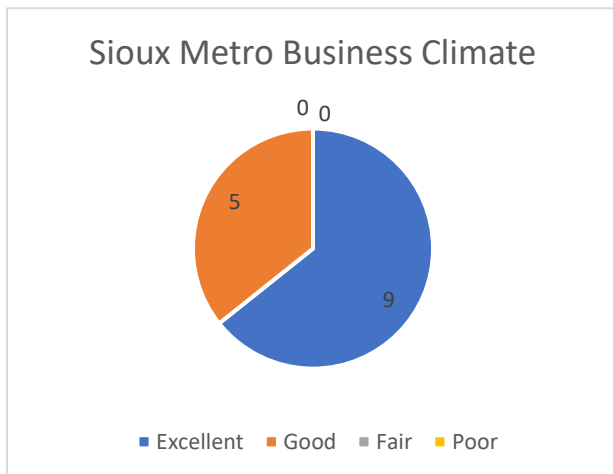
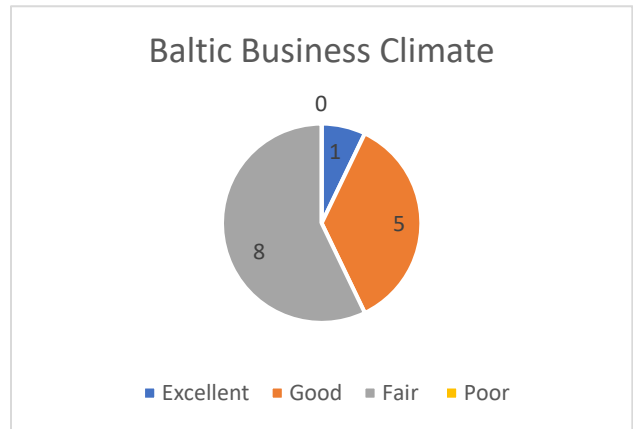
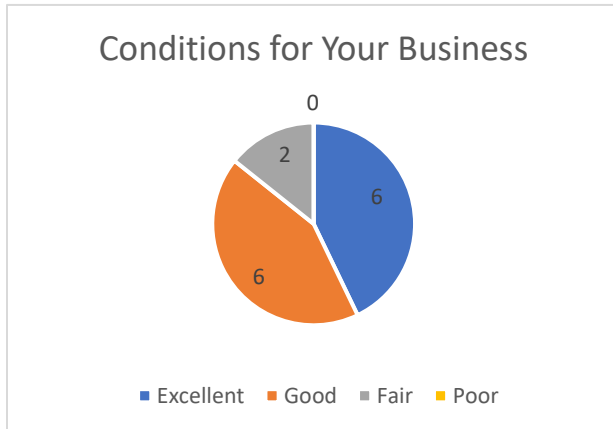
Community Services Ratings - Group 1	
Police Protection	6
Fire Protection	6.3
Health Care Services	4
Child Care Services	5
K-12 School	6.5
Local Streets & Roads	5.5
State & Federal Highways	6
Property Tax Assessment	4.7
Zoning Changes & Building Permits	5
Community Planning	4

Community Services Ratings - Groups 2 & 3	
Police Protection	5.3
Fire Protection	6.6
Health Care Services	4
Child Care Services	5.5
K-12 School	5.5
Local Streets & Roads	5.2
State & Federal Highways	5.8
Property Tax Assessment	5.5
Zoning Changes & Building Permits	5.5
Community Planning	5.5

As with utilities, businesses were generally satisfied with community services in Baltic. Many respondents expressed a desire to see more health care options in the community and trouble with employees finding childcare. Others expressed that they had difficulties in the past working with city leadership on establishing or expanding their business in town.

Business Climate

Businesses in Groups 1 through 3 were asked to evaluate the overall conditions for their business, the Baltic business climate, the Sioux Falls metro business climate, and the national business climate by rating them as poor, fair, good, or excellent. Results are shown in the graphs below.



Daycare in Baltic

BADF Staff visited two of the three registered daycares in the community. Both daycares are currently operating near full capacity with long wait lists. One daycare reported receiving at least three phone calls per week from across the region inquiring about available spots. Wait lists for both daycares barely move, and parents can be waiting six months or more for an opening for their child. Both daycares expressed interest in expanding to meet the demand but would find it difficult in their existing facilities. They also expressed skepticism to be able to make a new facility cash flow.

Finding employees is also a challenge for both daycares. Daycares operate on thin margins and is often difficult for these small businesses to provide the wages and benefits necessary to be competitive in today's tight labor market.

Daycares also showed the greatest vulnerability to COVID-19 of the businesses interviewed. Both reported negative financial impacts due to parental job loss, supply chain disruptions, and stricter licensing requirements.

Summary – Opportunities for Growth & Positive Themes

Overall, the business community in Baltic seems to be in a relatively healthy position. Many businesses are reporting increasing sales, new products/services, and plans for expansion in the community. Most were able to withstand the worst effects of COVID-19 and have emerged in a stronger position. While businesses that “export” goods and services outside of Baltic are generally in better shape, most small businesses have managed to carve out a niche or develop a loyal customer base that can sustain them despite a small population and competition from similar businesses in nearby communities.

Businesses appreciate Baltic’s physical location. Its proximity to I-29 and SD-115 makes for easy transportation. Many believe that being close to Sioux Falls means that there will be more opportunities for growth in the future. Folks also appreciate the small-town atmosphere of Baltic and have good relationships with other businesses, despite not being an organized group.

Business leaders expressed optimism for the direction Baltic is heading in. New housing developments were cited as a potential boon for sales, particularly for smaller businesses, and a way to help address workforce issues.

Summary – Barriers to Growth & Negative Themes

The biggest issue staff heard from businesses was difficulty in attracting workers. Smaller businesses dependent on low-skilled, low-wage employees especially struggle due to most of Baltic’s population being higher-wage workers who commute to Sioux Falls. Many businesses also struggled finding skilled workers or tradesmen. Staff discovered that most employees of Baltic businesses do not live in the community but come from surrounding towns including Sioux Falls, Dell Rapids, Brookings, and Colman.

Many small businesses stated that they struggled to keep up with all the demands of their business, and many stated that they received no formal training in areas such as accounting or marketing.

Several businesses also expressed frustration with what they perceived as an opposition to commercial growth in Baltic. Staff heard stories of receiving pushback from the city and some residents on proposed projects that they felt would be beneficial to the community. Others stated that they felt that community members did not always support Baltic businesses and spent more money at competitors in Sioux Falls or Dell Rapids and would like to see more emphasis placed on community development and encouraging folks to shop local.

Schoenfish & Co., Inc.

CERTIFIED PUBLIC ACCOUNTANTS

Phone: 605-928-7241

FAX No.: 605-928-6241

P.O. Box 247

105 EAST MAIN, PARKSTON, SOUTH DAKOTA 57366

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Governing Board
Municipality of Baltic
Baltic, South Dakota

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Municipality of Baltic, South Dakota, (Municipality) as of December 31, 2021 and for the year then ended, which collectively comprise the Municipality's basic financial statements as listed in the table of contents, the required supplementary information which is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board as listed in the table of contents and the supplementary information as listed in the table of contents, which is presented only for supplementary analysis purposes. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying financial statements, the required supplementary information or the supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements, the required supplementary information or the supplementary information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the municipality's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has not presented the Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Schoenfish & Co., Inc.

Schoenfish & Co., Inc.
Certified Public Accountants
May 9, 2022

Municipality of Baltic
Table of Contents

Government-Wide Financial Statements

Exhibit I – Statement of Net Position

Exhibit II – Statement of Activities

Fund Financial Statements

Governmental Funds

Exhibit III – Balance Sheet

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

Exhibit IV – Statement of Revenues, Expenditures, and Changes in Fund Balance

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities

Proprietary Funds

Exhibit V – Statement of Net Position

Exhibit VI – Statement of Revenues, Expenses, and Changes in Fund Net Position

Exhibit VII – Statement of Cash Flows

Fiduciary Funds

Exhibit VIII – Statement of Fiduciary Net Position

Required Supplementary Information

Budgetary Comparison Schedules

General Fund

Park Fund

Third Penny Fund

Street Maintenance Fund

Supplementary Information

Schedule of Changes in Long-Term Debt

Published Annual Report Statement

Government-Wide Financial Statements

MUNICIPALITY OF BALTIC
STATEMENT OF NET POSITION
December 31, 2021

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and Cash Equivalents	791,438.01	511,137.92	1,302,575.93	
Investments			0.00	
Accounts Receivable, Net	14,230.37	20,059.87	34,290.24	
Due from Component Unit			0.00	
Internal Balances			0.00	
Inventories			0.00	
Other Assets			0.00	
Restricted Assets:				
Deposits			0.00	
Investments			0.00	
Net Pension Asset	289.59	176.90	466.49	
Capital Assets:				
Land, Improvements and Construction in Progress	595,541.44	127,301.37	722,842.81	
Other Capital Assets, Net of Depreciation	1,960,072.19	2,567,930.04	4,528,002.23	
TOTAL ASSETS	3,361,571.60	3,226,606.10	6,588,177.70	0.00
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding			0.00	
Pension Related Deferred Outflows	41,459.20	25,324.30	66,783.50	
Other Deferred Outflows of Resources			0.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	41,459.20	25,324.30	66,783.50	0.00
LIABILITIES :				
Accounts Payable			0.00	
Other Current Liabilities	4,590.10	40,029.17	44,619.27	
Unearned Revenue		4,269.04	4,269.04	
Noncurrent Liabilities:				
Due Within One Year	40,222.30	95,126.41	135,348.71	
Due in More than One Year	196,692.46	971,255.87	1,167,948.33	
TOTAL LIABILITIES	241,504.86	1,110,680.49	1,352,185.35	0.00
DEFERRED INFLOWS OF RESOURCES:				
Pension Related Deferred Inflows	43,745.16	26,720.62	70,465.78	
Other Deferred Inflows of Resources			0.00	
TOTAL DEFERRED INFLOWS OF RESOURCES	43,745.16	26,720.62	70,465.78	0.00
NET POSITION:				
Net Investment in Capital Assets	2,330,318.25	1,633,399.65	3,963,717.90	
Restricted for: (See Note _____)				
Equipment Repair & Replacement Purposes			0.00	
Economic Development Purposes	37,255.61		37,255.61	
Capital Projects Purposes	532,175.05		532,175.05	
SDRS Pension Purposes	(1,996.37)	(1,219.42)	(3,215.79)	
Permanently Restricted Purposes				
Expendable			0.00	
Non-Expendable			0.00	
Other Purposes			0.00	
Unrestricted (Deficit)	220,028.24	482,349.06	702,377.30	
TOTAL NET POSITION	3,117,780.78	2,114,529.29	5,232,310.07	0.00

**MUNICIPALITY OF BALTIC
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	
Primary Government:							
Governmental Activities:							
General Government	217,372.42	27,444.12			(189,928.30)		(189,928.30)
Public Safety	111,952.64	200.00	112,419.58		666.94		666.94
Public Works	281,818.42	149,005.44	27,755.76	48,863.31	(66,191.91)		(66,191.91)
Health and Welfare	17,551.64	2,987.50			(14,554.14)		(14,554.14)
Culture and Recreation	164,043.19	5,232.37			(158,810.82)		(158,810.82)
Conservation and Development	41,873.60				(41,873.60)		(41,873.60)
Intergovernmental					0.00		0.00
Miscellaneous	300.00	2,000.00			1,700.00		1,700.00
*Depreciation Expense - Unallocated					0.00		0.00
**Interest on Long-term Debt	11,821.59				(11,821.59)		(11,821.59)
Total Governmental Activities	856,731.50	186,879.43	140,175.34	48,863.31	(480,813.42)		(480,813.42)
Business-type Activities:							
Water	234,690.59	233,707.92		52,664.44		51,681.77	51,681.77
Sewer	178,459.54	191,434.77		52,664.45		65,639.68	65,639.68
Electric						0.00	0.00
						0.00	0.00
Total Business-type Activities	413,150.13	425,142.69	0.00	105,328.89		117,321.45	117,321.45
Total Primary Government	1,269,881.63	612,022.12	140,175.34	154,192.20	(480,813.42)	117,321.45	(363,491.97)
Component Units:							0.00
Housing and Redevelopment Commission							

General Revenues:

Taxes:							
Property Taxes					236,429.66		236,429.66
Sales Taxes					298,780.39		298,780.39
State Shared Revenues					18,397.67		18,397.67
Grants and Contributions not Restricted to Specific Programs					200.00		200.00
Unrestricted Investment Earnings					74.97	12.65	87.62
Miscellaneous Revenue					15,750.72		15,750.72
Special Items							0.00
Extraordinary Items							0.00
Transfers							0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers					570,633.41	12.65	570,646.06
Change in Net Position					89,819.99	117,334.10	207,154.09
Change in Accounting Estimates					(23,107.00)		(23,107.00)
Net Position-Beginning					3,051,681.46	1,997,195.19	5,048,876.65
Adjustments:					(613.67)		(613.67)
Adjusted Net Position-Beginning					3,051,067.79	1,997,195.19	5,048,262.98
NET POSITION - ENDING					3,117,780.78	2,114,529.29	5,232,310.07

* This amount excludes the depreciation that is included in the direct expenses of the various functions. See Note XX.

** The Municipality does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

The notes to the financial statements are an integral part of this statement.

Fund Financial Statements

MUNICIPALITY OF BAL TIC
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2021

ASSETS AND DEFERRED OUTFLOWS
OF RESOURCES:

	General Fund	Park Fund	Third Penny Fund	Street Maintenance Fund	Capital Projects Fund	Capital Building Fund	Total Governmental Funds
Assets:							
106 Cash and Cash Equivalents	224,555.12	(1,310.50)	37,250.11	52,397.04	350,974.89	127,571.35	791,438.01
151 Investments							0.00
110 Taxes Receivable--Delinquent	3,270.22						3,270.22
115 Accounts Receivable, Net	7,883.74						7,883.74
117 Unbilled Accounts Receivable							0.00
121 Special Assessments Receivable--Current				618.72			618.72
122 Special Assessments Receivable--Delinquent							0.00
123 Special Assessments Receivable--Deferred							0.00
125 Interest Receivable--Special Assessments							0.00
126 Governmental Unit's Share of Assessment/Improvement Costs							0.00
128 Notes Receivable							0.00
131 Due from _____ Fund							0.00
132 Due from Other Governments	1,839.14		5.50		613.05		2,457.69
129 Due from Component Unit							0.00
135 Interest Receivable							0.00
136 Accrued Interest on Investments Purchased							0.00
137 Dividend Receivable							0.00
141 Inventory of Supplies							0.00
142 Inventory of Stores Purchased for Resale							0.00
154 Deposits							0.00
155 Prepaid Expenses							0.00
157 Unamortized Discounts on Bonds Sold							0.00
133 Advance to _____ Fund							0.00
107.1 Restricted Cash and Cash Equivalents							0.00
107.2 Restricted Investments							0.00
Total Assets	237,548.22	(1,310.50)	37,255.61	53,015.76	351,587.94	127,571.35	805,668.38
Deferred Outflows of Resources:							
198 Other Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources							
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	237,548.22	(1,310.50)	37,255.61	53,015.76	351,587.94	127,571.35	805,668.38

MUNICIPALITY OF BAL TIC
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2021

	General Fund	Park Fund	Third Penny Fund	Street Maintenance Fund	Capital Projects Fund	Capital Building Fund	Total Governmental Funds
201 Claims Payable							0.00
202 Accounts Payable							0.00
203 Judgments Payable							0.00
204 Annuities Payable							0.00
205 Notes Payable							0.00
206 Contracts Payable							0.00
207 Contracts Payable--Retained Percentage							0.00
208 Due to _____ Fund							0.00
209 Due to State Government	1,356.06						1,356.06
210 Due to Resigned Employees							0.00
211 Maturity Bonds Payable							0.00
212 Maturity Interest Payable							0.00
213 Incurred but Not Reported Claims							0.00
215 Accrued Interest Payable							0.00
216 Accrued Wages Payable	3,234.04						3,234.04
217 Accrued Taxes Payable							0.00
218 Amount Held for Special Assessment							0.00
Debt Service							0.00
219 Amounts Held for Others							0.00
220 Customer Deposits							0.00
221 Due to Fiscal Agent							0.00
223 Unearned Revenue							0.00
225 Registered Warrants							0.00
226 Bonds Payable Current:							0.00
226.01 General Obligation							0.00
226.02 Revenue							0.00
226.03 Special Assessment							0.00
227 Unamortized Premiums on Bonds Sold							0.00
228 Payable from Restricted Assets							0.00
229 Due to Component Unit							0.00
230 Compensated Absences Payable - Current							0.00
236 Advance from _____ Fund							0.00
Total Liabilities	4,590.10	0.00	0.00	0.00	0.00	0.00	4,590.10

LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES:

Liabilities:

- 201 Claims Payable
- 202 Accounts Payable
- 203 Judgments Payable
- 204 Annuities Payable
- 205 Notes Payable
- 206 Contracts Payable
- 207 Contracts Payable--Retained Percentage
- 208 Due to _____ Fund
- 209 Due to State Government
- 210 Due to Resigned Employees
- 211 Maturity Bonds Payable
- 212 Maturity Interest Payable
- 213 Incurred but Not Reported Claims
- 215 Accrued Interest Payable
- 216 Accrued Wages Payable
- 217 Accrued Taxes Payable
- 218 Amount Held for Special Assessment
- Debt Service
- 219 Amounts Held for Others
- 220 Customer Deposits
- 221 Due to Fiscal Agent
- 223 Unearned Revenue
- 225 Registered Warrants
- 226 Bonds Payable Current:
- 226.01 General Obligation
- 226.02 Revenue
- 226.03 Special Assessment
- 227 Unamortized Premiums on Bonds Sold
- 228 Payable from Restricted Assets
- 229 Due to Component Unit
- 230 Compensated Absences Payable - Current
- 236 Advance from _____ Fund

Total Liabilities

MUNICIPALITY OF BALTIMORE
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2021

	General Fund	Park Fund	Third Penny Fund	Street Maintenance Fund	Capital Projects Fund	Capital Building Fund	Total Governmental Funds
Deferred Inflows of Resources:							
244 Unavailable Revenue--Sales and Use Taxes	3,270.22						0.00
245 Unavailable Revenue--Property Taxes				618.72			3,270.22
246 Unavailable Revenue--Special Assessments							618.72
247 Other Deferred Inflows of Resources							0.00
Total Deferred Inflows of Resources	3,270.22	0.00	0.00	618.72	0.00	0.00	3,888.94
Fund Balances							
263 Nonspendable							0.00
264 Restricted for Parks & Promotion			37,255.61				0.00
264 Restricted for Economic Development				52,397.04	351,587.94	127,571.35	37,255.61
264 Restricted for Capital Projects							531,556.33
265 Committed	55,372.99						0.00
266 Assigned for Next Year's Budget	174,314.91	(1,310.50)					55,372.99
267 Unassigned							173,004.41
Total Fund Balances	229,687.90	(1,310.50)	37,255.61	52,397.04	351,587.94	127,571.35	797,189.34
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	237,548.22	(1,310.50)	37,255.61	53,015.76	351,587.94	127,571.35	805,668.38

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF BALTIC
Reconciliation of the Governmental funds Balance Sheet to the Statement of Net Position
December 31, 2021

Total Fund Balances - Governmental Funds	<u>797,189.34</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Net pension assets reported in governmental activities is not an available financial resource and therefore is not reported in the funds.	<u>289.59</u>
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>2,555,613.63</u>
Pension related deferred outflows are components of pension liability (asset) and therefore are not reported in the funds.	<u>41,459.20</u>
Long-term liabilities, including bonds payable and accrued leave payable are not due and payables in the current period and therefore are not reported in the funds.	<u>(236,914.76)</u>
Assets such as taxes receivable (delinquent) and special assessment receivables (current, delinquent and deferred) are not available to pay for current period expenditures and therefore are deferred in the funds.	<u>3,888.94</u>
Pension related deferred inflows are components of pension liability (asset) and therefore are not reported in the funds.	<u>(43,745.16)</u>
Internal service funds are used by management to charge the costs of activities, such as insurance, to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net assets.	<u> </u>
Net Position - Governmental Activities	<u><u>3,117,780.78</u></u>

MUNICIPALITY OF PARKSTON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2021

	General Fund	Park Fund	Third Penny Fund	Street Maintenance Fund	Capital Projects Fund	Capital Building Fund	Total Governmental Funds
Revenues:							
310 Taxes:							
311 General Property Taxes	236,041.13						236,041.13
312 Airflight Property Tax							0.00
313 General Sales and Use Taxes	219,398.78		7,244.82		73,136.79		299,780.39
314 Gross Receipts Business Taxes							0.00
315 Amusement Taxes							0.00
317 Excise Tax							0.00
318 Tax Deed Revenue							0.00
319 Penalties and Interest on Delinquent Taxes	231.87						231.87
320 Licenses and Permits	27,459.12						27,459.12
330 Intergovernmental Revenue:							
331 Federal Grants	112,419.58						112,419.58
332 Federal Shared Revenue							0.00
333 Federal Payments in Lieu of Taxes							0.00
334 State Grants							0.00
335 State Shared Revenue:							
335.01 Bank Franchise Tax	10,117.14						10,117.14
335.02 Prorate License Fees	1,128.13						1,128.13
335.03 Liquor Tax Reversion (25%)	8,280.53						8,280.53
335.04 Motor Vehicle Licenses	8,020.90						8,020.90
335.06 Fire Insurance Premiums Reversion							0.00
335.08 Local Government Highway and Bridge Fund	17,128.65						17,128.65
335.09 911 Remittances							0.00
335.20 Other							0.00

MUNICIPALITY OF PARKSTON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021

	General Fund	Park Fund	Third Penny Fund	Street Maintenance Fund	Capital Projects Fund	Capital Building Fund	Total Governmental Funds
336 State Payments in Lieu of Taxes							0.00
338 County Shared Revenue:							0.00
338.01 County Road Tax (25%)							
338.02 County Road and Bridge Tax (25%)	1,478.08						1,478.08
338.03 County Wheel Tax							0.00
338.99 Other							0.00
339 Other Intergovernmental Revenues							0.00
340 Charges for Goods and Services:	150.00						150.00
341 General Government							0.00
342 Public Safety							0.00
343 Highways and Streets							125,905.44
344 Sanitation							2,832.50
345 Health							5,232.37
346 Culture and Recreation							0.00
347 Ambulance							0.00
348 Cemetery							0.00
349 Other							0.00
350 Fines and Forfeits:	200.00						200.00
351 Court Fines and Costs							0.00
352 Animal Control Fines							0.00
353 Parking Meter Fines							0.00
354 Library							0.00
359 Other							0.00
360 Miscellaneous Revenue:	1.80			58.73	9.03	5.41	74.97
361 Investment Earnings							
362 Rentals	23,100.00						23,100.00
363 Special Assessments							0.00

MUNICIPALITY OF PARKSTON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021

	General Fund	Park Fund	Third Penny Fund	Street Maintenance Fund	Capital Projects Fund	Capital Building Fund	Total Governmental Funds
364 Maintenance Assessments				48,833.01			48,833.01
367 Contributions and Donations from Private Sources	200.00						200.00
368 Liquor Operating Agreement Income	2,000.00						2,000.00
369 Other	13,565.93						13,565.93
Total Revenue	814,891.95	0.00	7,244.82	48,891.74	73,145.82	5.41	944,179.74
Expenditures:							
410 General Government:							
411 Legislative	80,796.75						80,796.75
412 Executive							0.00
413 Elections	1,302.75						1,302.75
414 Financial Administration	65,099.30						65,099.30
419 Other	62,634.85						62,634.85
Total General Government	209,833.65	0.00	0.00	0.00	0.00	0.00	209,833.65
420 Public Safety:							
421 Police	66,339.00						66,339.00
422 Fire	16,000.00						16,000.00
423 Protective Inspection	29,613.64						29,613.64
429 Other Protection							0.00
Total Public Safety	111,952.64	0.00	0.00	0.00	0.00	0.00	111,952.64

MUNICIPALITY OF PARKSTON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021

	General Fund	Park Fund	Third Penny Fund	Street Maintenance Fund	Capital Projects Fund	Capital Building Fund	Total Governmental Funds
430 Public Works:							
431 Highways and Streets	92,346.64			28,310.73			120,657.37
432 Sanitation	86,181.35						86,181.35
433 Water							0.00
434 Electricity							0.00
435 Airport							0.00
436 Parking Facilities							0.00
437 Cemeteries							0.00
438 Natural Gas							0.00
439 Transit							0.00
Total Public Works	178,527.99	0.00	0.00	28,310.73	0.00	0.00	206,838.72
440 Health and Welfare:							
441 Health	9,972.13						9,972.13
442 Home Health							0.00
443 Mental Health Centers							0.00
444 Humane Society	1,430.21						1,430.21
445 Drug Education							0.00
446 Ambulance	5,000.00						5,000.00
447 Hospitals, Nursing Homes and Rest Homes							0.00
449 Other							0.00
Total Health and Welfare	16,402.34	0.00	0.00	0.00	0.00	0.00	16,402.34

MUNICIPALITY OF PARKSTON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2021

	General Fund	Park Fund	Third Penny Fund	Street Maintenance Fund	Capital Projects Fund	Capital Building Fund	Total Governmental Funds
450 Culture and Recreation:							
451 Recreation	128,069.79						0.00
452 Parks	2,777.64	1,588.20					129,657.99
455 Libraries							2,777.64
456 Auditorium							0.00
457 Historical Preservation							0.00
458 Museums							0.00
Total Culture and Recreation	130,847.43	1,588.20	0.00	0.00	0.00	0.00	132,435.63
460 Conservation and Development:							
463 Urban Redevelopment and Housing							0.00
465 Economic Development and Assistance (Industrial Development)	41,873.60						41,873.60
466 Economic Opportunity							0.00
Total Conservation and Development	41,873.60	0.00	0.00	0.00	0.00	0.00	41,873.60
470 Debt Service	47,973.74						47,973.74
480 Intergovernmental Expenditures							0.00
485 Capital Outlay	19,250.00						19,250.00
490 Miscellaneous:							
491 Judgements and Losses							0.00
492 Other Expenditures	300.00						0.00
493 Liquor Operating Agreements							300.00
Total Miscellaneous	300.00	0.00	0.00	0.00	0.00	0.00	300.00

MUNICIPALITY OF PARKSTON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021

	General Fund	Park Fund	Third Penny Fund	Street Maintenance Fund	Capital Projects Fund	Capital Building Fund	Total Governmental Funds
Total Expenditures	756,961.39	1,588.20	0.00	28,310.73	0.00	0.00	786,860.32
Excess of Revenues Over (Under) Expenditures	57,930.56	(1,588.20)	7,244.82	20,581.01	73,145.82	5.41	157,319.42
Other Financing Sources (Uses):							
391.01 Transfers In							0.00
391.03 Sale of Municipal Property	78.30						78.30
391.04 Compensation for Loss or Damage to Capital Assets	2,106.49						2,106.49
391.20 Long-Term Debt Issued							0.00
511 Transfers Out (Enter as Negative)							0.00
512 Discount on Bonds Issued (Enter as Negative)							0.00
513 Payments to Refunded Debt Escrow Agent (Enter as Negative)							0.00
Total Other Financing Sources (Uses)	2,184.79	0.00	0.00	0.00	0.00	0.00	2,184.79
391.06/(514) Special Items							0.00
391.05/(515) Extraordinary Items							0.00
Net Change in Fund Balances	60,115.35	(1,588.20)	7,244.82	20,581.01	73,145.82	5.41	159,504.21
Changes in Nonspendable							0.00
Changes in Accounting Estimates	(23,107.00)						(23,107.00)
Fund Balance - Beginning Adjustments:	192,679.55	277.70	30,010.79	31,816.03	278,442.12	127,565.94	660,792.13
Adjusted Fund Balance - Beginning	192,679.55	277.70	30,010.79	31,816.03	278,442.12	127,565.94	660,792.13
FUND BALANCE- ENDING	229,687.90	(1,310.50)	37,255.61	52,397.04	351,587.94	127,571.35	797,189.34

MUNICIPALITY OF BALTIC
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2021

Net Change in Fund Balances - Total Governmental Funds	<u>159,504.21</u>
Amounts reported for governmental activities in the statement of activities are different because:	
This amount represents capital asset purchases which are reported as expenditures on the fund financial statements but increase assets on the government wide statements.	<u>19,250.00</u>
This amount represents the current year depreciation expense reported in the statement of activities which is not reported on the fund financial statements because it does not require the use of current financial resources.	<u>(125,171.62)</u>
In the statement of activities, gains \$ _____ and losses \$ _____ on disposal of capital assets are reported, whereas, in the governmental funds, the proceeds \$ _____ from the disposal of capital assets are reflected, regardless of whether a gain or loss is realized. (+gains, -losses, -proceeds=amount)	<u>_____</u>
The receipt of donated capital assets is not reported on the fund statements, but is reported as a program revenue on the government wide statements.	<u>_____</u>
Payment of principal on long-term debt is an expenditure in the governmental funds but the payment reduces long-term liabilities in the statement of net assets.	<u>36,152.15</u>
G.O Bond \$ _____	
Revenue Bond \$ _____	
Sp. Assess. Bond \$ _____	
Other Long-Term \$ _____	
The issuance of long-term debt is an other financing source in the fund statements but an increase in long-term liabilities on the government wide statements.	<u>_____</u>
G.O. Bond \$ _____	
Revenue Bond \$ _____	
Sp. Assess. Bond \$ _____	
Other Long-Term \$ _____	
The fund financial statement governmental fund property tax accruals differ from the government wide statement property tax accruals in that the fund financial statements require the amounts to be "available".	<u>156.66</u>
The fund financial statement governmental fund sales and use tax accruals differ from the government wide statement sales and use tax accruals in that the fund financial statements require the amounts to be "available".	<u>_____</u>
Governmental funds report special assessments as revenue when "available", but the statement of activities includes the full amount of special assessments as revenue upon completion of the project at the point when an enforceable legal claim arises.	<u>30.30</u>
Governmental funds recognize expenditures for amounts of compensated absences actually paid to employees with current financial resources during the fiscal year. Amounts of compensated absences earned by employees are not recognized in the funds. In the statement of activities, expenses for these benefits are recognized when the employees earn leave credits.	<u>(101.71)</u>
Vacation Leave \$ _____	
Sick Leave \$ _____	
Other Leave Types \$ _____	
(To arrive at the totals add amount earned and deduct amounts taken, hence, "change in" balance for the year, increase (decrease))	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (e.g., accrued interest revenue)	<u>_____</u>
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (e.g., accrued interest expense, pension expense)	<u>_____</u>
Supplies acquired are an expenditure on the fund statements when purchased but are expensed on the statement of activities when consumed. This amount represents the "change in" inventory of supplies. Increase (decrease)	<u>_____</u>
Changes in the pension related deferred outflows/inflows are direct components of pension liability (asset) and are not reflected in the governmental funds.	<u>_____</u>
Internal service funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	<u>_____</u>
Change in Net Position of Governmental Activities	<u>89,819.99</u>

MUNICIPALITY OF BALTIMORE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021

	Enterprise Funds			Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund		
ASSETS:					
Current Assets:					
Cash and Cash Equivalents					
106 Cash with Fiscal Agent	325,232.62	185,905.30		511,137.92	
151 Investments				0.00	
115 Accounts Receivable, Net	11,236.96	8,822.91		20,059.87	
117 Unbilled Accounts Receivable				0.00	
121 Special Assessments Receivable—Current				0.00	
122 Special Assessments Receivable—Delinquent				0.00	
123 Special Assessments Receivable—Deferred				0.00	
125 Interest Receivable—Special Assessments				0.00	
126 Governmental Unit's Share of Assessment Improvement Costs				0.00	
128 Notes Receivable				0.00	
131 Due from General Fund				0.00	
132 Due from Other Government				0.00	
129 Due from Component Unit				0.00	
135 Interest Receivable				0.00	
136 Accrued Interest on Investments Purchased				0.00	
137 Dividend Receivable				0.00	
141 Inventory of Supplies				0.00	
142 Inventory of Stores Purchased for Resale				0.00	
155 Prepaid Expenses				0.00	
Total Current Assets	336,469.58	194,728.21	0.00	531,197.79	0.00
Noncurrent Assets:					
107.1 Restricted Cash and Cash Equivalents				0.00	
107.2 Restricted Investments				0.00	
154 Deposits				0.00	
157 Unamortized Discounts on Bonds Sold				0.00	
133 Advance to Fund	88.45	88.45		176.90	
189 Net Pension Asset					
Capital Assets:					
160 Land	30,816.00	96,485.37		127,301.37	
162 Buildings				0.00	
164 Improvements Other Than Buildings	1,585,898.62	2,318,070.14		3,903,968.76	
166 Machinery and Equipment	15,015.75	61,567.53		76,583.28	
168 Construction Work in Progress				0.00	
Less: Accumulated Depreciation (Credit)	(609,181.53)	(803,440.47)		(1,412,622.00)	
190 Intangible Assets				0.00	
191 Accumulated Amortization (Credit)				0.00	
Total Noncurrent Assets	1,022,637.29	1,672,771.02	0.00	2,695,408.31	0.00
TOTAL ASSETS	1,359,106.87	1,867,499.23	0.00	3,226,606.10	0.00

MUNICIPALITY OF BALTIMORE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021

	Enterprise Funds			Internal Service Funds
	Water Fund	Sewer Fund	Fund	
DEFERRED OUTFLOWS OF RESOURCES:				
196 Pension Related Deferred Outflows	12,662.15	12,662.15		25,324.30
197 Deferred Charge on Refunding				0.00
198 Other Deferred Outflows of Resources				0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	12,662.15	12,662.15	0.00	25,324.30
LIABILITIES:				
Current Liabilities:				
201 Claims Payable				0.00
202 Accounts Payable				0.00
203 Judgments Payable				0.00
204 Annuities Payable				0.00
205 Notes Payable	1,980.87	1,980.87		3,961.74
206 Contracts Payable				0.00
207 Contracts Payable--Retained Percentage				0.00
208 Due to _____ Fund				0.00
209 Due to State Government				0.00
210 Due to Resigned Employees				0.00
211 Maturity Bonds Payable				0.00
212 Maturity Interest Payable				0.00
213 Incurred but Not Reported Claims				0.00
215 Accrued Interest Payable				0.00
216 Accrued Wages Payable	708.53	708.53		1,417.06
217 Accrued Taxes Payable				0.00
218 Amount Held for Special Assessment				0.00
Debt Service				0.00
219 Amounts Held for Others				0.00
220 Customer Deposits	38,612.11			38,612.11
221 Due to Fiscal Agent				0.00
223 Unearned Revenue	4,269.04			4,269.04
225 Registered Warrants				0.00
226 Bonds Payable Current:				0.00
226.01 General Obligation				0.00
226.02 Revenue				0.00
226.03 Special Assessment	36,011.81	52,152.86		88,164.67
227 Unamortized Premiums on Bonds Sold				0.00
228 Payable from Restricted Assets				0.00
229 Due to Component Unit				0.00
230 Compensated Absences Payable – Current				0.00
Total Current Liabilities	81,582.36	54,842.26	0.00	136,424.62
				0.00

MUNICIPALITY OF BALTIMORE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021

	Enterprise Funds			Internal Service Funds
	Water Fund	Sewer Fund	Fund	
Noncurrent Liabilities:				
231 Bonds Payable:				
231.01 General Obligation				
231.02 Revenue	288,354.20	674,768.58		963,122.78
231.03 Special Assessment				0.00
232 Special Assessment Debt with Governmental Commitment				0.00
233 Accrued Leave Payable	2,275.26	2,275.26		4,550.52
234 Deferred Compensation Payable--Employee				0.00
235 Accrued Landfill Closure and Postclosure Care Costs				0.00
236 Advance from _____ Fund				0.00
238 Net OPEB Obligation				0.00
239 Net Pension Liability				0.00
237 Other Long-Term Liabilities	3,291.29	3,291.28		6,582.57
Total Noncurrent Liabilities	293,920.75	680,335.12	0.00	974,255.87
TOTAL LIABILITIES	375,503.11	735,177.38	0.00	1,110,680.49
DEFERRED INFLOWS OF RESOURCES:				
247 Other Deferred Inflows of Resources				0.00
248 Pension Related Deferred Inflows	13,360.31	13,360.31		26,720.62
TOTAL DEFERRED INFLOWS OF RESOURCES	13,360.31	13,360.31	0.00	26,720.62
NET POSITION:				
253.10 Net Investment in Capital Assets	692,910.67	940,488.98		1,633,399.65
253.20 Restricted for:				
253.21 Revenue Bond Debt Service				0.00
253.22 Revenue Bond Retirement				0.00
253.23 Revenue Bond Contingency				0.00
253.24 Special Assessment Bond Guarantee				0.00
253.25 Special Assessment Bond Sinking				0.00
253.26 Equipment Repair and/or Replacement				0.00
253.27 Landfill Closure and Post Closure Costs				0.00
253.28 Permanently Restricted Purposes	(609.71)	(609.71)		(1,219.42)
253.29 SDRS Pension Purposes				0.00
253.29 Other Purposes				0.00
253.90 Unrestricted	290,604.94	191,744.42		482,349.06
TOTAL NET POSITION	982,905.60	1,131,623.69	0.00	2,114,529.29

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF BALTIMORE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	Enterprise Funds				Internal Service Funds
	Water Fund	Sewer Fund	Electric Fund	Fund	
				Totals	
Operating Revenue:					
370/380 Charges for Goods and Services	227,101.53	191,434.77		418,536.30	
Revenue Dedicated to Servicing Debt	6,606.39			6,606.39	
380.05 Lottery Sales				0.00	
367 Contributions and Donations				0.00	
369 Miscellaneous				0.00	
Total Operating Revenue	233,707.92	191,434.77	0.00	425,142.69	0.00
Operating Expenses:					
410 Personal Services	62,378.33	62,376.09		124,754.42	
420 Other Current Expense	68,095.22	32,161.21		100,256.43	
426.2 Materials (Cost of Goods Sold)	48,234.45			48,234.45	
453 Amortization		58,392.96		0.00	
457 Depreciation				102,710.17	
Total Operating Expenses	223,025.21	152,930.26	0.00	375,955.47	0.00
Operating Income (Loss)	10,682.71	38,504.51	0.00	49,187.22	0.00
Nonoperating Revenue (Expense):					
330 Operating Grants				0.00	
361 Investment Earnings	9.03	3.62		12.65	
362 Rental Revenue				0.00	
442 Interest Expense (Enter as Negative)	(11,665.38)	(25,529.28)		(37,194.66)	
(492)366 Gain (Loss) on Disposition of Assets				0.00	
(429)369.01 Other				0.00	
Total Nonoperating Revenue (Expense)	(11,656.35)	(25,525.66)	0.00	(37,182.01)	0.00

MUNICIPALITY OF BALTIMORE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	Enterprise Funds				Internal Service Funds
	Water Fund	Sewer Fund	Electric Fund	Fund	
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	(973.64)	12,978.85	0.00	0.00	12,005.21
391.07 Capital Contributions	52,664.45	52,664.44			105,328.89
391.1 Transfers In					0.00
511 Transfers Out (Enter as Negative)					0.00
391.06/(514) Special Items					0.00
391.05/(515) Extraordinary Items					0.00
Change in Net Position	51,690.81	65,643.29	0.00	0.00	117,334.10
Net Position - Beginning	931,214.79	1,065,980.40			1,997,195.19
Adjustments:					0.00
					0.00
Adjusted Net Position - Beginning	931,214.79	1,065,980.40	0.00	0.00	1,997,195.19
NET POSITION - ENDING	982,905.60	1,131,623.69	0.00	0.00	2,114,529.29

MUNICIPALITY OF BALTIMORE - Accrued
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2021

	Enterprise Funds			Internal Service Funds	
	Water Fund	Sewer Fund	Electric Fund		Fund
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Receipts from Customers	248,554.34	200,819.64			449,373.98
Cash Receipts for Interfund Services Provided					0.00
Other Operating Cash Receipts					0.00
Cash Payments to Employees for Services	(66,036.65)	(66,034.41)			(132,071.06)
Cash Payments to Suppliers of Goods and Services	(116,329.67)	(32,161.21)			(148,490.88)
Cash Payments for Interfund Services Used					0.00
Other Operating Cash Payments					0.00
Net Cash Provided (Used) by Operating Activities	66,188.02	102,624.02	0.00	0.00	168,812.04
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Interfund Loan					0.00
Transfers In					0.00
Transfers Out					0.00
Net Cash Provided (Used) by Noncapital Financing Activities	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from Capital Debt					0.00
Capital Contributions	52,664.45	52,664.44			105,328.89
Purchase of Capital Assets (Enter as Negative)					0.00
Proceeds from Sale of Capital Assets					0.00
Principal Paid on Capital Debt (Enter as Negative)	(48,829.29)	(52,189.21)			(101,018.50)
Interest Paid on Capital Debt (Enter as Negative)	(11,665.38)	(25,529.28)			(37,194.66)
Other Receipts (Payments)					0.00
Net Cash Provided (Used) by capital and related financing Activities	(7,830.22)	(25,054.05)	0.00	0.00	(32,884.27)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of Investment Securities (Enter as a Negative)					0.00
Proceeds from Sales and Maturities of Investments					0.00
Cash Received for Interest	9.03	3.62			12.65
Net Cash Provided (Used) by Investing Activities	9.03	3.62	0.00	0.00	12.65
Net Increase (Decrease) in Cash and Cash Equivalents	58,366.83	77,573.59	0.00	0.00	135,940.42
Balances - Beginning	266,865.79	108,331.71			375,197.50
Balances- Ending	325,232.62	185,905.30	0.00	0.00	511,137.92

MUNICIPALITY OF BALTIMORE - Accrued
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2021

	Enterprise Funds				Internal Service Funds
	Water Fund	Sewer Fund	Electric Fund	Totals	
	10,682.71	38,504.51		49,187.22	
	44,317.21	58,392.96		102,710.17	
	9,202.16	9,384.87		18,587.03	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
	7.40	7.40		14.80	
	4,067.11			4,067.11	
	(3,665.72)	(3,665.72)		(7,331.44)	
				0.00	
	1,577.15			1,577.15	
	66,188.02	102,624.02	0.00	168,812.04	0.00

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:

Operating Income (Loss)	
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation Expense	
(Increase) decrease in Receivables	
(Increase) decrease in Inventories	
(Increase) decrease in Net Pension Asset	
(Increase) decrease in Pension Related Deferred Outflows	
(Increase) decrease in Other Deferred Outflows of Resources	
(Decrease) increase in Accounts and Other Payables	
(Decrease) increase in Accrued Wages Payable	
(Decrease) increase in Customer Deposits	
(Decrease) increase in Accrued Leave Payable	
(Decrease) increase in Pension Related Deferred Inflows	
(Decrease) increase in Other Deferred Inflows of Resources	
(Decrease) increase in Unearned Revenue	

Net Cash Provided (Used) by Operating Activities	
Noncash Investing, Capital and Financing Activities:	
Loss on Disposal of Capital Assets Not Affecting Operating Income	
Other	

Required Supplementary Information

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
Revenues:				
310 Taxes:				
311 General Property Taxes	239,298.00	239,298.00	236,041.13	(3,256.87)
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	182,000.00	182,000.00	219,398.78	37,398.78
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes				0.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	200.00	200.00	231.87	31.87
320 Licenses and Permits	14,450.00	14,450.00	27,459.12	13,009.12
330 Intergovernmental Revenue:				
331 Federal Grants	0.00	0.00	112,419.58	112,419.58
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	1,100.00	1,100.00	0.00	(1,100.00)
335 State Shared Revenue:				
335.01 Bank Franchise Tax	7,000.00	7,000.00	10,117.14	3,117.14
335.02 Prorate License Fees	990.00	990.00	1,128.13	138.13
335.03 Liquor Tax Reversion	7,800.00	7,800.00	8,280.53	480.53
335.04 Motor Vehicle Licenses (5%)	9,800.00	9,800.00	8,020.90	(1,779.10)
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	13,000.00	13,000.00	17,128.65	4,128.65
335.09 911 Remittances				0.00
335.20 Other				0.00
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				
338.01 County Road Tax (25%)				0.00
338.02 County Highway and Bridge Reserve Tax (25%)				0.00
338.03 County Wheel Tax	1,800.00	1,800.00	1,478.08	(321.92)
338.99 Other				0.00
339 Other Intergovernmental Revenues				0.00
340 Charges for Goods and Services:				
341 General Government	150.00	150.00	150.00	0.00
342 Public Safety				0.00
343 Highways and Streets				0.00
344 Sanitation	125,800.00	125,800.00	125,905.44	105.44
345 Health	6,100.00	6,100.00	2,832.50	(3,267.50)
346 Culture and Recreation	24,000.00	24,000.00	5,232.37	(18,767.63)
347 Ambulance				0.00
348 Cemetery				0.00
349 Other				0.00

350 Fines and Forfeits:

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
351 Court Fines and Costs	200.00	200.00	200.00	0.00
352 Animal Control Fines	300.00	300.00	0.00	(300.00)
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	600.00	600.00	1.80	(598.20)
362 Rentals	24,619.00	24,619.00	23,100.00	(1,519.00)
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	500.00	500.00	200.00	(300.00)
368 Liquor Operating Agreement Income	1,200.00	1,200.00	2,000.00	800.00
369 Other	33,720.00	33,720.00	13,565.93	(20,154.07)
Total Revenue	694,627.00	694,627.00	814,891.95	120,264.95
Expenditures:				
410 General Government:				
411 Legislative	58,520.00	58,520.00	80,796.75	(22,276.75)
411.5 Contingency				
Amount Transferred (Enter as Negative)				0.00
412 Executive				0.00
413 Elections	1,460.00	1,460.00	1,302.75	157.25
414 Financial Administration	76,690.00	76,690.00	65,099.30	11,590.70
419 Other	20,400.00	50,400.00	62,634.85	(12,234.85)
Total General Government	157,070.00	187,070.00	209,833.65	(22,763.65)
420 Public Safety:				
421 Police	66,550.00	66,550.00	66,339.00	211.00
422 Fire	16,000.00	16,000.00	16,000.00	0.00
423 Protective Inspection	29,811.00	29,811.00	29,613.64	197.36
429 Other Protection	500.00	500.00		500.00
Total Public Safety	112,861.00	112,861.00	111,952.64	908.36
430 Public Works:				
431 Highways and Streets	100,158.00	100,158.00	101,971.64	(1,813.64)
432 Sanitation	86,431.00	86,431.00	86,181.35	249.65
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00

**REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND**

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total Public Works	186,589.00	186,589.00	188,152.99	(1,563.99)
440 Health and Welfare:				
441 Health	11,159.00	11,159.00	9,972.13	1,186.87
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society	1,500.00	1,500.00	1,430.21	69.79
445 Drug Education				0.00
446 Ambulance	5,000.00	5,000.00	5,000.00	0.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	17,659.00	17,659.00	16,402.34	1,256.66
450 Culture and Recreation:				
451 Recreation				0.00
452 Parks	109,439.00	129,439.00	137,694.79	(8,255.79)
455 Libraries	3,050.00	3,050.00	2,777.64	272.36
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	112,489.00	132,489.00	140,472.43	(7,983.43)
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance (Industrial Development)	49,801.00	49,801.00	41,873.60	7,927.40
466 Economic Opportunity				0.00
Total Conservation and Development	49,801.00	49,801.00	41,873.60	7,927.40
470 Debt Service	37,605.00	38,567.08	47,973.74	(9,406.66)
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgements and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements	350.00	350.00	300.00	50.00
Total Miscellaneous	350.00	350.00	300.00	50.00
Total Expenditures	674,424.00	725,386.08	756,961.39	(31,575.31)
Excess of Revenues Over (Under) Expenditures	20,203.00	(30,759.08)	57,930.56	88,689.64

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with
	Original	Final		Final Budget - Positive (Negative)
Other Financing Sources (Uses):				
391.01 Transfers In				0.00
391.03 Sale of Municipal Property	0.00	0.00	78.30	78.30
391.04 Compensation for Loss or Damage to Capital Assets	0.00	0.00	2,106.49	2,106.49
391.20 Long-Term Debt Issued				0.00
511 Transfers Out (Enter as negative)	(27,720.00)	(27,720.00)	0.00	27,720.00
512 Discount on Bonds Issued (Enter as negative)				0.00
513 Payments to Refunded Debt Escrow Agent (Enter as negative)				0.00
Total Other Financing Sources (Uses)	(27,720.00)	(27,720.00)	2,184.79	29,904.79
391.06/(514) Special Items				0.00
391.05/(515) Extraordinary Items				0.00
Net Change in Fund Balances	(7,517.00)	(58,479.08)	60,115.35	118,594.43
Changes in Nonspendable				0.00
Changes in Accounting Estimates	0.00	0.00	(23,107.00)	(23,107.00)
Fund Balance - Beginning	192,679.55	192,679.55	192,679.55	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	192,679.55	192,679.55	192,679.55	0.00
FUND BALANCE - ENDING	185,162.55	134,200.47	229,687.90	95,487.43

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
PARKS FUND
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget -</u> <u>Positive (Negative)</u>
Revenues:				
310 Taxes:				
311 General Property Taxes				0.00
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes				0.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes				0.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes				0.00
320 Licenses and Permits				0.00
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				0.00
335 State Shared Revenue:				
335.01 Bank Franchise Tax				0.00
335.02 Prorate License Fees				0.00
335.03 Liquor Tax Reversion				0.00
335.04 Motor Vehicle Licenses (5%)				0.00
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund				0.00
335.09 911 Remittances				0.00
335.20 Other				0.00
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				
338.01 County Road Tax (25%)				0.00
338.02 County Highway and Bridge Reserve Tax (25%)				0.00
338.03 County Wheel Tax				0.00
338.99 Other				0.00
339 Other Intergovernmental Revenues				0.00
340 Charges for Goods and Services:				
341 General Government				0.00
342 Public Safety				0.00
343 Highways and Streets				0.00
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation				0.00
347 Ambulance				0.00
348 Cemetery				0.00
349 Other				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
PARKS FUND
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget -</u> <u>Positive (Negative)</u>
350 Fines and Forfeits:				
351 Court Fines and Costs				0.00
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	10.00	10.00	0.00	(10.00)
362 Rentals				0.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	2,500.00	2,500.00	0.00	(2,500.00)
368 Liquor Operating Agreement Income				0.00
369 Other				0.00
Total Revenue	2,510.00	2,510.00	0.00	(2,510.00)
Expenditures:				
410 General Government:				
411 Legislative				0.00
411.5 Contingency Amount Transferred (Enter as Negative)				0.00
412 Executive				0.00
413 Elections				0.00
414 Financial Administration				0.00
419 Other				0.00
Total General Government	0.00	0.00	0.00	0.00
420 Public Safety:				
421 Police				0.00
422 Fire				0.00
423 Protective Inspection				0.00
429 Other Protection				0.00
Total Public Safety	0.00	0.00	0.00	0.00
430 Public Works:				
431 Highways and Streets				0.00
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00

**REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
PARKS FUND**

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
439 Transit				0.00
Total Public Works	0.00	0.00	0.00	0.00
440 Health and Welfare:				
441 Health				0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance				0.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	0.00	0.00	0.00	0.00
450 Culture and Recreation:				
451 Recreation				0.00
452 Parks	2,510.00	2,510.00	1,588.20	921.80
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	2,510.00	2,510.00	1,588.20	921.80
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance (Industrial Development)				0.00
466 Economic Opportunity				0.00
Total Conservation and Development	0.00	0.00	0.00	0.00
470 Debt Service				0.00
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgements and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	2,510.00	2,510.00	1,588.20	51 921.80

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
PARKS FUND
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget - Positive (Negative)</u>
Excess of Revenues Over (Under) Expenditures	0.00	0.00	(1,588.20)	(1,588.20)
Other Financing Sources (Uses):				
391.01 Transfers In				0.00
391.03 Sale of Municipal Property				0.00
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.20 Long-Term Debt Issued				0.00
511 Transfers Out (Enter as negative)				0.00
512 Discount on Bonds Issued (Enter as negative)				0.00
513 Payments to Refunded Debt Escrow Agent (Enter as negative)				0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
391.06/(514) Special Items				0.00
391.05/(515) Extraordinary Items				0.00
Net Change in Fund Balances	0.00	0.00	(1,588.20)	(1,588.20)
Changes in Nonspendable				0.00
Fund Balance - Beginning	277.70	277.70	277.70	0.00
Adjustments:				0.00
_____				0.00
_____				0.00
Adjusted Fund Balance - Beginning	277.70	277.70	277.70	0.00
FUND BALANCE - ENDING	<u>277.70</u>	<u>277.70</u>	<u>(1,310.50)</u>	<u>(1,588.20)</u>

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
3RD PENNY FUND
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget -</u> <u>Positive (Negative)</u>
Revenues:				
310 Taxes:				
311 General Property Taxes				0.00
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	6,200.00	6,200.00	7,244.82	1,044.82
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes				0.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes				0.00
320 Licenses and Permits				0.00
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				0.00
335 State Shared Revenue:				
335.01 Bank Franchise Tax				0.00
335.02 Prorate License Fees				0.00
335.03 Liquor Tax Reversion				0.00
335.04 Motor Vehicle Licenses (5%)				0.00
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund				0.00
335.09 911 Remittances				0.00
335.20 Other				0.00
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				
338.01 County Road Tax (25%)				0.00
338.02 County Highway and Bridge Reserve Tax (25%)				0.00
338.03 County Wheel Tax				0.00
338.99 Other				0.00
339 Other Intergovernmental Revenues				0.00
340 Charges for Goods and Services:				
341 General Government				0.00
342 Public Safety				0.00
343 Highways and Streets				0.00
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation				0.00
347 Ambulance				0.00
348 Cemetery				0.00
349 Other				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
3RD PENNY FUND
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
350 Fines and Forfeits:				
351 Court Fines and Costs				0.00
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	400.00	400.00	0.00	(400.00)
362 Rentals				0.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources				0.00
368 Liquor Operating Agreement Income				0.00
369 Other				0.00
Total Revenue	6,600.00	6,600.00	7,244.82	644.82
Expenditures:				
410 General Government:				
411 Legislative				0.00
411.5 Contingency Amount Transferred (Enter as Negative)				0.00
412 Executive				0.00
413 Elections				0.00
414 Financial Administration				0.00
419 Other				0.00
Total General Government	0.00	0.00	0.00	0.00
420 Public Safety:				
421 Police				0.00
422 Fire				0.00
423 Protective Inspection				0.00
429 Other Protection				0.00
Total Public Safety	0.00	0.00	0.00	0.00
430 Public Works:				
431 Highways and Streets				0.00
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
3RD PENNY FUND
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
439 Transit				0.00
Total Public Works	0.00	0.00	0.00	0.00
440 Health and Welfare:				
441 Health				0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance				0.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	0.00	0.00	0.00	0.00
450 Culture and Recreation:				
451 Recreation				0.00
452 Parks				0.00
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance (Industrial Development)	6,600.00	6,600.00	0.00	6,600.00
466 Economic Opportunity				0.00
Total Conservation and Development	6,600.00	6,600.00	0.00	6,600.00
470 Debt Service				0.00
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgements and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	6,600.00	6,600.00	0.00	6,600.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
3RD PENNY FUND
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Excess of Revenues Over (Under) Expenditures	0.00	0.00	7,244.82	7,244.82
Other Financing Sources (Uses):				
391.01 Transfers In				0.00
391.03 Sale of Municipal Property				0.00
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.20 Long-Term Debt Issued				0.00
511 Transfers Out (Enter as negative)				0.00
512 Discount on Bonds Issued (Enter as negative)				0.00
513 Payments to Refunded Debt Escrow Agent (Enter as negative)				0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
391.06/(514) Special Items				0.00
391.05/(515) Extraordinary Items				0.00
Net Change in Fund Balances	0.00	0.00	7,244.82	7,244.82
Changes in Nonspendable				0.00
Fund Balance - Beginning	30,010.79	30,010.79	30,010.79	0.00
Adjustments:				0.00
_____				0.00
_____				0.00
Adjusted Fund Balance - Beginning	30,010.79	30,010.79	30,010.79	0.00
FUND BALANCE - ENDING	30,010.79	30,010.79	37,255.61	7,244.82

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
STREET MAINTENANCE FUND
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget -</u> <u>Positive (Negative)</u>
Revenues:				
310 Taxes:				
311 General Property Taxes				0.00
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes				0.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes				0.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes				0.00
320 Licenses and Permits				0.00
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				0.00
335 State Shared Revenue:				
335.01 Bank Franchise Tax				0.00
335.02 Prorate License Fees				0.00
335.03 Liquor Tax Reversion				0.00
335.04 Motor Vehicle Licenses (5%)				0.00
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund				0.00
335.09 911 Remittances				0.00
335.20 Other				0.00
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				
338.01 County Road Tax (25%)				0.00
338.02 County Highway and Bridge Reserve Tax (25%)				0.00
338.03 County Wheel Tax				0.00
338.99 Other				0.00
339 Other Intergovernmental Revenues				0.00
340 Charges for Goods and Services:				
341 General Government				0.00
342 Public Safety				0.00
343 Highways and Streets				0.00
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation				0.00
347 Ambulance				0.00
348 Cemetery				0.00
349 Other				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
STREET MAINTENANCE FUND
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget -</u> <u>Positive (Negative)</u>
350 Fines and Forfeits:				
351 Court Fines and Costs				0.00
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	0.00	0.00	58.73	58.73
362 Rentals				0.00
363 Special Assessments				0.00
364 Maintenance Assessments	41,000.00	41,000.00	48,833.01	7,833.01
367 Contributions and Donations from Private Sources				0.00
368 Liquor Operating Agreement Income				0.00
369 Other				0.00
Total Revenue	41,000.00	41,000.00	48,891.74	7,891.74
Expenditures:				
410 General Government:				
411 Legislative				0.00
411.5 Contingency				0.00
Amount Transferred (Enter as Negative)				0.00
412 Executive				0.00
413 Elections				0.00
414 Financial Administration				0.00
419 Other				0.00
Total General Government	0.00	0.00	0.00	0.00
420 Public Safety:				
421 Police				0.00
422 Fire				0.00
423 Protective Inspection				0.00
429 Other Protection				0.00
Total Public Safety	0.00	0.00	0.00	0.00
430 Public Works:				
431 Highways and Streets	41,000.00	41,000.00	28,310.73	12,689.27
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
STREET MAINTENANCE FUND
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget -</u> <u>Positive (Negative)</u>
439 Transit				0.00
Total Public Works	41,000.00	41,000.00	28,310.73	12,689.27
440 Health and Welfare:				
441 Health				0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance				0.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	0.00	0.00	0.00	0.00
450 Culture and Recreation:				
451 Recreation				0.00
452 Parks				0.00
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance (Industrial Development)				0.00
466 Economic Opportunity				0.00
Total Conservation and Development	0.00	0.00	0.00	0.00
470 Debt Service				0.00
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgements and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	41,000.00	41,000.00	28,310.73	12,689.27

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF BALTIC
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
STREET MAINTENANCE FUND
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Excess of Revenues Over (Under) Expenditures	0.00	0.00	20,581.01	20,581.01
Other Financing Sources (Uses):				
391.01 Transfers In				0.00
391.03 Sale of Municipal Property				0.00
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.20 Long-Term Debt Issued				0.00
511 Transfers Out (Enter as negative)				0.00
512 Discount on Bonds Issued (Enter as negative)				0.00
513 Payments to Refunded Debt Escrow Agent (Enter as negative)				0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
391.06/(514) Special Items				0.00
391.05/(515) Extraordinary Items				0.00
Net Change in Fund Balances	0.00	0.00	20,581.01	20,581.01
Changes in Nonspendable				0.00
Fund Balance - Beginning	31,816.03	31,816.03	31,816.03	0.00
Adjustments:				0.00
_____				0.00
_____				0.00
Adjusted Fund Balance - Beginning	31,816.03	31,816.03	31,816.03	0.00
FUND BALANCE - ENDING	<u>31,816.03</u>	<u>31,816.03</u>	<u>52,397.04</u>	<u>20,581.01</u>

Supplementary Information

MUNICIPALITY OF WINNER
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2021

Indebtedness	Long-Term Debt 1-Jan-21	Add New Debt	Less Debt Retired	Long-Term Debt 31-Dec-21
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds				
231.03 Special Assessment Bonds				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	272,965.20	101.71	(36,152.15)	236,914.76
238 Net OPEB Obligation				
Enterprise Long-Term Debt: (only cash basis entities need to complete the enterprise section)				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	1,148,820.07	0.00	(97,532.62)	1,051,287.45
231.03 Special Assessment Bonds				
235 Accrued Landfill Closure and Postclosure Care Costs				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	25,912.15	0.00	(10,817.32)	15,094.83
238 Net OPEB Obligation				
Total	1,447,697.42	101.71	(144,502.09)	1,303,297.04

Liabilities payable at December 31, 2021 are comprised of the following:

State Revolving Fund Loan - Clean Water # 1: State Revolving Fund Loan for Sewer Project Interest Rate 3.50%, Maturity January 15, 2024 Payable from Sewer Fund	60,952.27
State Revolving Fund Loan - Drinking Water # 1: State Revolving Fund Loan for Water Project Interest Rate 3.50%, Maturity January 15, 2024 Payable from Water Fund	37,563.84
State Revolving Fund Loan - Clean Water # 2: State Revolving Fund Loan for Sewer Project Interest Rate 3.00%, Maturity July 15, 2031 Payable from Sewer Fund	83,470.83
State Revolving Fund Loan - Clean Water # 3: State Revolving Fund Loan for Sewer Project Interest Rate 3.25%, Maturity January 15, 2044 Payable from Sewer Fund	582,498.34
State Revolving Fund Loan - Drinking Water # 3: State Revolving Fund Loan for Water Project Interest Rate 3.00%, Maturity January 15, 2034 Payable from Water Fund	286,802.17
Financing (Capital Acquisition) Leases: US Bank – Lease Payable for Street Sweeper, Payable from General/Water/Sewer Funds	21,088.61
Financing (Capital Acquisition) Leases: Kinetic Lease - Lease Payable for Street Project, Payable from General Fund	182,969.00

Financing (Capital Acquisition) Leases:

1st National Bank

Payable from General Fund

31,782.08

Compensated Absences:

Payable from General Fund

11,619.38

Payable from Water Fund

2,275.26

Payable from Electric Fund

2,275.26

**ANNUAL REPORT FOR CITY OF BALTIMORE
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

GOVERNMENTAL FUNDS—MODIFIED ACCRUAL BASIS

	General Fund	Park Fund	Third Penny Fund	Street Maintenance Fund	Capital Projects Fund	Capital Building Fund	Total Governmental Funds
Beginning Balance	192,679.55	277.70	30,010.79	31,816.03	278,442.12	127,565.94	660,792.13
Revenues and Other Sources:							
Taxes:							
Property Taxes	236,041.13						236,041.13
General Sales and Use Taxes	219,398.78		7,244.82		73,136.79		299,780.39
Penalties and Interest on							
Delinquent Taxes	231.87						231.87
Licenses and Permits	27,459.12						27,459.12
Intergovernmental Revenues:							
Federal Grants	112,419.58						112,419.58
State Shared Revenue	44,675.35						44,675.35
County Shared Revenue	1,478.08						1,478.08
Charges for Goods and Services:							
General Government	150.00						150.00
Sanitation	125,905.44						125,905.44
Culture and Recreation	2,832.50						2,832.50
Other	5,232.37						5,232.37
Fines and Forfeits							
Court Fines and Forfeits	200.00						200.00
Miscellaneous Revenue and Other Sources:							
Investment Earnings	1.80			58.73	9.03	5.41	74.97
Rentals	23,100.00						23,100.00
Maintenance Assessments				48,833.01			48,833.01
Contributions and Donations from Private Sources	200.00						200.00
Liquor Operating							
Agreement Income	2,000.00						2,000.00
Other Revenues	13,565.93						13,565.93
Sale of Municipal Property	78.30						78.30
Compensation for Loss or Damage to Capital Assets	2,106.49						2,106.49
Total Revenue and Other Sources	817,076.74	0.00	7,244.82	48,891.74	73,145.82	5.41	946,364.53

PROPRIETARY FUNDS--ACCRUAL BASIS		
	Water Fund	Sewer Fund
Beginning Balance	931,214.79	1,065,980.40
Revenues	233,716.95	191,438.39
Expenses	(234,690.59)	(178,459.54)
Capital Contributions	52,664.45	52,664.44
Ending Balance:		
Net Investment in Capital Assets	692,910.67	940,488.98
Restricted for SDRS Pension	(609.71)	(609.71)
Unrestricted	290,604.64	191,744.42
Long-term Debt	331,913.43	734,468.85
The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the municipal finance officer at 928-3321.		
Municipal funds are deposited as follows:		
	Amount	
First National Bank	\$ 739,511.28	
SDFIT	\$ 593,424.30	

ORDINANCE 295

AN ORDINANCE ESTABLISHING AND ADDING §30.05-CODE OF CONDUCT FOR ELECTED OFFICIALS AND DUE PROCESS PROCEDURES FOR VIOLATIONS OF SAID CONDUCT TO TITLE III ADMINISTRATION CHAPTER 30 GENERAL PROVISIONS

WHEREAS: The City of Baltic (the "City") is adopting an ordinance pertaining to the conduct expected of its elected officials; and

WHEREAS: A due process procedure would provide notice and an opportunity to be heard to any elected official affected by an allegation/violation under the Code of Conduct; and

WHEREAS: The City of Baltic deems it is in the best interests of the City and its elected officials to incorporate a due process procedure into a Code of Conduct.

NOW, THEREFORE, BE IT RESOLVED by the City of Baltic that there is hereby established a Code of Conduct for Elected Officials, which reads as follows.

§30.05 CODE OF CONDUCT FOR ELECTED OFFICIALS

Section 1: Elected Officials Conduct with One Another

A. Use civility and decorum in discussion and debate

- a. Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of free democracy in action. However, this does not allow, elected officials to make belligerent, personal, disrespectful, slanderous, threatening, abusive, or personally disparaging comments in public meetings or during individual encounters. No shouting or physical actions that could be construed as threatening or demeaning will be acceptable.
- b. If an elected official is personally offended by the remarks of another official, the offended elected official should make notes of the actual words used and call for a "point of personal privilege" that challenges the other elected official to justify or apologize for the language used.

B. Honor the role of the Mayor in maintaining order

- a. It is the responsibility of the mayor (or in her/his absence, council president or in her/his absence, council vice president) to keep the comments of elected officials on track during public meetings. Elected officials should honor efforts by the mayor to focus the discussion on current agenda items. If there is a disagreement about the agenda or the mayor's actions, those objections should

be voiced professionally and with reason, following commonly recognized parliamentary procedures.

C. Demonstrate effective problem-solving approaches

- a. Elected officials have a public forum to show how individuals with different points of view can find common ground and seek a compromise that benefits the community as a whole. This public forum should be used in an effective and beneficial manner.

Section 2: Elected Officials Conduct with City Staff

A. Treat all staff as professionals

- a. Clear, honest communication that respects the abilities, experience, and the dignity of each individual is expected. Inappropriate or disrespectful behavior towards staff is not acceptable.

B. Limit contact with City staff

- a. Contact with City staff is encouraged during meetings, especially within committee meetings where City employees are in attendance.
- b. Questions directed to City staff and/or requests for incident background information shall first be directed to the City Administrator or Finance Officer.
- c. Requests for follow-up or directions to staff should be made only through the City Administrator or Finance Officer. When in doubt about what type of staff contact is appropriate, elected officials should ask the City Administrator or Finance Officer for direction. When appropriate, materials supplied to an elected official in response to a request will be made available to all elected officials so that all officials have equal access to the same information.
- d. City staff are permitted to meet with Elected Officials on their own volition

C. Do not disrupt City staff from their jobs

- a. Elected officials should not disrupt City staff while they are in meetings, on the phone, or engaged in performing their job functions in order to have their individual needs met.

D. Never publicly criticize an individual employee

- a. Elected officials must never express concerns about the performance of a City employee in public, to the employee directly, or to the employee's department head. Comments about staff performance should only be made to the City Administrator, Finance Officer, or Mayor through private correspondence or conversation.

E. Do not attend meetings with City staff unless requested by staff

- a. Even if the elected official does not say anything, the elected official's presence implies support, shows partiality, intimidates staff, and hampers staff's ability to do their jobs objectively.
- b. This does not apply to committee meetings.

F. Do not solicit political support from staff

- a. Elected officials should not solicit any type of political support (financial contributions, display of posters or lawn signs, name on support list, collection of petition signatures, etc.) from City staff while they are working. City staff may, as private citizens within their constitutional rights, support political candidates. However, all such activities must be done away from the workplace and the staff cannot identify themselves in any manner as City employees.

Section 3: Elected Officials Conduct with the Public

Making the public feel welcome is an important part of the democratic process. No signs of partiality, prejudice, or disrespect should be evident on the part of elected officials toward an individual participating in a public forum. Every effort should be made to be fair and impartial to public testimony.

A. Be welcoming to speakers and treat them with care and respect

- a. For many citizens, speaking in front of elected officials is a new and difficult experience. Under such circumstances many are nervous. Elected officials are expected to treat citizens with respect during public hearings. Elected officials should commit their full attention to the speakers, actively listen to speakers, and any materials relevant to the topic at hand. Comments and non-verbal expressions should be appropriate, respectful, and professional. Questions by elected officials to speakers should seek to clarify or expand information.

B. Ask for clarification, but avoid debate and argument with the public

- a. The elected officials can ask for a point of order if the speaker is off the topic or exhibiting behavior or language the elected officials find disturbing.

C. Follow parliamentary procedure in conducting public meetings

- a. The City's ordinances require meetings of the elected officials to follow Robert's Rules of Order. It is expected all elected officials will adhere to this procedure in conducting meetings.

Section 4: In unofficial settings:

A. Make no promises on behalf of the City governing body in unofficial settings

- a. Elected officials will frequently be asked to explain actions of the governing body or to give their opinion about an issue as they meet and talk with constituents in

the community. It is appropriate to give a brief overview of City policy and to refer to City staff for further information. Overt or implicit promises of specific council action, or to promise City staff will take some specific action must not occur.

Section 5: Elected Officials Conduct with other Public Agencies

A. Be clear about representing the city or personal interests

- a. If an elected official appears before another governmental agency or organization to give a statement on an issue, the elected official must clearly state; 1) whether his or her statement reflects a personal opinion or is the official stance of the City; 2) whether this is the majority or minority opinion of the council.

B. Representation of the City on an Outside Board, Commission, or to an Outside Agency

- a. If the elected official is representing the City, that elected official shall support and advocate the City's official position on an issue and cannot foster or further a personal viewpoint that is inconsistent with the official City position.
- b. Elected officials must inform the council of their involvement in an outside organization if that organization is or may become involved in any issues within the City's jurisdiction. If an elected official publicly represents or speaks on behalf of another organization whose positions differs from the City's official position on any issue, that elected official must clearly identify the organization upon whose behalf they are speaking and must withdraw from voting or commenting as an elected official upon any action, which would be deemed a conflict of interest.

C. Representation of the City on Intergovernmental Commissions and Other Outside Entities

- a. Elected officials serving on committees or boards as the City representative on outside entities or agencies shall properly communicate with other elected officials on issues pertinent to the city.

Section 6: Elected Officials Conduct with the Media

A. Expression of Positions on Issues

- a. When communicating with the media, elected officials shall clearly differentiate between personal opinions and the official position of the City. An elected official represents one vote of eight and until a vote on any issue is taken, elected officials' positions are merely their own personal opinions.

B. Discussions Regarding Staff Members

- a. Elected officials shall not discuss personnel issues or other matters regarding individual staff members in the media. Any issues pertaining to staff will be addressed directly to the City Administrator or Finance Officer.

Section 7: Sanctions and Violations Process

1. The first and most important step in this section is the requirement that the offended elected official address the concern with the offender including a description of the specific action observed, the relationship of that event to the respective Code of Conduct and, if applicable, the impact it had on the offended elected official. The purpose of this first step is to assure that an attempt has been made to discuss the issue and resolve the conflict without proceeding further. This step requires no formal action and no involvement of other elected officials.
2. Either party may request, and both must agree, to seek a third party who will assist in facilitating the discussion toward a mutually satisfactory conclusion.
3. If the situation cannot be settled through the process in steps (1) and (2), either elected official may choose to refer the concern to the entire council for review in an executive session meeting pursuant to SDCL 1-25-2(1). The other council members not involved in the situation will serve as a committee of the whole for purposes of Code of Conduct violations and sanction considerations.
4. To present the concern to the council, the offended elected official must advise the offending elected official that the issue will be taken to the council and subsequently ask the City Administrator to post the issue for the earliest upcoming executive session. All laws pertaining to executive session will apply.
5. The council will discuss the issue in order to:
 - a. Become fully informed.
 - b. Determine if there appears to be a violation of the governing Code of Conduct.
 - c. Seek resolution without further action or, if necessary, schedule the issue for an upcoming public hearing for final determination regarding whether a violation occurred.
 - d. Determine what sanction is most appropriate; customarily, sanctions are limited to a letter of reprimand, censure, or expulsion.
6. A two-thirds (2/3) vote of the council at a regular council meeting will be required for a determination that a violation has occurred and likewise, a two-thirds (2/3) vote is required for sanctions to be imposed.

Section 8. Due Process:

Any time a violation of this Code is alleged, the affected elected official(s) shall be entitled to notice of the alleged violation(s) and a public hearing on the merits of the allegation(s).

1. Any complaint of violation of this Code shall be made in writing to the City Attorney. The City Attorney or his or her designee shall examine the complaint and shall also review any signed written submissions by the person(s) or entity(ies) that are directly involved. Pursuant to SDCL 1-25-2(1), the complaint may be heard in executive session, and upon completion of the review, the City Attorney shall submit in executive session an unbiased fact-based investigative report to the City Council. All laws pertaining to executive session shall apply, and the City Council shall not take any action regarding any alleged violation of this Code in executive session. If, during executive session, a public hearing is requested or desired by council, the scheduling of a hearing cannot be made during executive session but must be set after resuming the public meeting.
 - a. At least ten days prior to the scheduled executive session, any affected elected official(s) shall be notified in writing of the complaint and the scheduled date of the executive session and they shall be provided copies of any materials reviewed by the City Attorney, along with the report produced by the City Attorney, or his or her designee.
 - i. This provision of notice shall be required, except in cases in which the affected elected official(s) has/have been accused of criminal wrongdoing, or in cases in which notice to the affected elected official(s) would jeopardize an on-going criminal investigation by any local, state, or federal law enforcement agency.
 - ii. The City Attorney shall make the determination as to whether the above-enumerated notice exception applies and shall document in the file as to the reason(s) thereof.
 - iii. In cases of alleged criminal wrongdoing or on-going criminal investigation, the subject of the complaint of violation of this Code shall be suspended until such time as the City Attorney deems the criminal allegation and/or criminal investigation has been resolved, either by prosecution, or a determination that no criminal charge(s) are warranted against the affected elected official(s).
 - b. In the event the notice exception above does not apply, the matter shall proceed, and any affected elected official(s) shall have an opportunity to respond and be heard during the scheduled executive session and/or the public hearing.
 - c. The City Council will utilize the executive session to:

- i. Become fully informed.
 - ii. Discuss if there appears to be a violation of this Code.
 - iii. Seek resolution without further action.
 - iv. If necessary, discuss scheduling the matter for a public hearing for final determination regarding whether a violation occurred; and
 - v. If necessary, discuss what sanction if any may be most appropriate.
2. Any elected official(s) affected by a complaint of violation of this Code may be represented by legal counsel of his or her choosing at the scheduled executive session and/or public hearing.
 - a. The elected official's counsel present under this section is only allowed to attend that portion of the executive session where the complaint at issue under this Code is discussed.
 - b. Counsel under this section means an attorney licensed to practice in the State of South Dakota.
3. Any elected official(s) accused of violating this Code may at any time during the process, at his or her option, choose to have the matter heard at a public hearing.
 - a. Election of a public hearing must be made in writing to the City Attorney.
 - b. The public hearing shall take place at the next regularly scheduled or special City Council meeting after written notice has been received, provided however that written notice is received at least ten days prior to the next regularly scheduled or special City Council meeting.
4. At a public hearing, a concurrence of two-thirds (2/3) of the elected aldermen shall be required to determine that a violation of this Code has occurred and likewise, a concurrence of two-thirds (2/3) of the elected aldermen shall be required to impose any sanctions.

Section 9. Effect of Violation:

1. Neither an alleged nor confirmed violation of this Code of Conduct by itself provides a basis for challenging the validity of any final action, enactment, ordinance, resolution, decision, determination, or recommendation of the Governing Body.
2. Under SDCL 9-8-5, the council is the judge of the election and qualification of its members. The council determines its rules of procedure, and may punish its members for disorderly conduct, and, with the concurrence of two-thirds of the aldermen may expel a member.

3. Under SDCL 9-8-4, the Mayor is a member of the council and the mayor falls under the provisions of SDCL 9-8-5 and this Ordinance and Code of Conduct.
4. Any alderman who is convicted of bribery shall vacate the position.

Section 10. Definitions:

1. Public reprimand as used in this Code of Conduct means an official public declaration made by motion at a council meeting announcing that an elected official's conduct was improper and describing the impropriety under this Code of Conduct.
2. Public censure as used in this Code of Conduct means an official public condemnation made by resolution at a council meeting denouncing an elected official's conduct as a violation of this Code of Conduct and the reasons, therefore.
3. Elected official as used in this Code of Conduct means any person who is an official by virtue of an election. An elected official also includes persons appointed to positions which are typically filled by an election.

Effective Date. This Ordinance will become effective 20 days following publication, which will occur after the ordinance receives second and final reading by the City Council and is signed by the Mayor.

Dated this 19th day of April, 2022.

Approved:

Tracy Petersen, Mayor

Attest:

Sara Smith, Finance Officer

First Reading: 3/08/2022
Second Reading: 04/19/2022
Published: 04/22/2022
Effective: 05/12/2022

April 12, 2022

Baltic City Council
130 St. Olaf Ave
Baltic, SD 57003

Please accept this as my written notice of resignation effective 05/10/2022. I have enjoyed my time working for the City of Baltic, but due to the result of the election, I feel once the new mayor takes office there will no longer be a productive and enjoyable work environment. The mayor-elect has spent countless conversations with me questioning everything I do and is unwilling to listen to my opinions or facts, bordering on tampering with the election. At the vote counting process following the closure of polls, she tried several times to intimidate me into giving her results before the counting was even complete. Despite telling her that I didn't even know the results yet, she continued to try to intimidate me.

Therefore, I am unwilling to work for someone who has already shown no capacity to listen to my knowledge from several years' experience as a Finance Officer. I am concerned there will be many conflicts of interest that will favor her or her friends/family on a personal level, and I do not wish to be a party to the unethical or illegal conduct.

I wish the community the best of luck. Thank you for welcoming me to the community as your Finance Officer for this brief amount of time.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Sara Smith', with a long horizontal flourish extending to the right.

Sara Smith

May 2022 Voucher Summary

1010 First National Gener

Comments

705e	EFTPS	29-Apr-22	\$2,935.96	04/29/2022 Payroll Tax
706e	EFTPS	29-Apr-22	\$754.48	Jan-May Council Pay
715e	SD Dept. of Revenue	25-May-22	\$633.55	April Sanitation Sales Tax
716e	Minnehaha Community Water Corp	03-May-22	\$78.88	Water Purchase
717e	Alliance Communications	20-May-22	\$216.00	Phone/Internet Service
718e	AFLAC	15-May-22	\$559.64	indemnity products AFLAC
719e	FIRST NATIONAL BANK in SF	29-Apr-22	\$15.00	Remote Deposit Scanner Fee
720e	FIRST NATIONAL BANK in SF	20-Apr-22	\$712.34	Dump Truck Loan Payment
721e	Minnehaha Community Water Corp	15-Apr-22	\$5,059.92	Water Purchase
722e	US Bank SRF	15-Apr-22	\$30,142.61	Water and Sewer Loan Payments
724e	EFTPS	11-May-22	\$2,632.10	Payroll Tax Payment
725e	EFTPS	11-May-22	\$543.84	Payroll Tax Payment
29131	Badger Meter	03-May-22	\$155.50	beacon meter
29132	BRAD EGGERT	03-May-22	\$510.67	Reimburse for Travel to SDARWS Expo
29133	DAN HOTZLER	03-May-22	\$367.93	Reimburse for Municipal Legislative Day in Pierre
29134	Dell Rapids Ace Hardware	03-May-22	\$136.95	Grass Seed and marker
29135	Direct Technologies	03-May-22	\$1,169.86	Server Drive & tech service
29136	FRED THE FIXER	03-May-22	\$32.00	Keys and Padlock
29137	HEALTH POOL OF SD	03-May-22	\$4,531.66	May 2022 Group Insurance
29138	HEIMAN FIRE EQUIPMENT	03-May-22	\$166.00	Fire Extinguisher Inspection
29139	Interstate Office Products	03-May-22	\$46.22	Printer Paper
29140	Menard's	03-May-22	\$218.63	Misc Park supplies
29141	NEW CENTURY PRESS	03-May-22	\$2,308.81	Publishing
29142	REBECCA WULF	03-May-22	\$427.93	Reimburse for Travel & Quit Claim Deeds Fee
29143	ROTO ROOTER	03-May-22	\$23,016.84	Cleaned and inspected sewer lines
29144	SDRS	03-May-22	\$2,830.04	April Retirement
29145	US BANCORP	03-May-22	\$721.59	Contract Payment 06/01/22
29146	US Bank	03-May-22	\$2,819.21	City Credit Cards
29147	US Post Master	03-May-22	\$155.60	Mail April Utility Bills
29148	Verizon Wireless	03-May-22	\$404.17	Cell Phone Service
29149	Xcel Energy	03-May-22	\$2,426.72	Electric Service
29150	City of Baltic	11-May-22	\$78.04	City Utility Bill - April
29151	Classic Corner	11-May-22	\$218.84	fuel
29152	Garbage N More	11-May-22	\$20,716.67	Garbage Service
29153	MOPPIN MAMAS CLEANING LLC	11-May-22	\$204.00	Clean City Hall - May 3, May 17 & May 31
29155	Banner Associates, Inc.	11-May-22	\$1,726.00	Engineering Service
29156	FRIEBERG, NELSON, & ASK, LLP	11-May-22	\$1,847.00	Attorney Services
29157	REBECCA WULF	11-May-22	\$652.79	Reimburse for GOSCOMA Spring Conference - Spearfish
29158	Schoenfish & Co.	11-May-22	\$3,500.00	2021 Annual Report Preparation
29159	SDRS	11-May-22	\$138.36	Penalty/Interest for ACH payment not going through

29160

Sverdrup Township

11-May-22

\$60.00 Road Grading

\$115,872.35