



Conducting the Public's Business in Public

A guide to South Dakota's
Open Meetings Laws
(Revised 2025)

Prepared by:
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Q: WHAT ARE SOUTH DAKOTA'S OPEN MEETINGS LAWS?

A. South Dakota's open meetings laws embody the principle that the public is entitled to the greatest possible information about public affairs and are intended to encourage public participation in government. SDCL Ch. 1-25 requires that official meetings of public bodies must be public and advance notice is to be given of such meetings. The statutes define an "official meeting" as one where a quorum of the public body is present and at which official business or public policy of the body is discussed or decided. Openness in government is encouraged.

Q: WHO DOES THE OPEN MEETINGS LAWS APPLY TO?

A. The open meetings laws apply to all public bodies of the state and its political subdivisions. SDCL 1-25-1, 1-25-12(3). This includes cities, counties, school boards and other public bodies created by ordinance or resolution, such as appointed boards, task forces, and committees, so long as they have authority to exercise sovereign power. SDCL 1-25-12(2). Although no court decisions have been issued on the subject, this probably does not include bodies that serve only in an advisory capacity. The State Constitution allows the Legislature and the Unified Judicial System to create rules regarding their own separate functions.

Q: ARE TELECONFERENCES CONSIDERED PUBLIC MEETINGS?

A. Yes. The open meetings laws allow meetings, including executive or closed meetings, to be conducted by teleconference – defined as an exchange of information by audio, video, or electronic means (including the internet) – if a place is provided for the public to participate. SDCL 1-25-1.5, 1-25-12(5). In addition, for teleconferences where

less than a quorum of the public body is present at the location open to the public, arrangements must also be made for the public to listen by telephone or internet (except for portions of meetings properly closed for executive sessions). SDCL 1-25-1.6. The media and public must be notified of teleconference meetings under the same notice requirements as any other meeting.

Q: HOW ARE THE PUBLIC AND MEDIA NOTIFIED WHEN PUBLIC BUSINESS IS BEING DISCUSSED?

A. SDCL 1-25-1.1 requires that all political subdivisions (except the state and its boards, commissions, or departments as provided in § 1-25-1.3) prominently post a notice and copy of the proposed agenda at the political subdivision's principal office. At a minimum, the proposed agenda must include the date, time, and location of the meeting and must be visible, readable, and accessible to the public for 24 continuous hours immediately preceding the meeting. Also, if the political subdivision has its own website, the notice must be posted on the website upon dissemination of the notice. For special or rescheduled meetings, political subdivisions must comply with the regular meeting notice requirements as much as circumstances permit. The notice must be delivered in person, by mail, by email, or by telephone to all local news media who have asked to be notified. It is good practice for local media to renew requests for notification of special or rescheduled meetings at least annually.

SDCL 1-25-1.3 varies slightly from SDCL 1-25-1.1 and requires the State and its agencies, boards, commissions, or departments to give notice by posting a proposed agenda at least 72 continuous hours before a meeting is scheduled to start (this does not include any weekend or legal holiday). The State is also required to give notice of a public meeting by posting its proposed agenda on <http://boardsandcommissions.sd.gov>.

Q: WHO ARE LOCAL NEWS MEDIA?

A: There is no definition of “local news media” in SDCL ch. 1-25. “News media” is defined in SDCL 13-1-57 generally as those personnel of a newspaper, periodical, news service, radio station, or television station regardless of the medium through which their content is delivered. The Attorney General is of the opinion that “local news media” is all news media – broadcast and print – that regularly carry news to the community.

Q: IS A PUBLIC COMMENT PERIOD REQUIRED AT PUBLIC MEETINGS?

A: Yes. Public bodies are required to provide at every official meeting a period of time on their agenda for public comment. SDCL 1-25-1. Each public body has the discretion to limit public comment as to the time allowed for each topic commented on, and as to the total time allowed for public comment. Public comment is not required at meetings held solely for an executive session, inauguration, presentation of an annual report, or swearing in of elected officials.

Q: CAN PUBLIC MEETINGS BE RECORDED?

A: Yes, SDCL 1-25-11 requires public bodies to allow recording (audio or video) of their meetings if the recording is reasonable, obvious, and not disruptive. This requirement does not apply to those portions of a meeting confidential or closed to the public.

Q: WHEN CAN A MEETING BE CLOSED TO THE PUBLIC AND MEDIA?

A: SDCL 1-25-2 allows a public body to close a meeting for the following purposes: 1) to discuss personnel issues pertaining to officers or employees; 2) consideration of the performance or discipline of a student, or the student’s participation in interscholastic activities; 3) consulting with legal counsel, or reviewing communications from legal counsel about proposed or pending litigation or

contractual matters; 4) employee contract negotiations; 5) to discuss marketing or pricing strategies of a publicly-owned competitive business; or 6) to discuss information related to the protection of public or private property such as emergency management response plans or other public safety information. The statute also recognizes that executive session may be appropriate to comport with other laws that require confidentiality or permit executive or closed meetings. Federal law pertaining to students and medical records will also cause school districts and other entities to conduct executive sessions or conduct meetings to refrain from releasing confidential information. Meetings may also be closed by cities and counties for certain economic development matters. SDCL 9-34-19.

Note that SDCL 1-25-2 and SDCL 9-34-19 do not require meetings be closed in any of these circumstances.

Any official action based on discussions in executive session must, however, be made at an open meeting.

Q: WHAT IS THE PROPER PROCEDURE FOR EXECUTIVE SESSIONS?

A: Motions for executive sessions must refer to the specific state or federal law allowing for the executive session i.e. “pursuant to SDCL 1-25-2(3).” Also, best practice to avoid public confusion would be that public bodies explain the reason for going into executive session. For example, the motion might state “motion to go into executive session pursuant to SDCL 1-25-2(1) for the purposes of discussing a personnel matter,” or “motion to go into executive session pursuant to SDCL 1-25-2(3) for the purposes of consulting with legal counsel.”

Discussion in the executive session must be strictly limited to the announced subject. No official votes may be taken on any matter during an executive session. The public body must return to open session before any official action can be taken.

Q: WHAT HAPPENS IF THE MEDIA OR PUBLIC IS IMPROPERLY EXCLUDED FROM A MEETING OR OTHER VIOLATIONS OF THE OPEN MEETING LAWS OCCUR?

A: Excluding the media or public from a meeting that has not been properly closed subjects the public body or the members involved to: (a) prosecution as a Class 2 misdemeanor punishable by a maximum sentence of 30 days in jail, a \$500 fine or both; or (b) a reprimand by the Open Meeting Commission (“OMC”). The same penalties apply if the agenda for the meeting is not properly posted, or other open meeting violations occur.

Also, action taken during any meeting that is not open or has not been properly noticed could, if challenged, be declared null and void.

Q: HOW ARE ISSUES REFERRED TO THE OPEN MEETINGS COMMISSION (“OMC”)?

A: Persons alleging violations of the open meetings laws must make their complaints with law enforcement officials in the county where the offense occurred. After a signed and notarized complaint is made under oath, and any necessary investigation is conducted, the State's Attorney may: (a) prosecute the case as a misdemeanor; (b) find that the matter has no merits and file a report with the Attorney General for statistical purposes; or (c) forward the complaint to the OMC for a determination. The OMC is comprised of five State's Attorneys or Deputy State's Attorneys appointed by the Attorney General. The OMC examines whether a violation has occurred and makes written public findings explaining its reasons. If you have questions on the procedures or status of a pending case, you may contact the Attorney General's Office at 605-773-3215 to talk to an assistant for the OMC. Procedures for the OMC are posted on the website for the Office of Attorney General. <http://atg.sd.gov/>.

Q: WHAT DOES THE TERM “SOVEREIGN POWER” MEAN?

A: The open meetings laws do not define this term, but it generally means the power to levy taxes, impose penalties, make special assessments, create ordinances, abate nuisances, regulate the conduct of others, or perform other traditional government functions. The term may include the exercise of many other governmental functions. If an entity is unclear whether it is exercising “sovereign power” it should consult with legal counsel.

Q: MAY AGENDA ITEMS BE CONSIDERED IF THEY ARE ADDED LESS THAN 24 HOURS BEFORE A MEETING?

A: Proposed agendas for public meetings must be posted at least 24 hours in advance of the meeting. The purpose of providing advance notice of the topics to be discussed at a meeting is to provide information to interested members of the public concerning the governing body's anticipated business. Typically, the public body adopts the final agenda upon convening the meeting. At the time the final agenda is adopted, the governing body may add or delete agenda items and may also change the order of business. See *In re Yankton County Commission, Open Meetings Commission Decision # 20-03*, December 31, 2020. New items cannot be added after the agenda has been adopted by the governing body.

Public bodies are strongly encouraged to provide at least 24 hours' notice of all agenda items so as to be fair to the public and to avoid dispute.

For special or rescheduled meetings, public bodies are to comply to the extent circumstances permit. In other words, posting less than 24 hours in advance may be permissible in emergencies.

Q: ARE EMAIL DISCUSSIONS "MEETINGS" FOR PURPOSES OF THE OPEN MEETINGS LAWS?

A. The definition of an "official meeting" in SDCL 1-25-12(1) specifically includes meetings conducted by "electronic means, including electronic mail, instant messaging, social media, text message, or virtual meeting platform[.]" A quorum of a public body that discusses official business of that body via electronic means is conducting an official meeting for purposes of the open meetings laws. Electronic communications made solely for scheduling purposes do not fall within the definition of an official meeting.

Q: WHAT RECORDS MUST BE AVAILABLE TO THE PUBLIC IN CONJUNCTION WITH PUBLIC MEETINGS?

A. SDCL 1-25-1.4 requires state boards, commissions, or departments to make public meeting materials available on <http://boardsandcommissions.sd.gov>. SDCL 1-27-1.16 requires that any other public body must post meeting materials on the public body's website or make those materials available to the public at least twenty-four hours prior to the hearing or when made available to the members of the public body, whichever is later. Finally, SDCL 1-27-1.17 requires that draft minutes of public meetings must be made available to the public at the principal place of business for the public body within 10 business days after the meeting (or made available on the website for the public body within five business days).

These laws are in addition to any specific requirements for public bodies (i.e., publication requirements in state laws pertaining to cities, counties, or school districts). Enforcement of public records laws contained in SDCL Ch. 1-27 are handled by separate procedures found in SDCL 1-27-35, et. seq. rather than the open meeting procedures described above. Violations of SDCL 1-27-1.16 and 1-27-1.17 are also Class 2 misdemeanors.

Q: WHAT REQUIREMENTS APPLY TO TASK FORCES, COMMITTEES AND WORKING GROUPS?

A. Task forces and committees that exercise "sovereign power," and are created by statute, ordinance, or proclamation are required to comply with the open meetings laws. SDCL 1-25-12(1). Task forces, committees, and working groups that are not created by statute, ordinance, or proclamation, or are advisory only, may not be subject to the open meetings laws, but are encouraged to comply to the extent possible when public matters are discussed. Ultimately, if such advisory task forces, committees and working groups present any reports or recommendations to public bodies, the public bodies must wait until the next meeting (or later) before taking final action on the recommendations. SDCL 1-27-1.18.

Q: ARE PUBLIC BODIES REQUIRED TO REVIEW THE OPEN MEETINGS LAWS?

A. Public bodies must annually review an explanation of the open meetings laws provided by the Attorney General, along with any other material pertaining to the open meetings laws made available by the Attorney General. SDCL 1-25-13. Each public body must report in its minutes that the annual review of the open meetings laws was completed.

PERTINENT S.D. OPEN MEETINGS STATUTES

(other specific provisions may apply depending on the public body involved)

1-25-1. OPEN MEETINGS. An official meeting of a public body is open to the public unless a specific law is cited by the public body to close the official meeting to the public.

It is not an official meeting of one public body if its members provide information or attend the official meeting of another public body for which the notice requirements of § 1-25-1.1 or 1-25-1.3 have been met. It is not an official meeting of a public body if its members attend a press conference called by a representative of the public body.

For any event hosted by a nongovernmental entity to which a quorum of the public body is invited and public policy may be discussed, but the public body does not control the agenda, the public body may post a public notice of a quorum, in lieu of an agenda. The notice of a quorum must meet the posting requirements of § 1-25-1.1 or 1-25-1.3 and must contain, at a minimum, the date, time, and location of the event.

The public body shall reserve at every official meeting a period for public comment, limited at the public body's discretion as to the time allowed for each topic and the total time allowed for public comment, but not so limited as to provide for no public comment.

Public comment is not required at an official meeting held solely for the purpose of meeting in executive session, an inauguration, presentation of an annual report to the public body, or swearing in of a newly elected official, regardless of whether the activity takes place at the time and place usually reserved for an official meeting.

If a quorum of township supervisors, road district trustees, or trustees for a municipality of the third class meets solely for purposes of implementing previously publicly adopted policy; carrying out ministerial functions of that township, district, or municipality; or undertaking a factual investigation of conditions related to public safety; the meeting is not subject to the provisions of this chapter.

A violation of this section is a Class 2 misdemeanor.

1-25-1.1. PUBLIC NOTICE OF POLITICAL SUBDIVISIONS. Each political subdivision shall provide public notice, with proposed agenda, that is visible, readable, and accessible for at least an entire, continuous twenty-four hours immediately preceding any official meeting, by posting a copy of the notice, visible to the public, at the principal office of the political subdivision holding the meeting. The proposed agenda shall include the date, time, and location of the meeting. The notice shall also be posted on the political subdivision's website upon dissemination of the notice, if a website exists. For any special or rescheduled meeting, the information in the notice shall be delivered in person, by mail, by email, or by

telephone, to members of the local news media who have requested notice. For any special or rescheduled meeting, each political subdivision shall also comply with the public notice provisions of this section for a regular meeting to the extent that circumstances permit. A violation of this section is a Class 2 misdemeanor.

1-25-1.3. PUBLIC NOTICE OF STATE. The state shall provide public notice of a meeting by posting a copy of the proposed agenda at the principal office of the board, commission, or department holding the meeting. The proposed agenda shall include the date, time, and location of the meeting, and be visible, readable, and accessible to the public. The agenda shall be posted at least seventy-two hours before the meeting is scheduled to start according to the agenda. The seventy-two hours does not include Saturday, Sunday, or legal holidays. The notice shall also be posted on a state website, designated by the commissioner of the Bureau of Finance and Management. For any special or rescheduled meeting, the information in the notice shall be delivered in person, by mail, by email, or by telephone, to members of the local news media who have requested notice. For any special or rescheduled meeting, the state shall also comply with the public notice provisions of this section for a regular meeting to the extent that circumstances permit. A violation of this section is a Class 2 misdemeanor.

1-25-1.5. TELECONFERENCE MEETING. Any official meeting may be conducted by teleconference. A teleconference may be used to conduct a hearing or take final disposition regarding an administrative rule pursuant to § 1-26-4. A member is deemed present if the member answers present to the roll call conducted by teleconference for the purpose of determining a quorum. Each vote at an official meeting held by teleconference may be taken by voice vote. If any member votes in the negative, the vote shall proceed to a roll call vote.

1-25-1.6. TELECONFERENCE PARTICIPATION. At any official meeting conducted by teleconference, there shall be provided one or more places at which the public may listen to and participate in the teleconference meeting. For any official meeting held by teleconference, that has less than a quorum of the members of the public body participating in the meeting who are present at the location open to the public, arrangements shall be provided for the public to listen to the meeting via telephone or internet. The requirement to provide one or more places for the public to listen to the teleconference does not apply to official meetings closed to the public pursuant to specific law.

1-25-2. EXECUTIVE SESSION. Executive or closed meetings may be held for the sole purposes of:

(1) Discussing the qualifications, competence, performance, character or fitness of any public officer or employee or prospective public officer or employee. The term, employee, does not include any independent contractor;

(2) Discussing the expulsion, suspension, discipline, assignment of or the educational program of a student or the eligibility of a student to participate in interscholastic activities provided by the South Dakota High School Activities Association;

(3) Consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters;

(4) Preparing for contract negotiations or negotiating with employees or employee representatives;

(5) Discussing marketing or pricing strategies by a board or commission of a business owned by the state or any of its political subdivisions, when public discussion may be harmful to the competitive position of the business; or

(6) Discussing information pertaining to the protection of public or private property and any person on or within public or private property specific to:

(a) Any vulnerability assessment or response plan intended to prevent or mitigate criminal acts;

(b) Emergency management or response;

(c) Public safety information that would create a substantial likelihood of endangering public safety or property, if disclosed;

(d) Cyber security plans, computer, communications network schema, passwords, or user identification names;

(e) Guard schedules;

(f) Lock combinations;

(g) Any blueprint, building plan, or infrastructure record regarding any building or facility that would expose or create vulnerability through disclosure of the location, configuration, or security of critical systems of the building or facility; and

(h) Any emergency or disaster response plans or protocols, safety or security audits or reviews, or lists of emergency or disaster response personnel or material; any location or listing of weapons or ammunition; nuclear, chemical, or biological agents; or other military or law enforcement equipment or personnel.

However, any official action concerning the matters pursuant to this section shall be made at an open official meeting. An executive or closed meeting must be held only upon a majority vote of the members of the public body present and voting, and discussion during the closed meeting

is restricted to the purpose specified in the closure motion. Nothing in § 1-25-1 or this section prevents an executive or closed meeting if the federal or state Constitution or the federal or state statutes require or permit it. A violation of this section is a class 2 misdemeanor.

1-25-6. DUTY OF STATE'S ATTORNEY. If a complaint alleging a violation of chapter 1-25 is made pursuant to § 23A-2-1, the state's attorney shall take one of the following actions:

(1) Prosecute the case pursuant to Title 23A;

(2) Determine that there is no merit to prosecuting the case. Upon doing so, the state's attorney shall send a copy of the complaint and any investigation file to the attorney general. The attorney general shall use the information for statistical purposes and may publish abstracts of such information, including the name of the government body involved for purposes of public education; or

(3) Send the complaint and any investigation file to the South Dakota Open Meetings Commission for further action.

1-25-6.1. DUTY OF STATE'S ATTORNEY (COUNTY COMMISSION ISSUES). If a complaint alleges a violation of this chapter by a board of county commissioners, the state's attorney shall take one of the following actions:

(1) Prosecute the case pursuant to Title 23A;

(2) Determine that there is no merit to prosecuting the case. The attorney general shall use the information for statistical purposes and may publish abstracts of the information as provided by § 1-25-6;

(3) Send the complaint and any investigation file to the South Dakota Open Meetings Commission for further action; or

(4) Refer the complaint to another state's attorney or to the attorney general for action pursuant to § 1-25-6.

1-25-7. REFERRAL TO OMC. Upon receiving a referral from a state's attorney or the attorney general, the South Dakota Open Meetings Commission shall examine the complaint and investigatory file submitted by the state's attorney or the attorney general and shall also consider signed written submissions by the persons or entities that are directly involved. Based on the investigatory file submitted by the state's attorney or the attorney general and any written responses, the commission shall issue a written determination on whether the conduct violates this chapter, including a statement of the reasons therefor and findings of fact on each issue and conclusions of law necessary for the proposed decision. The final decision shall be made by a majority of the commission members, with each member's vote set forth in the written decision. The final decision shall be filed with the attorney general and shall be provided to the public entity and or public officer involved, the state's attorney,

and any person that has made a written request for such determinations. If the commission finds a violation of this chapter, the commission shall issue a public reprimand to the offending official or governmental entity. However, no violation found by the commission may be subsequently prosecuted by the state's attorney or the attorney general. All findings and public censures of the commission shall be public records pursuant to § 1-27-1. Sections 1-25-6 to 1-25-9, inclusive, are not subject to the provisions of chapter 1-26.

1-25-8. OMC Members. The South Dakota Open Meeting Commission is comprised of five state's attorneys or deputy state's attorneys appointed by the attorney general. Each commissioner serves at the pleasure of the attorney general. The members of the commission shall choose a chair of the commission annually by majority vote.

1-25-12. DEFINITIONS. Terms used in the open meetings laws mean:

(1) "Official meeting," any meeting of a quorum of a public body at which official business or public policy of that public body is discussed or decided by the public body, whether in person or by means of teleconference or electronic means, including electronic mail, instant messaging, social media, text message, or virtual meeting platform, provided the term does not include communications solely to schedule a meeting or confirm attendance availability for a future meeting;

(2) "Political subdivision," any association, authority, board, municipality, commission, committee, council, county, school district, task force, town, township, or other local governmental entity, which is created by statute, ordinance, or resolution, and is vested with the authority to exercise any sovereign power derived from state law;

(3) "Public body," any political subdivision or the state;

(4) "State," each agency, board, commission, or department of the State of South Dakota, not including the Legislature; and

(5) "Teleconference," an exchange of information by any audio, video, or electronic medium, including the internet.

1-25-13. ANNUAL REVIEW OF OPEN MEETING LAWS. Any agency, as defined in § 1-26-1, or political subdivision of this state, that is required to provide public notice of its meetings pursuant to § 1-25-1.1 or 1-25-1.3 must annually review the following, during an official meeting of the agency or subdivision:

(1) The explanation of the open meeting laws of this state published by the attorney general, pursuant to § 1-11-1; and

(2) Any other material pertaining to the open meeting laws of this state provided by the attorney general.

The agency or subdivision must include in the minutes of the official meeting an acknowledgement that the review was completed.

1-27-1.16. MEETING PACKETS AND MATERIALS.

If a meeting is required to be open to the public pursuant to § 1-25-1 and if any printed material relating to an agenda item of the meeting is prepared or distributed by or at the direction of the governing body or any of its employees and the printed material is distributed before the meeting to all members of the governing body, the material shall either be posted on the governing body's website or made available at the official business office of the governing body at least twenty-four hours prior to the meeting or at the time the material is distributed to the governing body, whichever is later. If the material is not posted to the governing body's website, at least one copy of the printed material shall be available in the meeting room for inspection by any person while the governing body is considering the printed material. However, the provisions of this section do not apply to any printed material or record that is specifically exempt from disclosure under the provisions of this chapter or to any printed material or record regarding the agenda item of an executive or closed meeting held in accordance with § 1-25-2. A violation of this section is a Class 2 misdemeanor. However, the provisions of this section do not apply to printed material, records, or exhibits involving contested case proceedings held in accordance with the provisions of chapter 1-26.

1-27-1.17. DRAFT MINUTES. The unapproved, draft minutes of any public meeting held pursuant to § 1-25-1 that are required to be kept by law shall be available for inspection by any person within ten business days after the meeting. However, this section does not apply if an audio or video recording of the meeting is available to the public on the governing body's website within five business days after the meeting. A violation of this section is a Class 2 misdemeanor. However, the provisions of this section do not apply to draft minutes of contested case proceedings held in accordance with the provisions of chapter 1-26.

1-27-1.18. WORKING GROUP REPORTS. Any final recommendations, findings, or reports that result from a meeting of a committee, subcommittee, task force, or other working group which does not meet the definition of a political subdivision or public body pursuant to § 1-25-1, but was appointed by the governing body, shall be reported in open meeting to the governing body which appointed the committee, subcommittee, task force, or other working group. The governing body shall delay taking any official action on the recommendations, findings, or reports until the next meeting of the governing body.

**City Council Meeting
Springfield, South Dakota
April 2, 2026**

The regular meeting of the City Council was held on April 2, 2026 at the CSC. The meeting was called to order at 6:30pm by Mayor Kostal. The Pledge of Allegiance was spoken. Roll Call: Burch, Dietsch, Ludens, Mueller and Mayor Kostal were present. Also present, Finance Officer Larson, Asst FO Rothschadl, *Springfield Times* Reporter Bochman, Attorney Barrett (via phone), Kelly Namminga, Bob & Mary Van Oort, Will Paulson, Chris Mace, Carol Hagen (via phone), Sharman Loukota (via phone), Don Irish (via phone), Brian Meyer (via video), and David Feilmeier (via phone).

MONTHLY ITEMS: Agenda Approval: Burch moved, Mueller second to approve the agenda as amended. All voted in favor, motion carried. Minutes Approval: Mueller moved, Ludens second to approve the minutes of March 2, 2026 regular meeting and March 16-17 BOE Meeting. All voted in favor, motion carried. Claims Approval: Ludens moved, Dietsch second to approve the claims as presented. All voted in favor, motion carried. A-OX Welding Supply, supplies, 60.95; Appeara, rugs & supplies, 130.53; Aqua Pure, chemical, 879.13; Arrow Manufacturing, ambulance latches, 339.86; AT&T, utilities, 266.98; B&H Publishing, publishing, 337.44; B-Y Electric, utilities, 121.00; Bomgaars, PD LET Prep, 152.18; Bound Tree, supplies, 615.72; Bright Arrow, 2026 renewal, 75.00; CFC, fuel & utilities, 933.45; Chase Pest Service, spray service, 100.00; City of Sioux Falls, water testing, 52.74; City of Springfield, water payment & postage, 317.85; Corporate Trust TFM, C461071-01 loan payment, 23917.26; Core & Main, supplies, 2021.46; James Corkle, EMT reimbursement, 125.57; Dakota Pump, lift station 2026 renewal, 1560.00; Dakota PC, computer diagnostic, 119.98; Niki Defries, RSDG RR #10, 30.00; Den Herder, Hovden, & Barrett, January & February, 3266.28; Doug's Food Center, supplies, 22.97; Dust Tex, janitorial supplies, 190.72; Eurofins Drinking Water, water testing, 199.00; Feimer, WTP PA#34, 72200.00; FloorTec, CSC ADA update, 379.67; First Savings Banks, supplies, 95.54; Goldenwest, utilities, 719.06; Hawkins, chemical, 479.50; Kaul's, service police pick-up, 275.71; Koch Insurance, 2026 Airport insurance, 2124.00; Amanda Larson, Jones property mileage, 15.40; Leaf, copier contract, 128.79; Luke Repair, fuel & service, 307.88; MC&R Pools, robotic pool vacuum, 4310.00; William Minder, RSDG RR#10, 60.00; Missouri Sedimentation Action, 2026 annual membership, 250.00; Jessica Myers, RSDG RR#10, 240.00; Northwestern, utilities, 9397.94; One Source, copies, 190.44; PCC, January, 632.48; Reemployment Assistance, 2026 Q1 unemployment, 228.64; SD Municipal League, District III annual meeting, 30.00; SPN, WTP & 11th, Ash, & Oak engineering, 15349.32; TwoTrees, monthly services, 1045.35; Tyndall ACE, supplies, 67.56; Water & Environmental; water testing, 88.00; Welfl Construction, CSC ADA update, 67596.00; Williams Sanitation, utilities, 212.00. Payroll Deductions: SD Retirement System 3593.90; Principal Life Insurance 42.06; Avera Health Plans 5829.32; Supplemental Retirement 180.00; Nebraska Child Support Payment Center 513.00; Companion Life 144.50; First Savings Bank 7567.38. Payroll by Department: GENERAL- Mayor/Council 1339.11; Finance Office 4415.66; Police 4298.37; Streets 4839.05; Airport 1022.00; Ambulance 1221.72; Library 596.54; WATER 4160.82; SEWER 4781.98. Finance Officer's Report: Mueller moved, Burch second to approve the Finance Officer's Report. All voted in favor, motion carried.

DONATION(S): Mueller moved, Dietsch second to accept the donations of \$900.00 from the Zachary Ty Johnson Legacy Scholarship to Ambulance for EMT students and \$3000.00 from the Bargain Shoppe to Ambulance. Three voted in favor, one abstained, motion carried.

PUBLIC COMMENT: Will Paulson expressed his feelings towards the Mayor and City Council members, exiting at 6:42pm with Chris Mace. Carol Hagen expressed her support for the council. Bob Van Oort questioned the zoning ordinance update timeline.

OFFICIAL CORRESPONDENCE: Mayor Kostal read the letters from the BHC Highway Department regarding county landfill dates and DANR letter regarding the 2025 Annual Drinking Water Report.

DEPARTMENTAL REPORTS: Reports were reviewed from the following departments – Utilities, Streets, Police, Ambulance, Airport, Library, Finance Office and Mayor.

CAPITAL IMPROVEMENT PROJECTS: Water Treatment Plant Update: Feimer Pay App #34 - \$72,200.00 – Mueller moved, Dietsch second to approve Feimer Pay App #34 for \$72,200.00, All voted in favor, motion carried. Loukota exited at 7:02pm

OLD BUSINESS: Personnel Policy Manual – Section III – Employee Classifications: Dietsch moved, Mueller second to pick up from table. All voted in favor, motion carried. Burch moved, Dietsch second to approve Personnel Policy Manual – Section III – Employee Classifications. Three voted in favor, one nay, motion carried. Abandoned/ Property Update: Jones Property – Purchase by city complete and registered with county; working water shut off and utilities disconnect in preparation for demolition for Bargain Barn as well as structural and architectural options for the old gas building; trailer removal and title transfer to city being worked. (Former) Richey Property - Mayor Kostal noted cleanup has been started such as branches, brush, etc. Planning & Zoning Ordinance Discussion: Council discussed how to proceed forward with the zoning ordinances. Police Pick-Up: Dietsch presented his research regarding the cost of repairing the current police vehicle versus looking into purchasing a new vehicle. Council discussed options. Namminga exited at 8:02pm.

NEW BUSINESS: Airport Capital Infrastructure Plan Resolution #2026-01: Mueller moved, Dietsch second to approve the Airport Capital Infrastructure Plan Resolution #2026-01. All voted in favor, motion carried. Meyer and Feilmeier exited at 8:14pm.

RESOLUTION 2026-01 -AIRPORT CAPITAL INFRASTRUCTURE PLAN

WHEREAS, as a condition of receiving Federal Aviation Administration (FAA) airport grant aid for the Springfield Municipal Airport, the following provisions must be met: 1. Adoption of an Approved FY 2027 Airport Capital Improvement Program. 2. Certification that the local match will be available if an airport grant is awarded. 3. Authorization to submit the proposed projects for Federal or State Grants as indicated; and WHEREAS, the FY 2027 Airport Capital Improvement Program is attached listing projects deemed to be in the best interests to the

Springfield Municipal Airport. NOW, THEREFORE, BE IT RESOLVED that the Springfield City Council: Authorizes the submittal of the attached FY 2027 Airport Capital Improvement Program for the Springfield Municipal Airport for possible State and Federal Aviation Administration Grants, authorizes the Mayor and/or the City Administrator to sign and submit required grant documents and to execute grant related documents and agreements and certifies that the local match will be available for the projects if a grant is awarded.

Workers' Compensation Coverage: Ludens moved, Dietsch second to approve formally extending workers' compensation coverage through the SDML Workers' Compensation Fund to include all authorized municipal volunteers, members of municipal boards, and commissions and any individuals performing assigned duties on behalf of the municipality as presented. This action affirms that such volunteers and board/commission members as listed are recognized as covered persons while acting within the course and scope of their authorized municipal duties. All voted in favor, motion carried.

AIPORT ADVISORY BOARD: Don Irish, Lawrence Namminga, Ron Hornstra; CITY PLANNING COMMISSION: Leonard Magee, Paula Renner; EVELYN LANG LIBRARY BOARD: Carolyn Kastein, Connie Miller, Kelsey Irish, Renee Peters, Tammy Brunken; FAIR HOUSING BOARD: Mike Lee, Paula Renner; FORWARD SPRINGFIELD: Candace Grassel, David Ludens; REVOLVING LOAN REVIEW BOARD: Gene Ludens, Gregg Schelske, Larry Palsma, Leonard Magee; SCHOLARSHIP COMMITTEE: Amy Tolsma, Gene Ludens, Paula Renner; SPRINGFIELD HOUSING & REDEVELOPMENT: Becky Fryda, Heather Branton, Judy Ludens, Kathy Coleman; VOLUNTEER FIRE DEPT: Billy Minder, Brett Romkema, Bruce Waage, Casey Luke, Chance Jelsma, Charlie Faehnrich, Chris Jelsma, Cody Peterson, Dan Jelsma, Dane Boeckman, Dustin May, Gary Sedlacek, Gene Rygaard, Joe Pruss, Justin Jelsma, Landon Nagel, Les Jelsma, Marshall Kniffen, Madison Holland, Michael Ludens, Nolan Carson, Sam Knoll, Shannon Defries, Steve Reynolds, Tim Mesman, Todd Hughes, Travis Berndt, Wade Adler, Wyatt Luke.

Recreational Trail Program Engineer Contract: Burch moved, Dietsch second to approve the Recreational Trail Program Engineer Contract as presented. All voted in favor, motion carried.

Swimming Pool Handbook: Ludens moved, Mueller second to approve the Swimming Pool Handbook as amended. All voted in favor, motion carried. Irish exited at 8:25pm.

EXECUTIVE SESSION: Burch moved, Mueller second to move into Executive Session pursuant to SDCL 1-25-2 (1) Personnel and (6) Public Safety. All voted in favor, entering at 8:26pm, exiting at 9:05pm. Burch moved, Dietsch second to accept the resignation of Gary Sedlacek effective April 22,2026. All voted in favor, motion carried. Burch moved, Ludens second to hiring Gary Sedlacek ad lib contingent to acceptance of position effective April 23,2026. All voted in favor, motion carried. Burch moved, Mueller second to approve the hiring of coaches for softball and baseball contingent upon teams. All voted in favor, motion carried. Burch moved, Ludens second to approve the hiring of pool staff for the 2026 summer. All voted in favor, motion carried. SOFTBALL: Katie Pudwill, \$800.00; Jess Myers, \$800.00; Kallie Robinson, \$800.00; Shannon Robinson, \$800.00; BASEBALL: Dane Boeckman, \$800.00; Sam Knoll, \$800.00; POOL: Maddie Einrem, \$14.27/hr; Chandra Jelsma, \$14.52/hr; Sadie Knoll, \$14.02/hr; Emersyn Tucker,

\$14.27/hr; Summyt Larson, \$13.86/hr; Jett Lippincott, \$13.86/hr; Spencer Palsma, \$13.86/hr; Jersie Schonebaum, \$13.86/hr; Hunter Sobotka, \$13.86/hr; Trinity Walsh-DeGroot, \$11.85/hr.

ADJOURNMENT: Mueller moved, Ludens second to adjourn. All voted in favor, motion carried. Meeting adjourned at 9:12pm.

Scott L. Kostal
Mayor

Amanda Larson
Finance Officer
Published one time at an approximate cost of _____

City Office and Departments will be closed Friday, April 3, 2026 for Good Friday and Monday, April 6, 2026 for Easter Monday. Next Regular City Council Meeting will be Monday, May 4, 2026, at 6:30pm at the Springfield Community Center.

OUTSTANDING INVOICES
CITY OF SPRINGFIELD

Invoice Description	Date	T/B Pd?	Invoice Amount	Marked t/b Paid	Remaining Balance	Combine	Entry #
A-OX WELDING SUPPLIES	04/17/2026	Y	73.20	73.20	PO BOX 86667	Y	1
1 33.12 INV# 1526514			101 - 446.0 - 426.02	99			
2 24.19 INV# 346779			101 - 446.0 - 426.02	99			
3 21.11 INV# 347394			602 - 433.3 - 426.00	99			
4 -5.22 ACCT CREDIT			602 - 433.3 - 426.00	99			
VENDOR SUB-TOTAL			73.20	73.20	.00		
AIRPORT LIGHTS	04/17/2026	Y	1,601.28	1,601.28	108 FAIRGROUNDS DRIVE	Y	2
1 1601.28 INV# 60271			101 - 435.0 - 426.00	99			
VENDOR SUB-TOTAL			1,601.28	1,601.28	.00		
RUGS & SUPPLIES	04/17/2026	Y	130.53	130.53	126 N 3RD STREET NORFOLK NE 68701-4108	Y	3
1 76.71 INV# 1177340			101 - 419.2 - 422.00	99			
2 25.32 INV# 1177344			101 - 431.2 - 422.00	99			
3 28.50 INV# 1177344			602 - 433.2 - 422.00	99			
VENDOR SUB-TOTAL			130.53	130.53	.00		
CHEMICAL	04/24/2026	Y	1,170.00	1,170.00	3825 E CALUMET ST SUITE #400-297	Y	22
1 1170.00 INV# SPRSD030226			602 - 433.3 - 426.00	99			
VENDOR SUB-TOTAL			1,170.00	1,170.00	.00		
UTILITIES	04/28/2026	Y	266.89	266.89	PO BOX 6463 CAROL STREAM IL 60197-6463	Y	44
1 114.50 INV# 4232026			101 - 446.0 - 428.00	99			
2 56.97 INV# 4232026			101 - 431.2 - 428.00	99			
3 48.00 INV# 3242026			101 - 412.1 - 428.00	99			
4 47.42 INV# 4232026			101 - 421.0 - 428.00	99			
VENDOR SUB-TOTAL			266.89	266.89	.00		
UTILITIES	04/17/2026	Y	121.00	121.00	PO BOX 158 TABOR SD 57063-0158	Y	4
1 121.00 STMT DATE 4/01/2026			101 - 435.0 - 428.00	99			
VENDOR SUB-TOTAL			121.00	121.00	.00		
EPINEPHRINE	04/17/2026	Y	202.76	202.76	410 W 16TH STREET	Y	5
1 202.76 INV# 3/19/26			101 - 446.0 - 426.02	99			
VENDOR SUB-TOTAL			202.76	202.76	.00		
WATER DEPOSIT REFUND	04/24/2026	Y	67.97	67.97	SPRINGFIELD SD 57062	Y	23
1 67.97 ACCT# [REDACTED]			602 - .0 - 220.10	99			

OUTSTANDING INVOICES
CITY OF SPRINGFIELD

Invoice Description	Date	T/B Pd?	Invoice Amount	Marked t/b Paid	Remaining Balance	Combine	Entry #
VENDOR SUB-TOTAL			67.97	67.97	.00		
CFC # 75 CENTRAL FARMERS COOP			PO BOX 552		SALEM SD 57058-0552		
PROPANE 1 1550.00 INV# 25163	04/17/2026	Y	1,550.00 602 - 433.2 - 428.00 99	1,550.00		Y	6
VENDOR SUB-TOTAL			1,550.00	1,550.00	.00		
CITY OF SF # 240 CITY OF SIOUX FALLS			ACCOUNTING-AR		PO BOX 7402		
WATER TESTING 1 26.37 INV# 557496	04/17/2026	Y	52.74 602 - 433.3 - 422.00 99	52.74		Y	7
2 26.37 INV# 557497			602 - 433.3 - 422.00 99				
VENDOR SUB-TOTAL			52.74	52.74	.00		
CITY OF SPFD # 154 CITY OF SPRINGFIELD			PO BOX 446		SPRINGFIELD SD 57062		
WATER PAYMENT 1 82.03 ACCT# 20041.02	04/24/2026	Y	82.03 602 - .0 - 220.10 99	82.03		Y	25
VENDOR SUB-TOTAL			82.03	82.03	.00		
COSGRIFF # 820 RHONDA SMITH-COSGRIFF DESIGNS					315 MAPLE STREET		
2026 WEB HOSTING 1 77.60 INV# 2026-0425	04/28/2026	Y	776.00 101 - 435.0 - 422.00 99	776.00		Y	49
2 77.60 INV# 2026-0425			101 - 446.0 - 422.00 99				
3 77.60 INV# 2026-0425			101 - 414.2 - 422.00 99				
4 77.60 INV# 2026-0425			101 - 422.0 - 422.00 99				
5 77.60 INV# 2026-0425			101 - 455.0 - 422.00 99				
6 77.60 INV# 2026-0425			101 - 412.1 - 422.00 99				
7 77.60 INV# 2026-0425			101 - 421.0 - 422.00 99				
8 77.60 INV# 2026-0425			101 - 431.2 - 422.00 99				
9 77.60 INV #2026-0425			602 - 433.5 - 422.00 99				
10 77.60 INV# 2026-0425			604 - 432.5 - 422.00 99				
VENDOR SUB-TOTAL			776.00	776.00	.00		
DAMICO # 898 GARRET DAMICO							
LET REIMBURSEMENT 1 409.00 INV# 4/9/26	04/17/2026	Y	409.00 101 - 421.0 - 427.00 99	409.00		Y	8
LET REIMBURSEMENT 1 369.00 REQUEST 4/22/2026	04/24/2026	Y	369.00 101 - 421.0 - 427.00 99	369.00		Y	26
VENDOR SUB-TOTAL			778.00	778.00	.00		
DEFRIES # 818 NIKI DEFRIES							
RSDG RR#11 1 120.00 RSDG RR#11	04/28/2026	Y	120.00 101 - 446.0 - 429.10 3	120.00		Y	46
VENDOR SUB-TOTAL			120.00	120.00	.00		
DHB # 859 DEN HERDER, HOVDEN & BARRETT			329 BROADWAY AVENUE		YANKTON SD 57078		
MARCH SERVICES 1 1510.00 INV# 38383	04/24/2026	Y	1,510.00 101 - 414.1 - 422.00 10	1,510.00		Y	27

OUTSTANDING INVOICES
CITY OF SPRINGFIELD

Invoice Description	Date	T/B Pd?	Invoice Amount	Marked t/b Paid	Remaining Balance	Combine	Entry #
VENDOR SUB-TOTAL			1,510.00	1,510.00	.00		
DPC # 933 DAKOTA PUMP & CONTROL INC WTP SUPPLIES 04/17/2026 Y 1 3782.03 INV# 51384	04/17/2026	Y	3,782.03	3,782.03 602 - 433.2 - 425.00 99		705 QUADEE DRIVE SW Y	9
VENDOR SUB-TOTAL			3,782.03	3,782.03	.00		
DUST-TEX # 327 DUST-TEX SERVICE INC JANITORIAL SUPPLIES 04/24/2026 Y 1 53.42 INV# 2984608 2 27.96 INV# 2984618	04/24/2026	Y	81.38	81.38 101 - 419.2 - 426.00 99 602 - 433.2 - 426.00 99		2200 N WESTPORT AVE SIOUX FALLS SD 57107-0717 Y	28
VENDOR SUB-TOTAL			81.38	81.38	.00		
DYNAMIC # 846 DYNAMIC CABLE & SECURITY LLC SECURITY SYSTEMS 04/17/2026 Y 1 6620.65 INV# 248 2 4416.17 INV# 249	04/17/2026	Y	11,036.82	11,036.82 602 - 433.2 - 434.00 99 101 - 452.0 - 434.00 99		407 RUTH STREET Y	10
VENDOR SUB-TOTAL			11,036.82	11,036.82	.00		
FEIMER # 700 FEIMER CONSTRUCTION INC WTP PA# 35 04/24/2026 Y 1 223033.09 WTP PA# 35	04/24/2026	Y	223,033.09	223,033.09 602 - 433.2 - 434.00 99		901 WEST 19TH STREET Y	29
VENDOR SUB-TOTAL			223,033.09	223,033.09	.00		
FEJFAR # 943 FEJFAR PLUMBING & HEATING INC URINAL FLUSH VALVE 04/24/2026 Y 1 445.50 INV# 2332	04/24/2026	Y	445.50	445.50 101 - 419.2 - 425.00 99		1209 W 9TH STREET Y	30
WTP ADA 04/17/2026 Y 1 850.00 INV# 2311	04/17/2026	Y	850.00	850.00 602 - 433.2 - 434.00 99		Y	11
VENDOR SUB-TOTAL			1,295.50	1,295.50	.00		
FSB CC -AL # 684 FIRST SAVING BANK SUPPLIES 04/17/2026 Y 1 64.39 ORD# 2807430 2 36.53 ORD# 2440223 3 11.38 ORD# 0900215 4 63.09 ORD# 0900215 5 49.45 ORD# 6888262	04/17/2026	Y	224.84	224.84 101 - 414.2 - 426.00 99 101 - 414.2 - 426.00 99 101 - 452.1 - 426.00 99 101 - 455.0 - 426.00 99 101 - 455.0 - 426.00 99		PO BOX 2509 OMAHA NE 68103-2509 Y	12
VENDOR SUB-TOTAL			224.84	224.84	.00		
GOLDENWEST # 7 GOLDENWEST COMPANIES UTILITIES 04/28/2026 Y 1 71.94 INV# 14799416 2 71.95 INV# 14799416 3 96.85 INV# 14799416 4 76.87 INV# 14799416	04/28/2026	Y	719.04	719.04 101 - 414.2 - 428.00 99 101 - 412.1 - 428.00 99 101 - 431.2 - 428.00 99 101 - 422.0 - 428.00 99		410 CROWN STREET WALL SD 57790-0411 Y	45

OUTSTANDING INVOICES
CITY OF SPRINGFIELD

Invoice Description	Date	T/B Pd?	Invoice Amount	Marked t/b Paid	Remaining Balance	Combine	Entry #
5 90.84 INV# 14799416			101 - 455.0 - 428.00	99			
6 102.34 INV# 14799416			101 - 421.0 - 428.00	99			
7 100.84 INV# 14799416			602 - 433.5 - 428.00	99			
8 65.95 INV# 14799416			101 - 435.0 - 428.00	99			
9 41.46 INV# 14799416			101 - 419.2 - 428.00	99			
VENDOR SUB-TOTAL			719.04	719.04	.00		
GRASSEL # 0 CANDACE GRASSEL						SPRINGFIELD SD 57062	
LIQUOR PERMIT REFUND	04/24/2026	Y	150.00	150.00		Y	31
1 150.00 CHECK #4620			101 - 419.2 - 429.00	99			
VENDOR SUB-TOTAL			150.00	150.00	.00		
HAWKINS # 32 HAWKINS INC			PO BOX 860263			MINNEAPOLIS MN 55486-0263	
CHEMICAL	04/17/2026	Y	30.00	30.00		Y	13
1 30.00 INV# 7390972			602 - 433.3 - 426.00	99			
VENDOR SUB-TOTAL			30.00	30.00	.00		
KAUL'S # 210 KAUL'S AG & AUTO INC			1414 WALNUT STREET			SPRINGFIELD SD 57062	
SUPPLIES	04/17/2026	Y	19.30	19.30		Y	14
1 19.30 INV# CT87567			101 - 431.2 - 425.00	99			
VENDOR SUB-TOTAL			19.30	19.30	.00		
LARSON # 788 AMANDA LARSON							
LIFEGUARD CERTIFICATION REIMB	04/17/2026	Y	206.25	206.25		Y	15
1 206.25 R# 101804791			101 - 452.1 - 422.00	99			
VENDOR SUB-TOTAL			206.25	206.25	.00		
LEAF # 781 LEAF			PO BOX 5066				
COPY CONTRACT	04/28/2026	Y	128.79	128.79		Y	38
1 32.20 INV# 20170007			101 - 414.2 - 422.00	99			
2 32.20 INV# 20170007			101 - 412.1 - 422.00	99			
3 32.20 INV# 20170007			604 - 432.5 - 422.00	99			
4 32.19 INV# 20170007			602 - 433.5 - 422.00	99			
VENDOR SUB-TOTAL			128.79	128.79	.00		
LUKE REPAIR # 296 LUKE REPAIR			PO BOX 366			901 8TH STREET	
SUPPLIES	04/17/2026	Y	310.56	310.56		Y	16
1 70.56 INV# 39996			101 - 446.0 - 426.01	11			
2 240.00 INV# 39968			101 - 431.2 - 425.00	11			
VENDOR SUB-TOTAL			310.56	310.56	.00		
MINDER # 886 WILLIAM MINDER						SPRINGFIELD SD 57062	
RSDG RR#11	04/28/2026	Y	60.00	60.00		Y	47
1 60.00 RSDG RR#11			101 - 446.0 - 429.10	3			
VENDOR SUB-TOTAL			60.00	60.00	.00		

OUTSTANDING INVOICES
CITY OF SPRINGFIELD

Invoice Description	Date	T/B Pd?	Invoice Amount	Marked t/b Paid	Remaining Balance	Combine	Entry #
MYERS # 864 JESSICA MYERS							
RSDG RR#11	04/28/2026	Y	210.00	210.00		Y	48
1 210.00 RSDG RR#11			101 - 446.0 - 429.10	3			
VENDOR SUB-TOTAL			210.00	210.00	.00		
NORTHWESTERN # 8 NORTHWESTERN							
UTILITIES	04/28/2026	Y	2,679.93	2,679.93		Y	41
1 107.31 APRIL			602 - 433.4 - 428.00	99			
2 477.52 APRIL			604 - 432.5 - 428.00	99			
3 593.79 APRIL			101 - 419.2 - 428.00	99			
4 12.74 APRIL			101 - 431.6 - 428.10	99			
5 47.74 APRIL			101 - 452.1 - 428.00	99			
6 12.00 APRIL			101 - 452.0 - 428.00	99			
7 25.20 APRIL			101 - 452.2 - 428.00	99			
8 12.93 APRIL			101 - 431.6 - 428.10	99			
9 105.70 APRIL			101 - 446.0 - 428.00	99			
10 31.72 APRIL			101 - 421.0 - 428.00	99			
11 31.72 APRIL			101 - 431.2 - 428.00	99			
12 31.72 APRIL			101 - 452.0 - 428.00	99			
13 10.58 APRIL			602 - 433.2 - 428.00	99			
14 12.00 APRIL			602 - 433.4 - 428.00	99			
15 139.07 APRIL			101 - 431.2 - 428.00	99			
16 1028.19 APRIL			101 - 431.6 - 428.00	99			
UTILITIES	04/24/2026	Y	4,502.99	4,502.99		Y	32
1 4502.99 APRIL			602 - 433.2 - 428.00	99			
UTILITIES	04/28/2026	Y	1,417.02	1,417.02		Y	43
1 29.11 APRIL			604 - 432.5 - 428.00	99			
2 24.52 APRIL			604 - 432.5 - 428.00	99			
3 28.92 APRIL			101 - 452.0 - 428.00	99			
4 175.86 APRIL			101 - 431.6 - 428.00	99			
5 226.29 APRIL			101 - 431.6 - 428.00	99			
6 502.13 APRIL			101 - 422.0 - 428.00	99			
7 324.81 APRIL			604 - 432.5 - 428.00	99			
8 105.38 APRIL			604 - 432.5 - 428.00	99			
VENDOR SUB-TOTAL			8,599.94	8,599.94	.00		
PCC # 451 PHYSICIANS CLAIMS COMPANY							
FEBRUARY	04/24/2026	Y	611.96	611.96		Y	33
1 611.96 INV# 40496			101 - 446.0 - 422.01	99			
VENDOR SUB-TOTAL			611.96	611.96	.00		
SCHOENFISH # 98 SCHOENFISH & CO INC							
2025 ANNUAL REPORT	04/28/2026	Y	5,250.00	5,250.00		Y	50
1 5250.00 INV #4/24/2026			101 - 414.2 - 422.10	99			
VENDOR SUB-TOTAL			5,250.00	5,250.00	.00		
SD AFFILIATE # 0 SD AFFILIATES -HR/FO SCHOOL							
HR/FO SCHOOL REGISTRATION	04/24/2026	Y	300.00	300.00		Y	34

OUTSTANDING INVOICES
CITY OF SPRINGFIELD

Invoice Description	Date	T/B Pd?	Invoice Amount	Marked t/b Paid	Remaining Balance	Combine	Entry #
1 150.00 INV# HRFO-042026-310			101 - 414.2 - 427.00	99			
2 150.00 INV# HRFO-042026-0309			101 - 414.2 - 427.00	99			
VENDOR SUB-TOTAL			300.00	300.00	.00		
SDDOH-ORHES # 0 SD DEPT OF HEALTH			ORHES		1501 S HIGHLINE AVENUE, STE 3D		
AMB LICENSE RENEWAL 04/17/2026		Y	12.00	12.00		Y	17
1 12.00 LICENSE RENEWAL 2026-2028			101 - 446.0 - 422.00	99			
VENDOR SUB-TOTAL			12.00	12.00	.00		
SDPAA # 261 SD PUBLIC ASSURANCE ALLIANCE			PO BOX 5186		SIOUX FALLS SD 57117		
MUSEUM INSURANCE COVERAGE 04/17/2026		Y	1,548.78	1,548.78		Y	18
1 1548.78 INV# 32320-4221			101 - 414.6 - 421.30	99			
VENDOR SUB-TOTAL			1,548.78	1,548.78	.00		
SPN # 644 SPN			PO BOX 398		MITCHELL SD 57301-0398		
WTP, 11AO & RTP 04/24/2026		Y	7,393.46	7,393.46		Y	35
1 2843.46 INV# 38237			602 - 433.2 - 434.00	99			
2 1400.00 INV# 38243			101 - 452.0 - 433.00	99			
3 1260.00 INV# 38244			602 - 433.4 - 433.00	99			
4 1260.00 INV# 38244			604 - 432.5 - 433.00	99			
5 630.00 INV# 38244			101 - 431.2 - 433.00	99			
VENDOR SUB-TOTAL			7,393.46	7,393.46	.00		
SSYA # 0 SSYA					SPRINGFIELD SD 57062		
LEAGUE REIMBURSEMENT 04/24/2026		Y	550.00	550.00		Y	36
1 550.00 APRIL 2026			101 - 452.2 - 422.00	99			
VENDOR SUB-TOTAL			550.00	550.00	.00		
TWOTREES # 805 TWOTREES TECHNOLOGIES					PO BOX 801679		
MONTHLY IT SERVICES 04/28/2026		Y	1,040.85	1,040.85		Y	39
1 30.91 INV# 61752			101 - 435.0 - 422.00	99			
2 86.31 INV# 61752			101 - 446.0 - 422.00	99			
3 209.83 INV# 61752			101 - 414.2 - 422.00	99			
4 30.91 INV# 61752			101 - 422.0 - 422.00	99			
5 91.41 INV# 61752			101 - 419.2 - 422.00	99			
6 151.31 INV# 61752			101 - 455.0 - 422.00	99			
7 74.18 INV# 61752			101 - 412.1 - 422.00	99			
8 88.56 INV# 61752			101 - 421.0 - 422.00	99			
9 68.44 INV# 61752			604 - 432.5 - 422.00	99			
10 50.56 INV# 61752			101 - 431.2 - 422.00	99			
11 68.43 INV# 61752			602 - 433.5 - 422.00	99			
12 90.00 INV# 61752			602 - 433.2 - 422.00	99			
VENDOR SUB-TOTAL			1,040.85	1,040.85	.00		
TYNDALL ACE # 552 TYNDALL ACE HARDWARE			802 MAIN STREET		TYNDALL SD 57066		
SUPPLIES 04/24/2026		Y	12.18	12.18		Y	37
1 12.18 INV# 127660			101 - 431.2 - 425.00	99			

OUTSTANDING INVOICES
CITY OF SPRINGFIELD

Invoice Description	Date	T/B Pd?	Invoice Amount	Marked t/b Paid	Remaining Balance	Combine	Entry #
VENDOR SUB-TOTAL			12.18	12.18	.00		
WATER # 267 WATER & ENVIRONMENTAL			ENGINEERING RESEARCH CENTER		CEH 112 BOX 2219 - SDSU		
WATER TESTING	04/28/2026	Y	88.00	88.00		Y	40
1 88.00 INV# 26-216			602 - 433.3 - 422.00	99			
VENDOR SUB-TOTAL			88.00	88.00	.00		
WIGEN # 0 WIGEN WATER TECHNOLOGIES			302 LAKE HAZELTINE DRIVE		CHASKA MN 55318		
WIGEN PA# 3	04/17/2026	Y	48,347.45	48,347.45		Y	19
1 48347.45 PA# 3			602 - 433.2 - 434.00	99			
VENDOR SUB-TOTAL			48,347.45	48,347.45	.00		
WILLIAMS # 454 WILLIAMS SANITATION			PO BOX 311				
UTILITIES & CLEAN-UP	04/17/2026	Y	612.40	612.40		Y	20
1 400.40 APRIL 13 2026			101 - 431.2 - 422.00	11			
2 20.00 APRIL			101 - 446.0 - 428.00	11			
3 38.00 APRIL			101 - 419.2 - 428.00	11			
4 20.00 APRIL			101 - 422.0 - 428.00	11			
5 38.00 APRIL			101 - 452.0 - 428.00	11			
6 20.00 APRIL			101 - 421.0 - 428.00	11			
7 38.00 APRIL			101 - 431.2 - 428.00	11			
8 38.00 APRIL			602 - 433.5 - 428.00	11			
VENDOR SUB-TOTAL			612.40	612.40	.00		
GRAND TOTAL			324,157.02	324,157.02	.00		



RECONCILIATION OF CASH ASSETS
April 2026

REPORTED BALANCE			Beginning Balance	Receipts	Current Disbursements	Transfers In & Out	Changes in A/R	TOTAL
101	101.00	General Fund	\$ 851,771.37	\$ 38,034.90	\$ 49,139.01	\$ 1,714.62	\$ 439.20	\$ 842,821.08
101	101.01	GF Ambulance Cash	\$ 104,539.33	\$ 5,962.61	\$ 2,539.67	\$ (1,725.87)	\$ -	\$ 106,236.40
101	104.00	GF FIT	\$ 58,313.24	\$ 164.83	\$ -	\$ -	\$ -	\$ 58,478.07
101	105.00	GF Savings Certificates	\$ 311,357.53	\$ -	\$ -	\$ -	\$ -	\$ 311,357.53
101	105.01	GF Savings Certificates - Ambulance	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
101	107.40	HWY C/O Payloader Restricted	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
272	101.00	RLF Fund	\$ 127,999.22	\$ 593.32	\$ -	\$ -	\$ -	\$ 128,592.54
272	104.00	RLF Fund - FIT	\$ 11,663.18	\$ 32.91	\$ -	\$ -	\$ -	\$ 11,696.09
275	105.00	RLF Savings Certificate	\$ 101,000.00	\$ -	\$ -	\$ -	\$ -	\$ 101,000.00
601	101.00	Liquor Cash	\$ 71,551.18	\$ 2,486.24	\$ -	\$ -	\$ -	\$ 74,037.42
602	101.00	Water Fund	\$ 225,700.63	\$ 137,471.36	\$ 172,407.02	\$ (13,666.85)	\$ 234.68	\$ 177,332.80
602	102.00	Water Cash Change	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ 50.00
602	105.00	Water Savings Certificates	\$ 646,000.00	\$ -	\$ -	\$ -	\$ -	\$ 646,000.00
602	105.10	Water Depreciation Savings Certificates	\$ 549,000.00	\$ -	\$ -	\$ -	\$ -	\$ 549,000.00
602	107.10	Water Surcharge Restricted	\$ 421,307.51	\$ 22,194.46	\$ -	\$ -	\$ -	\$ 443,501.97
602	107.15	Water Meter Deposits	\$ 20,052.00	\$ 600.00	\$ 200.00	\$ -	\$ -	\$ 20,452.00
602	107.20	WTP Bond Reserve	\$ 32,292.00	\$ -	\$ -	\$ 1,242.00	\$ -	\$ 33,534.00
602	107.40	WTP Short-Lived Asset	\$ 9,680.00	\$ -	\$ -	\$ -	\$ -	\$ 9,680.00
602	107.50	WTP C/O Membrane Restricted	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
602	107.90	Water Bid Restricted	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ 400.00
604	101.00	Sewer Fund	\$ 372,704.04	\$ 20,937.09	\$ 37,223.48	\$ -	\$ 572.37	\$ 356,990.02
604	107.00	Sewer Depreciation Restricted	\$ 6,422.03	\$ -	\$ -	\$ -	\$ -	\$ 6,422.03
604	107.10	Sewer Surcharge Restricted	\$ 360,475.05	\$ 9,309.04	\$ -	\$ -	\$ -	\$ 369,784.09
TOTAL RECORDED CASH ASSETS::			\$ 4,372,278.31	\$ 237,786.76	\$ 261,509.18	\$ (12,436.10)	\$ 1,246.25	\$ 4,337,366.04

RECONCILED CASH ON HAND AND IN BANK	Ambulance Checking	Money Market Savings	General Fund Checking	FIT & CD's	Other	TOTAL
Bank Balance:: April 28, 2025	\$ 160,821.67	\$ 1,837,470.11	\$ 146,111.01	\$ 2,207,531.69	\$ 50.00	\$ 4,351,984.48
Add::						
Deposits in Transit (D)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outstanding Transactions (O)	\$ -	\$ -	\$ 14,618.44	\$ -	\$ -	\$ 14,618.44
Reconciled Bank Balance::	\$ 160,821.67	\$ 1,837,470.11	\$ 131,492.57	\$ 2,207,531.69	\$ 50.00	\$ 4,337,366.04

OTHER RECONCILING ITEMS	
Ambulance Checking	\$ 160,821.67
MMSA Balance	\$ 1,837,470.11
Checking Balance	\$ 131,492.57
FIT Balance	\$ 70,174.16
Certificates of Deposit	\$ 2,137,357.53
Petty Cash	\$ 50.00
TOTAL RECONCILED CASH ASSETS::	\$ 4,337,366.04

VARIANCE-REPORTED VS. RECONCILED \$ -

OUTSTANDING			Ambulance	Money Market	General Fund	FIT & CD's	Other
			Checking	Savings	Checking		
28	April	Check #54298 (O)	\$ -	\$ -	\$ 1.00	\$ -	\$ -
		Check #54327 (O)	\$ -	\$ -	\$ 30.00	\$ -	\$ -
		Check #54364 (O)	\$ -	\$ -	\$ 37.38	\$ -	\$ -
		Check #54365 (O)	\$ -	\$ -	\$ 4,996.56	\$ -	\$ -
		Check #54366 (O)	\$ -	\$ -	\$ 180.00	\$ -	\$ -
		Check #54367 (O)	\$ -	\$ -	\$ 513.00	\$ -	\$ -
		Check #54368 (O)	\$ -	\$ -	\$ 129.00	\$ -	\$ -
		Check #54369 (O)	\$ -	\$ -	\$ 8,731.50	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL			\$ -	\$ -	\$ 14,618.44	\$ -	\$ -

Fund	G/L #	Account Description	Estimated Revenue	Yr-to-Date Revenue	Balance of Estimates	Percent Collected	Month-T-D Revenue
Revenue							
101	311.01	GF CURRENT YEAR TAX	291,000.00	52,782.92	238,217.08	18.1 %	21,191.46
101	311.06	GF ALL PRIOR YEARS TAX	5,500.00	7,034.14	-1,534.14	127.9 %	1,220.91
101	311.07	GF MOBIL HOME TAX	2,500.00	763.88	1,736.12	30.6 %	613.47
101	313.00	GF GENERAL SALES & USE TAX	325,000.00	74,599.63	250,400.37	23.0 %	3,202.06
101	318.00	TAX DEED REVENUE	.00	2,316.15	-2,316.15	.0 %	.00
101	319.00	GF PENALTY & INTEREST	1,000.00	1,179.30	-179.30	117.9 %	484.56
		Taxes	625,000.00	138,676.02	486,323.98	22.2 %	26,712.46
101	321.00	GF LIQUOR LICENSE	.00	.00	.00	.0 %	.00
101	322.00	GF DOG LICENSES	800.00	367.00	433.00	45.9 %	122.00
101	323.00	GF BUILDING PERMITS	600.00	100.00	500.00	16.7 %	50.00
101	324.00	GF CABLE TV FRANCHISE	5,000.00	2,496.17	2,503.83	49.9 %	1,253.48
101	329.00	GF OTHER LICENSE & PERMITS	1,000.00	720.00	280.00	72.0 %	420.00
		Licenses & Permits	7,400.00	3,683.17	3,716.83	49.8 %	1,845.48
101	331.00	FEDERAL AIP013-24 (90%)	.00	.00	.00	.0 %	.00
101	331.01	2024 HLS -CFDA #97.067	.00	.00	.00	.0 %	.00
101	331.02	2025 RSDG 25SC09	.00	660.00	-660.00	.0 %	330.00
101	331.04	FEDERAL BIL014-24 (90%)	.00	.00	.00	.0 %	.00
101	331.05	FEDERAL IJA015-25 (95%)	.00	.00	.00	.0 %	.00
101	331.06	FEDERAL AIP016-25 (95%)	.00	.00	.00	.0 %	.00
101	334.00	STATE AIP013-24 (5%)	.00	.00	.00	.0 %	.00
101	334.01	GF&P RECREATIONAL TRAILS	77,800.00	.00	77,800.00	.0 %	.00
101	334.03	AIRPORT DESIGN -5% STATE	.00	.00	.00	.0 %	.00
101	334.04	STATE BIL014-24 (5%)	.00	.00	.00	.0 %	.00
101	334.05	STATE IJA015-25 (2.5%)	.00	.00	.00	.0 %	.00
101	334.06	STATE AIP016-25 (2.5%)	.00	.00	.00	.0 %	.00
101	335.01	GF BANK FRANCHISE TAX	2,500.00	1,591.77	908.23	63.7 %	.00
101	335.02	GF MV COMMERCIAL LICENSES 12%	2,000.00	998.37	1,001.63	49.9 %	.00
101	335.03	GF LIQUOR TAX REVERSION	13,000.00	6,101.06	6,898.94	46.9 %	2,571.97
101	335.04	GF MOTOR VEHICLE LICENSES 5%	11,000.00	4,784.80	6,215.20	43.5 %	928.02
101	335.08	GF STATE HIGHWAY & BRIDGE FUND	35,000.00	6,487.12	28,512.88	18.5 %	.00
101	336.00	STATE PAYMENT IN LIEU OF TAXES	.00	.00	.00	.0 %	.00
101	338.02	GF CO HWY & BRIDGE RESERVE 25%	1,900.00	.00	1,900.00	.0 %	.00
		Intergovernmental Revenue	143,200.00	20,623.12	122,576.88	14.4 %	3,829.99
101	341.00	GF GENERAL GOVERNMENT	.00	.00	.00	.0 %	.00
101	342.01	SPECIAL POLICE SERVICES	.00	.00	.00	.0 %	.00
101	343.00	GF HIGHWAYS AND STREETS	2,000.00	212.40	1,787.60	10.6 %	.00
101	344.02	GF WEED CUTTING AND REMOVAL	.00	.00	.00	.0 %	.00
101	346.00	GF PARK FEES	7,500.00	100.00	7,400.00	1.3 %	100.00
101	347.00	GF AMBULANCE	70,000.00	24,859.46	45,140.54	35.5 %	5,632.61
101	349.00	AIRPORT FUEL	2,000.00	653.35	1,346.65	32.7 %	.00
		Charges for Goods & Services	81,500.00	25,825.21	55,674.79	31.7 %	5,732.61
101	351.00	GF COURT FINES	.00	.00	.00	.0 %	.00
101	354.00	LIBRARY FINES	.00	.00	.00	.0 %	.00
		Fines & Forfeits	.00	.00	.00	.0 %	.00
101	361.00	GF INTEREST EARNED	19,000.00	5,263.07	13,736.93	27.7 %	944.32
101	362.10	GF RENTAL COMMUNITY HALL	5,500.00	1,760.00	3,740.00	32.0 %	445.00
101	362.20	GF RENTAL AIRPORT PROPERTY	10,000.00	888.12	9,111.88	8.9 %	.00
101	362.30	GF RENTAL INDUSTRIAL CROPLAND	2,400.00	.00	2,400.00	.0 %	.00
101	362.60	GF RENTAL STREET	40.00	-35.00	75.00	-87.5 %	.00
101	363.01	SPECIAL ASSESSMENTS PRINCIPAL	1,500.00	100.00	1,400.00	6.7 %	100.00
101	363.02	SPECIAL ASSESSMENT INTEREST	200.00	57.91	142.09	29.0 %	57.91
101	367.00	GF CONTRIBUTIONS & DONATIONS	4,000.00	.00	4,000.00	.0 %	.00
101	367.01	LIBRARY DONATIONS/ GRANTS	3,000.00	.00	3,000.00	.0 %	.00

FISCAL REVENUE REPORT FOR 04/28/2026
CITY OF SPRINGFIELD

Fund	G/L #	Account Description	Estimated Revenue	Yr-to-Date Revenue	Balance of Estimates	Percent Collected	Month-T-D Revenue
101	369.00	GF ANY OTHER REVENUE	8,000.00	2,587.26	5,412.74	32.3 %	2,488.57
101	369.05	GF REVENUE IN LIEU OF TAXES	.00	.00	.00	.0 %	.00
101	369.90	RESTITUTION AND JUDGEMENTS	.00	26.28	-26.28	.0 %	.00
101	369.99	OTHER REVENUE RECOVER	3,500.00	5,531.67	-2,031.67	158.0 %	2,006.00
Miscellaneous Revenues			57,140.00	16,179.31	40,960.69	28.3 %	6,041.80
Total Revenue			914,240.00	204,986.83	709,253.17	22.4 %	44,162.34
Other Financing Sources							
101	391.01	TRANSFER IN GEN FUND FROM WAT	200,000.00	.00	200,000.00	.0 %	.00
101	391.03	SALE OF GENERAL FIXED ASSETS	.00	.00	.00	.0 %	.00
101	391.11	TRANSFER IN GEN FUND FROM SEW	25,000.00	.00	25,000.00	.0 %	.00
101	391.12	TRANSFER IN GEN FUND FROM LIQ	25,000.00	.00	25,000.00	.0 %	.00
101	391.29	OTHER LONG TERM DEBT ISSUED	.00	.00	.00	.0 %	.00
Other Sources			250,000.00	.00	250,000.00	.0 %	.00
Total Other Financing Sources			250,000.00	.00	250,000.00	.0 %	.00
101 GENERAL FUND			1,164,240.00	204,986.83	959,253.17	17.6 %	44,162.34

FISCAL REVENUE REPORT FOR 04/28/2026
CITY OF SPRINGFIELD

<u>Fund</u>	<u>G/L #</u>	<u>Account Description</u>	<u>Estimated Revenue</u>	<u>Yr-to-Date Revenue</u>	<u>Balance of Estimates</u>	<u>Percent Collected</u>	<u>Month-T-D Revenue</u>
Revenue							
272	341.99	ORIGINATION FEES	.00	.00	.00	.0 %	.00
		Charges for Goods & Services	.00	.00	.00	.0 %	.00
272	361.00	RLF INTEREST	5,000.00	1,070.20	3,929.80	21.4 %	152.10
		Miscellaneous Revenues	5,000.00	1,070.20	3,929.80	21.4 %	152.10
Total Revenue			5,000.00	1,070.20	3,929.80	21.4 %	152.10
272 REVOLVING LOAN FUND			5,000.00	1,070.20	3,929.80	21.4 %	152.10

FISCAL REVENUE REPORT FOR 04/28/2026
CITY OF SPRINGFIELD

Fund	G/L #	Account Description	Estimated Revenue	Yr-to-Date Revenue	Balance of Estimates	Percent Collected	Month-T-D Revenue
Revenue							
601	361.00	LIQUOR INTEREST	.00	.00	.00	.0 %	.00
		Miscellaneous Revenues	.00	.00	.00	.0 %	.00
601	380.50	LIQUOR 10% VIDEO LOTTERY	900.00	2,284.09	-1,384.09	253.8 %	763.73
601	380.81	LIQUOR 10% LIQUOR	5,000.00	2,097.49	2,902.51	42.0 %	655.54
601	380.82	LIQUOR 5% BEER	9,000.00	1,668.51	7,331.49	18.5 %	616.97
601	380.99	LIQUOR OTHER REVENUE	450.00	525.00	-75.00	116.7 %	450.00
		Enterprise Operating Revenue	15,350.00	6,575.09	8,774.91	42.8 %	2,486.24
Total Revenue			15,350.00	6,575.09	8,774.91	42.8 %	2,486.24
601 LIQUOR			15,350.00	6,575.09	8,774.91	42.8 %	2,486.24

Fund	G/L #	Account Description	Estimated Revenue	Yr-to-Date Revenue	Balance of Estimates	Percent Collected	Month-T-D Revenue
Revenue							
602	331.04	USDA GRANT CFDA 10.760	250,000.00	77,886.92	172,113.08	31.2 %	77,886.92
602	332.10	CDBG -11AO	.00	.00	.00	.0 %	.00
602	332.20	SRF DW-02 -11AO	.00	.00	.00	.0 %	.00
602	332.30	COMMACCESS PCN0A3R	.00	.00	.00	.0 %	.00
		Intergovernmental Revenue	250,000.00	77,886.92	172,113.08	31.2 %	77,886.92
602	361.00	WATER INTEREST	35,000.00	12,588.98	22,411.02	36.0 %	3,588.41
602	361.10	WATER DEPR. RESERVE INTEREST	20,000.00	4,839.35	15,160.65	24.2 %	1,171.80
602	366.00	WAT GAIN SALE OF CAPITAL ASSET	.00	.00	.00	.0 %	.00
		Miscellaneous Revenues	55,000.00	17,428.33	37,571.67	31.7 %	4,760.21
602	371.00	WTP SURCHARGE DEBT SECURITY	270,000.00	90,141.33	179,858.67	33.4 %	22,580.90
602	371.10	SRF DW-02 11AO SURCHARGE	.00	.00	.00	.0 %	.00
		Trust and Agency Funds	270,000.00	90,141.33	179,858.67	33.4 %	22,580.90
602	381.00	WATER DEPOSITS	.00	75.00	-75.00	.0 %	.00
602	381.10	WATER METERED SALES	650,000.00	215,311.41	434,688.59	33.1 %	54,015.79
602	381.20	WATER BULK WATER SALES	2,500.00	1,309.80	1,190.20	52.4 %	222.00
602	381.30	WAT SALE OF SUPPLIES/MATERIALS	1,500.00	477.90	1,022.10	31.9 %	.00
602	381.40	WATER HOOK-UPS	.00	.00	.00	.0 %	.00
602	381.50	WATER TURN ONS	600.00	75.00	525.00	12.5 %	.00
602	381.80	WATER RECOVERY OF DIRECT EXPEN	.00	1,063.36	-1,063.36	.0 %	.00
602	381.89	WATER RECOVERY NSF CHARGES	.00	25.00	-25.00	.0 %	.00
602	381.90	WATER OTHER	.00	.00	.00	.0 %	.00
		Enterprise Operating Revenue	654,600.00	218,337.47	436,262.53	33.4 %	54,237.79
Total Revenue			1,229,600.00	403,794.05	825,805.95	32.8 %	159,465.82
Other Financing Sources							
602	391.01	WATER TRANSFER IN	.00	.00	.00	.0 %	.00
		Other Sources	.00	.00	.00	.0 %	.00
Total Other Financing Sources			.00	.00	.00	.0 %	.00
602 WATER			1,229,600.00	403,794.05	825,805.95	32.8 %	159,465.82

Fund	G/L #	Account Description	Estimated Revenue	Yr-to-Date Revenue	Balance of Estimates	Percent Collected	Month-T-D Revenue
Revenue							
604	332.20	SRF CW-02 11AO	.00	.00	.00	.0 %	.00
		Intergovernmental Revenue	.00	.00	.00	.0 %	.00
604	361.00	SEWER INTEREST	.00	.00	.00	.0 %	.00
604	366.00	SEW GAIN SALE OF CAPITAL ASSET	.00	.00	.00	.0 %	.00
		Miscellaneous Revenues	.00	.00	.00	.0 %	.00
604	371.00	SEW SURCHARGE SECURITY OF DEBT	110,000.00	38,050.82	71,949.18	34.6 %	9,537.78
604	371.10	SRF CW-02 11A0 SURCHARGE	.00	.00	.00	.0 %	.00
		Trust and Agency Funds	110,000.00	38,050.82	71,949.18	34.6 %	9,537.78
604	383.10	SEWER CHARGES	225,000.00	84,594.31	140,405.69	37.6 %	20,708.35
604	383.20	SEWER HOOK-UPS	.00	.00	.00	.0 %	.00
604	383.80	SEWER RECOVER OF D EXPENDITURE	.00	.00	.00	.0 %	.00
604	383.90	SEWER OTHER	.00	.00	.00	.0 %	.00
		Enterprise Operating Revenue	225,000.00	84,594.31	140,405.69	37.6 %	20,708.35
Total Revenue			335,000.00	122,645.13	212,354.87	36.6 %	30,246.13
Other Financing Sources							
604	391.01	SEWER TRANSFER IN FROM WATER	.00	.00	.00	.0 %	.00
604	391.29	OTHER LONG TERM DEBT	.00	.00	.00	.0 %	.00
		Other Sources	.00	.00	.00	.0 %	.00
Total Other Financing Sources			.00	.00	.00	.0 %	.00
604 SEWER			335,000.00	122,645.13	212,354.87	36.6 %	30,246.13

BUDGET EXPENDITURE TOTALS REPORT AS OF 04/28/2026
CITY OF SPRINGFIELD

Fund	Act	Account Description	Beginning Budgeted	Mods In/Out	- Total - Budget	Yr-To-Date Expensed	Budget Remaining	% Exp.	Month-T-D Expensed
Expenses									
101	411.5	CONTINGENCY	120,000.00	.00	120,000.00	.00	120,000.00	.0	.00
101	412.1	MAYOR & COUNCIL	31,000.00	.00	31,000.00	8,734.55	22,265.45	28.2	1,761.71
101	414.1	ATTORNEY	10,000.00	.00	10,000.00	3,266.28	6,733.72	32.7	3,266.28
101	414.2	FINANCE OFFICER	144,800.00	.00	144,800.00	32,162.54	112,637.46	22.2	8,439.05
101	414.6	INSURANCE	32,000.00	.00	32,000.00	26,738.26	5,261.74	83.6	.00
101	419.2	GEN GOV'T BUILDING	28,990.00	.00	28,990.00	5,837.92	23,152.08	20.1	1,449.05
		————— SUBTOTAL:	366,790.00	.00	366,790.00	76,739.55	290,050.45	20.9	14,916.09
101	421.0	POLICE	159,410.00	.00	159,410.00	37,669.70	121,740.30	23.6	11,214.68
101	422.0	FIRE DEPT.	24,500.00	.00	24,500.00	7,237.22	17,262.78	29.5	833.44
		————— SUBTOTAL:	183,910.00	.00	183,910.00	44,906.92	139,003.08	24.4	12,048.12
101	431.2	HIGHWAY & STREET	251,300.00	.00	251,300.00	38,777.35	212,522.65	15.4	9,154.80
101	431.6	STREET LIGHTING	28,825.00	.00	28,825.00	6,224.79	22,600.21	21.6	1,456.51
101	431.7	SNOW	17,725.00	.00	17,725.00	833.51	16,891.49	4.7	.00
101	435.0	AIRPORT	42,065.00	.00	42,065.00	11,729.19	30,335.81	27.9	3,781.47
		————— SUBTOTAL:	339,915.00	.00	339,915.00	57,564.84	282,350.16	16.9	14,392.78
101	441.3	HEALTH WEST NILES	.00	.00	.00	.00	.00	.0	.00
101	446.0	AMBULANCE	68,400.00	.00	68,400.00	20,466.70	47,933.30	29.9	4,505.54
		————— SUBTOTAL:	68,400.00	.00	68,400.00	20,466.70	47,933.30	29.9	4,505.54
101	452.0	PARK & REC	122,700.00	.00	122,700.00	662.47	122,037.53	.5	149.87
101	452.1	PARKS POOL	62,000.00	.00	62,000.00	5,432.75	56,567.25	8.8	4,340.09
101	452.2	PARKS BALL PROGRAM	9,250.00	.00	9,250.00	142.35	9,107.65	1.5	.00
101	455.0	LIBRARY	19,875.00	.00	19,875.00	5,138.39	14,736.61	25.9	1,068.91
		————— SUBTOTAL:	213,825.00	.00	213,825.00	11,375.96	202,449.04	5.3	5,558.87
101	465.0	ECONOMIC DEVELOPMENT	21,300.00	.00	21,300.00	5,801.42	15,498.58	27.2	268.53
		————— SUBTOTAL:	21,300.00	.00	21,300.00	5,801.42	15,498.58	27.2	268.53
101	491.0	JUDGMENT BOND	.00	.00	.00	.00	.00	.0	.00
		————— SUBTOTAL:	.00	.00	.00	.00	.00	.0	.00
Total Expenses			1,194,140.00	.00	1,194,140.00	216,855.39	977,284.61	18.2	51,689.93
Other Uses									
101	511.0	TRANSFER OUT	20,000.00	.00	20,000.00	.00	20,000.00	.0	.00
		————— SUBTOTAL:	20,000.00	.00	20,000.00	.00	20,000.00	.0	.00
Total Other Uses			20,000.00	.00	20,000.00	.00	20,000.00	.0	.00
Total Expenses and Other Uses At Fund:									
101	** *GENERAL FUND		*** 1,214,140.00	.00	1,214,140.00	216,855.39	997,284.61	17.9	51,689.93 **

BUDGET EXPENDITURE TOTALS REPORT AS OF 04/28/2026
CITY OF SPRINGFIELD

Fund	Act	Account Description	Beginning Budgeted	Mods In/Out	- Total - Budget	Yr-To-Date Expensed	Budget Remaining	% Exp.	Month-T-D Expensed
Expenses									
272	465.3	EC DEVELOPMENT	500.00	.00	500.00	.00	500.00	.0	.00
		————— SUBTOTAL:	500.00	.00	500.00	.00	500.00	.0	.00
Total Expenses			500.00	.00	500.00	.00	500.00	.0	.00
Total Expenses and Other Uses At Fund:									
272		** *REVOLVING LOAN FUND ***	500.00	.00	500.00	.00	500.00	.0	.00 **

BUDGET EXPENDITURE TOTALS REPORT AS OF 04/28/2026
CITY OF SPRINGFIELD

Fund	Act	Account Description	Beginning Budgeted	Mods In/Out	- Total - Budget	Yr-To-Date Expensed	Budget Remaining	% Exp.	Month-T-D Expensed
Expenses									
601	499.0	LIQUOR	200.00	.00	200.00	.00	200.00	.0	.00
		————— SUBTOTAL:	200.00	.00	200.00	.00	200.00	.0	.00
Total Expenses			200.00	.00	200.00	.00	200.00	.0	.00
Other Uses									
601	511.0	TRANSFER OUT	25,000.00	.00	25,000.00	.00	25,000.00	.0	.00
		————— SUBTOTAL:	25,000.00	.00	25,000.00	.00	25,000.00	.0	.00
Total Other Uses			25,000.00	.00	25,000.00	.00	25,000.00	.0	.00
<hr/>									
Total Expenses and Other Uses At Fund:									
601	***	LIQUOR	25,200.00	.00	25,200.00	.00	25,200.00	.0	.00 **

BUDGET EXPENDITURE TOTALS REPORT AS OF 04/28/2026
CITY OF SPRINGFIELD

Fund	Act	Account Description	Beginning Budgeted	Mods In/Out	- Total - Budget	Yr-To-Date Expensed	Budget Remaining	% Exp.	Month-T-D Expensed
		————— SUBTOTAL:	.00	.00	.00	.00	.00	.0	.00
Expenses									
602	433.0	WATER	.00	.00	.00	.00	.00	.0	.00
602	433.1	SOURCE OF SUPPLY	18,500.00	.00	18,500.00	.00	18,500.00	.0	.00
602	433.2	WAT POWER & PUMPING	486,000.00	.00	486,000.00	174,471.20	311,528.80	35.9	157,387.64
602	433.3	WATER PURIFICATION	50,000.00	.00	50,000.00	517.80	49,482.20	1.0	1,710.89
602	433.4	WATER DISTRIBUTION	50,000.00	.00	50,000.00	4,607.04	45,392.96	9.2	3,447.74
602	433.5	WATER ADMINISTRATION	143,000.00	.00	143,000.00	53,659.74	89,340.26	37.5	9,872.60
		————— SUBTOTAL:	747,500.00	.00	747,500.00	233,255.78	514,244.22	31.2	172,418.87
602	470.0	DEBT SERVICE	155,000.00	.00	155,000.00	49,652.00	105,348.00	32.0	12,413.00
		————— SUBTOTAL:	155,000.00	.00	155,000.00	49,652.00	105,348.00	32.0	12,413.00
Total Expenses			902,500.00	.00	902,500.00	282,907.78	619,592.22	31.3	184,831.87
Other Uses									
602	511.0	TRANSFER OUT	229,740.00	.00	229,740.00	.00	229,740.00	.0	.00
		————— SUBTOTAL:	229,740.00	.00	229,740.00	.00	229,740.00	.0	.00
Total Other Uses			229,740.00	.00	229,740.00	.00	229,740.00	.0	.00
Total Expenses and Other Uses At Fund:									
602	***WATER		*** 1,132,240.00	.00	1,132,240.00	282,907.78	849,332.22	25.0	184,831.87 **

BUDGET EXPENDITURE TOTALS REPORT AS OF 04/28/2026
CITY OF SPRINGFIELD

Fund	Act	Account Description	Beginning Budgeted	Mods In/Out	- Total - Budget	Yr-To-Date Expensed	Budget Remaining	% Exp.	Month-T-D Expensed
Expenses									
604	432.5	SEWER	156,150.00	.00	156,150.00	44,515.87	111,634.13	28.5	13,306.22
		————— SUBTOTAL:	156,150.00	.00	156,150.00	44,515.87	111,634.13	28.5	13,306.22
604	470.0	DEBT SERVICE	100,000.00	.00	100,000.00	47,834.52	52,165.48	47.8	23,917.26
		————— SUBTOTAL:	100,000.00	.00	100,000.00	47,834.52	52,165.48	47.8	23,917.26
Total Expenses			256,150.00	.00	256,150.00	92,350.39	163,799.61	36.1	37,223.48
Other Uses									
604	511.0	TRANSFER OUT	27,000.00	.00	27,000.00	.00	27,000.00	.0	.00
		————— SUBTOTAL:	27,000.00	.00	27,000.00	.00	27,000.00	.0	.00
Total Other Uses			27,000.00	.00	27,000.00	.00	27,000.00	.0	.00
<hr/>									
Total Expenses and Other Uses At Fund:									
604		**SEWER	283,150.00	.00	283,150.00	92,350.39	190,799.61	32.6	37,223.48

FINANCE OFFICER

CITY OF SPRINGFIELD, SOUTH DAKOTA

(D)

AMB

27 April 2026

No 35608

RECEIVED OF



\$ 100.00

One hundred + 00/

DOLLARS

Account No.	Amount	
101-00-347	100	00

For Ambulance Donation



By

DEPARTMENTAL REPORTS

UTILITIES:

- 2025 Drinking Water Report is published- link sent on water bills and on website
- Tree pile burned at lagoon
- Bathrooms on at both parks
- Sprinklers on at Terrace Park
- Water plant has been seeded
- Areas where water leaks were fixed last fall have been seeded
- Attempting to rid both parks of moles
- Cameras installed at pool and water plant
- Sanitary sewer inspection has been completed
- Spring cleanup went well
- Flushing hydrants around town

STREETS:

- City wide cleanup, hauled items to County dump
- Trash cleanup highway and parks
- Cleaned up branches and sticks at parks
- Smoothed out mole mounds at park and around street shop
- Fixed light at College Memorial Park
- New working lock on Concession stand
- Fixed small oil leak on loader
- Worked on street sweeper, greased adjusted brooms
- Swept 4 blocks until sweeper got warmed up and would not move until cooled down
- Fixed drainage problem at Ambulance building
- Pushed up brush site and burned remainder from main burn
- Mowed park and ditches

AIRPORT:

- Rededication held April 25th
- Worked on fuel pump, called Midwest Petroleum for service tech
- Fixed two lights
- Prepped for flying

LIBRARY:

- See following document

FIRE:

AMBULANCE:

-

POLICE:

- Attending LET in Pierre

PARKS:

- SSYA is receiving signatures for waiver forms
- Game schedules will be posted on website; check SSYA Facebook for updates

- Tentative opening for pool is May 24 with workdays week prior – guys are preparing pool for opening

FINANCE OFFICE:

- 23 water/sewer late notices sent
- Open Meeting Law Review
- Noxious Weeds notice will be in paper and on website
- Awaiting notification of who Scholarship Recipients are
- Budget requests will be sent out this month
- Revolving Loan inquiries, reviewing materials to potentially update
- Museum MOA fully executed, City reimbursed by museum
- 53 dog tags obtained by residents/dog owners- \$25 late fee in effect May 1st
- In need of a monthly claims reviewer
- Notice of Vacancies for election published mid-May
 - Ward One Alderman -1-year term
 - Ward One Alderman -2-year term
 - Ward Two Alderman -1-year term
 - Ward Two Alderman -2-year term
 - Ward Three Alderman -2-year term
 - Mayor -2-year term

MAYOR:

- Met with SPN/Jacob on Delightful Prospects trail rehab and RTP grant. Also discussed 11AO project status
- WTP Substantial Completion walk-thru with RD
- Attended USACE Missouri River Spring Meeting
- Ongoing – nuisance properties
- Building permit review – Van Oort
- Attended/Spoke at Airport Open House
- Working Housing Inventory and Options
- Working Economic development Town Hall ideas

OTHER PARTNERS/AGENCIES:

Library Report – April

The librarian was gone for personal reasons on April 21st & 22nd, and for traveling April 23rd, 24th, and 28th. Thank you to Tammy Brunken and Connie Miller for keeping library hours during this time.

Tot Time: The final Tot Time will be May 14th at 10:00 am. This program will not continue in the fall due to the lack of children available for the program.

The Library Board met on April 16th to work on a 5-year plan and discuss summer reading plans. The Board has invited Amanda Larson to their official meeting on May 21st to discuss the library budget.

Planning continues for Summer Reading. Plans will be finalized by May 8th so information can be sent home with kids before school is out. The library will be looking for volunteers to help with summer programs.

Library checkouts and patronage:

	April 2026	Jan-Mar 2026 (avg)
Library Visits	89	95
Physical Checkouts	139	137
Libby Checkouts	148	234

Kelly Namminga, Library Director

CHANGE ORDER NO. 23

Owner: City of Springfield Engineer's Project No.: 15627
 Engineer: SPN & Associates
 Contractor: Feimer Construction Inc
 Project: Water Treatment Plant
 Contract Name: Bid Schedule A with Alternates
 Date Issued: 4/22/2026 Effective Date: 4/22/2026

The Contract is modified as follows upon execution of this Change Order:

Description:

The Contract is amended by adjusting quantities that have been installed to date. The substantial completion date is extended.

Attachments: None

Change in Contract Price	Change in Contract Times
Original Contract Price: \$7,321,476.00	Original Contract Times: Milestone 1 <u>NA</u> Substantial Completion: <u>12/1/2023</u> Ready for final payment: <u>12/31/2023</u>
Increase from previously approved Change Orders No. 1 to No. 22: \$1,720,103.88	Increase from previously approved Change Orders No.1 to No. 22: Milestone 1 <u>80</u> Substantial Completion: <u>706</u> Ready for final payment: <u>897</u>
Contract Price prior to this Change Order: \$9,041,579.88	Contract Times prior to this Change Order: Milestone 1 <u>10/27/2025</u> Substantial Completion: <u>11/6/2025</u> Ready for final payment: <u>6/15/2026</u>
Increase this Change Order: \$68,554.18	Increase this Change Order: Milestone 1 _____ Substantial Completion: <u>158</u> Ready for final payment: _____
Contract Price incorporating this Change Order: \$9,110,134.06	Contract Times with all approved Change Orders: Milestone 1 <u>10/27/2025</u> Substantial Completion: <u>4/13/2026</u> Ready for final payment: <u>6/15/2026</u>

Recommended by Engineer

By: _____
 Title: Project Engineer
 Date: _____

Accepted by Contractor

Authorized by Owner

By: _____
 Title: Mayor
 Date: _____

Approved by Funding Agency

CHANGE ORDER NO: 23
PROJECT: Water Treatment Plant
OWNER: City of Springfield
PROJECT NUMBER: 15627

CONTRACTOR:
Feimer Construction Inc

ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	APPROVED VALUE	RECOMMENDED CHANGES		NEW CONTRACT VALUES	
					QUANTITY	VALUE	QUANTITY	VALUE
1	Mobilization	1 LS	\$650,000.00	\$650,000.00	LS		1 LS	\$650,000.00
2	Project Sign	1 EA	\$3,500.00	\$3,500.00	EA		1 EA	\$3,500.00
3	Miscellaneous Removals (Fences, Walls, Valve Boxes, Manholes, Pipe, Concrete and Related Items)	1 LS	\$10,000.00	\$10,000.00	LS		1 LS	\$10,000.00
4	Partially Remove Clear Well and Backfill	LS	\$10,000.00		LS		LS	
5	Tree Removal and Disposal	1 LS	\$10,000.00	\$10,000.00	LS		1 LS	\$10,000.00
6	Remove and Salvage for Owner Chain Linked Fence	- LF	\$18.00		LF		LF	
7	10" Raw Water Pipe	457 LF	\$100.00	\$45,700.00	-1 LF	-\$100.00	456 LF	\$45,600.00
8	10" Water Pipe	222 LF	\$110.00	\$24,420.00	-21 LF	-\$2,310.00	201 LF	\$22,110.00
9	8" Water Pipe	44 LF	\$115.00	\$5,060.00	LF		44 LF	\$5,060.00
10	10" Drain Pipe	74 LF	\$50.00	\$3,700.00	-11 LF	-\$550.00	63 LF	\$3,150.00
11	8" Drain Pipe	431 LF	\$40.00	\$17,240.00	-30 LF	-\$1,200.00	401 LF	\$16,040.00
12	4" Drain Pipe	74 LF	\$28.00	\$2,072.00	-17 LF	-\$476.00	57 LF	\$1,596.00
13	4" Sanitary Service with Wye and Connections to 8" Sewer Main	1 LS	\$1,250.00	\$1,250.00	LS		1 LS	\$1,250.00
14	Drain Manhole	2 EA	\$5,000.00	\$10,000.00	EA		2 EA	\$10,000.00
15	Manhole Access Tee	1 EA	\$8,750.00	\$8,750.00	EA		1 EA	\$8,750.00
16	8" Tee	- EA	\$1,750.00		EA		EA	
17	10" 90° Bend	- EA	\$1,350.00		1 EA	\$1,350.00	1 EA	\$1,350.00
18	8" 45° Bend	1 EA	\$850.00	\$850.00	EA		1 EA	\$850.00
19	10" 22.5° Bend	- EA	\$1,100.00		EA		EA	
20	10" 45° Bend	6 EA	\$1,100.00	\$6,600.00	-1 EA	-\$1,100.00	5 EA	\$5,500.00
21	10" x 8" Reducer	- EA	\$1,075.00		1 EA	\$1,075.00	1 EA	\$1,075.00
22	8" Connection to Water Main	- EA	\$1,000.00		1 EA	\$1,000.00	1 EA	\$1,000.00
23	36" Storm Sewer	47 LF	\$325.00	\$15,275.00	1 LF	\$325.00	48 LF	\$15,600.00
24	48" Storm Sewer	181 LF	\$400.00	\$72,400.00	2 LF	\$800.00	183 LF	\$73,200.00
25	Plant Under Floor Drain Piping	1 LS	\$90,000.00	\$90,000.00	LS		1 LS	\$90,000.00
26	Plant Under Floor Water Piping	1 LS	\$50,000.00	\$50,000.00	LS		1 LS	\$50,000.00
27	Plant Building with Concrete, Finishes and Related Items	1 LS	\$1,350,000.00	\$1,350,000.00	LS		1 LS	\$1,350,000.00
28	Building Plumbing	1 LS	\$275,000.00	\$275,000.00	LS		1 LS	\$275,000.00
29	Building Electrical	1 LS	\$392,000.00	\$392,000.00	LS		1 LS	\$392,000.00
30	Automatic Stand-By Generator	1 LS	\$260,000.00	\$260,000.00	LS		1 LS	\$260,000.00
31	Building HVAC	1 LS	\$500,000.00	\$500,000.00	LS		1 LS	\$500,000.00
32	Install Assigned Equipment	1 EA	\$100,000.00	\$100,000.00	EA		1 EA	\$100,000.00
33	Furnish Davit Crane with Wheel Base	1 EA	\$8,750.00	\$8,750.00	EA		1 EA	\$8,750.00
34	Process Piping, Valves, Fittings, Supports and Related Items	1 LS	\$600,000.00	\$600,000.00	LS		1 LS	\$600,000.00
35	Chemical Feed Systems	1 LS	\$45,500.00	\$45,500.00	LS		1 LS	\$45,500.00

BID SCHEDULE A, CONTINUED:				APPROVED		RECOMMENDED CHANGES		NEW CONTRACT VALUES	
ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	VALUE	QUANTITY	VALUE	QUANTITY	VALUE	
36	Concrete Curb and Gutter	815.0 LF	\$35.00	\$28,525.00	-12 LF	-\$420.00	803 LF	\$28,105.00	
37	6" Concrete Approach Pavement	821 SY	\$115.00	\$94,415.00	-105 SY	-\$12,075.00	716 SY	\$82,340.00	
38	Concrete Fillet Section	34.0 SY	\$130.00	\$4,420.00	SY		34 SY	\$4,420.00	
39	Site Grading - Fill Material	8,105 CY	\$18.00	\$145,890.00	CY		8,105 CY	\$145,890.00	
40	Site Grading - Cut Material	4,159 CY	\$9.00	\$37,431.00	CY		4,159 CY	\$37,431.00	
41	Gravel Surfacing or Base Course	2,052.06 TN	\$22.50	\$46,171.42	166.65 TN	\$3,749.56	2,218.71 TN	\$49,920.98	
42	Asphalt Surfacing	473 TN	\$250.00	\$118,250.00	28.93 TN	\$7,232.50	501.93 TN	\$125,482.50	
43	Topsoil, Seed, Fertilize & Mulch	1 LS	\$25,000.00	\$25,000.00	LS		1 LS	\$25,000.00	

Intake Facility

44	Intake Screen, Structure, Shroud and Relate	1 EA	\$231,000.00	\$231,000.00	EA		1 EA	\$231,000.00
45	Pipeline Concrete Weights and Anchors	1 LS	\$71,280.00	\$71,280.00	LS		1 LS	\$71,280.00
46	10" Site Piping	- LF	\$2,950.00		LF		LF	
47	10" Cross	- EA	\$9,500.00		EA		EA	
48	10" Tee	- EA	\$9,250.00		EA		EA	
49	10" 90° Bend	- EA	\$5,500.00		EA		EA	
50	10" 45° Bend	- EA	\$5,500.00		EA		EA	
51	10" 11.25° Bend	- EA	\$5,500.00		EA		EA	
52	10" x 12" Reducer	- EA	\$5,500.00		EA		EA	
53	Connect to 12" Pipe	- EA	\$27,500.00		EA		EA	
54	10" Gate Valve with Box	1 EA	\$17,600.00	\$17,600.00	1 EA	\$17,600.00	2 EA	\$35,200.00
55	Raw Water Line into River	168 LF	\$4,495.00	\$755,160.00	LF		168 LF	\$755,160.00
56	3" Drain Pipe	30 LF	\$50.00	\$1,500.00	-3 LF	-\$150.00	27 LF	\$1,350.00
57	2" Pipe into the River	181 LF	\$280.00	\$50,680.00	LF		181 LF	\$50,680.00
58	1" Chemical Feed Pipe into the River	192 LF	\$200.00	\$38,400.00	LF		192 LF	\$38,400.00
59	Furnish and Install Intake Manhole	1 LS	\$110,000.00	\$110,000.00	LS		1 LS	\$110,000.00
60	Furnish and Install Intake Pumps	2 EA	\$27,500.00	\$55,000.00	EA		2 EA	\$55,000.00
61	Chemical Feed System	1 LS	\$30,000.00	\$30,000.00	LS		1 LS	\$30,000.00
62	Furnish and Install Air Supply System	1 LS	\$35,420.00	\$35,420.00	LS		1 LS	\$35,420.00
63	Interior Piping, Valves, Fittings and Appurten	1 LS	\$90,000.00	\$90,000.00	LS		1 LS	\$90,000.00
64	Building with Concrete Footings, Floor, Finishes and Related Items	1 LS	\$205,000.00	\$205,000.00	LS		1 LS	\$205,000.00
65	6" Concrete Approach Pavement	78 SY	\$115.00	\$8,970.00	-7 SY	-\$805.00	71 SY	\$8,165.00
66	Building Electrical	1 LS	\$100,000.00	\$100,000.00	LS		1 LS	\$100,000.00
67	Building HVAC	1 LS	\$52,000.00	\$52,000.00	LS		1 LS	\$52,000.00
68	Silt Fence	140 LF	\$8.00	\$1,120.00	LF		140 LF	\$1,120.00
69	Bank Riprap	417.00 TN	\$100.00	\$41,700.00	488.37 TN	\$48,837.00	905.37 TN	\$90,537.00
70	Fabric Filter for Riprap	374 SY	\$10.00	\$3,740.00	355 SY	\$3,550.00	729 SY	\$7,290.00
Total for Bid Schedule A:				\$6,956,739.42		\$66,333.06	\$7,023,072.48	

ALTERNATE BID SCHEDULE, GROUND STORAGE TANK:				UNIT PRICE	APPROVED VALUE	RECOMMENDED CHANGES		NEW CONTRACT VALUES	
ITEM	DESCRIPTION	QUANTITY				QUANTITY	VALUE	QUANTITY	VALUE
1	Mobilization	LS	\$60,000.00		LS		LS		
2	Ground Storage Tank Water and Drain Piping	LS	\$37,500.00		LS		LS		
3	Drain Tile Manhole with Drain Tile System Around Ground Storage Tank	LS	\$7,000.00		LS		LS		
4	Ground Storage Tank Foundation and Floor Slab	LS	\$75,000.00		LS		LS		
5	Minimum 120,000-Gallon Epoxy Coated Steel Bolted Ground Storage Tank	LS	\$215,000.00		LS		LS		
6	2" Ground Storage Tank Insulation and Aluminum Jacket	LS	\$95,000.00		LS		LS		
Total Alternate Bid Schedule Items									
Total Bid Schedule A with Alternate Bid Schedule				\$6,956,739.42		\$66,333.06		\$7,023,072.48	

Alternate Item

A1	Upgrade to Minimum 120,000-Gallon Glass Lined Steel Bolted Ground Storage Tank	LS	\$25,000.00		LS		LS	
Total Alternate Bid Schedule with Alternate Item								
Total Bid Schedule A and Alternate Bid Schedule with Alternate Item				\$6,956,739.42		\$66,333.06		\$7,023,072.48

EXTRA ITEMS FOR CHANGE ORDER 1

ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	APPROVED VALUE	RECOMMENDED CHANGES QUANTITY	RECOMMENDED CHANGES VALUE	NEW CONTRACT VALUES QUANTITY	NEW CONTRACT VALUES VALUE
CO1	Deduction for Owner Removed Trees	1 LS	-\$7,000.00	-\$7,000.00	LS		1 LS	-\$7,000.00
CO2	Deduction for Under Floor Pipe Removed for Clear Well	1 LS	-\$15,000.00	-\$15,000.00	LS		1 LS	-\$15,000.00
CO3	Deduction for Reduced Building Excavation Due to Clear Well	1 LS	-\$15,000.00	-\$15,000.00	LS		1 LS	-\$15,000.00
Total Extra Items for CO 1				-\$37,000.00				-\$37,000.00
Total for Bid Schedule A with CO 1				\$6,919,739.42		\$66,333.06		\$6,986,072.48

ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	APPROVED VALUE	RECOMMENDED CHANGES		NEW CONTRACT VALUES	
					QUANTITY	VALUE	QUANTITY	VALUE
Change Order Number One (Assignment of Equipment Contract)								
Pay Schedule A								
P1	Taxes, Bonding and Related Costs	1 LS	\$122,789.50	\$122,789.50	LS		1 LS	\$122,789.50
P2	Delivery (70% Procurement Equipment)	1 LS	\$1,066,520.00	\$1,066,520.00	LS		1 LS	\$1,066,520.00
P3	Commissioning (10% Procurement Equipme	1 LS	\$152,360.00	\$152,360.00	LS		1 LS	\$152,360.00
P4	On-Site Training and Commissioning	1 LS	\$55,820.00	\$55,820.00	LS		1 LS	\$55,820.00
P5	Annual Service Contract	1 LS	\$16,500.00	\$16,500.00	LS		1 LS	\$16,500.00
Total Pay Schedule A				\$1,413,989.50			\$1,413,989.50	
Procurement Change Order 1								
PCO1	Deduction for Remove Bisulfite Skid	1 EA	-\$4,937.54	-\$4,937.54	EA		1 EA	-\$4,937.54
PCO2	Fluoride Feed Pump Skid	1 EA	\$9,877.78	\$9,877.78	EA		1 EA	\$9,877.78
PCO3	PAC Feed System	1 LS	\$9,575.00	\$9,575.00	LS		1 LS	\$9,575.00
PCO4	Clarifier Walkway and Stairs	1 LS	\$86,110.00	\$86,110.00	LS		1 LS	\$86,110.00
PCO5	Clarifier Pipe Supports	1 LS	\$7,250.00	\$7,250.00	LS		1 LS	\$7,250.00
Total Extra Items for CO 1				\$107,875.24			\$107,875.24	
Total for Procurement Pay Schedule A with CO 1				\$1,521,864.74			\$1,521,864.74	
Pay Schedule B								
P1	High Service Pumps and VFD's	1 LS	\$98,523.76	\$98,523.76	LS		1 LS	\$98,523.76
P2	Chlorine Recirculation Pump and Starter Panel	1 EA	\$14,619.39	\$14,619.39	EA		1 EA	\$14,619.39
P3	4" Flow Meter	1 EA	\$2,838.09	\$2,838.09	EA		1 EA	\$2,838.09
P4	8" Flow Meter	1 EA	\$3,953.05	\$3,953.05	EA		1 EA	\$3,953.05
P5	10" Raw Water Flow Meter	1 EA	\$8,564.95	\$8,564.95	EA		1 EA	\$8,564.95
P6	Turbidity Sensor and Transmitter	1 EA	\$7,652.71	\$7,652.71	EA		1 EA	\$7,652.71
P7	Pressure Transmitter	2 EA	\$1,360.77	\$2,721.54	EA		2 EA	\$2,721.54
P8	Chlorine Analyzer	1 EA	\$14,342.49	\$14,342.49	EA		1 EA	\$14,342.49
P9	Gas Chlorine Feed System	1 LS	\$24,383.55	\$24,383.55	LS		1 LS	\$24,383.55
P10	Gas Ammonia Feed System	1 LS	\$24,383.55	\$24,383.55	LS		1 LS	\$24,383.55
P11	Drum Scales for All Chemicals	6 EA	\$5,988.28	\$35,929.68	EA		6 EA	\$35,929.68
P12	Sludge Level Detector and Indicator	1 LS	\$6,063.38	\$6,063.38	LS		1 LS	\$6,063.38
Total Pay Schedule B				\$243,976.14			\$243,976.14	
Total for Procurement Pay Schedule A and B				\$1,765,840.88			\$1,765,840.88	
Total for Bid Schedule A and Procurement Schedules				\$8,685,580.30		\$66,333.06	\$8,751,913.36	

ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	APPROVED VALUE	RECOMMENDED CHANGES		NEW CONTRACT VALUES	
					QUANTITY	VALUE	QUANTITY	VALUE
EXTRA ITEMS FOR CHANGE ORDER 2								
CO 4	8" Gate Valve	1 EA	\$3,460.00	\$3,460.00	EA		1 EA	\$3,460.00
CO 5	8" x 10" Tee	1 EA	\$2,640.00	\$2,640.00	EA		1 EA	\$2,640.00
CO 6	10" Connect to Existing Water Main	4 EA	\$2,125.00	\$8,500.00	-2 EA	-\$4,250.00	2 EA	\$4,250.00
Total Extra Items for CO 2				\$14,600.00		-\$4,250.00		\$10,350.00
Total for Bid Schedule A with CO 2				\$8,700,180.30		\$62,083.06		\$8,762,263.36

EXTRA ITEMS FOR CHANGE ORDER 3

CO 7	Eliminate Blocks and Install Equipment Pads	1 LS	\$9,920.00	\$9,920.00	LS		1 LS	\$9,920.00
CO 8	Provide Isolated Door Stoop for Each Walk-i	1 LS	\$25,925.00	\$25,925.00	LS		1 LS	\$25,925.00
CO 9	Substitute 10" PVC for Shallow 10" DIP	1 LS	-\$5,385.00	-\$5,385.00	LS		1 LS	-\$5,385.00
CO 10	Restrain Intake Pipes in Wet Well	1 LS	\$750.00	\$750.00	LS		1 LS	\$750.00
CO 11	Change Metal Liner Panel from Flush to Ribl	1 LS	-\$13,800.00	-\$13,800.00	LS		1 LS	-\$13,800.00
Total Extra Items for CO 3				\$17,410.00				\$17,410.00
Total for Bid Schedule A with CO 3				\$8,717,590.30		\$62,083.06		\$8,779,673.36

EXTRA ITEMS FOR CHANGE ORDER 4

CO 12	Stabilization Rock	500.00 TN	\$45.00	\$22,500.00	72.86 TN	\$3,278.70	572.86 TN	\$25,778.70
Total for Bid Schedule A with CO 4				\$8,740,090.30		\$65,361.76		\$8,805,452.06

EXTRA ITEMS FOR CHANGE ORDER 5

CO 13	Coating for Building Structural Steel	1 LS	\$11,730.00	\$11,730.00	LS		1 LS	\$11,730.00
Total for Bid Schedule A with CO 5				\$8,751,820.30		\$65,361.76		\$8,817,182.06

EXTRA ITEMS FOR CHANGE ORDER 6

CO 14	Deduction for Changes in Room Construction	1 LS	-\$6,906.00	-\$6,906.00	LS		1 LS	-\$6,906.00
Total for Bid Schedule A with CO 6				\$8,744,914.30		\$65,361.76		\$8,810,276.06

EXTRA ITEMS FOR CHANGE ORDER 7

CO 15	Modify Plant Lighting	1 LS	\$14,385.00	\$14,385.00	LS		1 LS	\$14,385.00
CO 16	Bollards at Overhead Doors	4 EA	\$1,000.00	\$4,000.00	EA		4 EA	\$4,000.00
CO 17	Relocate Propane Tanks	1 LS	\$1,000.00	\$1,000.00	LS		1 LS	\$1,000.00
Total Extra Items for CO 7				\$19,385.00				\$19,385.00
Total for Bid Schedule A with CO 7				\$8,764,299.30		\$65,361.76		\$8,829,661.06

EXTRA ITEMS FOR CHANGE ORDER 8

CO 18	Modify Intake System	1 LS	\$5,400.00	\$5,400.00	LS		1 LS	\$5,400.00
Total for Bid Schedule A with CO 8				\$8,769,699.30		\$65,361.76		\$8,835,061.06

ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	APPROVED VALUE	RECOMMENDED CHANGES		NEW CONTRACT VALUES	
					QUANTITY	VALUE	QUANTITY	VALUE
EXTRA ITEMS FOR CHANGE ORDER 10								
CO 19	Erosion Control Blanket	556 SY	\$4.50	\$2,502.00	SY		556 SY	\$2,502.00
CO 20	Concrete Cable Mat	720 SF	\$38.50	\$27,720.00	SF		720 SF	\$27,720.00
Total Extra Items for CO 10				\$30,222.00			\$30,222.00	
Total for Bid Schedule A with CO 10				\$8,799,921.30		\$65,361.76	\$8,865,283.06	

EXTRA ITEMS FOR CHANGE ORDER 11

CO 21	Remove Culvert	99 LF	\$15.00	\$1,485.00	-23 LF	-\$345.00	76 LF	\$1,140.00
CO 22	Street Excavation	394.97 CY	\$15.00	\$5,924.58	78.0 CY	\$1,170.42	473.00 CY	\$7,095.00
CO 23	18" RCP Culvert	- LF	\$88.00		LF		LF	
CO 24	Additional Seed, Fertilize and Mulch	573.7 SY	\$3.00	\$1,721.00	1,672.3 SY	\$5,017.00	2,246.0 SY	\$6,738.00
CO 25	Cost for Additional Street Work	1 LS	\$16,500.00	\$16,500.00	LS		1 LS	\$16,500.00
Total Extra Items for CO 11				\$25,630.58		\$5,842.42	\$31,473.00	
Total for Bid Schedule A with CO 11				\$8,825,551.88		\$71,204.18	\$8,896,756.06	

EXTRA ITEMS FOR CHANGE ORDER 12

CO 26	Furnish VFD's in Intake Building	1 LS	\$20,303.15	\$20,303.15	LS		1 LS	\$20,303.15
CO 27	Furnish and Install Control Panel and Itegration in Intake Building	1 LS	\$25,144.41	\$25,144.41	LS		1 LS	\$25,144.41
CO 28	Integration of Communication from Intake Building in Main Control Panel	1 LS	\$8,405.44	\$8,405.44	LS		1 LS	\$8,405.44
Total Extra Items for CO 12				\$53,853.00			\$53,853.00	
Total for Bid Schedule A with CO 12				\$8,879,404.88		\$71,204.18	\$8,950,609.06	

EXTRA ITEMS FOR CHANGE ORDER 13

CO 29	Revise Gas Scales with Digital Output and Connect to SCADA	1 LS	\$9,250.00	\$9,250.00	LS		1 LS	\$9,250.00
Total for Bid Schedule A with CO 13				\$8,888,654.88		\$71,204.18	\$8,959,859.06	

EXTRA ITEMS FOR CHANGE ORDER 14

CO 30	Furnish Valve Operator	1 LS	\$2,950.00	\$2,950.00	LS		1 LS	\$2,950.00
Total for Bid Schedule A with CO 14				\$8,891,604.88		\$71,204.18	\$8,962,809.06	

EXTRA ITEMS FOR CHANGE ORDER 15

CO 31	Upgrade Cable Mat for High Velocity	1 LS	\$3,500.00	\$3,500.00	LS		1 LS	\$3,500.00
Total for Bid Schedule A with CO 15				\$8,895,104.88		\$71,204.18	\$8,966,309.06	

ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	APPROVED VALUE	RECOMMENDED CHANGES		NEW CONTRACT VALUES	
					QUANTITY	VALUE	QUANTITY	VALUE
EXTRA ITEMS FOR CHANGE ORDER 16								
CO 32	10" x 6" Tee	2 EA	\$1,000.00	\$2,000.00	EA		2 EA	\$2,000.00
CO 33	6" Gate Valve w/ Box	2 EA	\$2,000.00	\$4,000.00	EA		2 EA	\$4,000.00
CO 34	Connect to 6" Water Main	1 EA	\$1,200.00	\$1,200.00	EA		1 EA	\$1,200.00
CO 35	6" 90° Bend	1 EA	\$500.00	\$500.00	EA		1 EA	\$500.00
CO 36	6" 45° Bend	2 EA	\$500.00	\$1,000.00	-2 EA	-\$1,000.00	EA	
CO 37	6" Water Main	100 LF	\$60.00	\$6,000.00	5 LF	\$300.00	105 LF	\$6,300.00
CO 38	Flushing Assembly	1 EA	\$5,000.00	\$5,000.00	EA		1 EA	\$5,000.00
Total Extra Items for CO 16				\$19,700.00		-\$700.00		\$19,000.00
Total for Bid Schedule A with CO 16				\$8,914,804.88		\$70,504.18		\$8,985,309.06

EXTRA ITEMS FOR CHANGE ORDER 17

CO 39	Concrete Flume	60 SY	\$180.00	\$10,800.00	SY		60 SY	\$10,800.00
Total for Bid Schedule A with CO 17				\$8,925,604.88		\$70,504.18		\$8,996,109.06

EXTRA ITEMS FOR CHANGE ORDER 19

CO 40	Demolish Old Water Plant and Related Items	1 LS	\$80,000.00	\$80,000.00	LS		1 LS	\$80,000.00
Total for Bid Schedule A with CO 19				\$9,005,604.88		\$70,504.18		\$9,076,109.06

EXTRA ITEMS FOR CHANGE ORDER 20

CO 41	Downspout Drain	1 LS	\$15,475.00	\$15,475.00	LS		1 LS	\$15,475.00
Total for Bid Schedule A with CO 20				\$9,021,079.88		\$70,504.18		\$9,091,584.06

EXTRA ITEMS FOR CHANGE ORDER 21

CO 42	Guardrail on Clear Well Top	72 LF	\$125.00	\$9,000.00	-72 LF	-\$9,000.00	LF	
CO 43	Remove Soil from a Portion of the Clear Well	1 LS	\$1,000.00	\$1,000.00	-1 LS	-\$1,000.00	LS	
CO 44	Modular Block Retaining Wall - 3 Courses	30 EA	\$350.00	\$10,500.00	23 EA	\$8,050.00	53 EA	\$18,550.00
Total Extra Items for CO 21				\$20,500.00		-\$1,950.00		\$18,550.00
Total for Bid Schedule A with CO 21				\$9,041,579.88		\$68,554.18		\$9,110,134.06

Contractor's Application for Payment

Application No.: 35

Owner: <u>City of Springfield, SD</u>	Engineer's Project No.: <u>15627</u>
Engineer: <u>SPN and Associates</u>	
Contractor: <u>Feimer Construction</u>	
Project: <u>Water Treatment Plant</u>	

Application Date: April 22, 2026
 Application Period: From March 22, 2026 to April 22, 2026

1. Original Contract Price	\$	7,321,476.00
2. Net change by Change Orders	\$	1,788,658.06
3. Current Contract Price (Line 1 + Line 2)	\$	9,110,134.06
4.a Total Work Completed	\$	9,110,134.06
4.b Materials Stored to Date	\$	-
4.c Less Value of Non-conforming Work		
5. Retainage		
a. <u> </u> X <u>\$ 8,945,335.73</u> Work & Materials (Milestone 1)	\$	-
b. <u> </u> X <u>\$ 164,798.33</u> Work & Materials	\$	-
c. Total Retainage (Line 5.a + Line 5.b)	\$	-
6. Amount eligible to date (Line 4.a + 4.b- 4.c - Line 5.c)	\$	9,110,134.06
7. Less previous payments (Line 6 from prior application)	\$	8,856,251.52
Less retainage payment to Wigen in Pay App #3	\$	30,849.45
8. Amount due this application	\$	223,033.09
9. Balance to finish, including retainage (Line 3 - Line 6)	\$	0.00

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:
 (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
 (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such liens, security interest, or encumbrances); and
 (3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Approval

Signature: _____ Date: _____

Recommended by Engineer

Approved by Owner

By: _____
 Title: Project Engineer
 Date: _____

By: _____
 Title: Mayor
 Date: _____

Approved by Funding Agency

By: _____ Title: _____
 Date: _____

APPLICATION NUMBER: 35

DATE OF ESTIMATE: April 22, 2026

CONTRACTOR:

PROJECT: Water Treatment Plant

PERIOD FROM: March 22, 2026

Feimer Construction

OWNER: City of Springfield, SD

TO: April 22, 2026

PROJECT NUMBER: 15627

INCLUDES CHANGE ORDER: 23

Approximate total amount of payment earned: 100.0%

BID SCHEDULE A:		AS APPROVED TO DATE			INSTALLED THIS PERIOD:		INSTALLED TO DATE:		BALANCE TO INSTALL	
		QUANTITY	UNIT PRICE	APPROVED VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE
ITEM	DESCRIPTION									
1	Mobilization	1 LS	\$650,000.00	\$650,000.00	LS		100% LS	\$650,000.00	LS	
2	Project Sign	1 EA	\$3,500.00	\$3,500.00	EA		1 EA	\$3,500.00	EA	
3	Miscellaneous Removals (Fences, Walls, Valve Boxes, Manholes, Pipe, Concrete and Related Items)	1 LS	\$10,000.00	\$10,000.00	50% LS	\$5,000.00	100% LS	\$10,000.00	LS	
4	Partially Remove Clear Well and Backfill	LS	\$10,000.00		LS		LS		LS	
5	Tree Removal and Disposal	1 LS	\$10,000.00	\$10,000.00	LS		100% LS	\$10,000.00	LS	
6	Remove and Salvage for Owner Chain Linked Fence	- LF	\$18.00		LF		LF		LF	
7	10" Raw Water Pipe	456 LF	\$100.00	\$45,600.00	LF		456 LF	\$45,600.00	LF	
8	10" Water Pipe	201 LF	\$110.00	\$22,110.00	LF		201 LF	\$22,110.00	LF	
9	8" Water Pipe	44 LF	\$115.00	\$5,060.00	LF		44 LF	\$5,060.00	LF	
10	10" Drain Pipe	63 LF	\$50.00	\$3,150.00	LF		63 LF	\$3,150.00	LF	
11	8" Drain Pipe	401 LF	\$40.00	\$16,040.00	LF		401 LF	\$16,040.00	LF	
12	4" Drain Pipe	57 LF	\$28.00	\$1,596.00	LF		57 LF	\$1,596.00	LF	
13	4" Sanitary Service with Wye and Connections to 8" Sewer Main	1 LS	\$1,250.00	\$1,250.00	LS		1 LS	\$1,250.00	LS	
14	Drain Manhole	2 EA	\$5,000.00	\$10,000.00	EA		2 EA	\$10,000.00	EA	
15	Manhole Access Tee	1 EA	\$8,750.00	\$8,750.00	EA		1 EA	\$8,750.00	EA	
16	8" Tee	- EA	\$1,750.00		EA		EA		EA	
17	10" 90° Bend	1 EA	\$1,350.00	\$1,350.00	EA		1 EA	\$1,350.00	EA	
18	8" 45° Bend	1 EA	\$850.00	\$850.00	EA		1 EA	\$850.00	EA	
19	10" 22.5° Bend	- EA	\$1,100.00		EA		EA		EA	
20	10" 45° Bend	5 EA	\$1,100.00	\$5,500.00	EA		5 EA	\$5,500.00	EA	
21	10" x 8" Reducer	1 EA	\$1,075.00	\$1,075.00	EA		1 EA	\$1,075.00	EA	
22	8" Connection to Water Main	1 EA	\$1,000.00	\$1,000.00	EA		1 EA	\$1,000.00	EA	
23	36" Storm Sewer	48 LF	\$325.00	\$15,600.00	LF		48 LF	\$15,600.00	LF	
24	48" Storm Sewer	183 LF	\$400.00	\$73,200.00	LF		183 LF	\$73,200.00	LF	
25	Plant Under Floor Drain Piping	1 LS	\$90,000.00	\$90,000.00	LS		100% LS	\$90,000.00	LS	
26	Plant Under Floor Water Piping	1 LS	\$50,000.00	\$50,000.00	LS		100% LS	\$50,000.00	LS	
27	Plant Building with Concrete, Finishes and Related Items	1 LS	\$1,350,000.00							
27a	General Conditions	1 LS	\$116,085.86	\$116,085.86	LS		100% LS	\$116,085.86	LS	
27b	Concrete and Reinforcing	1 LS	\$347,311.56	\$347,311.56	LS		100% LS	\$347,311.56	LS	
27c	Metal Fabrications	1 LS	\$42,706.32	\$42,706.32	LS		100% LS	\$42,706.32	LS	
27d	Doors, Frames and Hardware	1 LS	\$85,548.57	\$85,548.57	LS		100% LS	\$85,548.57	LS	
27e	Overhead Doors	1 LS	\$12,511.56	\$12,511.56	LS		100% LS	\$12,511.56	LS	
27f	Windows	1 LS	\$30,028.39	\$30,028.39	LS		100% LS	\$30,028.39	LS	
27g	Gypsum Board Assemblies	1 LS	\$112,606.20	\$112,606.20	LS		100% LS	\$112,606.20	LS	
27h	Ceramic Tiling	1 LS	\$25,023.12	\$25,023.12	LS		100% LS	\$25,023.12	LS	
27i	Acoustical Panel Ceilings	1 LS	\$7,507.37	\$7,507.37	LS		100% LS	\$7,507.37	LS	
27j	FRP Walls	1 LS	\$52,176.44	\$52,176.44	LS		100% LS	\$52,176.44	LS	
27k	Painting	1 LS	\$11,261.06	\$11,261.06	LS		100% LS	\$11,261.06	LS	
27l	Building Specialties and Signing	1 LS	\$19,088.12	\$19,088.12	LS		100% LS	\$19,088.12	LS	
27m	Casework	1 LS	\$10,959.85	\$10,959.85	LS		100% LS	\$10,959.85	LS	
27n	Building	1 LS	\$477,185.58	\$477,185.58	LS		100% LS	\$477,185.58	LS	

BID SCHEDULE A, CONTINUED:		AS APPROVED TO DATE			INSTALLED THIS PERIOD:		INSTALLED TO DATE:		BALANCE TO INSTALL	
		QUANTITY	UNIT PRICE	APPROVED VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE
ITEM	DESCRIPTION									
28	Building Plumbing	1 LS	\$275,000.00	\$275,000.00	LS		100% LS	\$275,000.00	LS	
29	Building Electrical	1 LS	\$392,000.00	\$392,000.00	LS		100% LS	\$392,000.00	LS	
30	Automatic Stand-By Generator	1 LS	\$260,000.00	\$260,000.00	LS		100% LS	\$260,000.00	LS	
31	Building HVAC	1 LS	\$500,000.00	\$500,000.00	LS		100% LS	\$500,000.00	LS	
32	Install Assigned Equipment	1 EA	\$100,000.00	\$100,000.00	EA		100% EA	\$100,000.00	EA	
33	Furnish Davit Crane with Wheel Base	1 EA	\$8,750.00	\$8,750.00	EA		1 EA	\$8,750.00	EA	
34	Process Piping, Valves, Fittings, Supports and Related Items	1 LS	\$600,000.00	\$600,000.00	LS		100% LS	\$600,000.00	LS	
35	Chemical Feed Systems	1 LS	\$45,500.00	\$45,500.00	LS		100% LS	\$45,500.00	LS	
36	Concrete Curb and Gutter	803 LF	\$35.00	\$28,105.00	LF		803 LF	\$28,105.00	LF	
37	6" Concrete Approach Pavement	716 SY	\$115.00	\$82,340.00	SY		716 SY	\$82,340.00	SY	
38	Concrete Fillet Section	34 SY	\$130.00	\$4,420.00	SY		34 SY	\$4,420.00	SY	
39	Site Grading - Fill Material	8,105 CY	\$18.00	\$145,890.00	993 CY	\$17,874.00	8,105 CY	\$145,890.00	CY	
40	Site Grading - Cut Material	4,159 CY	\$9.00	\$37,431.00	842 CY	\$7,578.00	4,159 CY	\$37,431.00	CY	
41	Gravel Surfacing or Base Course	2,218.7 TN	\$22.50	\$49,920.98	180.37 TN	\$4,058.33	2218.71 TN	\$49,920.98	TN	
42	Asphalt Surfacing	501.9 TN	\$250.00	\$125,482.50	TN		501.93 TN	\$125,482.50	TN	
43	Topsoil, Seed, Fertilize & Mulch	1 LS	\$25,000.00	\$25,000.00	100% LS	\$25,000.00	100% LS	\$25,000.00	LS	
44	Intake Screen, Structure, Shroud and Related Items	1 LS	\$231,000.00	\$231,000.00	LS		100% LS	\$231,000.00	LS	
45	Pipeline Concrete Weights and Anchors	1 LS	\$71,280.00	\$71,280.00	LS		1 LS	\$71,280.00	LS	
46	10" Site Piping	LF	\$2,950.00		LF		LF		LF	
47	10" Cross	EA	\$9,500.00		EA		EA		EA	
48	10" Tee	EA	\$9,250.00		EA		EA		EA	
49	10" 90° Bend	EA	\$5,500.00		EA		EA		EA	
50	10" 45° Bend	EA	\$5,500.00		EA		EA		EA	
51	10" 11.25° Bend	EA	\$5,500.00		EA		EA		EA	
52	10" x 12" Reducer	EA	\$5,500.00		EA		EA		EA	
53	Connect to 12" Pipe	EA	\$27,500.00		EA		EA		EA	
54	10" Gate Valve with Box	2 EA	\$17,600.00	\$35,200.00	EA		2 EA	\$35,200.00	EA	
55	Raw Water Line into River	168 LF	\$4,495.00	\$755,160.00	LF		168 LF	\$755,160.00	LF	
56	3" Drain Pipe	27 LF	\$50.00	\$1,350.00	LF		27 LF	\$1,350.00	LF	
57	2" Pipe into the River	181 LF	\$280.00	\$50,680.00	LF		181 LF	\$50,680.00	LF	
58	1" Chemical Feed Pipe into the River	192 LF	\$200.00	\$38,400.00	LF		192 LF	\$38,400.00	LF	
59	Furnish and Install Intake Manhole	1 LS	\$110,000.00	\$110,000.00	LS		100% LS	\$110,000.00	LS	
60	Furnish and Install Intake Pumps	2 EA	\$27,500.00	\$55,000.00	EA		2 EA	\$55,000.00	EA	
61	Chemical Feed System	1 LS	\$30,000.00	\$30,000.00	LS		100% LS	\$30,000.00	LS	
62	Furnish and Install Air Supply System	1 LS	\$35,420.00	\$35,420.00	LS		100% LS	\$35,420.00	LS	
63	Interior Piping, Valves, Fittings and Appurtenances	1 LS	\$90,000.00	\$90,000.00	LS		100% LS	\$90,000.00	LS	
64	Building with Concrete Footings, Floor, Finishes and Related Items	1 LS	\$205,000.00							
64a	General Conditions	1 LS	\$8,974.55	\$8,974.55	LS		100% LS	\$8,974.55	LS	
64b	Concrete and Reinforcing	1 LS	\$34,519.00	\$34,519.00	LS		100% LS	\$34,519.00	LS	
64c	Masonry	1 LS	\$69,917.36	\$69,917.36	LS		100% LS	\$69,917.36	LS	
64d	Rough Carpentry	1 LS	\$29,044.24	\$29,044.24	LS		100% LS	\$29,044.24	LS	
64e	Insulation and Roof Hatch	1 LS	\$5,340.15	\$5,340.15	LS		100% LS	\$5,340.15	LS	
64f	Roof, Flashing and Trim	1 LS	\$57,204.70	\$57,204.70	LS		100% LS	\$57,204.70	LS	
65	6" Concrete Approach Pavement	71 SY	\$115.00	\$8,165.00	SY		71 SY	\$8,165.00	SY	
66	Building Electrical	1 LS	\$100,000.00	\$100,000.00	LS		100% LS	\$100,000.00	LS	
67	Building HVAC	1 LS	\$52,000.00	\$52,000.00	LS		100% LS	\$52,000.00	LS	

BID SCHEDULE A, CONTINUED:		AS APPROVED TO DATE			INSTALLED THIS PERIOD:		INSTALLED TO DATE:		BALANCE TO INSTALL			
		QUANTITY	UNIT PRICE	APPROVED VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE		
68	Silt Fence	140	LF	\$8.00	\$1,120.00	LF		140	LF	\$1,120.00	LF	
69	Bank Riprap	905.37	TN	\$100.00	\$90,537.00	TN		905.37	TN	\$90,537.00	TN	
70	Fabric Filter for Riprap	729	SY	\$10.00	\$7,290.00	SY		729	SY	\$7,290.00	SY	
Total for Bid Schedule A					\$7,023,072.48		\$59,510.33		\$7,023,072.48			

EXTRA ITEMS FOR CHANGE ORDER 1

CO1	Deduction for Owner Removed Trees	1	LS	-\$7,000.00	-\$7,000.00	LS		100%	LS	-\$7,000.00	LS	
CO2	Deduction for Under Floor Pipe Removed for Clear Well	1	LS	-\$15,000.00	-\$15,000.00	LS		1	LS	-\$15,000.00	LS	
CO3	Deduction for Reduced Building Excavation Due to Clear Well	1	LS	-\$15,000.00	-\$15,000.00	LS		1	LS	-\$15,000.00	LS	
Total Extra Items for CO 1					-\$37,000.00					-\$37,000.00		
Total for Bid Schedule A with CO 1					\$6,986,072.48		\$59,510.33		\$6,986,072.48			

EXTRA ITEMS FOR CHANGE ORDER 2

CO 4	8" Gate Valve	1	EA	\$3,460.00	\$3,460.00	EA		1	EA	\$3,460.00	EA	
CO 5	8" x 10" Tee	1	EA	\$2,640.00	\$2,640.00	EA		1	EA	\$2,640.00	EA	
CO 6	10" Connect to Existing Water Main	2	EA	\$2,125.00	\$4,250.00	EA		2	EA	\$4,250.00	EA	
Total Extra Items for CO 2					\$10,350.00					\$10,350.00		
Total for Bid Schedule A with CO 2					\$6,996,422.48		\$59,510.33		\$6,996,422.48			

EXTRA ITEMS FOR CHANGE ORDER 3

CO 7	Eliminate Blocks and Install Equipment Pads	1	LS	\$9,920.00	\$9,920.00	LS		1	LS	\$9,920.00	LS	
CO 8	Provide Isolated Door Stoop for Each Walk-in Door	1	LS	\$25,925.00	\$25,925.00	LS		1	LS	\$25,925.00	LS	
CO 9	Substitute 10" PVC for Shallow 10" DIP	1	LS	-\$5,385.00	-\$5,385.00	LS		1	LS	-\$5,385.00	LS	
CO 10	Restrain Intake Pipes in Wet Well	1	LS	\$750.00	\$750.00	LS		1	LS	\$750.00	LS	
CO 11	Change Metal Liner Panel from Flush to Ribbed	1	LS	-\$13,800.00	-\$13,800.00	LS		1	LS	-\$13,800.00	LS	
Total Extra Items for CO 3					\$17,410.00					\$17,410.00		
Total for Bid Schedule A with CO 3					\$7,013,832.48		\$59,510.33		\$7,013,832.48			

EXTRA ITEMS FOR CHANGE ORDER 4

CO 12	Stabilization Rock	572.86	TN	\$45.00	\$25,778.70	TN		572.86	TN	\$25,778.70	TN	
Total for Bid Schedule A with CO 4					\$7,039,611.18		\$59,510.33		\$7,039,611.18			

EXTRA ITEMS FOR CHANGE ORDER 5

CO 13	Coating for Building Structural Steel	1	LS	\$11,730.00	\$11,730.00	LS		100%	LS	\$11,730.00	LS	
Total for Bid Schedule A with CO 5					\$7,051,341.18		\$59,510.33		\$7,051,341.18			

EXTRA ITEMS FOR CHANGE ORDER 6

CO 14	Deduction for Changes in Room Construction	1	LS	-\$6,906.00	-\$6,906.00	LS		100%	LS	-\$6,906.00	LS	
Total for Bid Schedule A with CO 6					\$7,044,435.18		\$59,510.33		\$7,044,435.18			

		AS APPROVED TO DATE			INSTALLED THIS PERIOD:		INSTALLED TO DATE:		BALANCE TO INSTALL			
ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	APPROVED VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE		
EXTRA ITEMS FOR CHANGE ORDER 7												
CO 15	Modify Plant Lighting	1	LS	\$14,385.00	\$14,385.00	LS		1	LS	\$14,385.00	LS	
CO 16	Bollards at Overhead Doors	4	EA	\$1,000.00	\$4,000.00	EA		4	EA	\$4,000.00	EA	
CO 17	Relocate Propane Tanks	1	LS	\$1,000.00	\$1,000.00	LS		1	LS	\$1,000.00	LS	
Total Extra Items for CO 7				\$19,385.00				\$19,385.00				
Total for Bid Schedule A with CO 7				\$7,063,820.18		\$59,510.33		\$7,063,820.18				

EXTRA ITEMS FOR CHANGE ORDER 8

CO 18	Modify Intake System	1	LS	\$5,400.00	\$5,400.00	LS		1	LS	\$5,400.00	LS	
Total for Bid Schedule A with CO 8				\$7,069,220.18		\$59,510.33		\$7,069,220.18				

EXTRA ITEMS FOR CHANGE ORDER 10

CO 19	Erosion Control Blanket	556	SY	\$4.50	\$2,502.00	SY		556	SY	\$2,502.00	SY	
CO 20	Concrete Cable Mat	720	SF	\$38.50	\$27,720.00	SF		720	SF	\$27,720.00	SF	
Total Extra Items for CO 10				\$30,222.00				\$30,222.00				
Total for Bid Schedule A with CO 10				\$7,099,442.18		\$59,510.33		\$7,099,442.18				

EXTRA ITEMS FOR CHANGE ORDER 11

CO 21	Remove Culvert	76	LF	\$15.00	\$1,140.00	LF		76	LF	\$1,140.00	LF	
CO 22	Street Excavation	473	CY	\$15.00	\$7,095.00	CY		473	CY	\$7,095.00	CY	
CO 23	18" RCP Culvert	-	LF	\$88.00		LF			LF		LF	
CO 24	Additional Seed, Fertilize and Mulch	2,246.0	SY	\$3.00	\$6,738.00	2,246 SY	\$6,738.00	2,246 SY	\$6,738.00		SY	
CO 25	Cost for Additional Street Work	1	LS	\$16,500.00	\$16,500.00	LS		1	LS	\$16,500.00	LS	
Total Extra Items for CO 11				\$31,473.00		\$6,738.00		\$31,473.00				
Total for Bid Schedule A with CO 11				\$7,130,915.18		\$66,248.33		\$7,130,915.18				

EXTRA ITEMS FOR CHANGE ORDER 12

CO 26	Furnish VFD's in Intake Building	1	LS	\$20,303.15	\$20,303.15	LS		1	LS	\$20,303.15	LS	
CO 27	Furnish and Install Control Panel and Integration in Intake Building	1	LS	\$25,144.41	\$25,144.41	LS		1	LS	\$25,144.41	LS	
CO 28	Integration of Communication from Intake Building in Main Control Panel	1	LS	\$8,405.44	\$8,405.44	LS		1	LS	\$8,405.44	LS	
Total Extra Items for CO 12				\$53,853.00				\$53,853.00				
Total for Bid Schedule A with CO 12				\$7,184,768.18		\$66,248.33		\$7,184,768.18				

EXTRA ITEMS FOR CHANGE ORDER 13

CO 29	Revise Gas Scales with Digital Output and Connect to SCADA	1	LS	\$9,250.00	\$9,250.00	LS		1	LS	\$9,250.00	LS	
Total for Bid Schedule A with CO 13				\$7,194,018.18		\$66,248.33		\$7,194,018.18				

EXTRA ITEMS FOR CHANGE ORDER 14

CO 30	Furnish Valve Operator	1	LS	\$2,950.00	\$2,950.00	LS		1	LS	\$2,950.00	LS	
Total for Bid Schedule A with CO 14				\$7,196,968.18		\$66,248.33		\$7,196,968.18				

		AS APPROVED TO DATE			INSTALLED THIS PERIOD:		INSTALLED TO DATE:		BALANCE TO INSTALL	
ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	APPROVED VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE
EXTRA ITEMS FOR CHANGE ORDER 15										
CO 31	Upgrade Cable Mat for High Velocity	1 LS	\$3,500.00	\$3,500.00	LS		1 LS	\$3,500.00	LS	
Total for Bid Schedule A with CO 15				\$7,200,468.18		\$66,248.33		\$7,200,468.18		

EXTRA ITEMS FOR CHANGE ORDER 16

CO 32	10" x 6" Tee	2 EA	\$1,000.00	\$2,000.00	EA		2 EA	\$2,000.00	EA	
CO 33	6" Gate Valve w/ Box	2 EA	\$2,000.00	\$4,000.00	EA		2 EA	\$4,000.00	EA	
CO 34	Connect to 6" Water Main	1 EA	\$1,200.00	\$1,200.00	EA		1 EA	\$1,200.00	EA	
CO 35	6" 90° Bend	1 EA	\$500.00	\$500.00	EA		1 EA	\$500.00	EA	
CO 36	6" 45° Bend	EA	\$500.00		EA		EA		EA	
CO 37	6" Water Main	105 LF	\$60.00	\$6,300.00	LF		105 LF	\$6,300.00	LF	
CO 38	Flushing Assembly	1 EA	\$5,000.00	\$5,000.00	EA		1 EA	\$5,000.00	EA	
Total Extra Items for CO 16				\$19,000.00				\$19,000.00		

EXTRA ITEMS FOR CHANGE ORDER 17

CO 39	Concrete Flume	60 SY	\$180.00	\$10,800.00	SY		60 SY	\$10,800.00	SY	
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EXTRA ITEMS FOR CHANGE ORDER 19

CO 40	Demolish Old Water Plant and Related Items	1 LS	\$80,000.00	\$80,000.00	5% LS	\$4,000.00	100% LS	\$80,000.00	LS	
Total for Bid Schedule A with CO 19				\$7,310,268.18		\$70,248.33		\$7,310,268.18		

EXTRA ITEMS FOR CHANGE ORDER 20

CO 41	Downspout Drain	1 LS	\$15,475.00	\$15,475.00	LS		1 LS	\$15,475.00	LS	
Total for Bid Schedule A with CO 20				\$7,325,743.18		\$70,248.33		\$7,325,743.18		

EXTRA ITEMS FOR CHANGE ORDER 21

CO 42	Guardrail on Clear Well Top	LF	\$125.00		LF		LF		LF	
CO 43	Remove Soil from a Portion of the Clear Well	LS	\$1,000.00		LS		LS		LS	
CO 44	Modular Block Retaining Wall - 3 Courses	53 EA	\$350.00	\$18,550.00	EA		53 EA	\$18,550.00	EA	
Total Extra Items for CO 21				\$18,550.00				\$18,550.00		
Total for Bid Schedule A with CO 21				\$7,344,293.18		\$70,248.33		\$7,344,293.18		

Change Order Number One (Assignment of Equipment Contract)

Pay Schedule A										
ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	APPROVED VALUE	INSTALLED THIS PERIOD:		INSTALLED TO DATE:		BALANCE TO INSTALL	
					QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE
1	Taxes, Bonding and Related Costs	1 LS	\$122,789.500	\$122,789.50	LS		100% LS	\$122,789.50	LS	
2	Delivery (70% Procurement Equipment)	1 LS	\$1,066,520.000	\$1,066,520.00	LS		100% LS	\$1,066,520.00	LS	
3	Commissioning (10% Procurement Equipment)	1 LS	\$152,360.000	\$152,360.00	LS		1 LS	\$152,360.00	LS	
4	On-Site Training and Commissioning	1 LS	\$55,820.000	\$55,820.00	LS		1 LS	\$55,820.00	LS	
5	Annual Service Contract	1 LS	\$16,500.000	\$16,500.00	LS		1 LS	\$16,500.00	LS	
Total Pay Schedule A				\$1,413,989.50				\$1,413,989.50		
Procurement Change Order 2										
PCO1	Shop Drawings (20% Items CO1-CO5)	1 LS	\$21,575.050	\$21,575.05	LS		100% LS	\$21,575.05	LS	
PCO2	Delivery (70% Items CO1-CO5)	1 LS	\$75,512.670	\$75,512.67	LS		100% LS	\$75,512.67	LS	
PCO3	Commissioning (10% Items CO1-CO5)	1 LS	\$10,787.520	\$10,787.52	LS		1 LS	\$10,787.52	- LS	
Total Extra Items for CO 2				\$107,875.24				\$107,875.24		
Total for Procurement Pay Schedule A with CO 2				\$1,521,864.74				\$1,521,864.74		
Pay Schedule B										
ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	APPROVED VALUE	INSTALLED THIS PERIOD:		INSTALLED TO DATE:		BALANCE TO INSTALL	
					QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE
B 1	Shop Drawings (20% Items B1-B12)	1 LS	\$48,795.230	\$48,795.23	LS		100% LS	\$48,795.23	LS	
B 2	Delivery (70% Items B1-B12)	1 LS	\$170,783.300	\$170,783.30	LS		100% LS	\$170,783.30	LS	
B 3	Commissioning (10% Items B1-B12)	1 LS	\$24,397.610	\$24,397.61	LS		1 LS	\$24,397.61	LS	
Total Pay Schedule B				\$243,976.14				\$243,976.14		
Total for Procurement Pay Schedule A and B				\$1,765,840.88				\$1,765,840.88		
Total for Bid Schedule A and Procurement Schedules				\$9,110,134.06		\$70,248.33		\$9,110,134.06		

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 Springfield
Springfield, 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 Springfield, South Dakota, (Municipality) as of December 31, 2025 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

April 24, 2026

Municipality of Springfield
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Schoenfish & Co., Inc.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 247

105 EAST MAIN, PARKSTON, SOUTH DAKOTA 57366

Government-Wide Financial Statements

MUNICIPALITY OF SPRINGFIELD
STATEMENT OF NET POSITION
December 31, 2025

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and Cash Equivalents	1,493,489.70	590,838.16	2,084,327.86	
Investments	142,500.00	1,195,000.00	1,337,500.00	
Accounts Receivable, Net	154,182.54	131,800.99	285,983.53	
Due from Component Unit			0.00	
Internal Balances			0.00	
Inventories		19,993.00	19,993.00	
Other Assets			0.00	
Restricted Assets:				
Cash and Cash Equivalents	40,000.00	777,010.76	817,010.76	
Investments			0.00	
Net Pension Asset	413.00	387.85	800.85	
Capital Assets:				
Land, Improvements and Construction in Progress	5,134,302.36	10,536,928.74	15,671,231.10	
Other Capital Assets, Net of Depreciation	4,668,680.75	3,456,607.24	8,125,287.99	
TOTAL ASSETS	11,633,568.35	16,708,566.74	28,342,135.09	0.00
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding			0.00	
Pension Related Deferred Outflows	41,484.64	38,958.74	80,443.38	
Other Deferred Outflows of Resources			0.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	41,484.64	38,958.74	80,443.38	0.00
LIABILITIES :				
Accounts Payable	132,488.87	25,360.46	157,849.33	
Other Current Liabilities		19,727.00	19,727.00	
Unearned Revenue			0.00	
Noncurrent Liabilities:				
Due Within One Year		139,854.67	139,854.67	
Due in More than One Year		6,237,560.80	6,237,560.80	
TOTAL LIABILITIES	132,488.87	6,422,502.93	6,554,991.80	0.00
DEFERRED INFLOWS OF RESOURCES:				
Pension Related Deferred Inflows	22,221.73	20,868.17	43,089.90	
Other Deferred Inflows of Resources			0.00	
TOTAL DEFERRED INFLOWS OF RESOURCES	22,221.73	20,868.17	43,089.90	0.00
NET POSITION:				
Net Investment in Capital Assets	9,802,983.11	7,616,120.51	17,419,103.62	
Restricted for: (See Note ____)				
Equipment Repair & Replacement Purposes		871,078.82	871,078.82	
Revenue Bond Debt Service		332,328.31	332,328.31	
SDRS Pension Purposes	19,675.91	18,478.42	38,154.33	
Economic Development	280,409.59		280,409.59	
Unrestricted (Deficit)	1,417,273.78	1,466,148.32	2,883,422.10	
TOTAL NET POSITION	11,520,342.39	10,304,154.38	21,824,496.77	0.00

MUNICIPALITY OF SPRINGFIELD
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025

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	Primary Government		
					Governmental Activities	Business-Type Activities	
Primary Government:							
Governmental Activities:							
General Government	211,559.46	11,230.34			(200,329.12)		(200,329.12)
Public Safety	86,306.17				(86,306.17)		(86,306.17)
Public Works	298,512.64	14,517.24	57,623.41	3,909,522.44	3,683,150.45		3,683,150.45
Health and Welfare	69,752.26	40,909.52			(28,842.74)		(28,842.74)
Culture and Recreation	111,348.24	18,531.20	2,700.00		(90,117.04)		(90,117.04)
Conservation and Development	9,123.79				(9,123.79)		(9,123.79)
Intergovernmental					0.00		0.00
Miscellaneous					0.00		0.00
*Depreciation Expense - Unallocated					0.00		0.00
**Interest on Long-term Debt					0.00		0.00
Total Governmental Activities	786,602.56	85,188.30	60,323.41	3,909,522.44	3,268,431.59		3,268,431.59
Business-type Activities:							
Water	345,487.91	925,450.30		1,375,282.17		1,955,244.56	1,955,244.56
Sewer	242,882.09	355,205.06				112,322.97	112,322.97
Liquor	42.01	28,844.39				28,802.38	28,802.38
						0.00	0.00
Total Business-type Activities	588,412.01	1,309,499.75	0.00	1,375,282.17		2,096,369.91	2,096,369.91
Total Primary Government	1,375,014.57	1,394,688.05	60,323.41	5,284,804.61	3,268,431.59		5,364,801.50

Component Units:
Housing and Redevelopment Commission

0.00

General Revenues:

Taxes:							
Property Taxes							
Sales Taxes							
State Shared Revenues					275,672.01		275,672.01
Grants and Contributions not Restricted to Specific Programs					368,760.00		368,760.00
Unrestricted Investment Earnings					14,778.58		14,778.58
Miscellaneous Revenue					25,855.95		25,855.95
Extraordinary Items					22,886.14	57,961.12	80,847.26
Transfers					18,946.65		18,946.65
					775,000.00	(775,000.00)	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers					1,501,899.33	(717,038.88)	784,860.45
Change in Net Position					4,770,330.92	1,379,331.03	6,149,661.95
Change in Accounting Estimate					0.00	0.00	0.00
Net Position-Beginning					7,587,283.45	8,739,589.29	16,326,872.74
Adjustments:							0.00
Adjustments Made to Net Position					(837,271.98)	185,234.06	(652,037.92)
Adjustments to Capital Assets					6,750,011.47	8,924,823.35	15,674,834.82
Adjusted Net Position-Beginning					11,520,342.39	10,304,154.38	21,824,496.77
NET POSITION - ENDING							0.00

* 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 SPRINGFIELD
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2025

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:

	General Fund	Revolving Loan Fund	Fund	Other Governmental Funds	Total Governmental Funds
Assets:					
106 Cash and Cash Equivalents	1,356,159.53	137,330.17			1,493,489.70
151 Investments	41,500.00	101,000.00			142,500.00
110 Taxes Receivable--Delinquent	11,908.19				11,908.19
115 Accounts Receivable, Net	2,720.56				2,720.56
117 Unbilled Accounts Receivable					0.00
121 Special Assessments Receivable--Current	672.89				672.89
122 Special Assessments Receivable--Delinquent	1,595.14				1,595.14
123 Special Assessments Receivable--Deferred	2,178.19				2,178.19
125 Interest Receivable--Special Assessments					0.00
126 Governmental Unit's Share of Assessment Improvement Costs					0.00
128 Notes Receivable		42,079.42			42,079.42
131 Due from Funds					0.00
132 Due from Other Governments					0.00
129 Due from Component Unit	93,028.15				93,028.15
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
Restricted Assets:					
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	40,000.00				40,000.00
107.2 Restricted Investments					0.00
Total Assets	1,549,762.65	280,409.59	0.00	0.00	1,830,172.24
Deferred Outflows of Resources:					
198 Other Deferred Outflows of Resources					0.00
Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,549,762.65	280,409.59	0.00	0.00	1,830,172.24

MUNICIPALITY OF SPRINGFIELD
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2025

	General Fund	Revolving Loan Fund	Fund	Other Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:					
Liabilities:					
201 Claims Payable	132,488.87				132,488.87
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 Electric Fund					0.00
209 Due to Government					0.00
210 Due to Resigned Employees					0.00
211 Matured Bonds Payable					0.00
212 Matured Interest Payable					0.00
213 Incurred but Not Reported Claims					0.00
215 Accrued Interest Payable					0.00
216 Accrued Wages Payable					0.00
217 Accrued Taxes Payable					0.00
218 Amount Held for Special Assessment 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	132,488.87	0.00	0.00	0.00	132,488.87

MUNICIPALITY OF SPRINGFIELD
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2025

	General Fund	Revolving Loan Fund	Fund	Other Governmental Funds	Total Governmental Funds
Deferred Inflows of Resources:					
244 Unavailable Revenue--Sales and Use Taxes					0.00
245 Unavailable Revenue--Property Taxes	11,908.19				11,908.19
246 Unavailable Revenue--Special Assessments	4,446.22				4,446.22
247 Other Deferred Inflows of Resources					0.00
Total Deferred Inflows of Resources	16,354.41	0.00	0.00	0.00	16,354.41
Fund Balances:					
263 Nonspendable for Insurance Reserve					0.00
264 Restricted for Economic Development		280,409.59			280,409.59
265 Committed					0.00
266 Assigned for Payloader	20,000.00				20,000.00
266 Assigned for Ambulance	127,944.61				127,944.61
266 Assigned for Next Year's Budget	49,900.00				49,900.00
267 Unassigned	1,203,074.76				1,203,074.76
Total Fund Balances	1,400,919.37	280,409.59	0.00	0.00	1,681,328.96
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	1,549,762.65	280,409.59	0.00	0.00	1,830,172.24

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

MUNICIPALITY OF SPRINGFIELD
Reconciliation of the Governmental funds Balance Sheet to the Statement of Net Position
December 31, 2025

Total Fund Balances - Governmental Funds	<u>1,681,328.96</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>413.00</u>
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>9,802,983.11</u>
Pension related deferred outflows are components of pension liability (asset) and therefore are not reported in the funds.	<u>41,484.64</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> </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>16,354.41</u>
Pension related deferred inflows are components of pension liability (asset) and therefore are not reported in the funds.	<u>(22,221.73)</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>11,520,342.39</u></u>

MUNICIPALITY OF SPRINGFIELD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	General Fund	Revolving Loan Fund	Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
310 Taxes:					
311 General Property Taxes	269,236.58				269,236.58
312 Airflight Property Tax					0.00
313 General Sales and Use Taxes	368,760.00				368,760.00
314 Gross Receipts Business Taxes					0.00
315 Amusement Taxes					0.00
317 Excise Tax					0.00
318 Tax Deed Revenue	2,871.84				2,871.84
319 Penalties and Interest on Delinquent Taxes	1,164.27				1,164.27
320 Licenses and Permits	8,722.09				8,722.09
330 Intergovernmental Revenue:					
331 Federal Grants	3,722,221.62				3,722,221.62
332 Federal Shared Revenue					0.00
333 Federal Payments in Lieu of Taxes					0.00
334 State Grants	195,676.58				195,676.58
335 State Shared Revenue:					
335.01 Bank Franchise Tax	1,995.79				1,995.79
335.02 Prorate License Fees	2,574.29				2,574.29

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

For the Year Ended December 31, 2025

	General Fund	Revolving Loan Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
335.03 Liquor Tax Reversion (25%)	12,782.79					12,782.79
335.04 Motor Vehicle Licenses	12,060.20					12,060.20
335.06 Fire Insurance						0.00
Premiums Reversion						0.00
335.08 Local Government Highway and Bridge Fund	33,495.66					33,495.66
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 Road and Bridge Tax (25%)	1,901.43					1,901.43
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	7.00					7.00
342 Public Safety						0.00
343 Highways and Streets	2,347.12					2,347.12
344 Sanitation						0.00
345 Health						0.00
346 Culture and Recreation	13,406.70					13,406.70
347 Ambulance	40,909.52					40,909.52
348 Cemetery						0.00
349 Other	2,040.12					2,040.12
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

MUNICIPALITY OF SPRINGFIELD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	General Fund	Revolving Loan Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
360 Miscellaneous Revenue:						
361 Investment Earnings	18,073.43	4,812.71				22,886.14
362 Rentals	17,755.75					17,755.75
363 Special Assessments	1,852.14					1,852.14
364 Maintenance Assessments						0.00
367 Contributions and Donations from Private Sources	28,555.95					28,555.95
368 Liquor Operating Agreement Income						0.00
369 Other	16,046.65					16,046.65
Total Revenue	4,774,457.52	4,812.71	0.00	0.00	0.00	4,779,270.23
Expenditures:						
410 General Government:						
411 Legislative						0.00
412 Executive	24,176.83					24,176.83
413 Elections						0.00
414 Financial Administration	166,246.86					166,246.86
419 Other	16,312.11					16,312.11
Total General Government	206,735.80	0.00	0.00	0.00	0.00	206,735.80

MUNICIPALITY OF SPRINGFIELD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	General Fund	Revolving Loan Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
420 Public Safety:						
421 Police	48,621.25					48,621.25
422 Fire	21,475.36					21,475.36
423 Protective Inspection						0.00
429 Other Protection						0.00
Total Public Safety	70,096.61	0.00	0.00	0.00	0.00	70,096.61
430 Public Works:						
431 Highways and Streets	136,747.08					136,747.08
432 Sanitation						0.00
433 Water						0.00
434 Electricity						0.00
435 Airport	26,089.01					26,089.01
436 Parking Facilities						0.00
437 Cemeteries						0.00
438 Natural Gas						0.00
439 Transit						0.00
Total Public Works	162,836.09	0.00	0.00	0.00	0.00	162,836.09
440 Health and Welfare:						
441 Health	810.00					810.00
442 Home Health						0.00
443 Mental Health Centers						0.00
444 Humane Society						0.00
445 Drug Education						0.00
446 Ambulance	52,437.46					52,437.46
447 Hospitals, Nursing Homes and Rest Homes						0.00
449 Other						0.00
Total Health and Welfare	53,247.46	0.00	0.00	0.00	0.00	53,247.46

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

For the Year Ended December 31, 2025

	General Fund	Revolving Loan Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
450 Culture and Recreation:						
451 Recreation						0.00
452 Parks	84,845.86					84,845.86
455 Libraries	15,866.70					15,866.70
456 Auditorium						0.00
457 Historical Preservation						0.00
458 Museums						0.00
Total Culture and Recreation	100,712.56	0.00	0.00	0.00	0.00	100,712.56
460 Conservation and Development:						
463 Urban Redevelopment and Housing						0.00
465 Economic Development and Assistance (Industrial Development)	8,432.12					8,432.12
466 Economic Opportunity						0.00
Total Conservation and Development	8,432.12	0.00	0.00	0.00	0.00	8,432.12
470 Debt Service	4,316,010.25					4,316,010.25
480 Intergovernmental Expenditures						0.00
485 Capital Outlay						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	0.00	0.00
Total Expenditures	4,918,070.89	0.00	0.00	0.00	0.00	4,918,070.89
Excess of Revenues Over (Under) Expenditures	(143,613.37)	4,812.71	0.00	0.00	0.00	(138,800.66)

MUNICIPALITY OF SPRINGFIELD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	General Fund	Revolving Loan Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Other Financing Sources (Uses):						
391.01 Transfers In	775,000.00					775,000.00
391.03 Sale of Municipal Property	2,900.00					2,900.00
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
Total Other Financing Sources (Uses)	777,900.00	0.00	0.00	0.00	0.00	777,900.00
391.06/(514) Special Items						0.00
391.05/(515) Extraordinary Items						0.00
Net Change in Fund Balances	634,286.63	4,812.71	0.00	0.00	0.00	639,099.34
Changes in Nonspendable						0.00
Changes in Accounting Estimate						0.00
Fund Balance - Beginning	766,632.74	275,596.88				1,042,229.62
Adjustments:						
Adjustment Made to Beginning Balance						0.00
Adjusted Fund Balance - Beginning	766,632.74	275,596.88	0.00	0.00	0.00	1,042,229.62
FUND BALANCE- ENDING	1,400,919.37	280,409.59	0.00	0.00	0.00	1,681,328.96

MUNICIPALITY OF SPRINGFIELD
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2025

Net Change in Fund Balances - Total Governmental Funds	<u>639,099.34</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>4,316,010.25</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>(186,393.97)</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>(4,425.00)</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.	_____
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.	_____
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.	_____
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>2,399.32</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".	_____
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>(2,636.07)</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.	_____
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)	_____
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>5,312.78</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)	_____
Changes in the pension related deferred outflows/inflows are direct components of pension liability (asset) and are not reflected in the governmental funds.	<u>964.27</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.	_____
Change in Net Position of Governmental Activities	<u>4,770,330.92</u>

MUNICIPALITY OF SPRINGFIELD
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2025

	Enterprise Funds				Internal Service Funds
	Water Fund	Sewer Fund	Liquor Fund	Fund	
ASSETS:					
Current Assets:					
106 Cash and Cash Equivalents	155,325.49	373,976.27	61,536.40		590,838.16
151 Investments	1,195,000.00				1,195,000.00
115 Accounts Receivable, Net	63,278.92	44,973.64	5,925.93		114,178.49
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 Sewer Fund					0.00
132 Due from Other Government	17,622.50				17,622.50
129 Due from Component Unit					0.00
135 Interest Receivable					0.00
136 Accrued Interest on Investments Purchased					0.00
137 Dividend Receivable	19,993.00				19,993.00
141 Inventory of Supplies					0.00
142 Inventory of Stores Purchased for Resale					0.00
155 Prepaid Expenses					0.00
Total Current Assets	1,451,219.91	418,949.91	67,462.33	0.00	1,937,632.15
Noncurrent Assets:					
107.1 Restricted Cash and Cash Equivalents	444,682.45	332,328.31			777,010.76
107.2 Restricted Investments					0.00
154 Deposits					0.00
157 Unamortized Discounts on Bonds Sold					0.00
133 Advance to _____ Fund					0.00
189 Net Pension Asset	194.94	192.91			387.85
Capital Assets:					
160 Land	12,711.00	13,715.00			26,426.00
162 Buildings	314,367.00	361,362.88			675,729.88
164 Improvements Other Than Buildings	1,700,238.40	2,714,280.65			4,414,519.05
166 Machinery and Equipment	240,702.94	164,677.20			405,380.14
168 Construction Work in Progress	10,510,502.74				10,510,502.74
Less: Accumulated Depreciation (Credit)	(1,130,461.18)	(908,560.65)			(2,039,021.83)
190 Intangible Assets					0.00
191 Accumulated Amortization (Credit)					0.00
Total Noncurrent Assets	12,092,938.29	2,677,996.30	0.00	0.00	14,770,934.59
TOTAL ASSETS	13,544,158.20	3,096,946.21	67,462.33	0.00	16,708,566.74

MUNICIPALITY OF SPRINGFIELD
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2025

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Liquor Fund	Fund		
DEFERRED OUTFLOWS OF RESOURCES:						
196 Pension Related Deferred Outflows	19,581.90	19,376.84			38,958.74	
197 Deferred Charge on Refunding					0.00	
198 Other Deferred Outflows of Resources					0.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	19,581.90	19,376.84	0.00	0.00	38,958.74	0.00
LIABILITIES:						
Current Liabilities:						
201 Claims Payable					0.00	
202 Accounts Payable	25,360.46				25,360.46	
203 Judgments Payable					0.00	
204 Annuities Payable					0.00	
205 Notes Payable					0.00	
206 Contractis Payable					0.00	
207 Contracts Payable--Retained Percentage					0.00	
208 Due to Water Fund					0.00	
209 Due to State Government					0.00	
210 Due to Resigned Employees					0.00	
211 Matured Bonds Payable					0.00	
212 Matured Interest Payable					0.00	
213 Incurred but Not Reported Claims					0.00	
215 Accrued Interest Payable					0.00	
216 Accrued Wages Payable					0.00	
217 Accrued Taxes Payable					0.00	
218 Amount Held for Special Assessment Debt Service					0.00	
219 Amounts Held for Others					0.00	
220 Customer Deposits	19,727.00				19,727.00	
221 Due to Fiscal Agent					0.00	
223 Unearned Revenue					0.00	
225 Registered Warrants					0.00	
226 Bonds Payable Current:						
226.01 General Obligation					0.00	
226.02 Revenue	92,777.17	47,077.50			139,854.67	
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	
Total Current Liabilities	137,864.63	47,077.50	0.00	0.00	184,942.13	0.00

MUNICIPALITY OF SPRINGFIELD
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2025

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Liquor Fund	Fund		
Noncurrent Liabilities:						
231 Bonds Payable:						
231.01 General Obligation	4,500,121.85	1,737,438.95			6,237,560.80	0.00
231.02 Revenue						0.00
231.03 Special Assessment						0.00
232 Special Assessment Debt with Governmental Commitment						0.00
233 Accrued Leave Payable						0.00
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						0.00
Total Noncurrent Liabilities	4,500,121.85	1,737,438.95	0.00	0.00	6,237,560.80	0.00
TOTAL LIABILITIES	4,637,986.48	1,784,516.45	0.00	0.00	6,422,502.93	0.00
DEFERRED INFLOWS OF RESOURCES:						
247 Other Deferred Inflows of Resources	10,488.74	10,379.43			20,868.17	0.00
248 Pension Related Deferred Inflows						
TOTAL DEFERRED INFLOWS OF RESOURCES	10,488.74	10,379.43	0.00	0.00	20,868.17	0.00
NET POSITION:						
253.10 Net Investment in Capital Assets	7,055,161.88	560,958.63			7,616,120.51	
253.20 Restricted for:						
253.21 Revenue Bond Debt Service		332,328.31			332,328.31	
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	824,676.85	46,401.97			871,078.82	
253.27 Landfill Closure and Post Closure Costs					0.00	
253.28 Permanently Restricted Purposes	9,288.10	9,190.32			18,478.42	
253.29 SDRS Pension Purposes					0.00	
253.29 Other Purposes	1,026,138.05	372,547.94	67,462.33		1,466,148.32	
253.90 Unrestricted						
TOTAL NET POSITION	8,915,264.88	1,321,427.17	67,462.33	0.00	10,304,154.38	0.00

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

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

For the Year Ended December 31, 2025

	Enterprise Funds					Internal Service Funds
	Water Fund	Sewer Fund	Liquor Fund	Fund	Totals	
Operating Revenue:						
370/380 Charges for Goods and Services Revenue Dedicated to Servicing Debt	654,982.64	241,082.69	28,359.39		924,424.72	
380.05 Lottery Sales	270,310.80	114,122.37			384,433.17	
367 Contributions and Donations					0.00	
369 Miscellaneous	156.86		485.00		641.86	
Total Operating Revenue	925,450.30	355,205.06	28,844.39	0.00	1,309,499.75	0.00
Operating Expenses:						
410 Personal Services	96,649.88	106,556.73			203,206.61	
420 Other Current Expense	140,481.06	22,523.76	42.01		163,046.83	
426.2 Materials (Cost of Goods Sold)					0.00	
453 Amortization					0.00	
457 Depreciation	51,055.75	63,937.43			114,993.18	
Total Operating Expenses	288,186.69	193,017.92	42.01	0.00	481,246.62	0.00
Operating Income (Loss)	637,263.61	162,187.14	28,802.38	0.00	828,253.13	0.00
Nonoperating Revenue (Expense):						
330 Operating Grants					0.00	
361 Investment Earnings	57,961.12				57,961.12	
362 Rental Revenue					0.00	
442 Interest Expense (Enter as Negative)	(57,301.22)	(49,864.17)			(107,165.39)	
(492)366 Gain (Loss) on Disposition of Assets					0.00	
(429)369.01 Other					0.00	
Total Nonoperating Revenue (Expense)	659.90	(49,864.17)	0.00	0.00	(49,204.27)	0.00

MUNICIPALITY OF SPRINGFIELD
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2025

	Enterprise Funds				Internal Service Funds
	Water Fund	Sewer Fund	Liquor Fund	Fund	
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	637,923.51	112,322.97	28,802.38	0.00	779,048.86
391.07 Capital Contributions	1,375,282.17				1,375,282.17
391.1 Transfers In					0.00
511 Transfers Out (Enter as Negative)	(750,000.00)		(25,000.00)		(775,000.00)
391.06/(514) Special Items					0.00
391.05/(515) Extraordinary Items					0.00
Change in Net Position	1,263,205.68	112,322.97	3,802.38	0.00	1,379,331.03
Net Position - Beginning	7,502,719.93	1,173,209.41	63,659.95		8,739,589.29
Adjustments:					
Capital Asset Adjustment	149,339.27	35,894.79			185,234.06
Adjusted Net Position - Beginning	7,652,059.20	1,209,104.20	63,659.95	0.00	8,924,823.35
NET POSITION - ENDING	8,915,264.88	1,321,427.17	67,462.33	0.00	10,304,154.38

**MUNICIPALITY OF SPRINGFIELD - Accrued
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2025**

	Enterprise Funds				Internal Service Funds
	Water Fund	Sewer Fund	Liquor Fund	Fund	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Receipts from Customers	926,286.25	354,199.76	31,017.28		1,311,503.29
Cash Receipts for Interfund Services Provided					0.00
Other Operating Cash Receipts	156.86		485.00		641.86
Cash Payments to Employees for Services	(102,367.79)	(111,722.85)			(214,090.64)
Cash Payments to Suppliers of Goods and Services	(185,760.36)	(22,523.76)	(42.01)		(208,326.13)
Cash Payments for Interfund Services Used					0.00
Other Operating Cash Payments					0.00
Net Cash Provided (Used) by Operating Activities	638,314.96	219,953.15	31,460.27	0.00	889,728.38
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Interfund Loan					0.00
Transfers In					0.00
Transfers Out	(750,000.00)		(25,000.00)		(775,000.00)
Net Cash Provided (Used) by Noncapital Financing Activities	(750,000.00)	0.00	(25,000.00)	0.00	(775,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from Capital Debt					0.00
Capital Contributions	1,403,869.43				1,403,869.43
Purchase of Capital Assets (Enter as Negative)	(1,430,628.27)				(1,430,628.27)
Proceeds from Sale of Capital Assets					0.00
Principal Paid on Capital Debt (Enter as Negative)	(91,654.78)	(45,804.87)			(137,459.65)
Interest Paid on Capital Debt (Enter as Negative)	(57,301.22)	(49,864.17)			(107,165.39)
Other Receipts (Payments)					0.00
Net Cash Provided (Used) by capital and related financing Activities	(175,714.84)	(95,669.04)	0.00	0.00	(271,383.88)
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	57,961.12				57,961.12
Net Cash Provided (Used) by Investing Activities	57,961.12	0.00	0.00	0.00	57,961.12

**MUNICIPALITY OF SPRINGFIELD - Accrued
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2025**

	Enterprise Funds				Internal Service Funds
	Water Fund	Sewer Fund	Liquor Fund	Fund	
Net Increase (Decrease) in Cash and Cash Equivalents	(229,438.76)	124,284.11	6,460.27	0.00	(98,694.38)
Balances - Beginning	2,024,446.70	582,020.47	55,076.13		2,661,543.30
Adjustments:					
Adjustment Made to Beginning Balance					0.00
Adjustments made to Accumulated Depreciation					0.00
Adjustments made to Balance Cash Flows					0.00
Adjusted Balances - Beginning	2,024,446.70	582,020.47	55,076.13	0.00	2,661,543.30
Balances- Ending	1,795,007.94	706,304.58	61,536.40	0.00	2,562,848.92
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Operating Income (Loss)	637,263.61	162,187.14	28,802.38	0.00	828,253.13
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:					
Depreciation Expense	51,055.75	63,937.43			114,993.18
(Increase) decrease in Receivables	942.81	(1,005.30)	2,657.89		2,595.40
(Increase) decrease in Inventories					0.00
(Increase) decrease in Net Pension Asset	(94.83)	(80.07)			(174.90)
(Increase) decrease in Pension Related Deferred Outflows	(3,388.66)	(1,124.34)			(4,513.00)
(Increase) decrease in Other Deferred Outflows of Resources	(45,279.30)				0.00
(Decrease) increase in Accounts and Other Payables	50.00				(45,279.30)
(Decrease) increase in Customer Deposits					50.00
(Decrease) increase in Accrued Leave Payable					0.00
(Decrease) increase in Pension Related Deferred Inflows	(2,234.42)	(3,961.71)			(6,196.13)
(Decrease) increase in Unearned Revenue					0.00
(Decrease) increase in Net Pension Liability					0.00
Net Cash Provided (Used) by Operating Activities	638,314.96	219,953.15	31,460.27	0.00	889,728.38
Noncash Investing, Capital and Financing Activities:					
Principal Forgiven on Debt Service					0.00

Required Supplementary Information

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF SPRINGFIELD
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2025

	<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	293,000.00	293,000.00	269,236.58	(23,763.42)
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	300,000.00	300,000.00	368,760.00	68,760.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes				0.00
317 Excise Tax				0.00
318 Tax Deed Revenue	0.00	0.00	2,871.84	2,871.84
319 Penalties and Interest on Delinquent Taxes	700.00	700.00	1,164.27	464.27
320 Licenses and Permits	6,100.00	6,100.00	8,722.09	2,622.09
330 Intergovernmental Revenue:				
331 Federal Grants	4,350,000.00	4,550,000.00	3,722,221.62	(827,778.38)
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	0.00	49,000.00	195,676.58	146,676.58
335 State Shared Revenue:				
335.01 Bank Franchise Tax	3,200.00	3,200.00	1,995.79	(1,204.21)
335.02 Prorate License Fees	2,000.00	2,000.00	2,574.29	574.29
335.03 Liquor Tax Reversion (25%)	13,000.00	13,000.00	12,782.79	(217.21)
335.04 Motor Vehicle Licenses	11,000.00	11,000.00	12,060.20	1,060.20
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	31,000.00	31,000.00	33,495.66	2,495.66
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%)	1,900.00	1,900.00	1,901.43	1.43
338.02 County Road and Bridge 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	0.00	7.00	7.00
342 Public Safety				0.00
343 Highways and Streets	2,000.00	2,000.00	2,347.12	347.12
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation	7,000.00	7,000.00	13,406.70	6,406.70
347 Ambulance	70,000.00	70,000.00	40,909.52	(29,090.48)
348 Cemetery				0.00
349 Other	2,000.00	2,000.00	2,040.12	40.12
350 Fines and Forfeits:				
351 Court Fines and Costs				0.00

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

For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
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	19,000.00	19,000.00	18,073.43	(926.57)
362 Rentals	5,840.00	5,840.00	17,755.75	11,915.75
363 Special Assessments	900.00	900.00	1,852.14	952.14
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	4,000.00	5,900.00	28,555.95	22,655.95
368 Liquor Operating Agreement Income				0.00
369 Other	11,000.00	11,000.00	16,046.65	5,046.65
Total Revenue	5,133,640.00	5,384,540.00	4,774,457.52	(610,082.48)
Expenditures:				
410 General Government:				
411 Legislative				0.00
411.5 Contingency	300,000.00	300,000.00		
Amount Transferred (Enter as Negative)		(3,500.00)		296,500.00
412 Executive	30,670.00	30,670.00	24,176.83	6,493.17
413 Elections				0.00
414 Financial Administration	165,525.00	188,025.00	166,246.86	21,778.14
419 Other	33,620.00	33,620.00	16,312.11	17,307.89
Total General Government	529,815.00	548,815.00	206,735.80	342,079.20
420 Public Safety:				
421 Police	215,050.00	185,050.00	65,053.99	119,996.01
422 Fire	21,200.00	22,200.00	21,475.36	724.64
423 Protective Inspection				0.00
429 Other Protection				0.00
Total Public Safety	236,250.00	207,250.00	86,529.35	120,720.65
430 Public Works:				
431 Highways and Streets	271,725.00	271,725.00	136,747.08	134,977.92
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport	4,379,550.00	4,589,550.00	4,288,894.26	300,655.74
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	4,651,275.00	4,861,275.00	4,425,641.34	435,633.66

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

For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
440 Health and Welfare:				
441 Health	900.00	900.00	810.00	90.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance	70,000.00	114,000.00	83,727.06	30,272.94
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	70,900.00	114,900.00	84,537.06	30,362.94
450 Culture and Recreation:				
451 Recreation				0.00
452 Parks	92,825.00	97,825.00	90,328.52	7,496.48
455 Libraries	18,275.00	20,175.00	15,866.70	4,308.30
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	111,100.00	118,000.00	106,195.22	11,804.78
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance (Industrial Development)	14,300.00	14,300.00	8,432.12	5,867.88
466 Economic Opportunity				0.00
Total Conservation and Development	14,300.00	14,300.00	8,432.12	5,867.88
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	5,613,640.00	5,864,540.00	4,918,070.89	946,469.11
Excess of Revenues Over (Under) Expenditures	(480,000.00)	(480,000.00)	(143,613.37)	336,386.63
Other Financing Sources (Uses):				
391.01 Transfers In	300,000.00	300,000.00	775,000.00	475,000.00

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

For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
391.03 Sale of Municipal Property	0.00	0.00	2,900.00	2,900.00
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)	(20,000.00)	(20,000.00)	0.00	20,000.00
512 Discount on Bonds Issued (Enter as negative)				0.00
Total Other Financing Sources (Uses)	280,000.00	280,000.00	777,900.00	497,900.00
391.06/(514) Special Items				0.00
391.05/(515) Extraordinary Items				0.00
Net Change in Fund Balances	(200,000.00)	(200,000.00)	634,286.63	834,286.63
Changes in Nonspendable				0.00
Change in Accounting Estimates	0.00	0.00	0.00	0.00
Fund Balance - Beginning	766,632.74	766,632.74	766,632.74	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	766,632.74	766,632.74	766,632.74	0.00
FUND BALANCE - ENDING	566,632.74	566,632.74	1,400,919.37	834,286.63

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF SPRINGFIELD
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
REVOLVING LOAN FUND
For the Year Ended December 31, 2025

	<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 (25%)				0.00
335.04 Motor Vehicle Licenses				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 Road and Bridge 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
350 Fines and Forfeits:				
351 Court Fines and Costs				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF SPRINGFIELD
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
REVOLVING LOAN FUND
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
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	5,000.00	5,000.00	4,812.71	(187.29)
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	5,000.00	5,000.00	4,812.71	(187.29)
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
439 Transit				0.00
Total Public Works	0.00	0.00	0.00	0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF SPRINGFIELD
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
REVOLVING LOAN FUND
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
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)	500.00	500.00	0.00	500.00
466 Economic Opportunity				0.00
Total Conservation and Development	500.00	500.00	0.00	500.00
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	500.00	500.00	0.00	500.00
Excess of Revenues Over (Under) Expenditures	4,500.00	4,500.00	4,812.71	312.71
Other Financing Sources (Uses):				
391.01 Transfers In				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF SPRINGFIELD
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
REVOLVING LOAN FUND
For the Year Ended December 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
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
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	4,500.00	4,500.00	4,812.71	312.71
Changes in Nonspendable				0.00
Change in Accounting Estimates	0.00	0.00	0.00	0.00
Fund Balance - Beginning	275,596.88	275,596.88	275,596.88	0.00
Adjustments:				
Adjustment Made to Beginning Balance				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	275,596.88	275,596.88	275,596.88	0.00
FUND BALANCE - ENDING	280,096.88	280,096.88	280,409.59	312.71

Supplementary Information

**MUNICIPALITY OF SPRINGFIELD
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS

	General Fund	Revolving Loan Fund	Total Governmental Funds
Beginning Balance	766,632.74	275,596.88	1,042,229.62
Revenues and Other Sources:			
Taxes:			
Property Taxes	269,236.58		269,236.58
General Sales and Use Taxes	368,760.00		368,760.00
Tax Deed Revenue	2,871.84		2,871.84
Penalties and Interest on Delinquent Taxes	1,164.27		1,164.27
Licenses and Permits	8,722.09		8,722.09
Intergovernmental Revenues:			
Federal Grants	3,722,221.62		3,722,221.62
State Grants	195,676.58		195,676.58
State Shared Revenue	62,908.73		62,908.73
County Shared Revenue	1,901.43		1,901.43
Charges for Goods and Services:			
General Government	7.00		7.00
Highways and Streets	2,347.12		2,347.12
Culture and Recreation	13,406.70		13,406.70
Ambulance	40,909.52		40,909.52
Other	2,040.12		2,040.12
Miscellaneous Revenue and Other Sources:			
Investment Earnings	18,073.43	4,812.71	22,886.14
Rentals	17,755.75		17,755.75
Special Assessments	1,852.14		1,852.14
Contributions and Donations from Private Sources	28,555.95		28,555.95
Other Revenues	16,046.65		16,046.65
Sale of Municipal Property	2,900.00		2,900.00
Total Revenue and Other Sources	4,777,357.52	4,812.71	4,782,170.23
Expenditures and Other Uses:			
Executive	24,176.83		24,176.83
Financial Administration	166,246.86		166,246.86
Other General Government	16,312.11		16,312.11
Police	48,621.25		48,621.25
Fire	21,475.36		21,475.36
Highways and Streets	136,747.08		136,747.08
Airport	26,089.01		26,089.01
Health	810.00		810.00
Ambulance	52,437.46		52,437.46
Parks	84,845.86		84,845.86
Libraries	15,866.70		15,866.70

**MUNICIPALITY OF SPRINGFIELD
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS

	General Fund	Revolving Loan Fund	Total Governmental Funds
Economic Development and Assistance (Industrial Development)	8,432.12		8,432.12
Capital Outlay	4,316,010.25		4,316,010.25
Total Expenditures and Other Uses	4,918,070.89	0.00	4,918,070.89
Transfers In	775,000.00		775,000.00
Increase/Decrease in Fund Balance	634,286.63	4,812.71	639,099.34
Ending Balance:			
Restricted		280,409.59	280,409.59
Assigned	197,844.61		197,844.61
Unassigned	1,203,074.76		1,203,074.76

PROPRIETARY FUNDS--ACCRUAL BASIS

	Water Fund	Sewer Fund	Liquor Fund
Beginning Balance	7,652,059.20	1,209,104.20	63,659.95
Revenues	983,411.42	355,205.06	28,844.39
Expenses	345,487.91	242,882.09	42.01
Transfer Out	(750,000.00)		(25,000.00)
Capital Contribution	1,375,282.17		
Ending Balance:			
Net Investment in Capital Assets	7,055,161.88	560,958.63	
Restricted for Debt Service		332,328.31	
Restricted for Equip. Repl./Reserve	824,676.85	46,401.97	
Restricted for SDRS Pension	9,288.10	9,190.32	
Unrestricted	1,026,138.05	372,547.94	67,462.33
Long-term Debt	4,592,899.02	1,784,516.45	

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 605-369-2309.

Municipal funds are deposited as follows:

Depository	Amount
First Savings Bank	\$ 4,224,250.31
SD FIT	\$ 69,597.35

**MUNICIPALITY OF SPRINGFIELD
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2025**

Indebtedness	Long-Term Debt 1-Jan-25	Add New Debt	Less Debt Retired	Long-Term Debt 31-Dec-25
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				
238 Net OPEB Obligation				
Enterprise Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	6,514,875.12		(137,459.65)	6,377,415.47
231.03 Special Assessment Bonds				
235 Accrued Landfill Closure and Postclosure Care Costs				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
238 Net OPEB Obligation				
Total	<u>6,514,875.12</u>	<u>0.00</u>	<u>(137,459.65)</u>	<u>6,377,415.47</u>

Revenue Bonds:

Clean Water Borrower Bond, Series 2019 Fixed Interest Rate 2.75%, Maturity Date 2/15/52 Payable from Sewer Fund	\$ 1,784,516.45
Bond Anticipation Note, Series 2023 Fixed Interest Rate 1.125%, Maturity Date 11/27/64 Payable from Water Fund	\$ 4,018,554.52
Bond Anticipation Note, Series 2023 Fixed Interest Rate 2.00%, Maturity Date 11/24/64 Payable from Water Fund	\$ 574,344.50



RESOLUTION 2026-02
A RESOLUTION AUTHORIZING THE
TRANSFER OF CASH BACK TO ITS ORIGINAL FUND

WHEREAS, the Common Council of the City of Springfield, South Dakota previously transferred cash in the amount of \$500,000.00 from the Water (602) Fund to the General (101) Fund for airport project support; and

WHEREAS, the need for such funds in the General (101) Fund has concluded; and

WHEREAS, the governing body finds it prudent and appropriate to return the funds to the Water (602) Fund to restore balances to their original source;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Springfield, South Dakota that the Finance Officer is hereby authorized and directed to transfer \$500,000.00 from the General (101) Fund back to the Water (602) Fund;

BE IT FURTHER RESOLVED, that the transfer represents the return of funds to their original fund and does not constitute a new appropriation,

Dated this 4th day of May 2026.

ATTEST:

Scott L. Kostal, Mayor

Amanda Larson, Finance Officer

{ SEAL }





JOB TITLE: Maintenance Worker
DEPARTMENT: Streets
CLASSIFICATION: Full-Time (Benefit Eligible), Part-Time (Benefit Eligible), OR Part-Time Employee (Not Benefit Eligible)?
REPORTS TO: Streets Superintendent, Mayor, Finance Officer, Common Council
SUPERVISOR: Streets Superintendent
PAY: \$17.00 – 22.00 DOEQ
BENEFITS: Paid holidays, PTO, overtime eligible, flexible schedule, paid health, dental and life insurance, SD Retirement; Optional – SD Supplemental Retirement, Cancer, Vision -dependent on employee classification

JOB SUMMARY

The Streets Maintenance Worker performs a variety of skilled and semi-skilled tasks related to the maintenance, repair and construction of municipal streets, alleys, sidewalks and related infrastructure. This position supports safe and efficient transportation within the community and assists with snow and ice control, emergency response and special projects as needed.

KNOWLEDGE, SKILLS & ABILITIES

- Working knowledge of street maintenance and construction methods
- Ability to safely operate heavy equipment and power tools
- Knowledge of basic traffic control and safety procedures
- Ability to work outdoors in all weather conditions
- Ability to perform physical labor, including lifting up to 75 pounds
- Ability to follow written and verbal instructions
- Good teamwork and communication skills
- Basic mechanical aptitude for equipment maintenance

ESSENTIAL FUNCTIONS

- Maintain and repair city streets, alleys, curb and gutter, sidewalks and rights-of-way
- Perform asphalt concrete and gravel work including patching, resurfacing and grading
- Operate and maintain equipment including loaders, sander, dump trucks, tractors, graders, mowers and hand tools
- Install and maintain street signs, traffic control devices and pavement markings
- Perform snow and ice removal operations, including plowing, sanding and salting
- Assist with storm drainage maintenance, including cleaning culverts and catch basins
- Respond to emergency situations such as severe weather, flooding or utility issues

*City of Springfield is an equal opportunity employer and provider.
605 8th Street – PO Box 446 – Springfield SD 57062 – (605) 369-2309 – (605) 369-2019 (F)*



- Perform routine inspections of streets and report maintenance needs
- Follow all safety regulations, traffic control procedures and department policies
- Maintain records of work performed and equipment use
- Perform related duties as assigned

MINIMUM QUALIFICATIONS

- High school diploma or GED (preferred)
- Valid driver’s license (CDL preferred, but not required)
- Experience in street maintenance or construction (referred, but not required)
- Must be willing to submit to a background check, physical and drug testing

ADDITIONAL DUTIES

- Commercial Applicator (referred, but not required)
- Ability to obtain traffic control and safety certifications as required
- Maintain confidentiality with dealing with the public.
- Proper maintenance of city owned vehicles, office equipment and property.
- Occasional travel to applicable trainings and meetings

APPLICATION REVIEW PROCESS

- Formal application required, resumé with experience accompanied by a cover letter, education, qualifications recommended; potential oral interview and reference check; job related tests may be required.
- The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.
- The job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employers as the needs of the employers and requirements of the job change.

APPLICANT ACKNOWLEDGEMENT

I have read this position description and will do my best to effectively perform the functions and responsibilities required should I be hired.

Print Name: _____

Signature: _____

Date: _____



{ Office Use Only }

Date Received: _____ Received By: _____

Follow-Up: _____

Date: _____ By: _____

Comments: _____

DRAFT





RENTAL/LEASE AGREEMENT

Rental Date Requested: 5/24/26
 Name of Requester: Mary Van Oort
 Application Made By: Mary Van Oort
 Phone Number(s): [REDACTED]

Community room rental (SR)	Daily	\$30.00
Kitchen rental (K)	Daily	\$40.00
Auditorium rental (BR)	Daily	\$80.00
Auction rental	Daily	\$100.00
Liquor permit	Daily	\$150.00
Janitorial fee		\$125.00
Damage Repair + Cost of Repairs		\$200.00
Microphone	Daily	\$25.00
Sound system	Daily	\$150.00
Sound system	Deposit	\$200.00

Facility Requested:

- Auditorium (Large Room)
- Community Room (Small Room)
- Kitchen

Application for:

- Non-Alcoholic Event
- Public Dance on Premises
- Consumption/Blending of Alcoholic Beverages on Premises
- Alcohol Sold on Premises by:
 - Norm's
 - Springfield Pub
- Security person contracted by the renter: _____

It is the Renter's responsibility to ensure a completed written request for a Special On-Sale Liquor License from one of the city's two establishments be submitted ten (10) days prior to the last regularly scheduled council meeting before the requested date. Failure to submit request prior to the event may result in lack of action and denial of the license to allow alcohol to be sold on the premises.

Renter will take tables down, return chairs to storage area, remove garbage from facility and sweep the floor directly after event.

WEEDS AND NOXIOUS VEGETATION

§ 90.020 NOXIOUS WEEDS AND PLANTS.

The following weeds and plants shall be deemed noxious, dangerous, and unhealthful vegetation and are hereby declared to be nuisances: rag weed, thistles of any kind, wild sunflower, goldenrod, cocklebur, sandbur, wild oats, wild mustard, wild lettuce, wild salsify, pig weed, wild firebush, creeping jenny, as well as all weeds or plants declared to be primary noxious weeds or secondary noxious weeds by the State Weed Board; all forms of grasses and grassy weeds exceeding eight (8) inches in height; and all other useless weeds suffered or allowed to grow during the growing season.

Exceptions:

Plants, including ornamental grasses as opposed to turf and lawn grasses, flowers, landscaping, and gardens, shall not be restricted to eight inches in growth if they are managed and maintained and do not demonstrate excessive, aggressive, and/or unruly propagation. Managed and maintained plant growth in excess of eight inches shall not obstruct visibility of and accessibility to sidewalks, alleys, streets, intersections, crosswalks, or other public rights of way.

(Prior Code, § 4.0601)

§ 90.021 DUTY OF OCCUPANT, NOTICE.

(A) It shall be the duty of the occupant, person in charge, or the owner of any lot or parcel of land in the city to keep such lot or parcel free from any noxious dangerous, and unhealthful vegetation and particularly as to the weeds and plants mentioned in § 90.020, and to cut or treat, or cause to be cut or treated, that vegetation at such time or times, as may be necessary to prohibit its growth and bearing seed and to prevent the vegetation from growing more than eight inches in height.

(B) The Street Superintendent, street maintenance workers, or any other person in charge of streets and alleys of the city, shall, in like manner, destroy all such weeds being and growing in the streets and alleys of the city.

(C) Whenever noxious, dangerous, and unhealthful vegetation as defined in this Chapter is found within the City, a written notice shall be sent to the owners and to the occupants, if any, setting forth the presence and description of the noxious, dangerous, and unhealthful vegetation on the property and further stating that such vegetation must be cut or treated within ten days after the sending of such notice, and the consequence for failure to comply

will be that Town will enter the property with lawful authority to cut or treat such vegetation and charge the owner of record and occupants a fee for such services. The notice shall be sent by certified mail to the pertinent owners and to the occupants, if any, at their last known postal address. Should there be more than one owner of record and/or more than one occupant, notice to one owner or occupant is deemed notice to all owners or occupants as the case may be.

(Prior Code, § 4.0602)

§ 90.022 EXPENSES CHARGED TO OWNER.

If noxious, dangerous, and unhealthful vegetation as defined in this Ordinance is not cut or treated within ten days of the notice as provided in § 90.021 above, the owner and occupants are deemed in violation of this Ordinance. In such instances, in addition to all other remedies available to the City under its Ordinances and the law, designated agents of the Town may lawfully enter upon the property and cause the noxious, dangerous, and unhealthful vegetation to be cut or treated.

The fees for such cutting and treatment of noxious, dangerous, and unhealthful vegetation shall be set and may be amended from time to time by the Common Council. In consideration of the fee for the service of cutting or treating the noxious, dangerous, and unhealthful vegetation, the Common Council may take into account the going hourly rate for lawn cutting services. In addition to the service fee, the City shall charge as an additional fee the actual cost of any expenses associated with the cutting or treatment, including but not limited to chemicals, equipment rental, equipment loading, transportation expenses and other miscellaneous expenses.

The fees charged shall be billed to the owner and occupant, if any, within 15 days after incurrence. In the event that the bill is not paid within 30 days, the charges may be collected by civil action or by means of special assessment against the owners' property.

(Prior Code, § 4.0603)

§ 90.023 TREES IMPEDING PUBLIC WAYS.

The owner, occupant, or person in charge of any premises abutting upon any street, road, or alley shall keep all trees upon the premises and the center of the adjoining streets so trimmed that no bough or branch thereof shall hang lower than eight feet above the surface of the street, road, alley, or sidewalk thereon.

(Prior Code, § 4.0604)

§ 90.024 PROXIMITY TO PUBLIC WAYS.

(A) The owner, occupant, or person in charge of any premises abutting upon any street, road, or alley shall keep mowed or cut down all noxious, dangerous, and unhealthful vegetation that may grow between the boundary line of the premises and the center of the adjoining street, road, or alley.

(B) Provisions described in §§ 90.021 and 90.022 relative to noxious, dangerous, and unhealthful vegetation, the responsibilities of the owner, occupant, or person in charge of any lot or parcel of land, all violations, and procedures for dealing with violations shall also apply to this section.

(Prior Code, § 4.0605)

§ 90.025 OBSTRUCTION OF INTERSECTIONS.

No person shall plant or permit to grow upon any premises abutting upon any street, road, or alley any tree, shrub, hedge, or vegetation in such way to obstruct the view of the drivers of vehicles approaching any street intersection.

(Prior Code, § 4.0606) Penalty, see § 90.999