

AGENDA
CITY OF MILLER
MONDAY, DECEMBER 29, 2014
12:10 P.M.

Call to Order
Pledge of Allegiance
Approval of Agenda
Approval of Bills

Old Business

1. Airport Engineering Selection
2. NECOG Agreement

New Business

1. KBA Agreement Pg. 1 - 4
2. General Dollar Parking
3. Resolution #2014-7 – Contingency Transfer Pg. 5
4. Snow Removal

Adjourn

HAPPY NEW YEAR!

KOHLMAN, BIERSCHBACH & ANDERSON, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

ROY R. FAUTH, CPA
WILLIAM J. BACHMEIER, CPA

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

WITH AN OFFICE IN
MOBRIDGE, SOUTH DAKOTA

December 18, 2014

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

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform the following services:

1. We will compile, from information you provide, the statement of net position-modified cash basis, the balance sheet-modified cash basis of the governmental funds, and the statement of net position-modified cash basis of the proprietary funds of the City of Miller as of December 31, 2014, and the related statement of activities-modified cash basis, the statement of revenues, expenditures, and the changes in fund balances-modified cash basis for governmental funds, the statement of revenues, expenses and changes in net position-modified cash basis for proprietary funds, the budgetary comparison schedule - budgetary basis for the governmental funds, and the schedule of changes in long-term debt-modified cash basis, for the year then ended and issue accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. The supplementary information accompanying the compiled financial statements will be presented for purposes of additional analysis. The supplementary information will be compiled from information that is the representation of

management. We will not audit or review the supplementary information. We will not express an opinion or provide any assurance on such supplementary information.

The objective of a compilation is to assist you in presenting financial information in the form of financial statements. We will utilize information that is your representation without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with the modified cash basis of accounting.

You are responsible for:

- a. the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting.
- b. designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.
- c. preventing and detecting fraud.
- d. identifying and ensuring that the company complies with the laws and regulations applicable to its activities.
- e. making all financial records and related information available to us and for the accuracy and completeness of that information.

We will conduct our compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Accordingly, we will not express an opinion or provide

any assurance regarding the financial statements being compiled.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts. However, we will inform the appropriate level of management of any material errors, and of any evidence or information that comes to our attention during the performance of our compilation procedures, that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

You are responsible for assuming all management responsibilities and for overseeing any bookkeeping services or other services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

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

To ensure that Kohlman, Bierschbach & Anderson, LLP's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

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

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

described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Kohlman, Bierschbach & Anderson, LLP

Kohlman, Bierschbach & Anderson, LLP

ACKNOWLEDGED:

CITY OF MILLER

Signature

Title

Date

RESOLUTION NO. 2014-7

A RESOLUTION OF THE CITY OF MILLER, SOUTH DAKOTA that the following sums are a contingency transfer to meet the obligations of the municipality:

101 – General Fund

4141	Attorney	\$ 259.61
4511	Ballpark	\$ 1,106.39
4514	Senior Citizen Activities	\$ 750.00
4531	Pool	\$ 6,638.75
4633	Zoning	\$ 169.35

Source of Funding

101 – General Fund

4115	Contingency Fund	\$ 8,924.10
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Adopted this 29th day of December, 2014.

APPROVED:

Ronald Blachford, Mayor
City of Miller

(SEAL)

ATTEST:

Sheila Coss, Finance Officer

2014 Contingency O.C.
Transfer Total

259.61	+
1,106.39	+
750.00	+
6,638.75	+
169.35	+
8,924.10	*