AGENDA
REGULAR WHITEWOOD COUNCIL MEETING
September 8, 2026, 5:30 PM
CITY HALL

1. CALL THE MEETING TO ORDER.

2. ROLL CALL

3. APPROVE MINUTES from Regular Meeting on August 17, 2026.

4. APPROVE THE CLAIMS.

5. QUOTES FOR CITY HALL OUTSIDE WALL REPAIR.

6. APPROVE FIRST READING OF ORDINANCE 2026-04 - 2027 APPROPRIATION ORDINANCE.

7. APPROVE REPRESENTATION LETTER FROM KETEL THORSTENSON FOR 2025 AUDIT.

8. HIRE ARIC HOMOLA AS CERTIFIED PART-TIME POLICE OFFICER $27/HR.

9. DONATION OF DARE BUS BACK TO BLACK HILLS BAPTIST CHURCH.

10. DISCUSSION ON 4-WAY STOP AT INTERSECTION OF HOOKER & OAK STREETS.

11. DATA CENTER MORATORIUM- NOTICE NEEDED FOR THE MORATORIUM.

12. SOUTH STREET SECOND PHASE- CITY NEEDS BIDS FROM CONTRACTORS.

13. DEPARTMENT REPORTS.
    - Police Department
    - Water Department
    - Sewer Department
    - ADA Commission
    - Emergency Management
    - Library Board
    - Finance Commission
    - Parks Department
    - Railroad Authority
    - Street Department
    - Liquor Commission
    - Economic Development
    - NH Waste Management
    - Historic Dist. Commiss.

14. PUBLIC COMMENTS

15. EXECUTIVE SESSION FOR LEGAL MATTERS PURSUANT TO SDCL 1-25-2 (3).

16. NEXT REGULAR COUNCIL MEETING – Monday, September 21, 2026, at 5:30pm.

17. ADJOURN

REGULAR WHITEWOOD COUNCIL MEETING **August 17, 2026**

The Whitewood City Council met in regular session on Monday the 17th of August 2026 at Whitewood City Hall. Mayor Sara Fitzgerald called the meeting to order at 5:30 pm, with Council members Jerry Davidson, Ken Noren, Shelbi Bulat, Darrell Smith, Jeremy Noren, and Roxie Cooper present. City Attorney Fitzgerald, Police Chief Bach, Public Works Werlinger and Finance Officer Heckenlaible were also present.

Action 2026-144

Motion by Bulat, seconded by Cooper, to approve the minutes from the regular meeting on August 3, 2026, all members present voting yes, motion carried.

Action 2026-145

Motion by J. Noren, seconded by Bulat, to approve the claims as presented. Roll call, all members present voting yes, motion carried.

CLAIMS- AUGUST 17, 2026

GENERAL LEDGER

DELTA DENTAL- Employee Dental Insurance	628.70
HEALTH POOL OF SD- Employee Health Insurance	8,966.43
UNITED HEALTH CARE- Employee Life Insurance	74.10
TOTAL	**$9,669.23**

GENERAL FUND

A&B BUSINESS SOLUTIONS- Police	59.99
A&J SUPPLY- Parks 491.84, Shop 28.96	520.80
ALL NET CONNECTIONS- Police Comp 1524.44, Backup 220.21, Police 182.00	1,926.65
AMAZON CAPITAL- Police	749.02
BH PIONEER	191.17
BH ENERGY-CH 163.41,HH 195.90,Police 299.80,Shop 193.77,Parks 159.95,Lights 1167.40	2,180.23
BUTTE ELECTRIC- Exit Lights	330.41
BJ'S COUNTRY STORE- Police Fuel	825.54
MONTANA DAKOTA- City Hall 20.44, Hale Hall 45.51, Shop 22.82, Police 20.44	109.21
RICHTERS TIRE & EXHAUST- Police	890.60
SONSET STATION- PW Fuel	173.26
SOUTHERN GLAZERS- August Liquor	1438.53
T&T SITEWORKS- Sand	1,160.00
TRUGREEN- Park Spraying	499.07
WESTERN STATIONERS- City Hall	109.90
GENASYS- Police Evertel Renewal	300.00
BLUEPEAK- Police 375.28, City Hall 452.52	827.80
PIONEER BANK & TRUST- Riley TIFD July 2026	1,832.87
BLACK DIAMOND BUILDERS- Library Door	2,217.00
TOTAL	**$16,342.05**

LIBRARY

A&B BUSINESS SOLUTIONS	137.04
A&J SUPPLY	51.44

BH PIONEER- Subscription	84.00
BLUEPEAK	207.18
AMAZON CAPITAL- Books & Supplies	503.63
BH ENERGY	195.90
MONTANA DAKOTA	20.44
RASMUSSEN MECHANICAL- A/C Repair	546.43
TOTAL	**$1,746.06**

WATER/SEWER FUNDS

A&J SUPPLY	56.91
BH ENERGY	3,045.09
BUTTE ELECTRIC- Treatment Plant 2400.48, Booster 712.30	3,112.78
MONTANA DAKOTA- Booster 176.28, Well 4 54.70	230.98
SD ONE CALL	4.20
POSTMASTER	489.00
SONSET STATION- PW Fuel	173.29
USA BLUE BOOK	741.55
ALLIANCE TECHNICAL GROUP	59.75
TOTAL	**$7,913.55**

AUTOMATIC PAYMENTS

USDA RURAL DEVELOPMENT- Storm Sewer	1,226.50
USDA RURAL DEVELOPMENT- Laurel Stret Project	3,254.00
EFTPS- Payroll Taxes 08/07/26	5,560.40
TOTAL	**$10,040.90**

At this time Mayor Fitzgerald opened the Public Hearing for the 2027 budget. Hearing no comments from the public or council, Mayor Fitzgerald closed the Public Hearing.

Action 2026-146

Motion by Cooper, seconded by K. Noren, to use the 7% proposed wage increase expenditure budget worksheet, for the final budget numbers. Roll call, all members present voting yes, motion carried.

Action 2026-147

Motion by Bulat, seconded by Davidson, to adopt the following Resolution. Roll call, all members present voting yes, motion carried.

RESOLUTION 2026-03

A RESOLUTION SETTING THE FEES FOR CONTRACTORS AND NON-RESIDENTS USING THE CITY BRUSH PILE.

BE IT RESOLVED by the Common Council of the City of Whitewood, Whitewood South Dakota, that

In accordance with Section 52.43 of the City of Whitewood Code of Ordinances, the fees for dumping at the City Brush Pile shall be the following:

Non-resident water bill account holders, one-time payment $20.00 per year.
(Payable first of the year or thereafter and good through the end of the year.)

Non-resident and/or Contractors:

Standard pickup box $50.00 per load.
Trailers less than 1 ton $100.00 per load.
Trailers greater than 1 ton $200.00 per load.

This resolution shall become effective immediately upon adoption.

Dated 17th day of August 2026.

CITY OF WHITEWOOD

BY: ________________________
Sara J. Fitzgerald, Mayor

ATTEST:

____
Cory Heckenlaible, Finance Officer

Action 2026-148

Motion by Bulat, seconded by Cooper, to approve the $12,900 quote from Horsley Specialties for asbestos removal on the Mraz property at 1216 Hooker Street. This expense will be added to the special assessments for reimbursement and City Attorney Fitzgerald will place a judgement on the property. Roll call, all members present voting yes, motion carried.

Action 2026-149

Motion by Cooper, seconded by Bulat, to approve Amendment to Task Order No. 14 for the Wastewater Treatment Plant upgrades. This amendment adds $429,000 to the engineering expenses, that are a cost of the overall project cost and funded through the SRF loan and CDBG grant. Roll call, all members present voting yes, motion carried.

Action 2026-150

Motion by Bulat, seconded by Cooper, to postpone executive session for legal matters until the next regular meeting on Tuesday, September 8, 2026. Roll call, all members present voting yes, motion carried.

There being no further business, the meeting was adjourned at 6:11 PM.

SARA J. FITZGERALD
Mayor

Attest:

CORY HECKENLAIBLE
Finance Officer

CLAIMS- September 8, 2026

ESTIMATED WAGES –SEPTEMBER 2026 (2 pay periods)

MAYOR	0.00
COUNCIL	2,700.00
CITY ATTORNEY	1,000.00
BUILDING INSPECTOR	300.00
CHIEF OF POLICE- Josh Bach	4,800.00
POLICE OFFICER- Anthony Spencer	4,320.00
POLICE OFFICER- Dykes	4,320.00
POLICE OFFICER- Hebda	4,320.00
WASTE/WATER OPERATOR- DJ Werlinger	4,960.00
WASTE/WATER OPERATOR- Derek Daniels	4,640.00
WASTE/WATER OPERATOR- John Cooper	4,480.00
LIBRARIAN – Deb Terhue	2,147.20
LIBRARY ASST.- Donna Willson	648.00
LIBRARY ASST- Sandy Huffman	648.00
LIBRARY ASST.- Ester Walker	238.88
LIBRARY ASST.- Olyn Smith	197.16
FINANCE OFFICER – Cory Heckenlaible	5,120.00
FINANCE & PW- Jessica Bestgen	4,160.00
TOTAL	**$48,999.24**

GENERAL LEDGER

CITY OF WHITEWOOD- Take Dep for Bill- Burns,Sweet, Anderson	270.00
SD DEPT REVENUE- Garbage Sales Tax	325.65
SD RETIREMENT- Employee Retirement	5,451.66
TOTAL	**$6,047.31**

GENERAL FUND

A&B BUSINESS SOLUTIONS- City Hall 250.19, Police 171.37	421.56
ALL NET CONNECTIONS0 Microsoft 365 Premium 5061.50, Backup 216.96	5,278.46
AMAZON CAPITAL- Police	218.79
AT&T	356.84
JOHNSON SOUTH DAKOTA- August Liquor	21,440.21
LIGHTING MAINTENANCE- Exit Lights	58.52
QUALITY BRANDS- August Liquor	806.75
SOUTHERN GLAZERS- August Liquor	1,246.38
WELLS FARGO VISA- Vision	33.52
A&J SUPPLY- Streets 15.58, Parks 45.98	61.56
BJ'S COUNTRY STORE- Police Fuel	1,265.77
WASTE CONNECTIONS- Garbage Collection	5,455.31
SONSET STATION- PW Fuel	205.44
TOTAL	**$36,849.11**

LIBRARY

ALL NET CONNECTIONS	22.75
DEB TERHUNE- Supplies	34.27
MIDWEST TAPE- Books	42.48
AMAZON CAPITAL	91.27
TOTAL	**$190.77**

WATER/SEWER FUNDS

DAN'S DUMPSTERS	100.00

HAWKINS CHEMICAL	562.58
WESTERN PEAKS- Samples	20.41
WELLS FARGO VISA	76.90
A&J SUPPLY	157.78
SONSET STATION- PW Fuel	205.44
TOTAL	**$1,123.11**

AUTOMATIC PAYMENTS

USDA RURAL DEVELOPMENT- Water Project Loan	4,028.00
USDA RURAL DEVELOPMENT- Trunk Sewer Project	1,057.00
FORD CREDIT- Pickup Lease	1,237.44
EDTPS- Payroll Taxes 08/21/26	5,346.25
EFTPS- Payroll Taxes 09/04/26	
TOTAL	**$11,668.69**

). MASONRY & CONCRETE, INC.
.0 DEADWOOD AVE
ⁱID CITY, SD 57702
ıe# 605-341-2262 Fax # 605-342-3027
:r Sartorius, tyler@wdmasonry-concrete.com, cell: 605-608-0876

PROPOSAL

DATE	PROPOSAL #
8/12/2026	11852

ᴬME
' OF WHITEWOOD

PROJECT
CITY OF WHITEWOOD
CITY HALL BRICK REPAIRS

ITEM	DESCRIPTION	QUANTITY	UOM	RATE	TOTAL
		1	SUB	$9,045	$ 9,045
.BOR & MATERIAL	**BRICK & STUCCO REPAIRS AT EXTERIOR FAÇADE**				INCLUDED
.BOR & MATERIAL	DEMO & PATCH CRACKED AND DAMAGED BRICK & STUCCO				INCLUDED
.BOR & MATERIAL	PAINT REPAIRED AREAS(MATCH EXISTING PAINT)				INCLUDED
EQUIPMENT	MASONRY TOOLS, FORKLIFT				INCLUDED
.BOR & MATERIAL	MOBILIZATION				

ALL PROPOSALS EXCLUDE THE FOLLOWING UNLESS SPECIFICALLY NOTED: CONCRETE, VAPOR BARRIER, INSULATION, STEEL, CAULKING, PAINT, WINTER CONDITIONS: TEMP HEAT & TEMP ENCLOSURES, GRAFFITTI COATING, DUMPSTERS, & BOND.

Equal Opportunity Employer

Prices are good for 30 days from proposal date. Any alteration or deviation from above ›ecifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate.

SUB-TOTAL	$9,045
EXCISE TAX (2.041%)	$184.62
TOTAL	$9,230

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work specified. Payment will be made as outlined above.

:ceptance gnature:	Acceptance Date:	Acceptance Date:

Estimate

2608-0506-7618
2026-08-05

Extreme Foundation Repair & Concrete Lifting
PO Box 311
Rapid City SD
Rapid City SD 57709
team@extremefoundationrepair.com
(605) 390-0228

DJ Werlinger
1025 Meade St
Whitewood SD 57793
dj@cityofwhitewood.com
605-639-0393

DJ Werlinger
1025 Meade St, Whitewood, SD, 57793

Description	*Unit Price*	*Quantity*	*Total*
Tearing off stucco and doing brick We will remove the existing stucco to access the brick behind it. We will then remove and replace the damaged brick as needed. Once the brick replacement is complete, we will reapply the stucco to restore the exterior finish.	$6,875.00	1.00	$6,875.00
Mobilization This is the estimated cost for fuel for the duration of the project	$600.00	1.00	$600.00
Labor	$600.00	1.00	$600.00
Unforeseen Work Please note: The price that we are providing you with is just an estimate. It does not include any unforeseen work we may run into. If circumstances occur that would increase the provided estimate this will be communicated to you. This includes work involved, options to address the issue, and price change. This will need to be approved before the work completed by you. If agreed to the price change we will require you to sign off on the agreement before proceeding	$0.00	1.00	$0.00

Subtotal	$8,075.00
Tax	$161.50

Total $8,236.50

Compensation. *The client shall pay as set forth above. **Invoicing & Payment.1/2 down when signed remainder ** Due upon completion *Price is subject to change, with customer's approval if the void under the slab is greater than anticipated.* Push piers going deeper than 20 feet will cost an additional $20 per foot, per pier. We will only warranty the areas that we pier. Extreme is not responsible if not told by the owner for landscaping, damage to plumbing or electrical, cracks in slabs, Floor, or the concrete cannot be raised and must be replaced. It is the homeowner's responsibility to replace it at the current replacement cost. If the crew is turned away from the job site less than 24 hours prior to cancellation notification being given, the customer will be responsible for payment of $150.00. Half of the payment is due upon proposal acceptance, while the remaining amount will be settled in full upon project completion. *Warranty:* We only cover the areas that Extreme works on. The warranty is for our existing owner customers per project only. *Our business mandates a minimum project initiation threshold of $650.00.*

Signature:________________________________

Date____________________

(Please disregard for an online portal signature)

ORDINANCE NO. 2026-04

2027 APPROPRIATION ORDINANCE

CITY OF WHITEWOOD

PART 1 SDCL 9-21-2

Be it ordained by the City of Whitewood that the following sums are appropriated to meet the obligations of the Municipality.

			GENERAL	LIBRARY	3RD CENT	Additional Sales Tax	DEBT SERVICE	TIFD FUND	ECONOMIC DEV.
410		General Government							
	411	Legislative	$119,600.00						
		Contingency	$0.00						
	412	Mayor	$0.00						
	413	Elections	$900.00						
	414	Legal	$12,000.00						
	414	Finance Dept.	$72,515.00						
	419	Government Bldg.	$51,000.00						
		Total General Govt.	**$256,015.00**						
420		Public Safety							
	421	Police Dept.	$450,350.00						
	423	Building Inspector	$16,700.00						
		Total Public Safety	**$467,050.00**						
422		Streets	$0.00						
	431	Street Improvements				$10,000.00			
		Total Streets	**$0.00**			**$10,000.00**			
430		Public Works							
	431	Highway & Streets	$174,510.00						
		Total Public Works	**$174,510.00**						
432		Sanitation							
	432	Garbage	$73,000.00						
		Total Sanitation	**$73,000.00**						
450		Culture & Recreation							
	452	Parks & Recreation	$101,810.00						
	455	Library		$76,100.00					
		Total Culture & Rec.	**$101,810.00**	**$76,100.00**					
460		Economic Dev.							

		GENERAL	LIBRARY	3RD CENT	Additional Sales Tax	DEBT SERVICE	TIFD FUND	ECONOMIC DEV.
462	Chamber of Commerce							
465	Industrial Dev.	$0.00						
465	Planning & Zoning							
465	Promoting the City			$8,000.00				
	Total Economic Dev.	**$0.00**		**$8,000.00**				
470	Debt Service	$108,550.00				$31,625.00	$150,000.00	
	Total Debt Service	**$108,550.00**				**$31,625.00**	**$150,000.00**	
499	Liquor							
427	Clean up	$5,000.00						
440	Bullwackers	$30,000.00						
440	Iron Horse Inn	$30,000.00						
440	Hideaway Diner	$5,000.00						
440	Sonset Station	$65,000.00						
440	BJ"s Country Store	$120,000.00						
	Total Liquor	**$255,000.00**						
	Total 2018 Appropriations	**$1,435,935.00**	**$76,100.00**	**$8,000.00**	**$10,000.00**	**$31,625.00**	**$150,000.00**	**$0.00**

ORDINANCE NO. 2026-04
2027 APPROPRIATION ORDINANCE
CITY OF WHITEWOOD

PART 2 9-21-1, 9-21-19, 9-21-20

The following designates the fund or funds derived from the following sources applied to:

Governmental Funds:		GENERAL	LIBRARY	3RD CENT	Additional Sales Tax	DEBT SERVICE	TIFD FUND	ECONOMIC DEV.
Undesignated Fund Balance		$120,883.00	$5,823.00			$19,645.00		
310	Taxes	$759,952.00		$25,000.00	$14,000.00			
320	Licenses & Permits	$6,800.00						
330	Intergovernmental	$73,000.00	$66,777.00					
340	Goods & Services	$116,100.00						
350	Fines & Forfeits	$2,200.00						
360	Miscellaneous Rev.	$1,000.00	$2,500.00					
361	Interest	$3,000.00	$1,000.00	$1,000.00				
363	Debt Service					$11,980.00	$150,000.00	$12,450.00

380	Liquor	$350,000.00						
390	Other Sources							
TOTAL MEANS OF FINANCE								
APPROPRIATIONS		**$1,432,935.00**	**$76,100.00**	**$26,000.00**	**$14,000.00**	**$31,625.00**	**$150,000.00**	**$12,450.00**

Part 3

PROPRIETARY FUNDS	**WATER**	**SEWER**
Undesignated Cash		
Estimated Revenue	$305,700.00	$292,000.00
Total Revenue	$305,700.00	$292,000.00
Less Appropriations	$285,555.00	$179,880.00
Estimated Surplus	$20,145.00	$112,120.00
Estimated Surplus Retained	$20,145.00	$112,120.00
Estimated Surplus to be Transferred to General Fund		$0.00

Part 4

The Finance Officer is directed to certify the following dollar amount of tax levies made in this ordinance to the County Auditor **$352,952.00**

Mayor of the City of Whitewood

Sara J. Ftizgerald

First Reading:	9/8/2026
Second Reading:	9/21/2026
Published:	9/26/2026
Effective:	10/16/2026

Ketel Thorstenson, LLP
P.O. Box 3140
Rapid City, SD 57709

This representation letter is provided in connection with your audit of the financial statements of the City of Whitewood, which comprise the respective financial position of the governmental activities, the business-type activities, and each major fund as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief as of the date of this letter, the following representations made to you during your audit.

Financial Statements - General

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 4, 2026, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

- The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with GAAP. In regard to such estimates, management represents:
    - The significant judgments made have considered all relevant information of which we are aware,
    - The process used to determine estimates is appropriate and consistent,
    - The assumptions appropriately reflect our intent and ability to carry out specific courses of action,
    - The disclosures, including those describing estimation uncertainty, are complete and appropriate,
    - When necessary, appropriate specialized skills or expertise have been applied,
    - No subsequent events have occurred that would require adjustment to the estimates or related financial statement disclosures, and
    - The decision to exclude any accounting estimates not recognized or disclosed in the financial statements was made after considering the appropriate recognition and disclosure criteria in GAAP.

- Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings.

- We are responsible for adjusting the financial statements to correct material misstatements, and we affirm that the effects of the uncorrected misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.

- The effects of all known, actual, or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

- Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

- The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

- The financial statements include all fiduciary activities required by GASB Statement No. 84, as amended.

- The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.

- All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

Financial Statements – Account Balances

- Deposits and investment securities are properly classified as to risk and are properly disclosed.

- The methods and significant assumptions used to determine fair values of financial instruments are observable inputs. They result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.

- Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been appropriately reduced to their estimated net realizable value by a properly identified and recorded provision for uncollectible receivables.

- Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.

- Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated, or amortized.

- All commitments for the purchase of property, plant, and equipment have been disclosed. There are no significant idle or nonoperating fixed assets or assets held for resale.

- Capital assets, including intangible assets, have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.

- We believe all material expenditures that have been deferred to future periods will be recoverable.

- Agreements to repurchase assets previously sold have been properly disclosed.

- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral except as made known to you and disclosed in the financial statements. All material leases are properly recorded and disclosed in the financial statements.

- Direct borrowings and direct placements of debt have been properly segregated from other debt; and unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant defaults or termination events with finance-related consequences, and significant subjective acceleration clauses have been properly disclosed.

- We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASB Statement No. 91.

- We are in compliance with all tax or debt limits, and any related debt covenants, and all such items have been properly disclosed.

- We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASB Statement No. 96.

- Actuarial assumptions and methods used to measure pension and costs for financial accounting purposes are appropriate in the circumstances. We have adequately considered the qualifications of specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

- Deferred compensation agreements or pension plans are properly recorded and disclosed.

- We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments.

- Tax abatement agreements have been properly disclosed in the financial statements, including the names of all governments involved, the gross amount and specific taxes abated, and additional commitments.

- Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances, line-of-credit, or similar arrangements have been properly recorded and/or disclosed.

- Net position components (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (non-spendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

- We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

- We are following our established accounting policy regarding which resources, (i.e. restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

- Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

- Special and extraordinary items are appropriately classified and reported, if applicable.

- Participation in a public entity risk pool has been properly reported and disclosed.

- We have appropriately disclosed identified, recorded, and disclosed public-private and public-public partnerships and availability payment arrangements.

- We have implemented GASB 102 during the audit period. We have implemented the new accounting standard in accordance with the transition guidance prescribed in the GASB. We have sufficient and appropriate documentation supporting all estimates and judgements underlying the amounts recorded and disclosed in the financial statements.

- Expenditures of federal awards were below the minimum threshold, and we were not required to have an audit in accordance with the Uniform Guidance.

Information Provided

- We have provided you with:
  - Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
  - All audit or relevant monitoring reports, if any, received from funding sources.
  - Additional information that you have requested from us for the purpose of the audit.
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - All minutes of meetings of the governing board and related committees and summaries of actions of recent meetings for which minutes have not yet been prepared.
  - All communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
  - Previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- All material transactions have been recorded in the accounting records and are reflected in the financial statements. There were no significant accounting system or control breakdowns during the audit period, and no accounting data was lost.

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.

- We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements and communicated by employees, former employees, grantors, regulators, or others.

- We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws, regulations (including those pertaining to adopting, approving, and amending budgets), contracts or grant agreements, or waste or abuse, whose effects should be considered when preparing the financial statements or as a basis for recording a loss contingency, or for reporting on non-compliance.

- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

- We have no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources and fund balance or net position.

- We have provided you with all of the information that is relevant to our plans to mitigate the adverse effects of conditions and events that indicate there is substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time, including our evaluation of the likelihood that those plans can be effectively implemented.

- We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions, including any side agreements, of which we are aware.

- We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds. There are no violations or possible violations (including budget ordinances and debt covenants) whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

- We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of identified and suspected fraud and noncompliance with provisions of laws and regulations, and contracts and grant agreements that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

- We have a process to track the status of audit findings and recommendations, when applicable.

- We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report, if applicable.

- If applicable, we have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements, that you have reported to us.

- We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting the information in our general ledger into a working trial balance. We agree with the classifications of the trial balance that were utilized in the financial statement preparation (see attached).

  In addition, you prepared the adjusting journal entries necessary to ensure the financial statements are not materially misstated, and we acknowledge that we have reviewed and approved those entries and accepted responsibility for them (see attached). We are in agreement with those adjustments, and they will be recorded in our records.

  We have also reviewed the depreciation schedule you prepared on our behalf (see attached), noting its mathematical accuracy and completeness. We have approved the depreciation methods, useful lives, and salvage values.

  Also, as part of your audit, you assisted with preparation of the financial statements and disclosures from the trial balance. You also performed the following non-audit services: GASB 34 government-wide adjustment, depreciation schedule maintenance, SDRS Pension and compensated absence adjustments. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably in senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; accept responsibility for the results of the services; and ensure that the entity's data and records are complete and receive sufficient information to oversee the services.

We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

Sincerely yours,

CITY OF WHITEWOOD

____

Mayor

____

Finance Officer

____

Council President

DATE: _______________________

Cory Heckenlaible

From: Josh Bach
Sent: Monday, August 24, 2026 1:33 PM
To: Cory Heckenlaible
Subject: Agenda items

Good afternoon,

Was wondering if we could add the following agenda items for the next council meeting

Hiring Aric Homola for part time. Aric is a certified police officer. Aric has been certified since 2023 and would be an excellent addition to our part-time roster.

Donating the Dare bus to the Black Hills Baptist Church. The bus has not been as utilized as we had hoped it would be. They have agreed to take the bus back as a donation.

Josh Bach
Chief of Police
Whitewood Police Department
912 Garfield St. / Physical Address
1025 Meade St. / Mailing Address
Phone 605-269-2550, ext. 1
Mobile 605-641-2522
Email josh@cityofwhitewood.com
Web www.cityofwhitewood.org

SOUTH DAKOTA CERTIFICATE OF TITLE

VEHICLE

TITLE NO.	TITLE ISSUE DATE	PRINTED DATE	TYPE	PREVIOUS STATEBRAND	TAX *CODE/$AMT.	WEIGHT/CC
211471535	05/28/2021	05/28/2021	TRANSFER		*01	9700

YEAR	MAKE	MODEL	BODY	VEHICLE IDENTIFICATION NUMBER
2003	FORD	ELDORADO	BUS	1FDXE45F23HA53899

1FDXE45F23HA53899

MAIL TO: CITY OF WHITEWOOD
1025 MEADE ST
WHITEWOOD SD 57793

ODOMETER READING	ODOMETER DATE	ODOMETER BRAND
	05/28/2021	EXEMPT

BRAND

OWNER(S): CITY OF WHITEWOOD

OWNER ADDRESS: 1025 MEADE ST
WHITEWOOD SD 57793

FIRST LIENHOLDER:

NOTED BY: ______________________ RELEASED BY: ______________________

COUNTY TREASURER (CO. #) (DATE) COUNTY TREASURER (CO. #) (DATE)

SECOND LIENHOLDER:

NOTED BY: ______________________ RELEASED BY: ______________________

COUNTY TREASURER (CO. #) (DATE) COUNTY TREASURER (CO. #) (DATE)

THE DEPARTMENT OF REVENUE, UNDER SOUTH DAKOTA LAW CERTIFIES THAT THE PERSON(S) NAMED HEREON IS DULY REGISTERED IN THIS OFFICE AS OWNER(S) OF THE DESCRIBED PROPERTY SUBJECT TO ANY LIEN AND ENCUMBRANCES HEREIN SET FORTH. DEPARTMENT OF REVENUE; MOTOR VEHICLE DIVISION; 445 EAST CAPITOL AVENUE; PIERRE, SD 57501-3100.

Jim Terwilliger

SECRETARY,
DEPARTMENT OF REVENUE

11086 210528 091700

CONTROL NO. 5063813

DOR-MV-505 (5/2020)

ANY ALTERATIONS OR ERASURES VOID TITLE

Cory Heckenlaible

From: Brian W Larson <notifications@mail.conversations.godaddy.com>
Sent: Wednesday, September 2, 2026 2:15 PM
To: Cory Heckenlaible
Subject: New contact form message for City of Whitewood via Contact Us

City of Whitewood received a new message.

Name
Brian W Larson

Email
blarson220@gmail.com

Message
Dear Whitewood City Hall, I am writing to request public records concerning the recent change to traffic control at the intersection of Oak Street and Hooker Street. The intersection was previously controlled by stop signs on two approaches, and it has recently been changed to an all-way (four-way) stop. I would appreciate copies of, or access to, any records relating to the decision to install the additional stop signs, including: - City Council agendas, minutes, motions, resolutions, or ordinances concerning the change; - Any requests or complaints from residents, businesses, law enforcement, or other parties that prompted consideration of the change; - Any traffic studies, engineering studies, engineering judgments, traffic counts, or other analysis used to determine that all-way stop control was appropriate at this intersection; - Any review of the intersection's crash history or traffic-safety history; - Any recommendations or correspondence from the Public Works Department, Police Department, city engineer, or other city personnel concerning the change; - Any documentation identifying who authorized the installation of the additional stop signs and the date that authorization occurred; and - Any other records documenting the reason or justification for changing the intersection from two-way stop control to all-way stop control. I would also appreciate clarification as to whether the change was

authorized by the Whitewood City Council or by another city official or department acting under delegated authority. If there is a specific ordinance, resolution, policy, or other authority under which the additional stop signs were installed, please provide a copy or identify that authority. My intent is simply to understand the basis and process by which the traffic-control change was made. I am not requesting any confidential information, and I am happy to receive the records electronically if that is most convenient. If some of the requested records do not exist, please indicate which records are unavailable rather than treating the request as a whole as unavailable. Thank you for your assistance. I appreciate your time and look forward to your response. Sincerely, Brian W Larson blarson220@gmail.com 605-280-5195

Device
desktop

Language
en-US

Submitted_from
Homepage

AIRO SUGGESTED RESPONSE

I'm unable to assist with reques...

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Want to forward this message to your team?

Invite them to join your Conversations inbox instead