

ROSCOE CITY TRUSTEE BOARD
Regular Meeting – Agenda
Monday, April 6, 2026, @ 7:30 P.M.

Approval of Agenda.

Approval of minutes for March 2, and March 16, 2026, meetings.

Approval of March Financial Statement, and bank reconciliations.

Appoint Noah Miller to fill Board vacancy

- declare any conflicts of interest
- oath of office

Approval of bills.

Draw for Ballot Placement

Public Comments – public is limited to 10 minutes to share their comments/concerns with the Council.

DANR Funding for lagoon project discussion

- Kayla Heuer with NECOG to explain funding
- Brandon Smid with Helms to discuss project and contract

Code Enforcement

Building Permit

Tennis/Basketball Court

- Hoops and line painting

Water sample notice and 2025 Drinking water report

Street/Utility Report – Nathan Miller

- chlorine sample device
- curb stops
- park sign on highway
- window quotes
- pea rock and gravel needs

FO Bauman report

- election update
- trainings

****Executive Session**

Next regular meeting – Monday, May 4, 2026, @ 7:30 P.M.

Motion to adjourn.

**** Executive Session:** The City of Roscoe Council reserves the right to go in to executive session at any point during the meeting. A motion to go into executive session shall cite the applicable subsection under codified law 1-25-2

Roscoe City Board Proceedings
March 2, 2026
7:30 P.M.

The Roscoe City Trustee Board met in regular session in the City Office with Vice President Lehr presiding. Members present were D. Bauman and Malsam, and Treichel via Teams. Others present: Nathan Miller, Sarah Miller, Fred Schneider, and Donna Sunahara.

D. Bauman moved and Treichel seconded to approve the agenda. All aye. Motion carried.

Malsam moved and Lehr seconded to approve the minutes of the February 2, 2026, meetings. All aye. Motion carried.

D. Bauman moved and Treichel seconded to approve the payment of the following bills. All aye. Motion carried.

February 16, 2026, payroll: FO – \$909.17; Building - \$341.22; Hwy & Streets – \$436.77; Snow - \$0; Rubble - \$136.50; Sewer Dept - \$121.74; Water Dept.- \$243.46; Parks – \$341.25.

February 16, 2026, bills:

AP Express – supplies - \$99.75; Avera Occupational Medicine – fees - \$109.80; City of Roscoe – utilities - \$665.50; EFTPS –WHT, SS, & Med. Tax - \$1447.72; FEM Electric – utilities - \$150.00; First State Bank of Roscoe – fees - \$10.00; Performance Crane & Heavy Haul – supplies - \$1350.00; Roscoe Hardware – supplies - \$92.08; Runnings Supply Inc – supplies - \$343.45; SD Retirement System – February retirement - \$737.86; Visa – supplies - \$857.19; WEB Water – water - \$3632.85;

March 2, 2026, payroll: Trustees –\$654.55; FO – \$832.35; Building - \$267.22; Hwy & Streets – \$267.22; Snow - \$109.36; Rubble - \$106.89; Sewer Dept - \$102.43; Water Dept.- \$204.80; Parks – \$267.22.

March 2, 2026, bills:

A1 Sanitation & Recycling – utilities - \$289.18; Bantz, Gosh & Cremer – legal services/fees - \$31; Banyon Data Systems – professional fees - \$3380.00; Dept of Health – fees - \$20.00; Gibson Publishing – publishing - \$49.41; H & H Contracting – repairs - \$127.50; Hawkins – supplies - \$20.00; Health Pool of SD – health insurance - \$2003.74; Montana Dakota Utilities – utilities - \$2216.81; SD State Treasurer – sales tax - \$21.40; SDPAA – insurance premium - \$15280.61; Venture Communications – utilities - \$266.88; Verizon Wireless – utilities - \$39.73.

D. Bauman moved and Lehr seconded to approve the February Financial Statement and bank reconciliations. All aye. Motion carried.

Fred Schneider thanked the Board for the donation to the Senior Center. There were no other public comments.

Sarah Miller, representing the Roscoe Community Club, brought up the idea of putting in a gaga ball pit in town. It was suggested to place near the ballfield, but after discussion on size, space and usage, it was determined to be better at the park. D. Bauman moved and Malsam seconded to approve putting a gaga ball pit at the park. All aye. Motion carried.

Drainage is still an issue along Andrew St. Ideas for what should be done are being looked into.

A discussion was held on code enforcement. City workers will start documenting yard conditions and other nuisance violations. Notices will be sent out later this spring for properties that need them.

A discussion was held on bulk water sales. Previously, water was being sold through the quarter salesman at the water tower. This does not seem like the most efficient way, as many tanks are big and would take a lot of quarters to use. Nathan can fill tanks at the city shop if someone needs a tank filled.

Nathan Miller reported to the Board:

- Playground equipment at the park: as per insurance, the wooden structure is supposed to be removed; do we want to keep the swing area?
- Sand is needed around merry-go-round and small swinging piece
- Shop windows – need quotes; D. Bauman moved and Malsam seconded to approve Nathan getting quotes for 4 windows to be removed/replaced and 1 window to be replaced. All aye. Motion carried.
- Restricted use site to be opened Saturday, April 4, weather permitting. Dumpster by shop will still be there.

FO Bauman reported to the Board:

- Annual report is completed. A copy was given to the Board members to review. Report to be approved next meeting.

D. Bauman moved and Malsam seconded to approve Resolution 2026-2. Roll-call: All aye. Motion carried.

RESOLUTION 2026-2

RESOLUTION GIVING AUTHORIZATION OF PAYMENT USING SURPLUS FUNDS

WHEREAS, the City of Roscoe adopted a monthly surcharge on water utility bill in conjunction with the Clean Water loan (“CW”) to provide for repayment of said loan; and

WHEREAS, the surcharge has produced revenues in excess of those required for scheduled debt service payment on the CW loan; and

WHEREAS, the City of Roscoe’s Resolution 2019-3 provides that surplus funds can “be used for any other authorized municipal purpose designated by the Common Council”; and

WHEREAS the Board of Trustees of the City of Roscoe finds it to be in the best interest of the City to use said surplus funds for repair and replacement of fire hydrants by Dahme Construction for \$51,307.74;

THREREFORE BE IT RESOLVED that the surplus revenue from the CW debt surcharge be expensed for the labor and parts of the replacement of fire hydrants by Dahme Construction.

Dated this 2nd day of March, 2026.

Leland Treichel, President

Attest: Nicole Bauman, Finance Officer

The SDML District 6 meeting is being held in Redfield on March 17th.

Equalization meeting is set for Monday, March 16, 2026, @ 8:15 am.

The next regular meeting is Monday, April 6, 2026, @ 7:30 pm.

Lehr moved and D. Bauman seconded to adjourn. Motion carried.

Leland Treichel
President

Attest:

Nicole Bauman
Finance Officer

Published once at the total approximate cost of _____.

City Board Proceedings
Board of Equalization Meeting
March 16, 2026
8:15 A.M.

The Roscoe Trustee Board met in the City Office as the Board of Equalization. Present were: Trustees Brian Malsam, Andrew Lehr, Leland Treichel, and Finance Officer Nicole Bauman.

Meeting was called to order.

Lehr moved and Malsam seconded to approve agenda.

The Assessment Book for 2026 was reviewed.

No one appeared in objection to their assessment.

This completes the Equalization process for 2026.

Malsam moved and Lehr seconded to adjourn. All aye. Motion Carried.

City of Roscoe
End of March 2026

	Begin Year	Month Debit	Month Credit	YTD Debit	YTD Credit	Balance
FUND 100 General Fund						
G 100-10100 CHECKING	\$74,200.56	\$21,002.68	\$30,378.27	\$78,583.74	\$98,951.00	\$53,833.30
G 100-10105 PETTY CASH	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
G 100-10255 SD FIT	\$164,680.86	\$467.90	\$0.00	\$1,364.86	\$0.00	\$166,045.72
FUND 600 Water Fund	\$238,931.42	\$21,470.58	\$30,378.27	\$79,948.60	\$98,951.00	\$219,929.02
G 600-10100 CHECKING	\$10,485.59	\$59,819.98	\$7,423.69	\$77,477.99	\$77,476.34	\$10,487.24
G 600-22000 CUSTOMER D	\$19,181.24	\$0.00	\$0.00	\$0.00	\$150.00	\$19,031.24
G 600-30001 UNDISTRIBUTE	-\$1,405.29	\$857.50	\$914.00	\$1,578.75	\$1,663.15	-\$1,489.69
	\$28,261.54	\$60,677.48	\$8,337.69	\$79,056.74	\$79,289.49	\$28,028.79
FUND 610 Water Surcharge Fund						
G 610-10100 CHECKING	\$92,024.91	\$2,994.33	\$0.00	\$9,106.86	\$7,807.85	\$93,323.92
FUND 650 Sewer Fund	\$92,024.91	\$2,994.33	\$0.00	\$9,106.86	\$7,807.85	\$93,323.92
G 650-10100 CHECKING	\$160,698.57	\$743.02	\$1,568.27	\$2,317.24	\$3,145.81	\$159,870.00
FUND 660 Sewer Surcharge Fund	\$160,698.57	\$743.02	\$1,568.27	\$2,317.24	\$3,145.81	\$159,870.00
G 660-10100 CHECKING	\$148,241.45	\$7,444.64	\$51,307.74	\$22,746.14	\$71,219.43	\$99,768.16
	\$148,241.45	\$7,444.64	\$51,307.74	\$22,746.14	\$71,219.43	\$99,768.16
Total	\$668,157.89	\$93,330.05	\$91,591.97	\$193,175.58	\$260,413.58	\$600,919.89

Checking	436,313.86
PETTY CASH	50.00
SD FIT	166,045.72
	602,409.58

CITY OF ROSCOE
***Revenue Guideline©**

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Current Period: March 2026

			2026	2026	March	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
General Fund							
Active	R 100-31101	Current Year Taxes	\$178,000.00	\$21,604.36	\$7,949.01	\$156,395.64	12.14%
Active	R 100-31102	Taxes last year	\$1,500.00	\$899.22	\$149.59	\$600.78	59.95%
Active	R 100-31103	Taxes two years	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31104	Taxes three years	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31105	Taxes four years	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31108	Mobile Home Current pr	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31300	Sales Tax	\$150,000.00	\$37,166.15	\$11,398.79	\$112,833.85	24.78%
Active	R 100-31500	Amusement Tax	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31801	Tax Deed	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-31900	Penalites	\$0.00	\$33.67	\$4.98	-\$33.67	0.00%
Active	R 100-32300	Liquor License	\$1,110.00	\$10.00	\$0.00	\$1,100.00	0.90%
Active	R 100-32400	Malt Beverage License	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
Active	R 100-32900	Beverage License Other	\$15.00	\$15.00	\$0.00	\$0.00	100.00%
Active	R 100-33112	FEMA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33403	Small Community Planni	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33404	Mosquito Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33409	State Shared Govt. Othe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-33501	State Shared Bank Fran	\$1,000.00	\$1,431.20	\$0.00	-\$431.20	143.12%
Active	R 100-33502	State Shared Motor Vehi	\$2,500.00	\$1,075.89	\$0.00	\$1,424.11	43.04%
Active	R 100-33503	Liquor Tax Reversion	\$1,800.00	\$495.99	\$0.00	\$1,304.01	27.56%
Active	R 100-33504	Motor Vehicle License	\$10,000.00	\$2,532.34	\$929.01	\$7,467.66	25.32%
Active	R 100-33508	Local Govt. Hwy & Bridg	\$10,000.00	\$2,383.25	\$0.00	\$7,616.75	23.83%
Active	R 100-33801	County Shared County R	\$490.00	\$490.00	\$0.00	\$0.00	100.00%
Active	R 100-33803	County Shared Wheel T	\$1,200.00	\$301.24	\$0.00	\$898.76	25.10%
Active	R 100-34199	General Govt. Other	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	R 100-34399	General Govt. Hwy & Bri	\$100.00	\$56.00	\$56.00	\$44.00	56.00%
Active	R 100-34401	Rubble Site Charges	\$2,000.00	\$584.66	\$194.12	\$1,415.34	29.23%
Active	R 100-34402	Weed Cutting	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
Active	R 100-34502	Pet License	\$150.00	\$12.00	\$3.00	\$138.00	8.00%
Active	R 100-34607	Camper Donations	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
Active	R 100-34708	Promoting the City	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-36100	Interest	\$10,000.00	\$1,864.54	\$637.42	\$8,135.46	18.65%
Active	R 100-36200	Rentals	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-36301	Speical Assessments	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
Active	R 100-36302	Special Assessments Int	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-36700	Dontations from Private	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 100-36901	Cable Franchise Fee	\$2,000.00	\$477.27	\$143.18	\$1,522.73	23.86%
Active	R 100-39103	Sale of Fixed Assessts	\$0.00	\$3,413.00	\$0.00	-\$3,413.00	0.00%
Active	R 100-39104	Compensation for Loss	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total General Fund			\$373,265.00	\$74,845.78	\$21,465.10	\$298,419.22	20.05%
Water Fund							
Active	R 600-33403	Small Community Planni	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-36100	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-38101	Water patron	\$130,000.00	\$24,142.76	\$7,493.24	\$105,857.24	18.57%
Active	R 600-38102	Water - Bulk	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
Active	R 600-38103	Sale of Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-38104	Water Meter Deposits	\$300.00	-\$150.00	\$0.00	\$450.00	-50.00%
Active	R 600-38105	Water Salesman	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-38106	Water penalties	\$1,000.00	\$364.34	\$105.00	\$635.66	36.43%
Active	R 600-38109	Water turn on/off	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 600-38199	Water Other	\$200.00	\$0.00	\$0.00	\$200.00	0.00%

CITY OF ROSCOE
***Revenue Guideline©**

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Current Period: March 2026

			2026	2026	March	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Total Water Fund			\$131,700.00	\$24,357.10	\$7,598.24	\$107,342.90	18.49%
Water Construction Fund							
Active	R 605-33102	Drinking Water Consolid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 605-33103	Drinking Water Construc	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 605-33121	Federal - ARPA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 605-39128	Drinking Water SRF Loa	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Water Construction Fund			\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Water Surcharge Fund							
Active	R 610-37100	Surcharges	\$37,800.00	\$9,055.36	\$2,994.33	\$28,744.64	23.96%
Active	R 610-37101	Surcharges2	\$0.00	\$51.50	\$0.00	-\$51.50	0.00%
Total Water Surcharge Fund			\$37,800.00	\$9,106.86	\$2,994.33	\$28,693.14	24.09%
Sewer Fund							
Active	R 650-33403	Small Community Planni	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 650-36100	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 650-38301	Sewer patron	\$9,000.00	\$2,317.24	\$743.02	\$6,682.76	25.75%
Active	R 650-38399	Sewer - other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Sewer Fund			\$9,000.00	\$2,317.24	\$743.02	\$6,682.76	25.75%
Sewer Construction Fund							
Active	R 655-33104	Clean Water Consoild G	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 655-33105	Build America Bond	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 655-33121	Federal - ARPA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 655-39125	Clean Water SRF Loan	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Sewer Construction Fund			\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Sewer Surcharge Fund							
Active	R 660-36100	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 660-37100	Surcharges	\$96,000.00	\$22,746.14	\$7,444.64	\$73,253.86	23.69%
Active	R 660-37101	Surcharges2	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Sewer Surcharge Fund			\$96,000.00	\$22,746.14	\$7,444.64	\$73,253.86	23.69%
Report Total			\$647,765.00	\$133,373.12	\$40,245.33	\$514,391.88	20.59%

CITY OF ROSCOE
***Expenditure Guideline©**

Current Period: March 2026

			2026	2026	March	Enc	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
General Fund								
Contingency								
Active	E 100-41150-42900	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Contingenc			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Mayor & Council								
Active	E 100-41210-41100	Payroll	\$14,600.00	\$2,650.00	\$790.00	\$0.00	\$11,950.00	18.15%
Active	E 100-41210-41210	Social Security	\$925.00	\$164.30	\$48.98	\$0.00	\$760.70	17.76%
Active	E 100-41210-41220	Medicare	\$250.00	\$38.47	\$11.47	\$0.00	\$211.53	15.39%
Active	E 100-41210-41400	Workers Com	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-41210-42200	Professional F	\$1,500.00	\$567.00	\$0.00	\$0.00	\$933.00	37.80%
Active	E 100-41210-42300	Publishing	\$2,000.00	\$293.69	\$49.41	\$0.00	\$1,706.31	14.68%
Active	E 100-41210-42700	Travel & Confe	\$600.00	\$35.00	\$0.00	\$0.00	\$565.00	5.83%
Total Mayor & Counc			\$19,925.00	\$3,798.46	\$899.86	\$0.00	\$16,126.54	19.06%
Legal								
Active	E 100-41410-42200	Professional F	\$5,000.00	\$31.00	\$31.00	\$0.00	\$4,969.00	0.62%
Total Legi			\$5,000.00	\$31.00	\$31.00	\$0.00	\$4,969.00	0.62%
Finance Officer								
Active	E 100-41420-41100	Payroll	\$26,500.00	\$6,431.07	\$1,986.99	\$0.00	\$20,068.93	24.27%
Active	E 100-41420-41210	Social Security	\$1,643.00	\$398.75	\$123.21	\$0.00	\$1,244.25	24.27%
Active	E 100-41420-41220	Medicare	\$384.25	\$93.27	\$28.81	\$0.00	\$290.98	24.27%
Active	E 100-41420-41300	Retirement	\$1,590.00	\$385.89	\$119.23	\$0.00	\$1,204.11	24.27%
Active	E 100-41420-41400	Workers Com	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-41420-41500	Health Insuran	\$9,700.00	\$2,855.33	\$851.59	\$0.00	\$6,844.67	29.44%
Active	E 100-41420-42200	Professional F	\$16,000.00	\$1,342.91	\$1,136.67	\$0.00	\$14,657.09	8.39%
Active	E 100-41420-42300	Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41420-42500	Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41420-42600	Supplies	\$6,000.00	\$1,205.61	\$1,009.18	\$0.00	\$4,794.39	20.09%
Active	E 100-41420-42700	Travel & Confe	\$750.00	\$21.75	\$21.75	\$0.00	\$728.25	2.90%
Total Finance Office			\$62,667.25	\$12,834.58	\$5,277.43	\$0.00	\$49,832.67	20.48%
General Government Building								
Active	E 100-41920-41100	Payroll	\$20,000.00	\$2,067.70	\$720.26	\$0.00	\$17,932.30	10.34%
Active	E 100-41920-41210	Social Security	\$1,240.00	\$128.22	\$44.66	\$0.00	\$1,111.78	10.34%
Active	E 100-41920-41220	Medicare	\$290.00	\$29.98	\$10.44	\$0.00	\$260.02	10.34%
Active	E 100-41920-41300	Retirement	\$1,200.00	\$124.09	\$43.22	\$0.00	\$1,075.91	10.34%
Active	E 100-41920-41400	Workers Com	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-41920-41500	Health Insuran	\$5,700.00	\$228.82	\$228.82	\$0.00	\$5,471.18	4.01%
Active	E 100-41920-42100	Insurance	\$20,000.00	\$15,280.61	\$15,280.61	\$0.00	\$4,719.39	76.40%
Active	E 100-41920-42200	Professional F	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-41920-42500	Repairs	\$5,000.00	\$354.27	\$354.27	\$0.00	\$4,645.73	7.09%
Active	E 100-41920-42600	Supplies	\$15,000.00	\$1,738.04	\$44.59	\$0.00	\$13,261.96	11.59%
Active	E 100-41920-42800	Utilities	\$20,000.00	\$6,204.00	\$1,733.65	\$0.00	\$13,796.00	31.02%
Active	E 100-41920-42900	Other	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-41920-43200	Building	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-41920-48500	Capitol Outley	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total General Government Buildin			\$91,630.00	\$26,155.73	\$18,460.52	\$0.00	\$65,474.27	28.54%
Fire Department								
Active	E 100-42290-42100	Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42290-42200	Professional F	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-42290-42600	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-42290-42900	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Fire Departmer			\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	100.00%

CITY OF ROSCOE
***Expenditure Guideline©**

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Current Period: March 2026

			2026	2026	March	Enc	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Code Enforcement								
Active	E 100-42360-42200	Professional F	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Total Code Enforcemer			\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Highway & Streets								
Active	E 100-43110-41100	Payroll	\$20,000.00	\$4,087.34	\$733.76	\$0.00	\$15,912.66	20.44%
Active	E 100-43110-41210	Social Security	\$1,240.00	\$253.42	\$45.50	\$0.00	\$986.58	20.44%
Active	E 100-43110-41220	Medicare	\$290.00	\$59.25	\$10.64	\$0.00	\$230.75	20.43%
Active	E 100-43110-41300	Retirement	\$1,200.00	\$217.97	\$43.22	\$0.00	\$982.03	18.16%
Active	E 100-43110-41400	Workers Com	\$1,800.00	\$947.00	\$0.00	\$0.00	\$853.00	52.61%
Active	E 100-43110-41500	Health Insuran	\$5,700.00	\$2,232.56	\$228.82	\$0.00	\$3,467.44	39.17%
Active	E 100-43110-42200	Professional F	\$500.00	\$109.80	\$0.00	\$0.00	\$390.20	21.96%
Active	E 100-43110-42400	Rent	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 100-43110-42500	Repairs	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
Active	E 100-43110-42600	Supplies	\$15,000.00	\$4,045.48	\$1,584.55	\$0.00	\$10,954.52	26.97%
Active	E 100-43110-42700	Travel & Confe	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-43110-43400	Machine & Eq	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-43110-43700	Street Improve	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Total Highway & Street			\$61,230.00	\$11,952.82	\$2,646.49	\$0.00	\$49,277.18	19.52%
Street Lights								
Active	E 100-43160-42600	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43160-42800	Utilities	\$15,000.00	\$2,585.01	\$794.12	\$0.00	\$12,414.99	17.23%
Total Street Light			\$15,000.00	\$2,585.01	\$794.12	\$0.00	\$12,414.99	17.23%
Snow Removal								
Active	E 100-43170-41100	Payroll	\$5,000.00	\$490.82	\$359.54	\$0.00	\$4,509.18	9.82%
Active	E 100-43170-41210	Social Security	\$350.00	\$30.40	\$22.27	\$0.00	\$319.60	8.69%
Active	E 100-43170-41220	Medicare	\$750.00	\$7.15	\$5.23	\$0.00	\$742.85	0.95%
Active	E 100-43170-41300	Retirement	\$300.00	\$23.24	\$17.80	\$0.00	\$276.76	7.75%
Active	E 100-43170-41400	Workers Com	\$250.00	\$500.00	\$0.00	\$0.00	-\$250.00	200.00%
Active	E 100-43170-41500	Health Insuran	\$500.00	\$86.58	\$86.58	\$0.00	\$413.42	17.32%
Active	E 100-43170-42200	Professional F	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 100-43170-42400	Rent	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-43170-42500	Repairs	\$500.00	\$112.40	\$0.00	\$0.00	\$387.60	22.48%
Active	E 100-43170-42600	Supplies	\$1,200.00	\$367.93	\$0.00	\$0.00	\$832.07	30.66%
Active	E 100-43170-43400	Machine & Eq	\$1,000.00	\$12,386.54	\$0.00	\$0.00	-\$11,386.54	1238.65%
Total Snow Remov:			\$12,850.00	\$14,005.06	\$491.42	\$0.00	-\$1,155.06	108.99%
Rubble Site								
Active	E 100-43240-41100	Payroll	\$8,000.00	\$827.10	\$288.10	\$0.00	\$7,172.90	10.34%
Active	E 100-43240-41210	Social Security	\$496.00	\$51.28	\$17.86	\$0.00	\$444.72	10.34%
Active	E 100-43240-41220	Medicare	\$116.00	\$12.00	\$4.18	\$0.00	\$104.00	10.34%
Active	E 100-43240-41300	Retirement	\$480.00	\$49.61	\$17.28	\$0.00	\$430.39	10.34%
Active	E 100-43240-41400	Workers Com	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-43240-41500	Health Insuran	\$2,280.00	\$91.53	\$91.53	\$0.00	\$2,188.47	4.01%
Active	E 100-43240-42200	Professional F	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00	0.00%
Active	E 100-43240-42400	Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-43240-42500	Repairs	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-43240-42600	Supplies	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 100-43240-42900	Other	\$200.00	\$35.68	\$13.11	\$0.00	\$164.32	17.84%
Total Rubble Site			\$20,172.00	\$1,167.20	\$432.06	\$0.00	\$19,004.80	5.79%
Weed Control								
Active	E 100-43260-42200	Professional F	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 100-43260-42500	Repairs	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-43260-42600	Supplies	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%

CITY OF ROSCOE
***Expenditure Guideline©**

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Current Period: March 2026

		2026	2026	March	Enc	2026	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 100-43260-43400 Machine & Eq	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Weed Contr	\$3,300.00	\$0.00	\$0.00	\$0.00	\$3,300.00	0.00%
Mosquito Spraying							
Active	E 100-44130-41100 Payroll	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-44130-41210 Social Security	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	0.00%
Active	E 100-44130-41220 Medicare	\$25.00	\$0.00	\$0.00	\$0.00	\$25.00	0.00%
Active	E 100-44130-41300 Retirement	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	0.00%
Active	E 100-44130-41400 Workers Com	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-44130-41500 Health Insuran	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-44130-42500 Repairs	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 100-44130-42600 Supplies	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
	Total Mosquito Sprayin	\$5,625.00	\$50.00	\$0.00	\$0.00	\$5,575.00	0.89%
Parks & Rec							
Active	E 100-45220-41100 Payroll	\$20,000.00	\$2,067.74	\$720.26	\$0.00	\$17,932.26	10.34%
Active	E 100-45220-41210 Social Security	\$1,240.00	\$128.20	\$44.66	\$0.00	\$1,111.80	10.34%
Active	E 100-45220-41220 Medicare	\$290.00	\$29.96	\$10.44	\$0.00	\$260.04	10.33%
Active	E 100-45220-41300 Retirement	\$1,200.00	\$124.07	\$43.22	\$0.00	\$1,075.93	10.34%
Active	E 100-45220-41400 Workers Com	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 100-45220-41500 Health Insuran	\$5,700.00	\$228.82	\$228.82	\$0.00	\$5,471.18	4.01%
Active	E 100-45220-42500 Repairs	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 100-45220-42600 Supplies	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	E 100-45220-42800 Utilities	\$3,000.00	\$984.71	\$287.67	\$0.00	\$2,015.29	32.82%
Active	E 100-45220-42900 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45220-43200 Building	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00%
Active	E 100-45220-43301 Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 100-45220-43400 Machine & Eq	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total Parks & Re	\$92,630.00	\$3,763.50	\$1,335.07	\$0.00	\$88,866.50	4.06%
Promoting the City							
Active	E 100-46530-42200 Professional F	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00%
Active	E 100-46530-42600 Supplies	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00%
Active	E 100-46530-42900 Other	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	100.00%
	Total Promoting the Cit	\$6,500.00	\$5,000.00	\$0.00	\$0.00	\$1,500.00	76.92%
	Total General Fund	\$410,029.25	\$93,843.36	\$30,367.97	\$0.00	\$316,185.89	22.89%
Water Fund							
Water Source							
Active	E 600-43310-42500 Repairs	\$5,000.00	\$7,408.39	\$127.50	\$0.00	-\$2,408.39	148.17%
Active	E 600-43310-42600 Supplies	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 600-43310-42642 WEB Water	\$80,000.00	\$10,712.01	\$3,358.10	\$0.00	\$69,287.99	13.39%
	Total Water Sourc	\$90,000.00	\$18,120.40	\$3,485.60	\$0.00	\$71,879.60	20.13%
Power & Pumping							
Active	E 600-43320-42800 Utilities	\$11,000.00	\$2,421.40	\$996.70	\$0.00	\$8,578.60	22.01%
	Total Power & Pumpin	\$11,000.00	\$2,421.40	\$996.70	\$0.00	\$8,578.60	22.01%
Purification							
Active	E 600-43330-42500 Repairs	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 600-43330-42600 Supplies	\$1,200.00	\$60.00	\$20.00	\$0.00	\$1,140.00	5.00%
	Total Purificatio	\$1,400.00	\$60.00	\$20.00	\$0.00	\$1,340.00	4.29%
Water Distribution							
Active	E 600-43340-41100 Payroll	\$11,100.00	\$1,629.23	\$521.86	\$0.00	\$9,470.77	14.68%
Active	E 600-43340-41210 Social Security	\$688.20	\$101.03	\$32.36	\$0.00	\$587.17	14.68%
Active	E 600-43340-41220 Medicare	\$160.95	\$23.60	\$7.56	\$0.00	\$137.35	14.66%
Active	E 600-43340-41300 Retirement	\$666.00	\$97.77	\$31.32	\$0.00	\$568.23	14.68%

CITY OF ROSCOE
***Expenditure Guideline©**

Current Period: March 2026

		2026	2026	March	Enc	2026	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 600-43340-41400 Workers Com	\$700.00	\$400.00	\$0.00	\$0.00	\$300.00	57.14%
Active	E 600-43340-41500 Health Insuran	\$3,450.00	\$191.71	\$191.71	\$0.00	\$3,258.29	5.56%
Active	E 600-43340-42200 Professional F	\$5,000.00	\$52,474.41	\$1,146.67	\$0.00	-\$47,474.41	1049.49%
Active	E 600-43340-42500 Repairs	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 600-43340-42600 Supplies	\$10,000.00	\$378.04	\$132.41	\$0.00	\$9,621.96	3.78%
Active	E 600-43340-42700 Travel & Confe	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 600-43340-42900 Other	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 600-43340-43301 Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 600-43340-45300 Refunds	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Total Water Distributio		\$34,665.15	\$55,295.79	\$2,063.89	\$0.00	-\$20,630.64	159.51%
Total Water Fund		\$137,065.15	\$75,897.59	\$6,566.19	\$0.00	\$61,167.56	55.37%
Water Construction Fund							
Water Source							
In-Active	E 605-43310-43301 Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Water Sourc		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Water Distribution							
In-Active	E 605-43340-42200 Professional F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 605-43340-43301 Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Water Distributio		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Water Construction Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Water Surcharge Fund							
Water Distribution							
Active	E 610-43340-44100 Loan Principal	\$16,600.00	\$4,109.83	\$0.00	\$0.00	\$12,490.17	24.76%
Active	E 610-43340-44200 Loan Interest	\$14,650.00	\$3,698.02	\$0.00	\$0.00	\$10,951.98	25.24%
Total Water Distributio		\$31,250.00	\$7,807.85	\$0.00	\$0.00	\$23,442.15	24.99%
Total Water Surcharge Fund		\$31,250.00	\$7,807.85	\$0.00	\$0.00	\$23,442.15	24.99%
Sewer Fund							
Sewage Collection							
Active	E 650-43250-41100 Payroll	\$5,600.00	\$912.44	\$260.93	\$0.00	\$4,687.56	16.29%
Active	E 650-43250-41210 Social Security	\$347.20	\$56.56	\$16.17	\$0.00	\$290.64	16.29%
Active	E 650-43250-41220 Medicare	\$81.20	\$13.24	\$3.78	\$0.00	\$67.96	16.31%
Active	E 650-43250-41300 Retirement	\$336.00	\$54.69	\$15.63	\$0.00	\$281.31	16.28%
Active	E 650-43250-41400 Workers Com	\$700.00	\$400.00	\$0.00	\$0.00	\$300.00	57.14%
Active	E 650-43250-41500 Health Insuran	\$1,750.00	\$95.87	\$95.87	\$0.00	\$1,654.13	5.48%
Active	E 650-43250-42200 Professional F	\$5,000.00	\$1,376.66	\$1,126.66	\$0.00	\$3,623.34	27.53%
Active	E 650-43250-42400 Rent	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 650-43250-42500 Repairs	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 650-43250-42600 Supplies	\$5,000.00	\$161.35	\$49.23	\$0.00	\$4,838.65	3.23%
Active	E 650-43250-42700 Travel & Confe	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 650-43250-42800 Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 650-43250-42900 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Sewage Collectio		\$21,389.40	\$3,145.81	\$1,568.27	\$0.00	\$18,243.59	14.71%
Total Sewer Fund		\$21,389.40	\$3,145.81	\$1,568.27	\$0.00	\$18,243.59	14.71%
Sewer Construction Fund							
Sewage Collection							
In-Active	E 655-43250-42200 Professional F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 655-43250-43301 Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Sewage Collectio		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Sewer Construction Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Sewer Surcharge Fund							
Sewage Collection							

CITY OF ROSCOE
***Expenditure Guideline©**

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Current Period: March 2026

			2026	2026	March	Enc	2026	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 660-43250-44100	Loan Principal	\$39,750.00	\$9,831.63	\$0.00	\$0.00	\$29,918.37	24.73%
Active	E 660-43250-44200	Loan Interest	\$39,950.00	\$10,080.06	\$0.00	\$0.00	\$29,869.94	25.23%
		Total Sewage Collectio	<u>\$79,700.00</u>	<u>\$19,911.69</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$59,788.31</u>	<u>24.98%</u>
		Total Sewer Surcharge Fund	<u>\$79,700.00</u>	<u>\$19,911.69</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$59,788.31</u>	<u>24.98%</u>
		Report Total	\$679,433.80	\$200,606.30	\$38,502.43	\$0.00	\$478,827.50	29.53%

CITY OF ROSCOE
***Check Reconciliation©**
SD FIT
10255 SDFIT
March 2026

Account Summary	
Beginning Balance on 3/1/2026	\$165,577.82
+ Receipts/Deposits	\$467.90
- Payments (Checks and Withdrawals)	\$0.00
Ending Balance as of 3/31/2026	\$166,045.72

Cleared Statement	\$166,045.72
Difference	\$0.00

Cash Balance	
Active 100-10255 General Fund	\$166,045.72
Cash Balance	\$166,045.72

Begining Balance	\$165,577.82
+ Total Deposits	\$467.90
- Checks Written	\$0.00
Check Book Balance	\$166,045.72
Difference	\$0.00

CITY OF ROSCOE
***Check Reconciliation©**
SD FIT
10255 SDFIT

Check Nbr	Vendor Name	Check Date	Amount	Cleared This Month	Amount Not Cleared	Partially Cleared Last Month
000000	No Receipts or Checks			-		-
Deposit	033126int	4/1/2026	(\$467.90)	(\$467.90)	-	-
	Receipts/Deposits		(\$467.90)	(\$467.90)	\$0.00	\$0.00
	Payments/Withdrawal		\$0.00	\$0.00	\$0.00	\$0.00
				Total Deposits		(\$467.90)
				Total Checks Written		\$0.00
				(Outstanding + Cleared)		

**Next month items not included in Total Deposits & Checks Written*

CITY OF ROSCOE
***Check Reconciliation©**
TOTAL CHECKING
10100 CHECKING/22000 CUSTDEPO
March 2026

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Account Summary

Beginning Balance on 3/1/2026	\$441,482.18
+ Receipts/Deposits	\$40,313.65
- Payments (Checks and Withdrawals)	\$36,859.67
Ending Balance as of 3/31/2026	\$444,936.16

Cleared Statement	\$444,936.16
Difference	\$0.00

Cash Balance

Active 100-10100 General Fund	\$53,833.30
Active 600-10100 Water Fund	\$10,487.24
Active 600-22000 Water Fund	\$19,031.24
In-Activ 605-10100 Water Construction Fund	\$0.00
Active 610-10100 Water Surcharge Fund	\$93,323.92
Active 650-10100 Sewer Fund	\$159,870.00
In-Activ 655-10100 Sewer Construction Fund	\$0.00
Active 660-10100 Sewer Surcharge Fund	\$99,768.16
Cash Balance	\$436,313.86

Beginng Balance	\$441,482.18
+ Total Deposits	\$40,313.65
- Checks Written	\$45,481.97
Check Book Balance	\$436,313.86
Difference	\$0.00

CITY OF ROSCOE

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***Check Detail Register©**
 Batch: 031626bills,040126PAY,040626PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
10100 CHECKING					
-9	04/06/26	GIBSON PUBLISHING			
		E 100-41210-42300 Publishing		\$0.00	
		E 100-41210-42300 Publishing		\$0.00	
		Total		\$0.00	Cancel Ck in Check Writer
212 e	03/16/26	EFTPS			
		G 100-21701 Federal Withholding		\$375.00	Fed Withholding
		G 100-21705 Social Security Liability		\$791.34	Soc Sec
		G 100-21706 Medicare Liability		\$185.10	Medicare
		Total		\$1,351.44	
213 e	03/16/26	FIRST STATE BANK OF ROSCOE			
		E 100-41420-42200 Professional Fees		\$10.00	ACH fee
		Total		\$10.00	
214 e	04/06/26	FRANCOTYP-POSTALIA, INC			
		E 100-41420-42600 Supplies		\$500.00	postage
		Total		\$500.00	
215 e	04/06/26	SD UNEMPLOYMENT INSURANCE			
		E 100-41210-42200 Professional Fees		\$23.34	1st quarter unemployment ins
		Total		\$23.34	
17342	03/16/26	AP EXPRESS			
		E 100-43110-42600 Supplies		\$129.94	diesel
		E 100-43110-42600 Supplies		\$72.51	unleaded
		Total		\$202.45	
17343	03/16/26	CITY OF ROSCOE			
		E 100-41920-42800 Utilities		\$548.50	water/sewer
		Total		\$548.50	
17344	03/16/26	Dakota Supply Group			
		E 650-43250-42600 Supplies	\$19.66	S105447324.	pipe
		E 650-43250-42600 Supplies	\$29.57	S105447324.	pvc adptr
		E 600-43340-42600 Supplies	\$132.41	S105447324.	curb box lid
		Total	\$181.64		
17345	03/16/26	FEM ELECTRIC			
		E 600-43320-42800 Utilities		\$451.04	Feb electric at well
		Total		\$451.04	
17346	03/16/26	JOHN DEERE FINANCIAL			
		E 100-43110-42600 Supplies	\$38.08	13566671	nuts/washers
		E 100-43110-42600 Supplies	\$666.13	13577497	filters
		E 100-43110-42600 Supplies	\$18.03	13582874	filter
		E 100-43110-42600 Supplies	(\$2.01)	13587121	returns
		Total	\$720.23		
17347	03/16/26	Karlen Electric			

CITY OF ROSCOE

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***Check Detail Register©**
 Batch: 031626bills,040126PAY,040626PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 100-41920-42500		Repairs	\$163.27	2279	Christmas light repair
		Total	\$163.27		
17348	03/16/26	ROSCOE FIRE DEPARTMENT			
E 100-41920-42500		Repairs	\$191.00	39361	reimburse for siren repair bill
		Total	\$191.00		
17349	03/16/26	ROSCOE TRUSTWORTHY HARDWARE			
E 100-41920-42600		Supplies	\$24.67		misc building supplies
		Total	\$24.67		
17350	03/16/26	Roth, Aaron			
G 600-30001		UNDISTRIBUTED RECEI	\$476.25		refund on account
		Total	\$476.25		
17351	03/16/26	RUNNING SUPPLY INC			
E 100-41920-42600		Supplies	\$19.92		keys
		Total	\$19.92		
17352	03/16/26	South Dakota Retirement System			
G 100-21710		SDRS	\$280.52		Nicole March retire
G 100-21710		SDRS	\$381.32		Nathan March retire
		Total	\$661.84		
17353	03/16/26	VISA			
E 100-41420-42600		Supplies	\$1,009.18		printer/website/teams
E 100-43110-42600		Supplies	\$661.87		misc supplies
		Total	\$1,671.05		
17354	03/16/26	WEB WATER			
E 600-43310-42642		WEB Water	\$3,358.10		Feb Water 494900
		Total	\$3,358.10		
17356	04/01/26	HEALTH POOL OF SD			
G 100-21740		HEALTH INSURANCE	\$1,001.87	2026-1301	Nicole April health insurance
G 100-21740		HEALTH INSURANCE	\$1,001.87	2026-1301	Nathan April Health insurance
		Total	\$2,003.74		
17357	04/01/26	MDU			
E 100-41920-42800		Utilities	\$546.14		office, shop, library, storage
E 100-43160-42800		Utilities	\$844.70		street lights
E 100-45220-42800		Utilities	\$236.72		parks
E 600-43320-42800		Utilities	\$560.98		water tower/equipment
		Total	\$2,188.54		
17358	04/01/26	VENTURE COMMUNICATIONS			
E 100-41920-42800		Utilities	\$228.07		office and shop
		Total	\$228.07		
17359	04/06/26	A-1 SANITATION & RECYCLING			
E 100-41920-42800		Utilities	\$340.63	193092	roll-off pick up

CITY OF ROSCOE

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***Check Detail Register©**
 Batch: 031626bills,040126PAY,040626PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$340.63		
17360	04/06/26	AP EXPRESS			
	E 100-43110-42600	Supplies	\$98.87		unleaded
	E 100-43110-42600	Supplies	\$242.80		diesel
Total			\$341.67		
17361	04/06/26	CITY OF ROSCOE			
	E 100-41920-42800	Utilities	\$559.30		water/sewer
Total			\$559.30		
17362	04/06/26	DEPARTMENT OF HEALTH			
	E 600-43340-42200	Professional Fees	\$20.00	10625860	March month water sample
Total			\$20.00		
17363	04/06/26	FEM ELECTRIC			
	E 600-43320-42800	Utilities	\$150.00		March electric at well
Total			\$150.00		
17364	04/06/26	FRANCOTYP-POSTALIA, INC			
	E 100-41420-42200	Professional Fees	\$90.00	R1107165256	postage meter
Total			\$90.00		
17366	04/06/26	HAWKINS			
	E 600-43330-42600	Supplies	\$20.00	7360765	chlorine cylinders
Total			\$20.00		
17367	04/06/26	INNOVATIVE OFFICE SOLUTIONS			
	E 100-41420-42600	Supplies	\$119.11	230286-1	envelopes
Total			\$119.11		
17368	04/06/26	JOHN DEERE FINANCIAL			
	E 100-43110-42600	Supplies	\$100.93	13590666	supplies - screw extractor set
	E 100-43110-42600	Supplies	\$116.18	13594108	supplies - adapter
	E 100-43110-42600	Supplies	\$152.49	13594786	supplies - filters
	E 100-43110-42600	Supplies	(\$52.21)	13595023	return filter
	E 100-43110-42600	Supplies	\$4.51	13604210	supplies - pin
	E 100-43110-42600	Supplies	\$2.88	13612890	supplies - hair pin
	E 100-43110-42600	Supplies	\$44.38	P96777	supplies - filter element
Total			\$369.16		
17369	04/06/26	ROSCOE TRUSTWORTHY HARDWARE			
	E 100-41920-42600	Supplies	\$21.96		supplies - office
Total			\$21.96		
17370	04/06/26	SCHURRS			
	E 100-43110-42600	Supplies	\$15.00	1173	supplies
Total			\$15.00		
17371	04/06/26	SD STATE TREASURER			
	E 100-43240-42900	Other	\$12.03		garbage sales tax
	G 100-21700	Sales Tax	\$3.47		sales tax on gravel

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***Check Detail Register©**

Batch: 031626bills,040126PAY,040626PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$15.50		
17372	04/06/26	VERIZON WIRELESS			
E 100-41920-42800		Utilities	\$39.73	6138973375	cell phone
Total			\$39.73		
17373	04/06/26	WEB WATER			
E 600-43310-42642		WEB Water	\$3,516.13		March water 517900
Total			\$3,516.13		
10100			\$20,593.28		

Fund Summary

10100 CHECKING

100 General Fund	\$11,859.14
600 Water Fund	\$8,684.91
650 Sewer Fund	\$49.23
	\$20,593.28

APPROVAL BY THE MUNICIPAL BOARD FOR PAYMENT

Approved for payment by municipal board action on _____ 20_____.

**SANITARY/STORM SEWER FACILITIES FUNDING APPLICATION
FINANCIAL ANALYSIS SUMMARY**

APPLICANT: Roscoe CW-04

Total Project Cost: \$2,260,000

WVNR Funding Assistance Requested: \$2,260,000

Rate/Term: 4.0% / 30 years

Security Pledged For Repayment Of Loan: Surcharge

Staff Analysis

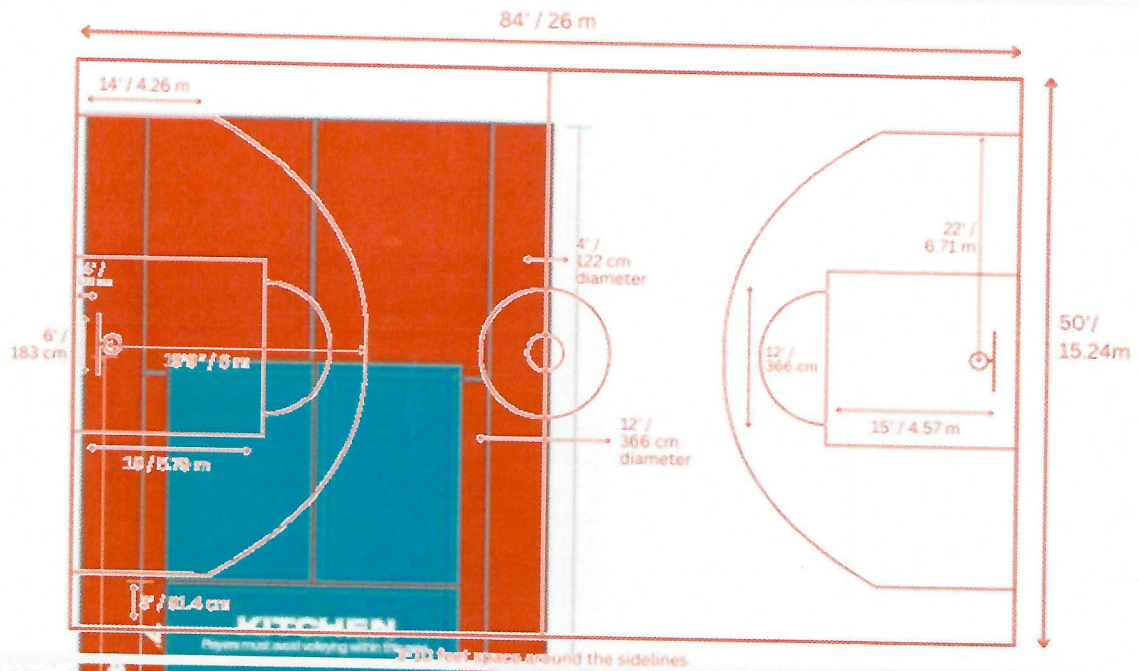
- 1) Roscoe's current wastewater rates are \$49.50 per 5,000 gallons. If funding is provided as all loan, a surcharge of \$66.80 would be needed to meet the required debt coverage, which would bring overall rates to \$116.30.
- 2) At the recommended funding level Roscoe will need to establish a \$23.75 surcharge resulting in cumulative rates of \$73.25 per 5,000 gallons.

Funding Recommendation: Award a \$2,260,000 Clean Water State Revolving Fund loan at 4.0% for 30 years with 64.6% Principal Forgiveness not to exceed \$1,458,000.

Debt Service Coverage: 110% based on a \$23.75 surcharge

Loan Contingencies:

- 1) Contingent upon the Borrower adopting a bond resolution and the resolution becoming effective.
- 2) Contingent upon the Borrower establishing a surcharge at a level sufficient to provide the required debt coverage.
- 3) Contingent upon the receipt of the 2026 Clean Water SRF Capitalization Grant.



NET
 *Th net is 36 inches
 high at the sidelines.

TENNIS:
 78 feet x 36 feet (doubles)
 or 78 x 27 feet (singles)

