

AUDITOR'S ACCOUNT WITH THE COUNTY TREASURER

TO THE HONORABLE BOARD OF COUNTY COMMISSIONERS OF FALL RIVER COUNTY:

I hereby submit the following report of my examination of the cash and cash items in the hands of the County Treasurer of this County on this 31st day of January, 2018.

Total Amt of Deposit in First Interstate Bank: \$735,386.99

Total Amt of Deposit in First National Bank of Lead: \$1,000.00

Total Amount of Cash: \$ 1,995.19

Total Amount of Treasurer's Change Fund: \$ 900.00

Total Amount of Checks in Treasurer's Possession Not Exceeding Three Days: \$18,261.96

SAVINGS:

First Interstate Bank: \$213,717.77

First National Bank of Lead: \$2,008,536.28

CERTIFICATES OF DEPOSIT:

First Interstate-Hot Springs: \$2,684,371.64

Black Hills Federal Credit Union: \$250,000.00

Bank of the West \$500,000.00

Itemized list of all items, checks and drafts that have been in the Treasurer's possession over three days:

Register of Deeds Change Fund: \$500.00

Highway Petty Cash: \$20.00

Election Petty Cash: \$15.00

RETURNED CHECKS:

TOTAL \$7,386,953.10

Dated This 31st Day of January, 2018.

Sue Ganje, County Auditor of Fall River County.

County Monies: \$6,857,862.01

Held for other Entities: \$339,137.76

Held in Trust: \$189,953.33

TOTAL: \$7,386,953.10

The Above Balance Reflects County Monies, Monies Held in Trust, and Monies Collected for and to be remitted to Other ENTITIES: SCHOOLS, TOWNS, TOWNSHIPS, FIRE AND AMBULANCE DISTRICTS, AND STATE.

except in an open official meeting. Such sessions are called to protect the employer/employee relationship

2.8. Fair Labor Standards Act Covered and Non-Covered Employees

The following employees of the county are considered exempt from the Fair Labor Standards Act:

- Elected Officials;
- Highway Superintendent;
- Director of Equalization;
- Weed Department Supervisor;
- Emergency Management Director;
- Veterans Service Officer;
- Building Maintenance Supervisor

All other employees of the county are covered under FLSA regulations.

POLICY #3: RECRUITMENT AND HIRING

3.1. General Policy

It is the fundamental policy of Fall River County to provide equal opportunity to all of its employees and applicants for employment and to assure that there shall be no discrimination against any person on the basis of race, color, religion, creed, national origin, sex, age, physical or mental disability, marital status or political beliefs unless related to a bona fide occupational requirement. Fall River County will take steps to equalize opportunity for employment at all levels of operation for those classes of people who have traditionally been denied equal opportunity – minority group members, women, the handicapped and all protected classes; and Fall River County recognizes an obligation to make reasonable accommodations to the known physical or mental limitations of an otherwise qualified applicant or employee unless the accommodation imposes an undue hardship.

All applicants for employment with Fall River County will be recruited from the available labor market evaluated on each person's individual qualifications and abilities. All employees shall be afforded equal employment opportunity during their term of employment, and are guaranteed protection against retaliation for exercising any legal or administrative procedures to secure right to equal employment or testifying on behalf of someone else doing so.

All administrators and supervisors are responsible for and shall be committed to achieving and promoting equal employment opportunity in Fall River County.

The Chairman of the Board of County Commissioners is the equal employment opportunity officer and shall be responsible for coordinating the equal employment opportunity program.

It is the policy of Fall River County to recruit and fill job vacancies with the most qualified individual for the position. The county has four methods of recruiting qualified applicants to fill job vacancies in county employment. These are: (1) promotion from within; (2) transfer from

IMPORTANT DATES TO KNOW

2018 APPEAL PROCESS TIME FRAME

March 1 - assessment notices must be mailed

March 15 - last day to file for owner-occupied status with Director of Equalization

Local Board of Equalization

March 15 - last day to mail or file¹ written appeal with clerk of local board

March 19 - local board begins

March 23 - local board ends

March 30 - last day to receive written notice of local board's decision

County Board of Equalization

April 3 - last day to mail or file¹ written appeal with county auditor

April 10 - county board begins

May 1 - county board ends

May 4 - last day to receive written notice of county board's decision

Consolidated Board of Equalization

April 3 - last day to mail or file¹ written appeal with county auditor

April 10 - consolidated board begins

May 1 - consolidated board ends

May 4 - last day to receive written notice of consolidated board's decision

Office of Hearing Examiners

May 18 - last day to mail or file¹ a written appeal with:

Chief Administrative Hearing Officer

523 E. Capitol Ave

Pierre, SD 57501

Circuit Court

Appealing from County Board - you must appeal within 30 days after notice has been served of the decision.

Appealing from Office of Hearing Examiners - you must appeal within 30 days after notice of the decision.

¹ Use of the term "file" means in the hands of the official with whom it is to be filed. Postmarked by deadline is considered timely mailing.

SD DEPARTMENT OF REVENUE

PROPERTY AND SPECIAL TAXES DIVISION
445 E. CAPITOL AVENUE
PIERRE, SD 57501-3185

PHONE: (605) 773-3311
FAX: (605) 773-6729

February 26, 2018

TO: County Commissioners (c/o County Auditors)
Directors of Equalization

FROM: Michael S. Houdyshell, Director
Property and Special Taxes Division

RE: Sales and Compliance Audit Reports

Enclosed please find a copy of the audit reports prepared by the Department of Revenue for your Director of Equalization's office. I hope the reports provide a useful assessment of the work performed by your county's office, highlighting the areas where the office is doing well and the areas that could be improved.

The reports summarize the sales information available in your county. The reports also show each of the areas the auditor looked at, and notes any problems that were found. In addition, the reports review the resources the office has to establish the values in your county. In some cases, the auditor will make an evaluation, based upon the auditor's experience and work with many different counties, as to whether the office has adequate resources. If you would like more information about the evaluation or anything else in the audit reports, please contact the Property Tax Specialist who prepared the report.

If you have any further questions, suggestions, or comments about the audit reports, please do not hesitate to contact me at 605.773.5125 or michael.houdyshell@state.sd.us.

Best regards,

/s/ Michael S. Houdyshell



COUNTY: FALL RIVER
 Date of Audit: 09/19/2017
 Auditor: Allison Jensen

2017 Sales Ratio and Compliance Audit Report

Summary of Sales Information:

Good Ag Sales	6
Rejected Ag Sales	74
Good Non-Ag Sales	214
Rejected Non-Ag Sales	250
Total Transfers	544

Verification of Sales:

Sales are verified in the following ways:	
Certificate of Value	Yes
Verification Letter	Yes
Telephone Call	Yes
Personal Contact	Yes

Selling prices are being adjusted for:

Personal Property	Yes
Financing	No
No Utility	Yes

Ag Sales Summary

The verification and adjustment documentation was reviewed for each Ag sale. No adjustments were needed. Fall River County utilizes the soil survey and has since its implementation.

Non-Ag Sales Summary

I reviewed all of the counties non-agricultural sales and found a few errors. All errors and questions on sales were reviewed by the director. Susie corrected the errors and answered all questions before my final approval of the sales.

Miscellaneous Summary

Susie Simkins does a good job managing the office and the work load with the resources available. The office could be more efficient and allow for more equity in valuations countywide if given the resources needed to accomplish this task. Additional staff and building permits would be beneficial additions to Fall River County.

If you have any questions about this report, please contact me.

Allison Jensen, CSDA, CAA
 605-394-6739

CC County Auditor
 Michael Houdyshell, Director Property and Special Tax

Cheyenne River Social Club

Edgemont Senior Center
601 5th Ave. PO Box 566
Edgemont, SD 57735
(605) 662-7193

22-February-2018

Auditor's Office
Fall River County Commissioners
906 N River St
Hot Springs, SD 57747

Dear Fall River County Commissioners,

On behalf of the Edgemont Senior Center I would like to thank you for your generous support in the amount of \$3000.00. The counties commitment exemplifies helping the objectives of the Center in cultivation of friendships; the development of mutual interests; the sharing of social, educational and recreational projects; to render assistance to each other and to the community. This works for the betterment of conditions for all elderly in the areas of transportation, nutrition, health, housing and isolation.

The goal of the Edgemont Senior Center is to continue to make a difference in the well-fair of senior citizens. With the help of the counties support we will continue to see improvements.

Thanks again for your generous support of our efforts to help senior citizens. With your support of WSD Meals program and Prairie Hills Transportation in Edgemont we have the trifecta effect.

Sincerely,



Don Kellogg
Secretary Edgemont Senior Center

cc: Edgemont Senior Center Board of Directors



Edgemont Meals Program
501 5th Ave.
PO BOX 799
Edgemont, SD 57735
(605) 662-7033 & (605) 662-7193

22-February-2018

Auditor's Office
Fall River County Commissioners
906 N River St
Hot Springs, SD 57747

Dear Fall River County Commissioners,

On behalf of the Edgemont Meals Program I would like to thank you for your generous support in the amount of \$600.00 in December 2017. Fall River County commitment exemplifies the objectives of the Meals Program and is very much appreciated.

What is the Meals Program?

Hot nutritious noon meals are served weekdays in communities throughout western South Dakota. Participants may enjoy a meal with their friends and neighbors at our dining site located at the Edgemont Senior Center. In addition, friendly volunteers deliver meals to people who are home-bound and unable to prepare a meal themselves.

Edgemont Meals Program whose purpose is to promote the well-being of senior citizens through nutritious meals, nutrition education, socialization and other supportive services.

Who is invited?

Anyone 60 years of age or older is welcome to come. If the spouse of an eligible participant is under 60, he or she may participate as well.

Thanks again for your generous support of our efforts to help the meals program. With your support of Edgemont Senior Center and Prairie Hills Transportation in Edgemont we have the trifecta effect.

Sincerely,


Ashlee Lyons
Site Manager


Don Kellogg
Site Representative