

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 30th day of November, 2017.

Total Amt of Deposit in First Interstate Bank: \$1,063,317.98

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

Total Amount of Cash: \$1,808.16

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

Total Amount of Checks in Treasurer's Possession Not Exceeding Three Days: \$51,076.78

SAVINGS:

First Interstate Bank: \$206,358.05

First Nation Bank of Lead: \$2,005,208.64

CERTIFICATES OF DEPOSIT:

First Interstate-Hot Springs: \$3,658,361.80

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:

Nichols, Sharyl - \$77.70, 11/17/2017

TOTAL \$7,738,644.11

Dated ~~This~~ 30th Day of November, 2017.


Sue Ganje, County Auditor of Fall River County.

County Monies: \$7,215,668.10

Held for other Entities: \$343,310.23

Held in Trust: \$179,665.78

TOTAL: \$7,738,644.11

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.

Memorandum

To: Franklin W. Maynard, CFM & CEM, Fall River County
Emergency Management Supervisor
From: R. Kraima
Subject: HP Printers to be declared surplus as junk.
Date: 05 December 2017, Revised, 07 December 2017

01 – One each HP 1401, PSC All In One Printer, Scanner & Copier. No longer made by HP, cannot be repaired, operation is sporadic. This printer has a Fall River County ID Label, # 1612.

02 – One each HP LaserJet 1320n, discontinued by HP, not working, estimated age 8 to 10 years. This printer does NOT have a Fall River County ID label.

03 – One each, HP Office Jet 6500/E709a, not working, estimated age, 8 to 10 years. This printer does NOT have a Fall River County ID label.

NB: All of the above printers in all likelihood will not work with the Windows-10 Operating System.

Respectfully submitted
R. K..

Furniture > Chairs & Seating > Office Chairs > Leather Chairs

Quill Brand® Osgood Bonded Leather High-Back Manager's Chair, Black

Item #: 901-923523 Model #: 21076 Brand: Quill Brand



Sale

\$469.99 Each

\$149.99 Each

1

Add to Cart

Add to My List | Remove

Preferred Savings: \$20.00

Also Consider

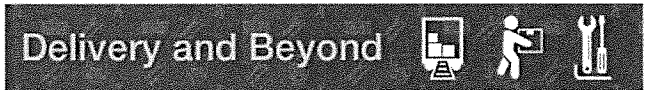
- SquareTrade 3-year Furniture Protection Plan (\$100-\$499.99) **\$30.00** Each
- Quill Furniture Assembly (1 Chair) **\$45.00** Each

Color Family:



Next-Day Delivery

Lifetime 100% Satisfaction Guarantee



Help with furniture delivery, assembly,... [Read more](#)

[DESCRIPTION](#) [SPECIFICATIONS](#) [REVIEWS](#) [ACCESSORIES](#)

Description

Osgood Bonded Leather Computer Chair with Lumbar Support

Make even the longest workdays easier with our Osgood Bonded Leather High-Back Manager's Chair in black. The beautiful upholstery, with contrast stitching, provides an executive look. The lumbar support and adjustable tilt and height provide all-day comfort.

- Adjustable tilt tension and height for easy configuration
- Overall dimensions: 42.1 - 45.9 x 27.4 x 30.4 inches (HxWxD)
- Seat dimensions: 19.3 x 18.1 inches (WxD)
- Back dimensions: 22.8 x 21.1 inches (HxW)
- Weight capacity: up to 250 pounds
- Assembly required
- Meets or exceeds ANSI/BIFMA standards
- Lifetime Limited Warranty
- Quill Brand 100 Percent Satisfaction Guarantee

All-Day Support

The Osgood bonded leather chair provides hours of comfort with padded arms and built-in lumbar support.

Easy Adjustments for Customized Comfort

This comfortable computer chair is built with a tilt tension lever for easy tilt customization. When you're satisfied with your position, the tilt lock prevents the chair from leaning too far. This chair's height adjustment provides easy changes.

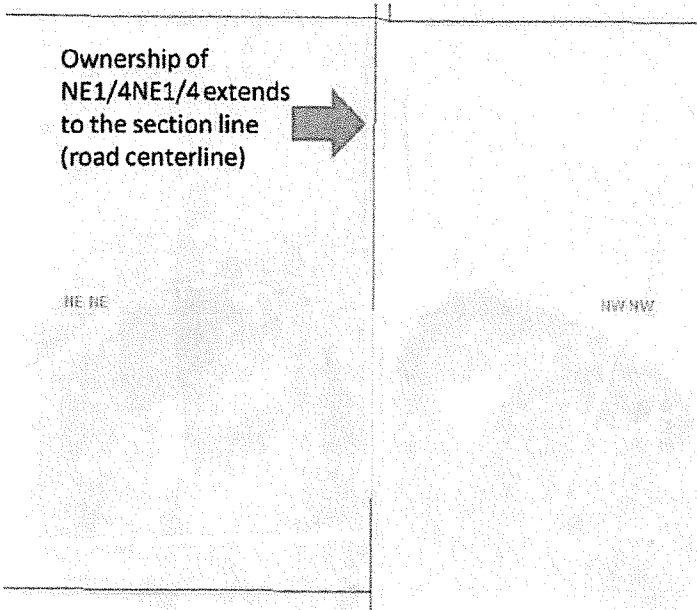
Rolling Base Moves Easily on Carpet

Designed with sturdy carpet casters, this executive desk chair can support up to 250 pounds over a full workday. The rolling casters allow easy, smooth motion across your office floor.

Feedback

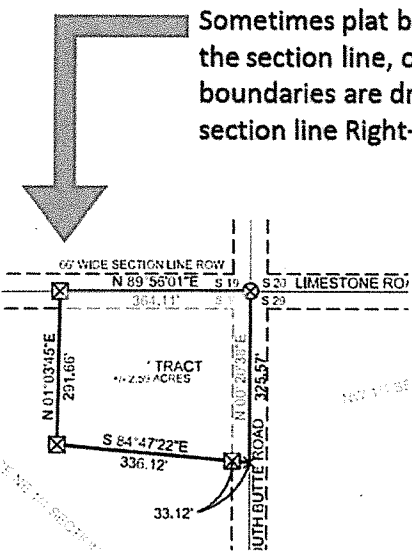
Plats – the Section Line Road Issue

Discussion Purpose: To set a standard practice in Fall River County in regards to including or excluding section line roads from plats.

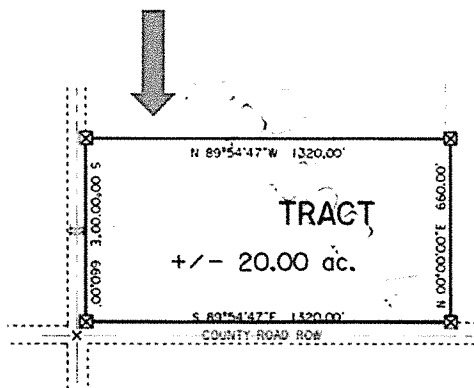


In cases where there has not been a highway lot or deed conveying a county road to Fall River County along a section line road ownership is considered to extend to the section line (road centerline).

Currently there is no standard for the inclusion or exclusion of this section line Right-of-Way when land is plated:



Sometimes plat boundaries are extended to the section line, other times the plat boundaries are drawn at the edge of the section line Right-Of-Way (ROW)

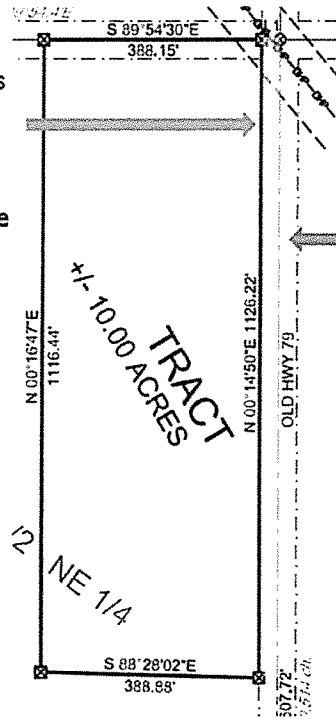


The issues when plat boundaries are drawn to the edge of the section line ROW:

1. Question of ownership along remaining road strip
2. Calculation of acreage for remaining parcel

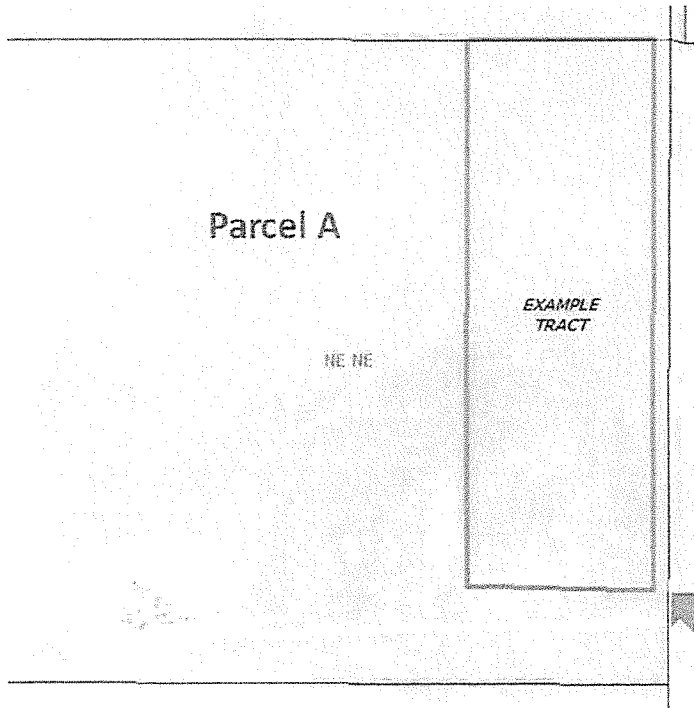
Example

In this example a tract has been platted where its east boundary has been drawn along the section line ROW instead of to the section line.



This strip in yellow is therefore not part of the tract and is not included in the acreage of the tract.

On the map it looks like this:



So before the plat 'Parcel A' was the entire NE1/4NE1/4. After the plat the legal description for 'Parcel A' is: "NE1/4NE1/4 LESS EXAMPLE TRACT"

To find the acreage for 'Parcel A' we are going to take 40 acres less the acreage of 'Example Tract' which is 10 acres. So 'Parcel A' now has 30 acres.

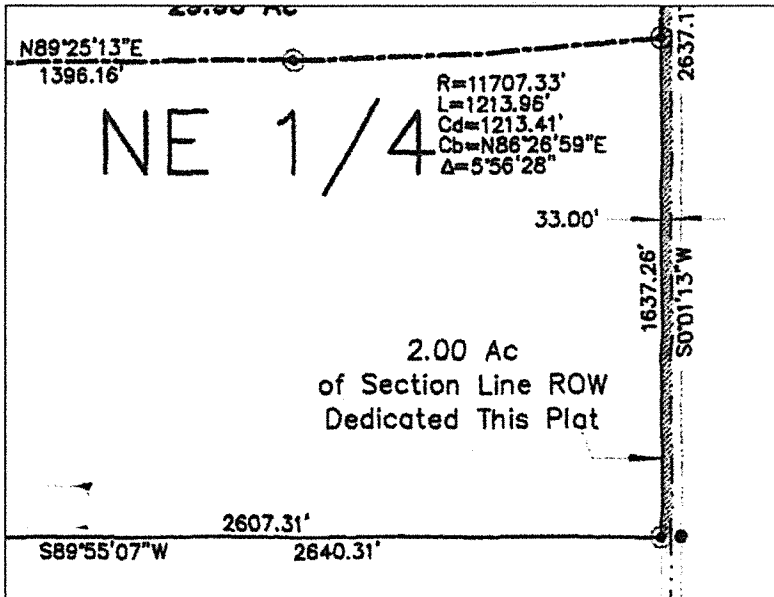
However those 30 acres still includes the strip of land (marked in yellow) along the east side of Example Tract and technically that land is still owned by the owners of 'Parcel A'.

It seems like a minor matter but it adds confusion when drawing the map and calculating acreage.

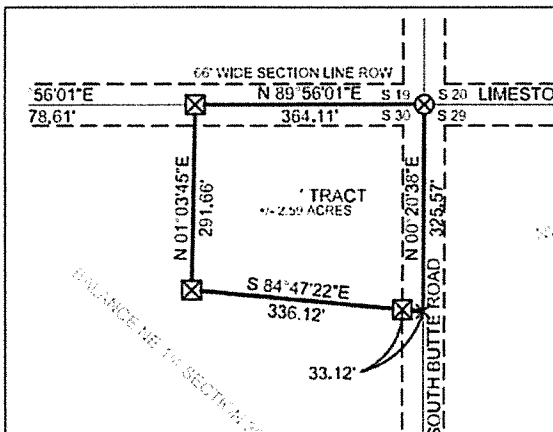
Possible Solutions

Solution A: Draw the plat boundary at the section line ROW but for the segment of county road adjacent to the plat included an area marked as 'DEDICATED PUBLIC RIGHT-OF-WAY' and include the acreage that is being dedicated as public ROW

Here is an example of a similar solution:



Solution B: Draw the plat boundary to the section line.



The plat could still mention how many acres of the tract are located in the section line ROW

Taxing Repercussions: Solution A removes the acreage from the tax rolls. Solution B leaves the option of the acreage being included or excluded for taxing purposes according to the decisions of the DOE and county commissioners. If included in the taxable acreage then owners of platted land are being treated the same as owners of non-platted land.

F1420

INVOICE

Fall River Veterinary Clinic

P.O. Box 532
Fall River Road
Hot Springs, SD 57747-0532
605-745-3786

FOR: Sheriff Office-FR County
906 N. River Street
Hot Springs, SD 57747
(605)

*C/o Bob Evans
or Vince Logue*

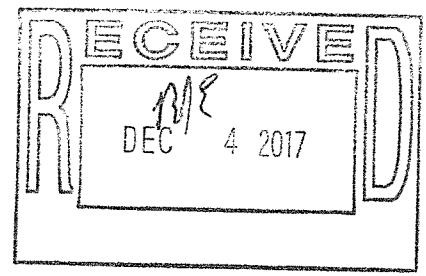
Printed: 11-30-17 at 10:10p
Date: 11-30-17
Account: 7413
Invoice: 155513

Date	For	Qty	Description	Price	Discount	Net Price
11-30-17	Fox	35	Boarding Overnight 10/20-11/24*			455.00
11-30-17		12	Canine I/D 13oz can (7008)*			33.48

Total charges, this invoice... 488.48
 Tax... *21.98
 Total, this invoice... 510.46

Your old balance... 0.00
 Your new balance... 510.46

THANK YOU!



San Marie Higgs

10-1-17 Date

13690 Lone Tree Rd.

Invoice for Boarding 1 Horse

Buffalo Gap, SD 57722

970-623-3554

I Boarded One Horse from Edgemont For the Fall River Sheriff's Department.

Boarding for 1 Horse at \$10.00 a day for Aug 4, 2017 to Sept 15, 2017

Total of 43 days. Invoice amount due is \$430. To be paid to the order of San Marie Higgs

This includes shelter, food, water, grain and cleaning care

Thank you and have a great day.

RECEIVED
DEC 13 2017
BY: _____

Fall River Housing & Redevelopment Commission
201 South River Street
Hot Springs, SD 57747
(605) 745-4067

December 11, 2017

Fall River County Commissioners
906 North River Street
Hot Springs, SD 57747

Re: Housing Commissioner vacancy

Dear Commissioners:

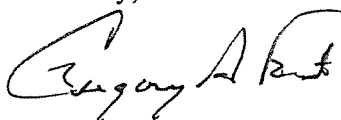
It is my pleasure to make written recommendation of a candidate to serve a full term as Housing Commissioner on the Fall River Housing & Redevelopment Commission for the five (5) year term ending on December 31, 2022.

On behalf of the other Housing Commissioners, we are recommending the re-appointment of Mike McNeill to the full term as a Housing Commissioner. Mike has been serving the Housing Commission since his initial appointment in April, 2012, and is an astute and conscientious member, who has helped us forge the future of housing resources in Fall River County. In Mike's capacity with the U. S. Forest Service, he has demonstrated his abilities and desire to make life in the county viable and affordable.

With your concurrence in Mike's re-appointment, the Fall River Housing & Redevelopment Commission will continue to have representation from Edgemont-area resident Connie Gerard, whom the County Commission re-appointed to a full term last year, as well as three (3) other Hot Springs residents, Mark Crossman, Jim Stevens, and Terry Slagel.

Thank you for your commitment to helping us maintain quality management and operation of Hillcrest Apartments.

Sincerely,

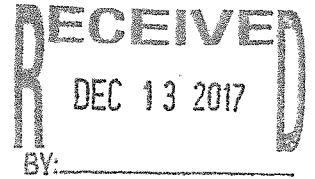


Gregory A Foust
Executive Director

Fall River County Commission
906 North River Street
Hot Springs, SD 57747

December 12, 2017

SUBJECT: Appointment to the Fall River Housing & Redevelopment Commission



Fall River County Commissioners:

The intent of this letter is to express my interest in reappointment to the Fall River Housing & Redevelopment Commission. This Commission plays an important role in support of Hot Springs and Fall River County economics through oversight of low income dependent housing. Affordable housing provides independence and the opportunity for many fixed income residents to stay in our County and Community providing diversity to both our economic and social growth and strength.

I have spent the last 5 years on the Commission which I believe makes me uniquely qualified for reappointment. Because of my personal commitment in support of positive growth in our County and community, I will continue to focus my efforts towards ensuring responsive and effective affordable housing.

Mike McNeill
2100 Wilson Ave
Hot Springs, SD 57747

Prairie Hills
TRANSIT

2015 Tumble Weed Trail, Spearfish, SD 57783
605-642-6613

December 4, 2017

Fall River County Commission
906 North River Street
Hot Springs, SD 57747

RE: New bus arrives in Hot Springs

As you may have seen by now the new bus, wrapped in Veteran style, has arrived in Hot Springs. We appreciate the \$4,000 you committed to helping us in the replacement of an existing vehicle in Hot Springs. The full amount of the local cash match to meet the 80% was \$11,504.04 with a purchase price of \$59,217.20.

This vehicle is a 2017 with seating capacity of 12 and 2 wheelchairs. Although the vehicle does not require the driver to hold a CDL with Passenger endorsement, all of our drivers are required to obtain and hold a CDL in the event a replacement vehicle is needed that does require a CDL.

We appreciate your support both in the past and the future. Your financial support has made it possible for public transportation to remain in Edgemont.

With a 50% cut in local cash match funding by the City of Hot Springs for 2018 our Board will likely support a reduction in services provided for 2018. Unfortunately the service needs and ridership have continued to grow in Hot Springs and between communities to meet medical needs not available in town.

We will keep you informed as to a time and date for a picture with the bus for the paper. We certainly appreciate your financial assistance and would like to recognize you for your help.

Thank you so much,

Barb Cline
Executive Director



Forced Overtime

The **Forced Overtime** module allows you to force segments worked into Overtime 1 or Overtime 2 based on certain days of the week.

Configuring Forced Overtime Calculations

1. Navigate to the **General** tab of **Company Defaults**.
2. Check **Enable** under the **Forced Overtime** section to allow weighted overtime calculations.
3. Select the calculation type you would like to use for each day of the week.
4. Enable any of the desired options below:
 - **Override calculations for days that are marked as a holiday:** This option allows you to override forced overtime settings for days that are marked as holidays in the **Holiday Calendar**.
 - **Override calculations for days that are calculated as 6th consecutive day overtime:** This option allows you to override forced overtime settings for days that are calculated as **6th consecutive day** overtime on the **Overtime** tab of **Employee Profiles**.
 - **Override calculations for days that are calculated as 7th consecutive day overtime:** This option allows you to override forced overtime settings for days that are calculated as **7th consecutive day** overtime on the **Overtime** tab of **Employee Profiles**.
 - **Include segments that are configured to not earn overtime:** This option allows you to force overtime on segments that are configured to not earn overtime.
5. Navigate to the **Employee > Employee Profiles > Overtime tab** to **enable** this module for an employee.

NOTE: This module can be enabled for multiple employees at once by using **Employee > Global Modification** or enabling it via **Employee > Employee Roles**.

6. These settings can also be overridden on the employee level. To change how an individual employee calculates their weighted overtime, navigate to that employee's **Employee > Employee Profiles > Overtime tab**, check **Override Company Settings**, and alter the settings as needed.

**For assistance please call Customer Support at: (325) 223-9300
Or visit us at: Support.TimeClockPlus.com**

Forced Overtime Essentials

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Rev. 6/22/2017

Company Information

Number of Annual Pay Periods	12
Number of Annual Work Weeks	52
Average Number of Employees	70
Average Number of Hours per Week per Employee	40
Payroll's Hourly Rate	\$ 13.50
Average Hourly Rate of Employees	\$ 16.50

Expense #1: Manual Computation of Hours

Industry experts estimate that it takes 2.5 minutes to manually compute hours for each employee in a biweekly pay-period. This task is reduced to a few seconds comparatively, for a single employee.

Number of Annual Pay Periods	12
Minutes Spent Annually per Employee	30
Average Number of Employees	70
Total Minutes Spent to Calculate Hours	2,100
Total Hours Spent Calculating	35
Payroll's Hourly Rate	\$ 13.50
Total Cost of Manually Calculating Hours	\$ 472.50

Calculation Method

Payroll's Hourly Rate * (Average Number of Employees * (2.5 * Number of Annual Pay Periods) / 60)

Expense #2: Error Factor

Calculation errors are common factors when manually adding employee hours. Not only are the errors a nuisance, they are costly. The American Payroll Association experts estimate that payroll typically has an error rate of **at least 1%**. The following calculation can give you an idea of the cost to your business at a 1% error rate.

Average Number of Employees	70
Average Number of Hours per Week per Employee	40
Number of Total Work Week Hours	2,800
Number of Annual Work Weeks	52
Number of Annual Worked Hours	145,600
Average Hourly Rate of Employees	\$ 16.50
Estimated Annual Payroll	\$ 2,402,400.00
Total Cost of Errors Due to Manual Calculations	\$ 24,024.00

Calculation Method

(Average Hourly Rate of Employee * (Number of Annual Work Weeks * (Number of Annual Worked Hours * Average Number of Employees))) * 0.01

Expense #3: Lost Time

Recent workplace surveys on theft of time show that on the average an employee loses up to four hours per week by arriving late, by taking long breaks and riding the clock at the end of the day. Much of this time cannot be recovered by just any time and attendance system; conservatively, we are calculating the recovery of only two minutes per day, per employee = to TEN minutes per week of your company's lost time per employee.

Lost Hours per Employee per Year	7.80
Average Number of Employees	70
Total Hours Lost per Year	546
Average Hourly Rate of Employees	\$ 16.50
Your Total Cost of Lost Time	\$ 9,009.00

Calculation Method

Average Hourly Rate * (Number of Employees * (0.15 * Number of 5 Day Work Weeks))

Company Cost

Expense #1 of Manual Calculation	\$ 472.50
Expense #2 of Error Factor	\$ 24,024.00
Expense #3 of Lost Time	\$ 9,009.00
Total Estimated Annual Cost	\$ 33,505.50

TimeClock Plus Investment

Annual Cloud Employee Licensing Fee	\$ 2,550.00
Module Package (Onetime Fee)	\$ 0.00
Hardware Investment	\$ 0.00
Initial Software & Hardware Investment	\$ 2,550.00

Professional Services - Implementation and Training	\$ 1,800.00
Annual Hardware Maintenance - Expedited Repair	\$ 0.00
Year 1 Investment in TimeClock Plus	\$ 4,350.00

Your Estimated Cost/Return Ratio	0.12982943098894212
Your Estimated Payback in Months	1.56

Year 2 Expense - Annual Software & Hardware Maintenance	\$ 2,550.00
Year 3 Expense - Annual Software & Hardware Maintenance	\$ 2,550.00
Year 4 Expense - Annual Software & Hardware Maintenance	\$ 2,550.00
Year 5 Expense - Annual Software & Hardware Maintenance	\$ 2,550.00

Year 1: Estimated Return on Investment	\$ 29,155.50
Year 2: Estimated Return on Investment	\$ 30,955.50
Year 3: Estimated Return on Investment	\$ 30,955.50
Year 4: Estimated Return on Investment	\$ 30,955.50
Year 5: Estimated Return on Investment	\$ 30,955.50
5 Year Estimated TOTAL Return on Investment	\$ 152,977.50



TimeClock Plus
 by Data Management, Inc.
 1 Time Clock Drive, San Angelo, TX 76904
 325 223-9500 800 749-8463
 sales@timeclockplus.com

Quote	Customer	Quote Date
442114	279819	12/08/2017

CUSTOMER
Fall River County Julie Tomlinson (605) 745-5130 906 N River St Hot Springs, SD 57747-1346

Rep	Entry	Method of Shipment	Method of Payment
DDIMARTINO	DDIMARTINO	N/A	Purchase Order Net30

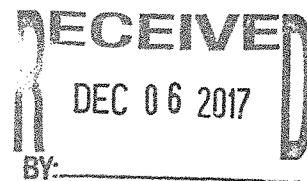
Stock No.	Ordered	Description	Unit Cost	Total
OnDemand Activation Fee (Onetime Fee) (\$250.00)				
1025-1130	1	TimeClock Plus Professional Initial Activation └ County Discount	800.00 (550.00)	800.00 (550.00)
Annual OnDemand Licensing (\$2,550.00)				
1025-8030	70	TimeClock Plus Professional Annual Employee Licenses └ County Discount	60.00 (24.00)	4,200.00 (1,680.00)
30-779	10	MobileClock for Android and iOS - OnDemand County Module Package	3.00	30.00
1025-100	1	OnDemand Module Package └ Employee Access Builder (formerly CBEAB) └ Shift Differential └ AutoImport Module (Versions 5/6/7) └ County Discount	2,397.00 (2,397.00)	2,397.00 (2,397.00)
Professional Services - Remote Implementation and Training (\$1,800.00)				
800-901	1 8	Professional Services Package └ Dedicated Support Services (Per hour)	1,800.00	1,800.00
Promotional Price not guaranteed beyond 2017				
Valid for 21 days. Expires 12/29/2017.				



Product Total: 9,227.00
 Discount: (4,627.00)
 Subtotal: 4,600.00
 S & H: 0.00
 Total: 4,600.00



TAYLOR LAW FIRM, LLC
ATTORNEYS AT LAW



William Taylor – bill.taylor@taylorlawsd.com
John E. Taylor – john.taylor@taylorlawsd.com

December 4, 2017

Fall River County Board of Commissioners
c/o Ms. Sue Ganje
Fall River County Auditor
906 North River Street
Hot Springs, SD 57747

RE: Solar Farm Taxation in South Dakota

Fall River County Board of Commissioners:

174 Power Global is pleased with the recent decision by the Fall River County Board of Commissioners to vacate portions of two section-line rights-of-way located within Minnekahta Township, Fall River County.

The decision supports the interests of Fall River County, Black Hills Power, and 174 Power Global working together to make the solar project a reality. The project will bring both short and long-term benefits through job creation, economic diversification, stable power pricing, and provision of clean renewable energy to the region.

During the November 7, 2017 Board of Commissioners meeting, several Commissioners inquired about future tax revenue the County would receive following construction and operation of a solar facility. We discussed the issue in general terms, this letter answers those questions more specifically.

The South Dakota Department of Revenue (“DOR”) centrally assesses and collects tax revenue from wind farm property and solar facilities. The DOR remits portions of the tax revenue to the county where the wind farm and solar facility is located pursuant to SDCL § 10-35-21.

Taxes imposed upon wind & solar facilities: In lieu of ad valorem real property tax, SDCL § 10-35-17 imposes two annual taxes on solar facilities: a nameplate capacity tax pursuant to SDCL § 10-35-18, and a production tax pursuant to SDCL § 10-35-19.1.

Collection & Remittance: SDCL § 10-35-21 requires the DOR to collect and remit all of the nameplate capacity tax, and remit twenty percent of the production tax to the county treasurer where the renewable facility is located. The county auditor is required to apportion the tax among the school districts, the county, and the organized townships where the facility is located. School districts receive fifty percent, organized townships receive fifteen percent, and the county receives the remaining thirty-five percent. If a facility is located in a township that is not organized, the unorganized township's share of the tax for that facility is allocated to the county. The DOR is required to distribute the revenue on or before May 1st each year.

Nameplate Capacity Tax: The SDCL § 10-35-18 nameplate capacity tax is an annual tax, computed by multiplying the nameplate capacity of the renewable facility times three dollars. Nameplate capacity is measured in kilowatts.¹

For clarity, the following computation is intended only as an example. Assume a solar facility produces 20 megawatts (there are 1,000 kilowatts in a megawatt), the project nameplate capacity is then 20,000 kilowatts, which multiplied by three dollars equals \$60,000 in annual taxes. The county in which the facility is located would receive 100% of the collected revenue from the DOR (\$60,000).

Production Tax: The SDCL § 10-35-19.1 production tax rate is \$0.0009 per kilowatt hour, or \$0.90 per megawatt hour. Facilities are required to self-report the previous calendar year's production in kilowatt-hours to the DOR. The production tax assessed in the current calendar year is due and payable to DOR on February 1st of the following year.

For clarity, the following computation is intended only as an example. Assume a solar facility produces 20 megawatts, it would pay \$0.90 per hour of production tax at peak generation, or \$18.00 per hour. Assume 10 hours peak generation per day, and 330 productive days per year (accounting for inclement weather) would equal \$180.00 per day of tax, multiplied by 330 days, equals \$59,400.00 total annual production tax. The county in which the facility is located would receive 20% of the collected revenue from the DOR (\$11,880).

Property Tax: If the solar facility owns the real property upon which the facility is constructed, SDCL § 10-35-17 requires collection of the alternative nameplate and production taxes in lieu of real property tax. However, if the solar facility is constructed upon leased ground, all three taxes apply. SDCL § 10-35-17 reads:

Alternative annual tax on wind farm property and solar facilities. Any company owning or holding under lease, or otherwise, real or personal property used, or intended for use, as a wind farm producing power for the first time after June 30, 2007, and before April 1, 2015, shall pay the alternative annual taxes provided in §§ 10-35-18 and 10-35-19. A wind farm that produces power for the first time

¹ 10-35-16 (3) "Nameplate capacity," the number of kilowatts a renewable facility can produce, as assigned to the power units in the renewable facility by the manufacturer and determined by the secretary.

intended for use, as a wind farm producing power for the first time after June 30, 2007, and before April 1, 2015, shall pay the alternative annual taxes provided in §§ 10-35-18 and 10-35-19. A wind farm that produces power for the first time after March 31, 2015, or a solar facility, shall pay the alternative annual taxes provided in §§ 10-35-18 and 10-35-19.1. The alternative taxes imposed by §§ 10-35-18, 10-35-19, and 10-35-19.1, are in lieu of all taxes levied by the state, counties, municipalities, school districts, or other political subdivisions of the state on the personal and real property of the company which is used or intended for use as a renewable facility, but are not in lieu of the retail sales and service tax imposed by chapter 10-45, the use tax imposed by chapter 10-46, or any other tax. (emphasis added).

The phrase of the company within 10-35-17 implies fee-ownership of the underlying real estate. A leased site would not be real property of the company, for purposes of the production tax and alternative annual tax, and thereby subject to ad valorem real property tax. Note the tax would be assessed against the real property only and not against the solar generating equipment on the property as the generating equipment is subject to the nameplate and production tax only.

Hopefully this letter clarifies expectations and assists the Commission's forecasting activities going forward. If there is anything I can do to assist, please do not hesitate to contact our office.

Respectfully,



John E. Taylor
Attorney for 174 Power Global

cc: 174 Power Global Corp.