



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE SD 57501-5070
(605) 773-3595

MARTIN L. GUINDON, CPA
AUDITOR GENERAL

July 17, 2018

Joel Falkenburg, Governing Board Chairperson

And

Sue Ganje, County Auditor

Fall River County
906 N River Street
Hot Springs, South Dakota 57747

This will confirm our understanding of the services we are to provide Fall River County (County) as of December 31, 2017 and for each of the years in the biennial period then ended. We will perform a financial and compliance audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2017 and for each of the years in the biennial period then ended which collectively comprise the County's basic financial statements. We understand that the basic financial statements of the County will be presented in accordance with the Special Purpose Framework – Modified Cash Basis of Accounting. In addition, we will audit the County's compliance over major federal award programs as of December 31, 2017 and for each of the years in the biennial period then ended.

The financial statements of the Fall River Housing and Redevelopment Commission, a discretely presented component unit of the County, will not be audited by us or by other auditors, and the component unit's financial information will not be included in the financial statements of the County. Additionally, the County does not intend to issue audited financial statements of the reporting entity that include all component units. Our report thereon will be an adverse opinion on the aggregate discretely presented component unit opinion unit.

We have also been engaged to report on supplementary information that accompanies the County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Budgetary Comparison Schedules
- Schedule of Expenditure of Federal Awards
- Schedule of Changes in Long-Term Debt
- Schedule of the County's Proportionate Share of the Net Pension Liability (Asset)

Fall River County has decided not to prepare the Management's Discussion and Analysis.

Audit Objectives

The objective of our audit is the expression of our opinions as to whether the County's basic financial statements are fairly presented, in all material respects, in conformity with Special Purpose Framework - Modified Cash Basis of Accounting and to report on the fairness of the additional information referred to in the first section above when considered in relation to the basic financial statements taken as a whole.

We will also subject the schedule of expenditure of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal award is presented fairly in all material respects in relation to the financial statements as a whole.

The objective also includes reporting on:

- Internal controls related to the financial statements and compliance with laws, regulations, contracts and grant agreements, and other matters, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*.
- Internal controls related to the major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of *Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and Uniform Guidance in considering internal control over compliance and major program compliance. The reports are intended for the information and use of the audit committee, management, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, because these reports are required by South Dakota Codified Law 4-1-1-11 and Uniform Guidance §200.515, they are a matter of public record and their distribution is not limited.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ; the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of *Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Our audit will include tests of accounting records, a determination of major program(s) in accordance with *Uniform Guidance*, and

other procedures we consider necessary to enable us to express such our opinions and to render the required reports.

If during the course of our audit we find that we are unable to express unmodified opinions on the fairness of the financial statements for any opinion unit or on compliance with the requirements for each major federal award as required by the Single Audit Act Amendments of 1996, we will notify you of the problems encountered. If, for any reason, we are unable to complete the audit, we will not issue a report as a result of this engagement, but we will bill you at our standard hourly rates for the value of services rendered to date of termination of the engagement.

Management Responsibilities

Management is responsible for the preparation and fair representation of basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of *Uniform Guidance*. As part of the audit, we will provide guidance with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. If applicable, you will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we may provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

The County has requested that we provide assistance as a nonaudit service in the compiling of the notes to the financial statements, the schedule of expenditure of federal awards, and the Schedule of the County's Proportionate Share of the Net Pension Liability (Asset). These nonaudit services do not constitute an audit in accordance with Government Auditing Standards as we are simply performing the nonaudit service of compiling the information from your records. You are responsible for making all management decisions and performing all management functions relating to the notes to the financial statements, the schedule of expenditure of federal awards and the Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) and for accepting full responsibility for such decisions. You will be required to acknowledge in the written representation letter our assistance with the compiling of the notes to the financial statements, the schedule of expenditure of federal awards and the Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) and that you have reviewed and approved the notes to the financial statements, the schedule of expenditure of federal awards and the Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) prior to their issuance and have accepted responsibility for them. The County has designated the County Auditor as the individual with suitable skills, knowledge and experience to oversee this nonaudit service.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information (as applicable) of the County and the respective changes in financial

position and, where applicable, cash flows in conformity with Special Purpose Framework - Modified Cash Basis of Accounting; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by *Uniform Guidance*, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

You are responsible for preparation of the schedule of expenditures of federal awards in conformity with *Uniform Guidance*. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon **OR** make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with *Uniform Guidance*; (b) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with *Uniform Guidance*; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with Special Purpose Framework - Modified Cash Basis of Accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon **OR** make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the supplementary information in accordance with Special

Purpose Framework - Modified Cash Basis of Accounting; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with Special Purpose Framework - Modified Cash Basis of Accounting; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Management will coordinate with our office to ensure that the Department of Legislative Audit's (DLA) independence is not impaired by hiring former or current DLA manager or professional employees in a key position, as defined in the AICPA Code of Professional Conduct, which would cause a violation of the AICPA Code of Professional Conduct or other applicable independence rules. Any employment opportunities with the County for a former or current DLA manager or professional employee should be discussed with the Auditor General or Local Government Audit Manager before entering into substantive employment conversations with the former or current DLA manager or professional employee.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Accordingly, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse. As required by the Single Audit Act Amendments of 1996 and *Uniform Guidance*, requires that our audit plan and test transactions related to major federal award programs for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management and the appropriate law enforcement officials of any violations of laws or regulations and any fraud or illegal acts that come to our attention, unless clearly inconsequential. We will include such matters in the reports required by *Government Auditing Standards* and *Uniform Guidance*. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our

attention. Our responsibility as auditors are limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by *Uniform Guidance*, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of internal controls that we consider relevant to preventing and/or detecting material noncompliance with compliance requirements applicable to each of County's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on internal controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Uniform Guidance*.

An audit is not designed to provide assurance on the effectiveness of internal control or to identify all significant deficiencies or material weaknesses. However, we will communicate to you of any matters involving internal control and its operation that we consider to be material weaknesses or significant deficiencies under standards established by the American Institute of Certified Public Accountants. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We will also inform you of any other matters involving internal controls, if any, as required by *Government Auditing Standards* and *Uniform Guidance*.

Audit Procedures - Compliance

Compliance with laws, regulations, contracts, agreements and other matters applicable to the County is the responsibility of management. As part of obtaining reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement, we will perform tests of County's compliance with certain provisions of applicable laws, regulations, contracts, agreements and other matters. However, the objective of those procedures will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion in our report issued pursuant to *Government Auditing Standards*.

Uniform Guidance requires our audit include tests of transactions related to major federal award programs for compliance with applicable laws and regulations and the provisions of contracts and grant

agreements. Further, *Uniform Guidance* requires that we plan and perform our audit to provide us with enough evidence to support our opinion on whether the County has complied with certain provisions of laws, regulations, contracts, and grants related to each major federal award program. Our procedures will consist of determining major federal programs and performing the applicable procedures described in *Uniform Guidance Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the major federal programs. The purpose of our audit will be to express an opinion on the County's compliance with the requirements applicable to each of its major federal award programs in our report on compliance issued pursuant to *Uniform Guidance*.

Audit Administration, Fees, and Other

Our fee for these services will be based on the time actually spent at our standard hourly rate is determined in accordance with state statute (Fiscal Year 2018 rate is \$67.00) and is subject to change each July 1st. We will not bill you for travel time spent coming to and from your location or for time spent giving assistance or working on other projects while on site at your location.

Government Auditing Standards state that if the Auditor's Report discloses deficiencies in internal control, fraud, illegal acts, violations of provisions of contracts or agreements, or abuse, the entity should provide the views of the responsible officials concerning the findings, conclusions, and recommendation, as well as planned response. Such response will be included in the audit report. If the County does not respond or chooses not to respond we are required to state this in the audit report.

In addition, *Uniform Guidance* requires the County prepare a corrective action plan for each item of finding and questioned cost related to federal award programs that are disclosed as a result of our audit. The County's corrective action plan is required to be included in the final report package.

Uniform Guidance requires you to file one electronic version of the audit report with the Federal Single Audit Clearinghouse, and to complete your portion of the electronic version of the Data Collection Form (Form SF-SAC). We will assist you in filing the electronic version of the Form SF-SAC with Federal Single Audit Clearinghouse. In addition, report filings with state agencies in Pierre, South Dakota, will be made by us. We will provide you with a sufficient number of copies of the final audit report to fulfill your requirements. The Data Collection Form is required to be submitted within the earlier of 30 days of the report release date or nine months following the close of the most recent fiscal year being audited.

The audit documentation will be available at the completion of our audit for inspection at our Pierre office by other auditors as well as management of the County during normal working hours. The audit documentation will be retained for a minimum of five years following the date of the audit report.

We understand that your employees will assist us whenever possible and will perform such functions as pulling documents selected by us for testing. If your employees cannot accomplish these tasks when requested, we will perform them and bill for our services at the above hourly rate.

Should unforeseen circumstances arise that would require a significant extension of our auditing procedures, we would discuss with you the specific matters involved before extending our audit scope and incurring additional costs. In such a case, this letter may need to be modified and reissued.


The audit report should be issued in final form, and all required report filings accomplished, estimated to be no later than sixty (60) calendar days from the date of the audit report. Our Local Government Audit Manager is the engagement partner and is responsible for supervising the engagement.

Government Auditing Standards require that our office undergo an external quality control review on a periodic basis. A copy of our latest external quality control review letter will be provided to you upon request and is also publicly available on our website (<http://legislativeaudit.sd.gov>).

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

If this letter correctly expresses your understanding, please sign both copies where indicated and return one copy to us.

Sincerely,



Allen L. Schaefer
Auditor In Charge

Approved:

Governing Board Chairperson

Date

County Auditor

Date

Weed & Pest

5/02/18	FALL RIVER COUNTY	3+ YEAR BUDGET WORKSHEET		WEED CONTROL		AS OF APRIL 18		LPBUDW	PAGE 96	
ACCOUNT DESCRIPTION	GL#	15 ACTUAL	16 ACTUAL	17 ACTUAL	3-YEAR AVERAGE	18 BUDGET	18 YTD ACTUAL	%	19 REQUESTED	19 APPROVED
4110.615 WEED SALARIES	10100X4110615	52,890.95	66,629.48	66,706.78	62,075.74	69,901.00	15,779.04	23		
4120.615 WEED SOC SEC	10100X4120615	3,923.82	5,006.74	5,079.94	4,670.17	5,348.00	1,207.11	23		
4130.615 WEED RETIREMENT	10100X4130615	2,671.20	2,820.50	2,675.42	2,722.37	3,356.00	805.64	24		
4140.615 WORKMAN'S COMP	10100X4140615	3,060.73	3,256.05	3,164.77	3,160.52	3,257.00	.00			
4150.615 WEED HEALTH INS	10100X4150615	5,273.35	5,388.50	5,468.45	5,376.77	5,570.00	1,426.00	26		
4151.615 REIMB BC/BS	10100X4151615	.00	.00	.00	.00	.00	.00			
4160.615 UNEMPLOYMENT	10100X4160615	.00	.00	.00	.00	.00	.00			
4180.615 WEED DENTAL INS	10100X4180615	613.86	631.02	631.02	625.30	635.00	161.80	25		
ACCOUNT TYPE TOTALS	41	68,433.91	83,732.29	83,726.38	78,630.86	88,067.00	19,379.59	22		
4210.615 WEED INSURANCE	10100X4210615	2,600.29	2,331.95	3,119.37	2,683.87	3,119.00	.00			
4220.615 PRAIRIE DOG CONTROL	10100X4220615	3,287.18	3,614.10	2,525.18	3,142.15	2,000.00	1,315.00	66		
4221.615 R-O-W SPRAYING	10100X4221615	2,675.00	5,325.50	3,588.70	3,863.07	14,000.00	.00			
4230.615 WEED PUBLISHING	10100X4230615	1,237.14	732.89	419.36	796.46	750.00	130.48	17		
4241.615 POSTAGE LEASE	10100X4241615	143.05	182.78	90.64	138.82	200.00	22.66	11		
4250.615 WEED REPAIRS	10100X4250615	1,420.60	3,890.10	3,697.60	3,002.77	4,000.00	105.86	3		
4260.615 WEED SUPPLIES	10100X4260615	39,779.00	29,499.85	27,590.87	32,289.91	25,000.00	3,889.86	16		

*okay as is!
Uma
J.*

ACCOUNT DESCRIPTION	GL#	15 ACTUAL	16 ACTUAL	17 ACTUAL	3-YEAR AVERAGE	18 BUDGET	18 YTD ACTUAL	%	19 REQUESTED	19 APPROVED
BEAVER CREEK GRANT	10100X4261615	.00	.00	.00	.00	.00	.00			
4262.615 HAT CREEK GRANT	10100X4262615	.00	.00	.00	.00	.00	.00			
4263.615 COOPERATIVE GRANT	10100X4263615	.00	.00	.00	.00	.00	.00			
4265.615 POSTAGE SUPPLY	10100X4265615	.00	575.45	370.00	315.15	.00	82.50			
4266.615 MOSQUITO SUPPLIES	10100X4266615	.00	.00	934.47	311.49	.00	.00			
4270.615 WEED TRAVEL	10100X4270615	677.54	2,023.93	1,756.29	1,485.92	1,750.00	.00			
4271.615 WEED BOARD PER DIEM	10100X4271615	.00	.00	.00	.00	.00	.00			
4272.615 MOSQUITO TRAVEL	10100X4272615	.00	.00	2,192.94	730.98	.00	.00			
4280.615 WEED TELEPHONE	10100X4280615	3,321.48	4,267.20	5,385.58	4,324.75	4,128.00	1,569.94	38		
ACCOUNT TYPE TOTALS	42	55,141.28	52,443.75	51,671.00	53,085.34	54,947.00	7,116.30	13		
4300.615 CAPITAL ASSETS	10100X4300615	.00	.00	.00	.00	.00	.00			
4340.615 EQUIPMENT	10100X4340615	227.21	.00	1,363.63	530.28	1,000.00	100.00	10		
4341.615 WEED GRANT EXPENSES	10100X4341615	.00	60,505.80	24,004.03	28,169.94	.00	42.19CR			
ACCOUNT TYPE TOTALS	43	227.21	60,505.80	25,367.66	28,700.22	1,000.00	57.81	6		
FUND TOTALS	10100	123,802.40	196,681.84	160,765.04	160,416.43	144,014.00	26,553.70	18		
DEPT TOTALS	615	123,802.40	196,681.84	160,765.04	160,416.43	144,014.00	26,553.70	18		

* = BUDGET INCLUDES TRANSFERS AND/OR SUPPLEMENTS



Order Form No. 180614-5

This Order Form (this "Order Form") is executed by and between CMI and Customer on June 14, 2018 ("Order Effective Date"). This Order shall be incorporated in and governed by the terms of Master Customer Agreement between CMI and Customer.

Annual Software-Use Licenses with Support

License Level: Essential

Term: 3 Years (July 1, 2018 – June 30, 2021)

Product/Service	Qty	Agency Name	Fee	Total
JUSTICE SERVER	1	FALL RIVER EMERGENCY DISPATCH	\$4,950	\$4,950
CAD SERVER	1	FALL RIVER EMERGENCY DISPATCH	\$4,500	\$4,500
JAIL SERVER	1	FALL RIVER EMERGENCY DISPATCH	\$3,510	\$3,510
CIVIL SERVER	1	FALL RIVER EMERGENCY DISPATCH	\$810	\$810
JUSTICE LITE	1	FALL RIVER EMERGENCY DISPATCH	\$1,750	\$1,750
Workstations (5)	2	FALL RIVER EMERGENCY DISPATCH	\$1,100	\$2,200

Annual Recurring Total

\$17,720.00

Payment Terms

Billed annually starting July 2018.

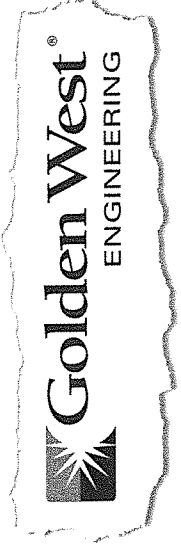
CMI

CUSTOMER

By: _____

Typed Name: Chris Womack _____

Title: President _____



July 5, 2018

Fall River County Hwy Department
Atten: Sue Ganje
906 N. River Str
Hot Springs, SD 57747

Ref: Old Hwy 79 road bore – Service to Stoyan Lucey at 28528 Old Hwy 79

Fall River County Commissioners:

Golden West Telecommunications has a telephone service request from Stoyan Lucey at his residence at 28528 Old Hwy 79.

Enclosed is Fall River County utility permit application for the above referenced road. Also enclosed is a set of construction plans showing the proposed area of the bore.

When approved, please return the original permit application to my attention at PO Box 411 Crown Street, Wall, SD 57790.

If you have any questions, comments or concerns, please contact me directly at 605-279-1245 or e-mail bekkireinert@goldenwest.com.

Sincerely,

A handwritten signature in cursive script that reads "Bekki Reinert".

Bekki Reinert
Golden West Telecommunications
ROW Technician
PO Box 411
Wall, SD 57790
605-279-1245

Enclosures: 1

APPLICATION FOR PERMIT TO OCCUPY COUNTY HIGHWAY RIGHT-OF-WAY

TO: THE BOARD OF COUNTY COMMISSIONERS

DATE: 7/5/2018

FALL RIVER COUNTY,
HOT SPRINGS, SOUTH DAKOTA

Application is hereby made by Golden West Telecommunications, South Dakota for permit to occupy highway right-of-way located from: Bore across Co Hwy 79 near the intersection of Sand Rd

To: Provide telecommunication service to Stoyan Lucey

AERIAL FACILITIES: Location, type and size of the proposed line and anchors with respect to the centerline of the road or outer edge of the right-of-way and location of crossings showing any right-of-way are shown on Exhibit "A" (Sketch) attached.

UNDERGROUND FACILITIES: A sketch showing the approximate route and location of the proposed facility for which a permit is hereby requested is attached as Exhibit "A" and made a part hereof.

The following information is pertinent to the proposed installation:

1. Intended usage or rating: Telecommunication service to 28528 Old Hwy 79
2. Pipe size, cable size and type: BFO 6
3. Outside diameter: N/A
4. Maximum pressure at which pipeline will be operated: N/A
5. Size and Type of metal casing: 1.25" conduit
6. Minimum depth of cable or pipeline: 8' deep for 76' across Old Hwy 79. See attached construction sheet
7. Casing will be installed by minimum size boring and will extend from toe of in-slope to toe of in-slope.
8. This installation will comply with the most recently adopted ASA, Code for Gas Transmission and Distribution Pipe systems or the National Safety Code. Marker sign(s) will be installed where appropriate.

The installation and maintenance of said utility facilities will not interfere with or impair construction, maintenance or use of any highway and will comply with all safety regulations of the State and Federal Government. When trenching is done on County R.O.W. the trenches must be tamped to avoid any settlement.
Future adjustments and maintenance will be in accordance with State and Federal Laws and Regulations and will be performed at no cost to the County or the Federal Government.

APPROVED _____ 20 _____

SUBMITTED 5-Jul _____ 20 18

County Chairman _____

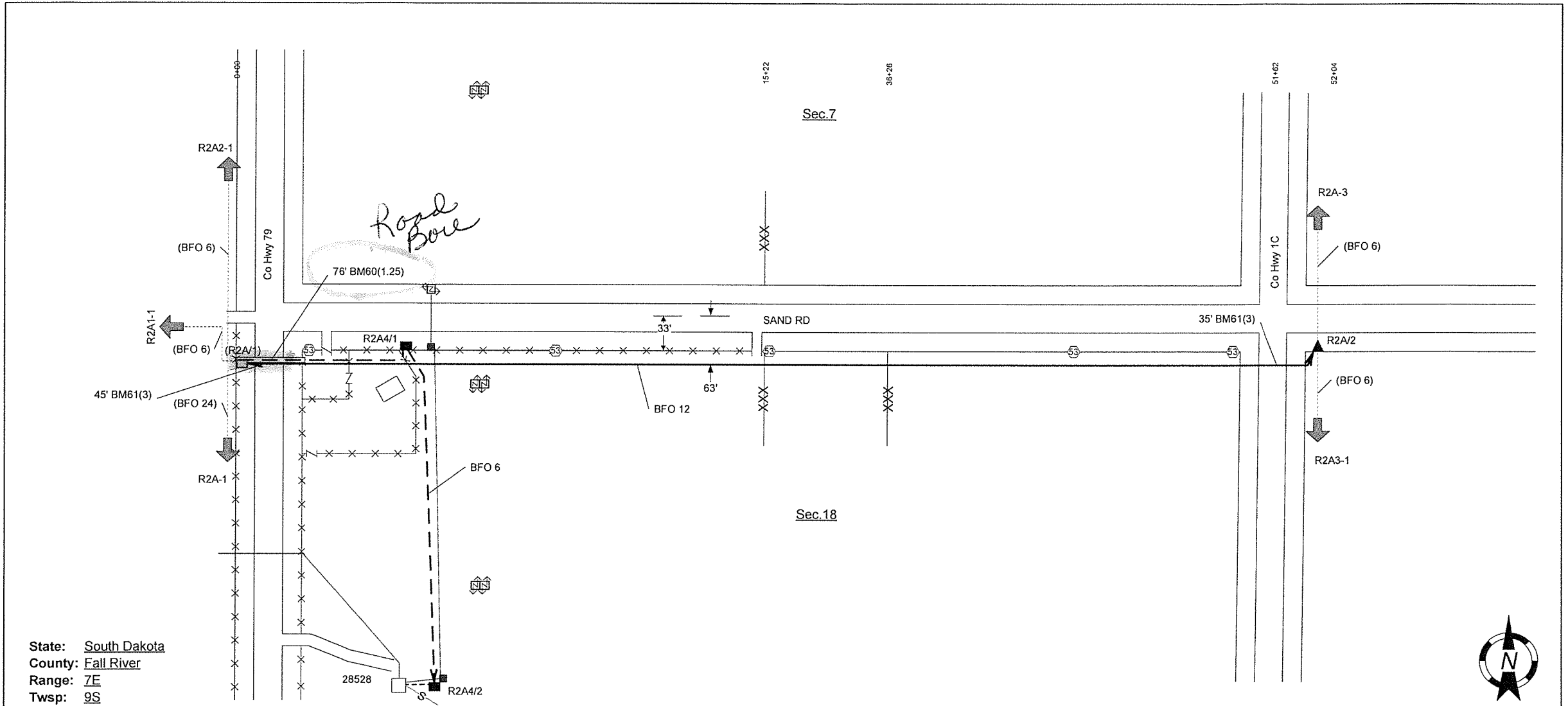
Golden West Telecommunications

County Auditor _____

BY

Bekki Sewit, ROW Tech, HWTC

ROW Technician, Golden West Telecommunications
Title



State: South Dakota
 County: Fall River
 Range: 7E
 Twsp: 9S



From	To	PType	Units	Feet	Remarks
------	----	-------	-------	------	---------

As Staked			
Golden West Telecommunications			
Name:	R2A-2		
WO:	Oelrichs T18198		
Exch:	Oelrichs		
Route:	R2A		
ROW:	Private		
Staked By:	RE	Date:	2-28-06
Revised By:	CB	Date:	7-05-18
Revised By:		Date:	
Revised By:		Date:	
Revised By:		Date:	
Plowed By:	GP	Date:	11-17-06
As Built By:		Date:	
Drawing Not To Scale			
Sheet	2	of	2

CAUTION: BURIED FACILITIES MAY BE PRESENT. THE CONTRACTOR IS SOLELY RESPONSIBLE FOR LOCATING PRIOR TO CONSTRUCTION.

Key: 11000 00705 20341 Current Assessed F2=Boards F20=Notes
20-007-05 Fall River County F3=Soils F4=Sales
Taxpayer Name: FALL RIVER COUNTY Owner
Second Name: Occ
Mailing Address: 906 NORTH RIVER ST N
HOT SPRINGS SD 57747 F5=5 Yrs Taxable\$
F6=Sp Assmts F8=Tax
F9=FAQs F10=Priv \$
F11=Log F13=ROB
Special Asmnt: Others:

Registered MH#: Chgd From: Inspected 0/00/00
DISTS: Sch 02 Tax 09 Fire 60 Xmpt: Z FALL RIVER COUNTY Escrow
ParentRP# Legal Dsc1: PART OF SW1/4SW1/4 KNOWN AS
2: ROBERTSON'S MEMORIAL PARK 3: SEC 20, TWP 7, RG 5 (4.29 A)
4: 5:
6: 7:

Ag Land	DESC	CLSS	# ACRES	LOTBLD	F&T VALUE	GROWTH	EXEMPT CODE	FINAL VAL
---------	------	------	---------	--------	-----------	--------	-------------	-----------

Comments: Qry Flag:
Temp Flag:

PLAT OF
 ROBERTSON'S MEMORIAL PARK
 Fall River County
 South Dakota,
 Area, 4.29 Acres.

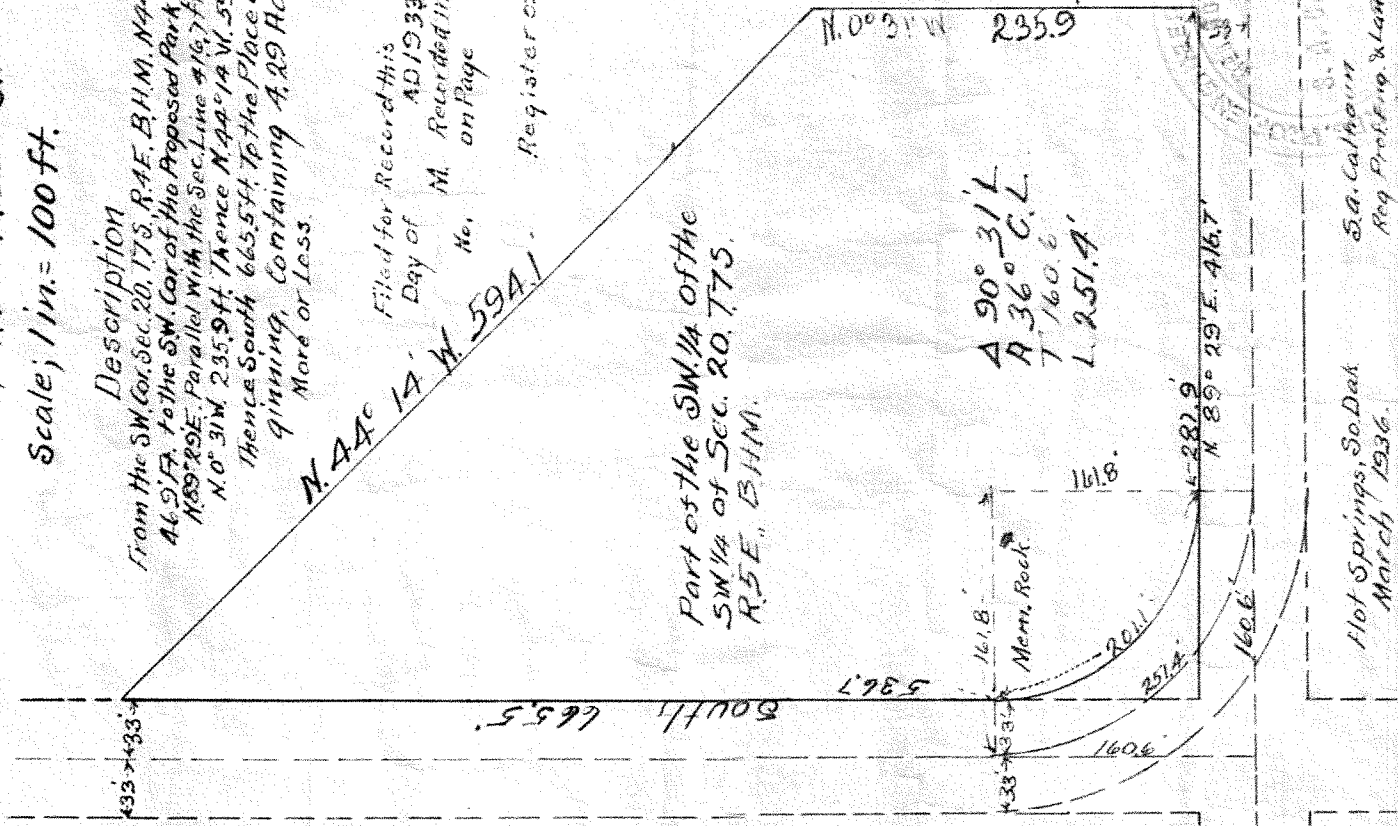
Scale; 1 in. = 100 ft.

Description

From the SW Cor. Sec. 20, T7S, R4E, B.H.M. N44°44'E.
 A 6.9' FA. To the SW Cor. of the Proposed Park. Thence
 N89°29'E. Parallel with the Sec. Line 416.7 ft. Thence
 N.0°31'W. 235.9 ft. Thence N.44°14'W. 594.1 ft.
 Thence South 665.5 ft. To the Place of Be-
 ginning, containing 4.29 Acres
 More or Less.

N. 44° 14' W. 594.1' Filed for Record this
 14 Day of AD 1933, at
 M. Recorded in Book
 No. on Page
 Register of Deeds

Part of the SW 1/4 of the
 SW 1/4 of Sec. 20, T7S,
 R5E, B.H.M.



A 90° 31' L
 R 36° C.L.
 T 160.6'
 L 251.4'

Hot Springs, So. Dak.
 March 1936

S. A. CALHOUN
 Reg. Prof. Eng. & Land Sur.

QUIT CLAIM DEED No. 49



SHOWN & SARGENT, NFR., SIOUX FALLS, S. D. - 19318

Minerva Hemminger, a widow; Edith Evans and Charles Evans, her husband; Velma Doyne Evans, a single woman, all of Hot Springs, South Dakota; and Wayne Leonard Evans and Arnette Evans, his wife, of Moorcroft, Wyoming,

~~for and in consideration of~~ for and in consideration of ~~one dollar and other valuable considerations~~

CONVEYS AND QUIT CLAIMS to FALL RIVER COUNTY, SOUTH DAKOTA,

the grantee, etc P. O., all interest in the following described real estate in the County of Fall River, in the State of South Dakota.

A Tract of land known as ROBERTSON'S MEMORIAL PARK more particularly described as follows: Beginning at the Southwest Corner of Section 20, Township 7 South, Range 5 East, BEM., North 44 degrees 44 minutes east 469 feet to the Southwest corner of the proposed park, thence north 89 degrees 29 minutes east parallel with the section line 416.7 feet, thence north 31 minutes west 235.9 feet, thence north 44 degrees 14 minutes west 594.1 feet, thence south 665.5 feet to the place of beginning, containing 4.29 acres more or less, being a part of the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ SW $\frac{1}{4}$) of Section 20, Township 7 South, Range 5 East, B.H.M.

State of Wyoming, County of Crook)ss

On this 3d day of July, 1936, before the undersigned, a Notary Public in and for said County and state, personally appeared WAYNE LEONARD EVANS and ARNETTE EVANS, his wife, known to me to be the persons who are described in and who executed the above and foregoing instrument, and acknowledged to me that they executed the same.

Leo Norman, Notary Public

My Commission Expires July 9th, 1938



Dated this 25th day of September, 1936

Witness

Leo Norman

Minerva Hemminger
Edith Evans
Charles Evans
Velma Doyne Evans
Wayne Leonard Evans
Arnette R. Evans

State of South Dakota
County of Fall River

On this 25th day of September in the year 1936 before me C. A. Wilson



personally appeared Minerva Hemminger, a widow; Edith Evans and Charles Evans, her husband; and Velma Doyne Evans, a single woman, known to me to be the persons who are described in, and who executed the within/instrument, and acknowledged to me that they executed the same.

My commission expires October 2, 1939 C. A. Wilson Notary Public

STATE OF SOUTH DAKOTA,
County of Fall River

Filed for record this 1st day of December 1936 at 4:00 o'clock P. M., and recorded in Book 49 of Deeds on Page 345

Mary C. Ringler
Register of Deeds.

By Deputy.

GRANT OF RIGHT OF WAY EASEMENT FOR PUBLIC ROAD

THIS INDENTURE, made and entered into this 10th day of October, 1960, by and between MARLIN KEIPER and ADA KEIPER, husband and wife of Fall River County, South Dakota, Grantors, and FALL RIVER COUNTY, a political subdivision of the State of South Dakota, Grantee:

The Grantors in consideration of the sum of \$1.00 and of the mutual benefits to be derived from the roadway construction as hereinafter set forth do hereby convey and grant unto the Grantee an easement, permit, privilege and right-of-way to build, construct and maintain a roadway sixty-six (66) feet in width, lying 33 feet on each side of the center line, upon and across the

SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 20, Township 7 South, Range 5 East, B.H.M.
Fall River County, South Dakota,

upon which roadway may pass vehicles of any description.

IN WITNESS WHEREOF, the Grantors have set their hands and seals the date first above written.

Marlin Keiper
Ada Keiper
Grantors

STATE OF SOUTH DAKOTA }
COUNTY OF FALL RIVER } SS.

On this the 10th day of October, 1960, before me, the undersigned officer, personally appeared MARLIN KEIPER and ADA KEIPER, husband and wife, known to me or satisfactorily proven to be the persons whose names are subscribed to the within instrument and acknowledged that they executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand and official seal.



Allen G. Wilson
NOTARY PUBLIC

STATE OF SOUTH DAKOTA }
COUNTY OF FALL RIVER } SS

Filed for record this 1st day of November, 1960 at 11:15 A.M., and recorded in Book 46 Misc., on Page 474.

Allen G. Wilson
Register of Deeds

A S S I G N M E N T

KNOW ALL MEN BY THESE PRESENTS:

That the CENTRAL ELECTRIC & GAS COMPANY, a Delaware corporation of 144 South 12th Street, Lincoln, Nebraska, in consideration of the sum of One Dollar (\$1.00), together with other valuable considerations to it in hand paid, receipt of which is hereby acknowledged, does hereby sell, assign, grant, convey and set over unto the HOT SPRINGS WATER COMPANY, a Delaware Corporation of Hot Springs, South Dakota, effective November 30, 1955, that certain agreement which is further described below:

First Party: CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Second Party: CENTRAL ELECTRIC & GAS COMPANY.

Date of Agreement: Nov. 11, 1947, Railroad Agreement No. ROW-29908.

Covering: 4" water line undercrossing of track and right of way at or near Railroad survey station 639+60, Mile Post 12.81, in the

NW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 13, T7N, R5E of the Black Hills Meridian, Hot Springs, Fall River County, South Dakota,

as shown in red on Railroad print No. 1342-99-71 dated November 7, 1947, and identified by the signature of C. C. Robnett, and all rights and privileges thereby granted and conveyed, subject to the consent of the Chicago, Burlington & Quincy Railroad Company. Said original agreement is made a part of this conveyance and assignment by reference as fully as though copied herein at length.

IN WITNESS WHEREOF, the CENTRAL ELECTRIC & GAS COMPANY has caused these presents to be executed in triplicate.

Dated at Lincoln, Nebraska, this 21 day of November, 1955.

THE CENTRAL ELECTRIC & GAS COMPANY

By L. D. Densmore

Title Vice President

The CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY does hereby consent to the assignment by the Central Electric & Gas Company of the above-described agreement upon the express condition, however, that said Hot Springs Water Company shall assume to be bound by and perform, all and singular, the covenants, terms and conditions in said agreement mentioned; to the same extent and as fully as if the Hot Springs Water Company were originally named as the second party in said agreement, and that said agreement shall not be further assigned without the consent in writing of said Chicago, Burlington & Quincy Railroad Company.

Dated at Omaha, Nebraska, this 22 day of October, 1960.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY

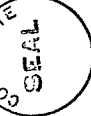
By E. P. Stine

General Manager

In consideration of the consent of the Chicago, Burlington & Quincy Railroad Company to the assignment to the undersigned of the above-described agreement, the undersigned Hot Springs Water Company does hereby agree with said Chicago, Burlington & Quincy Railroad Company that it will assume and perform and be bound by all the covenants, terms and conditions of said agreement to the same extent and as fully as if the Hot Springs Water Company were originally named as second party in said agreement.

Dated at Hot Springs, S. D. this 4th day of October, 1960.

APPROVED, as to form, HOT SPRINGS WATER COMPANY



Raymond E. Skar
Law Department

By Martin P. Farrell
Martin P. Farrell
Title Secretary

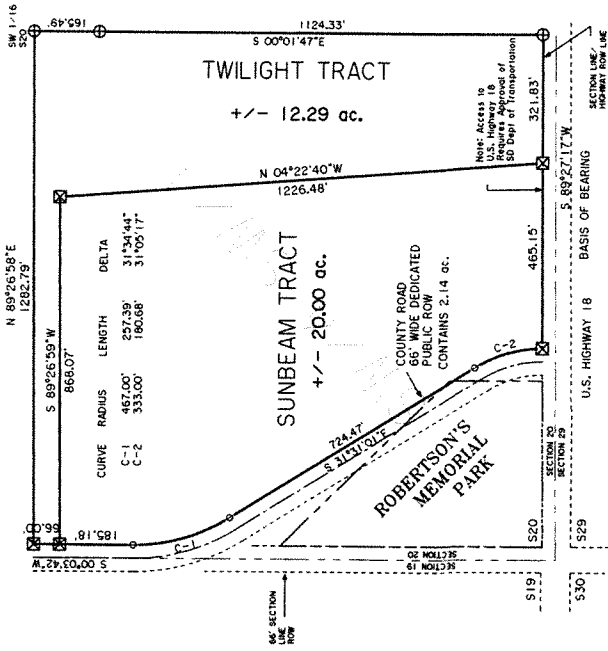
Office of Ass't, Chief Eng'r.,
Lincoln, Neb., November 21, 1955

STATE OF SOUTH DAKOTA }
COUNTY OF FALL RIVER } SS

Filed for record this 1st day of November, 1960 at 11:45 A.M., and recorded in Book 46 Misc., on Pages 474-475.

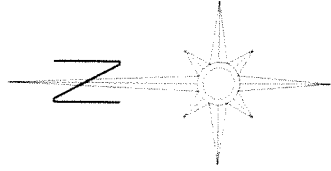
[Handwritten Signature]
Register of Deeds

PLAT OF SUNBEAM TRACT AND TWILIGHT TRACT LOCATED IN THE SW 1/4 SW 1/4 OF SECTION 20, T7S, R5E, BHM, FALL RIVER COUNTY, SD

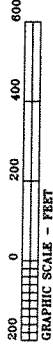


LEGEND

- ⊕ Found Rebar w/ID Cap Marked "Francis-Meador 1019"
 - ⊗ Set Rebar w/AL Cap Marked "ANDERSEN PLS 2842"
 - Set Rebar w/o Cap at ROW PC's and PT's
- Basis of Bearing is from the record plat of Lot P1 Book XII of Plat on page 16



September 2002



CERTIFICATE OF SURVEYOR

I, Keith E. Andersen, Registered Land Surveyor No. 2842 in the State of South Dakota, do hereby certify that being so authorized, I have prepared the within plat of land shown and described hereon, and that it is the true and correct representation of the actual survey, the same is a true and correct representation of the actual survey.

IN WITNESS WHEREOF, I hereunto set my hand and official seal at the City of Fall River, South Dakota, this 4th day of September, 2002.

Keith E. Andersen, S.D.S.L.S. No. 2842



STATE OF SOUTH DAKOTA
 COUNTY OF FALL RIVER

We, Jim and JoAnn Aronson, do hereby certify that we are the owners of the within described lands and that the within plat was made in our direction for the purposes indicated therein, and that we have read the same and approve of the same, including the filing, subdivision, and erection and segment control regulations.

Jim & JoAnn Aronson

ACKNOWLEDGEMENT OF OWNERSHIP
 STATE OF SOUTH DAKOTA
 COUNTY OF FALL RIVER

On this 4th day of September, 2002, before me, a Notary Public, personally appeared Jim and JoAnn Aronson, known to me to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they are the owners of the within described lands and that they executed the same for the purposes and in the witness whereof, I have hereunto set my hand and official seal.

Notary Public
 My commission expires 4-11-02

CERTIFICATE OF COUNTY TREASURER

I, John R. Anderson, County Treasurer, do hereby certify that all taxes and special assessments which are liens upon the within described lands have been paid in full as shown by the records of this office, dated this 4th day of September, 2002.

John R. Anderson
 Fall River County Treasurer

CERTIFICATE OF COUNTY DIRECTOR OF EQUALIZATION

I, John R. Anderson, Director of Equalization of Fall River County, do hereby certify that the within described lands are shown on the 2002 Equalization Roll as of the 1st day of January, 2002, and that the same are shown on the 2002 Equalization Roll as of the 1st day of January, 2002.

John R. Anderson
 Director of Equalization of Fall River County

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS

I, Keith E. Andersen, County Auditor, do hereby certify that the above instrument is a true and correct copy of the resolution adopted by the Board of County Commissioners of Fall River County, South Dakota, at a meeting held on the 5th day of SEP, 2002.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at the City of Fall River, South Dakota, this 4th day of September, 2002.

Keith E. Andersen
 County Auditor

CERTIFICATE OF COUNTY AUDITOR

I, Keith E. Andersen, County Auditor, do hereby certify that the above instrument is a true and correct copy of the resolution adopted by the Board of County Commissioners of Fall River County, South Dakota, at a meeting held on the 5th day of SEP, 2002.

Keith E. Andersen
 Fall River County Auditor

CERTIFICATE OF HIGHWAY AUTHORITY

The location of the proposed access road to the existing public highway as shown hereon is hereby approved. Any change in the location shall require the approval of the Highway Authority.

Michael J. Anderson
 Highway Authority

Date: 9-5-02

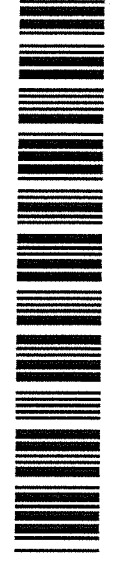
OFFICE OF THE REGISTER OF DEEDS

Filed for record this 5th day of November, 2002, at 3:15 p.m. and recorded in Book XI of Plats on page 3.

John R. Anderson
 County Register of Deeds

\$10.00 fee

PREPARED BY:
 ANDERSEN ENGINEERS, INC.
 P.O. BOX 446
 EDEWANT, SOUTH DAKOTA 57226
 (605) 662-3500



530602750

ANNUAL REPORT

Secretary of State
500 E. Capitol Ave
Pierre, SD 57501-5070
(605) 773-4845

Domestic Nonprofit Corporation
SDCL 47-24-6, 59-11-24

2018
FILING YEAR

Please Type or Print Clearly in Ink
Please submit one Original

Make payable to the **SECRETARY OF STATE**

Filing Fee: \$10

Total Fee: \$10

1. Business ID and Name:

NS007411
BUSINESS ID

MINNEKAHTA VALLEY CEMETERY, INC.

BUSINESS NAME

2. The jurisdiction under whose law it is formed **SOUTH DAKOTA**

3. The address of the principal executive office (business address):

Actual Street Address

12032 HWY 18

HOT SPRINGS, SD 57747

Mailing Address

12032 HWY 18

HOT SPRINGS, SD 57747

4. The South Dakota Registered Agent's Name:

South Dakota law permits the registered agent to be either (a) a noncommercial registered agent, (b) a commercial registered agent, or (c) an office holder.

(c) Title of the office or other position with the company

Title: **Treasurer**

Actual Street Address in this State

12032 HWY 18

HOT SPRINGS, SD 57747

Mailing Address in this State

12032 HWY 18

HOT SPRINGS, SD 57747

5. The names and addresses of its principal officers.

Title	Name	Address
President	Duane McClure	12681 Argyle Rd, Hot Springs, SD 57747
Secretary	Deann Arneson	310 S 6th St, Hot Springs, SD 57747
Treasurer	Kristi Phillips	12032 Hwy 18, Hot Springs, SD 57747
Vice President	Terral Hammel	12294 Hwy 18, Hot Springs, SD 57747

6. The names and addresses of its directors (governors).

Name	Address
Duane McClure	12681 Argyle Rd, Hot Springs, SD 57747
Terral Hammel	12294 Hwy 18, Hot Springs, SD 57747
Deann Arneson	310 S 6th St, Hot Springs, SD 57747
Kristi Phillips	12032 Hwy 18, Hot Springs, SD 57747

7. Beneficial Owners (optional): A beneficial owner is a person who has or in some manner controls an equity security. Please consult an attorney for legal advice if you have any questions concerning this entry. Any question under this heading is considered a request for legal advice and the secretary of state's office is, by statute, not permitted, to provide legal advice.

No person may execute this report knowing it is false in any material respect. Any violation may be subject to a civil and/or criminal penalty (SDCL 47-1A-129; 22-39-36).

07/05/2018

Dated

Kristi Annette Phillips

Signature of an Authorized Person

Kristi Annette Phillips

Printed Name

Email (Optional)

Codified Laws

Hide Search ▲

Text Search

Text

Search

Filter

Filter

Sort By

Relevance



Search Text ?

Quick Find

Statute

6-5-2

Get Statute

Get Chapter ?

6-5-2. Gratuitous transfers of property to another political subdivision or nonprofit corporation. Any political subdivision may convey and transfer any real or personal property which is held or owned by it, the title to which has been obtained and which is not held for public use or which is about to be abandoned for public purposes, to another political subdivision or nonprofit corporation for public, charitable, or humanitarian purposes and accommodation without offering the property for sale and without requiring the political subdivision or nonprofit corporation to pay for the property.
Source: SL 1971, ch 41, § 1; SL 1984, ch 42, § 1; SL 2012, ch 48, § 1.

Printer Friendly

[Back to Chapter 6-5](#)

[Get Chapter 6-5](#)