

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 2020.

Total Amt of Deposit in First Interstate Bank:	\$1,026,212.61
Total Amt of Deposit in First National Bank of Lead:	\$1,000.00
Total Amount of Cash:	\$5,939.98
Total Amount of Treasurer's Change Fund:	\$ 900.00
Total Amount of Checks in Treasurer's Possession Not Exceeding Three Days:	\$65,827.38

SAVINGS:

First Interstate Bank:	\$309,893.26
First National Bank of Lead:	\$1,043,292.50

CERTIFICATES OF DEPOSIT:

First Interstate-Hot Springs:	\$772,669.12
Black Hills Federal Credit Union-Hot Springs:	\$250,000.00
Bank of the West-Hot Springs:	\$534,022.08
Schwab Treasury:	\$258,023.28
First National Bank - Lead:	\$306,046.60
Black Hills Community-Rapid City:	\$805,786.21
Liberty National Bank-Sioux Falls:	\$4,000,000.00

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:

Brun, Cyril \$806.60, 09/02/2020
Rhew, Todd & Janet \$276.80, 09/09/2020
Wendt, Greg \$1,397.70, 10/14/2020
Schmit, Troy \$85.60, 10/20/2020
Caveye, Russell \$64.77, 10/26/2020
Trave, Celeste \$355.08, 11/18/2020

Dated This 30th Day of November 2020.

TOTAL \$9,383,134.57

Sue Ganje, County Auditor of Fall River County.

County Monies: \$8,571,324.69
Held for other Entities: \$637,353.59
Held in Trust: \$174,456.29
TOTAL: \$9,383,134.57

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.

Prepared by:
Lance S. Russell
P.O. Box 184
Hot Springs, SD 57747
(605) 745-3228

COUNTY DEED

THE COUNTY OF FALL RIVER, SOUTH DAKOTA, a political subdivision of the State of South Dakota, hereinafter referred to as Grantor, does hereby convey and quit claim to Tubbs Land and Cattle, L.L.C., a South Dakota Limited Liability Company, grantee, of P.O. Box 563, Edgemont, South Dakota 57735, the following described real estate in the County of Fall River, in the State of South Dakota:

Lot A, consisting of 1.7 acres, and located in the Southwest Quarter of the Northwest Quarter (SW1/4NW1/4) of Section Twenty-seven (27), Township Seven (7) South, Range One (1) East, B.H.M., Fall River County, South Dakota, in the Public Highway Plat of January 6, 1921, Book 2 of Plats, Page 37;

Lot B, consisting of .55 acres, and located in the Northwest Quarter of the Southwest Quarter (NW1/4SW1/4) of Section Twenty-seven (27), Township Seven (7) South, Range One (1) East, B.H.M., Fall River County, South Dakota, in the Public Highway Plat of January 6, 1921, Book 2 of Plats, Page 37;

Lot B, consisting of 2 acres, and located in the Southeast Quarter of the Northeast Quarter (SE1/4NE1/4) of Section Twenty-eight (28), Township Seven (7) South, Range One (1) East, B.H.M., Fall River County South Dakota, in the Public Highway Plat of January 6, 1921, Book 2 of Plats, Page 37;

Lot C, consisting of .45 acres, and located in the Northeast Quarter of the Northeast Quarter (NE1/4NE1/4) of Section Twenty-eight (28), Township Seven (7) South, Range One (1) East, B.H.M., Fall River County South Dakota, in the Public Highway Plat of January 6, 1921, Book 2 of Plats, Page 37; and

A strip of land 66 feet wide, or so much thereof as lies within 33 feet on either side of the center line of the highway as located and constructed across the South Half of the Northeast Quarter (S1/2NE1/4) of Section Twenty-eight (28), Township Seven (7) South, Range One (1), East of the Black Hills Meridian, Fall River County, South Dakota.

EXEMPT FROM TRANSFER FEE – SDCL 43-4-22(2).

Dated this _____ day of December, 2020.

FALL RIVER COUNTY

Chairman, Fall River County Commission

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

On this the ____ day of December, 2020, before me, Sue Ganje, the undersigned officer, personally appeared Joe Falkenburg, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained.

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

Auditor, Fall River County, South Dakota

Fall River County, South Dakota

Make	Model	Description
Kyocera	ECOSYS P3155dn	57 PPM B&W Desktop Laser Printer, Standard Duplex, Envelope Mode, Mobile Capable

Included Features

- > 5 line LCD display
- > Standard 512 MB
- > 500 sheet cassette
- > 100 sheet multipurpose tray

Purchase Option..... \$2,962.50

Price listed is for 3 units

	Lease Term	Lease Payment
Leasing Options	60	\$64.58

Optional Maintenance Agreement

Black and white prints billed @ \$0.0125 per copy. 100% Inclusive except for Paper- covers all Parts, Labor, Mileage, Drums, and TONER

*We will be splitting this 50/50
between Fall River County & Oglala Lakota
County - 32.²⁹ per month for each County.*

Purchase/Lease Includes Installation, Delivery, and
Training.



2727 N Plaza Dr.
Rapid City, SD 57702

Phone 605-348-6529 Fax 605-342-1160

Quote

No.: **65347**

Date: **11/30/2020**

Prepared for:

Lyle Jensen
Fall River County Auditor
906 N River Street
Hot Springs, SD 57747 USA

Account No.: 1889
Phone: (605) 745-5145
Fax: (605) 745-3530

Qty	Description	UOM	Sell	Total
1	SonicWALL Advanced Gateway Security Suite Bundle for NSA 2600 - 1yr Current subscriptions expire Jan. 7th, 2021.	EA	\$1,682.72	\$1,682.72

Your Price: **\$1,682.72**

Total: **\$1,682.72**

Prices are firm until 12/30/2020

Prepared by: Eric Eisenbraun, ericeisenbraun@goldenwest.com

Date: 11/30/2020

Accepted by: _____ **Date:** _____

Disclaimer

Unless otherwise specified, all labor is charged on a time and materials basis. Any additional service charge or travel will apply.
Any quoted cable runs assume that there is an available cable pathway; if not, additional charges may apply.
Applicable taxes and/or additional freight charges may be added on to the invoice.
Terms: 30% down payment required for sales of \$ 5,000.00 or more, with the balance due Net 15 days of invoicing.

AGREEMENT TO SHARE EXTENSION SECRETARY POSITION

THIS AGREEMENT TO SHARE EXTENSION SECRETARY POSITION ("Agreement") is made and entered into by and between the FALL RIVER COUNTY, of the State of South Dakota, hereinafter referred to as "Fall River County" and CUSTER COUNTY of the State of South Dakota, hereinafter referred to as "Custer County."

WITNESSETH.

WHEREAS, SDCL 1-24-8, authorizes the political subdivisions of counties to contract with each other for the purpose of performing any governmental service, activity, or undertaking which any public agency entering into the contract is authorized by law to perform; and

WHEREAS, Fall River County has hired a full-time extension secretary to provide administrative duties for 4-H and extension in Fall River County ("Administrative Services"); and

WHEREAS, Custer County has, in the past, had a similar part-time position to provide Administrative Services for its county's 4-H and extension; and

WHEREAS, both counties recognize the need for efficiencies and dependable services to the public; and

WHEREAS, Custer County and Fall River County recognize there will be efficiency and budget savings by equally sharing wages and benefit costs of the full-time administrative secretary to provide Administrative Services for both counties' 4-H and extension programs; and

WHEREAS, it advisable for both counties to enter into this Agreement; and

NOW, THEREFORE, in consideration of the foregoing, it is agreed as follows:

1. Fall River County will allow the extension secretary for the 4-H and extension programs to provide similar Administrative Services to Custer County for its 4-H and extension programs within the extension secretary's full-time duties.
2. The term of the Agreement shall be for a one (1) year period commencing on January 1, 2021, and shall end as of December 31, 2021, with automatic one (1) year extensions per mutual agreement by each county's Commission.
3. As consideration for the Administrative Services provided under this Agreement, Custer County shall pay to Fall River County fifty percent (50%) pay of each of the following:
 - a. \$392.00/month for health insurance and \$36.40/month for dental insurance; and
 - b. \$14.00/hour for time worked (for the first six (6) months of employment, commencing October 5, 2020); and
 - c. Payroll taxes, including fica, medicare and retirement, and workman's comp; and

- d. Then upon a positive six month review, the hourly wage increases to \$16.00/ hour, and then will be subject to yearly negotiations regarding any additional hourly wage increases.
 - e. Fall River County shall provide a monthly accounting/invoice to Custer County that will be paid monthly by Custer County.
- 4. Fall River County further agrees will carry Workers' Compensation coverage on this employee as required by South Dakota law.
 - 5. Any assignment, transfer or subcontracting of this Agreement is prohibited, unless written consent is obtained from the other party in writing.
 - 6. This Agreement may not be modified, amended or otherwise altered unless mutually agreed upon in writing by the parties hereto.
 - 7. Either party may terminate this Agreement, with or without good cause shown, upon 30 days written notice to the other party prior to termination.
 - 8. Unless otherwise agreed in writing, this Agreement and the interpretation thereof shall be governed by the laws of the State of South Dakota. The parties to this Agreement agree that the venue for any legal action pursuant to this Agreement shall be in circuit court, Seventh Judicial Circuit, Fall River County, South Dakota.
 - 9. Notices to be provided under this Agreement shall be given in writing either by hand delivery, or deposited in the United States mail, with sufficient postage, to the following persons:

Custer County Office of the Auditor

420 Mt Rushmore Road

Custer, SD 57730

Fall River Office of the Auditor

906 N. River Street

Hot Springs, SD 57747

- 10. In the event any provision of this Agreement is held unenforceable or invalid by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement. Failure to strictly enforce any provision of this Agreement shall not be construed to be a waiver of any provision, right or responsibility contained herein.
- 11. This Agreement is intended only to govern the rights and interests of the parties named herein. It is not intended, does not and may not be relied upon, to create any rights, substantial or procedural, enforceable by law by any third party in any matters, civil or criminal.
- 12. This Agreement embodies the entire agreement of the parties to this Agreement and supersedes all previous communications, representations, or agreements, either verbal or written, between the parties of this Agreement.
- 13. This Agreement may be executed in counterparts.

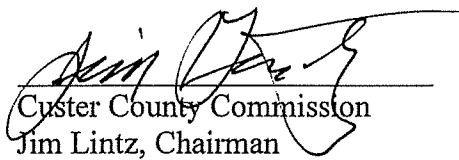
APPROVED and EXECUTED on this ____ day of _____, 2020.

Fall River County Commission
Joe Falkenburg, Chairman

ATTEST:

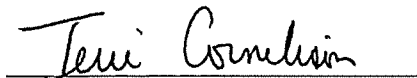
Fall River County Auditor
Sue Ganje

APPROVED and EXECUTED on this 9th day of December, 2020.



Custer County Commission
Jim Lintz, Chairman

ATTEST:



Custer County Auditor
Teresa Cornelison



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

RUSSELL A. OLSON
AUDITOR GENERAL

December 15, 2020

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

This letter is intended to inform you of matters that must be formally communicated to those charged with governance in accordance with auditing standards generally accepted in the United States of America. These required communications include, but are not limited to, the following:

- 1) The auditor's views about qualitative aspects of the entity's significant accounting practices.
- 2) Any significant difficulties encountered during the audit.
- 3) Any disagreements with management.
- 4) Corrected and uncorrected misstatements, other than those that are trivial, brought to management's attention as a result of the audit.
- 5) Representations the auditor has requested from management.
- 6) Management's consultation with other accountants, if any.
- 7) Any significant issues arising from the audit that were discussed or communicated to management.
- 8) Any other findings or issues considered significant or relevant to those charged with governance regarding their oversight of the financial reporting process, such as any threats to auditor independence.

As part of performing the audit of the financial statements of Fall River County (County) as of December 31, 2019 and for each of the years in the biennial period then ended, we have identified the following matters that we feel are required to be communicated to those charged with governance.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant policies used by the County are described in Note 1 to the financial statements. No accounting policies were changed during the audit period noted above. We noted no transactions entered into by the County during the audit period for which there was a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Difficulties Encountered in Performing the Audit

We noted no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For the purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no significant disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management and those charged with governance.

There were no material unposted audit adjustments for the audit period ended December 31, 2019. A recap of significant auditor recommended adjustments that were posted to the financial statements were given to and approved by the County Auditor.

We are also required to communicate with management and those charged with governance the effect of any uncorrected misstatements which are less than material but more than trivial, including the impact of unposted adjustments in prior years. A recap of these items have been discussed with and approved by the County Auditor.

Management Representations

We have requested certain representations from management that are included in the management representation letters dated December 15, 2020.

Management's Consultation with other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

There were no other findings or issues noted during the audit.

This communication is intended solely for the information and use of those charged with governance and, if appropriate, management and is not intended to be and should not be used by anyone other than those specified parties.

Sincerely,

Allen L Schaefer

Allen L. Schaefer
Auditor-in-Charge



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

RUSSELL A. OLSON
AUDITOR GENERAL

December 15, 2020

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

In planning and performing our audit of the financial statements of Fall River County (County) as of December 31, 2019 and for each of the years in the biennial period then ended, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, we considered County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. 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 County's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

Auditing standards generally accepted in the United States of America and *Government Auditing Standards* require that we provide you with this management letter to communicate:

1. Deficiencies Noted in Internal Control:
 - a. Deficiencies in internal control which are material weaknesses or significant deficiencies. Material weaknesses and significant deficiencies will be included in the schedule of current audit findings included in the audit report and are summarized later in this letter.
 - b. Deficiencies noted in internal control which did not rise to the level of being a material weakness or significant deficiency, yet are important enough to merit attention by those charged with governance. These deficiencies are described in detail later in this letter.
2. Violations of laws, rules and regulations and provisions of contracts or grant agreements.

- a. Material violations of laws, rules and regulations and provisions of contracts or grant agreements. Material violations will be included in the schedule of current audit findings included in the audit report and are summarized later in this letter.
 - b. Immaterial violations of laws, rules and regulations and provisions of contracts or grant agreements. These violations are described in detail later in this letter.
3. All unadjusted proposed audit adjustments to the financial statements which were not corrected, including the nature, amount and effect of the uncorrected misstatements. These adjustments have been determined by management to be immaterial, both individually and in the aggregate, to the financial statements, taken as a whole. The lead schedule of potential audit adjustments has been given to and discussed with Sue Ganje, County Auditor.

Deficiencies Noted in Internal Control Which Are Material Weaknesses Or Significant Deficiencies which are included in the schedule of current audit findings in the audit report:

None Disclosed

Deficiencies Noted in Internal Control Which Did Not Rise To The Level Of Being A Material Weakness or Significant Deficiency Yet Important Enough To Merit Attention Of Those Charged With Governance:

1. The Domestic Abuse Fund, 24/7 State Participation Fee Custodial Fund and the Ambulance District Custodial Fund had negative cash balances on December 31, 2019. We recommend the County investigate why the custodial funds were overdrawn. We recommend cash transfers be made timely to avoid negative cash balances.
2. Not all timesheets that are turned into the Auditor's office are signed by the employee and department head. These were mainly from employees in the Sheriff, Jail and Dispatch. We recommend all timesheets be approved by the respective department head or designated person and signed by the employee.
3. Internal accounting controls were inadequate to ensure the custodial fund subsidiary records were reconciled to the general ledger balances. Variances existed in the Advance Tax, Partial Payments, Motor Vehicle, 24/7, Clearing and various taxing entity's funds agency funds. We recommend all appropriate reconciliations be completed.

Material Violations of Laws, Rules, and Regulations and Provisions of Contract and Grant Agreements which are included in the schedule of current audit findings in the audit report:

None Disclosed

Immaterial Violations of Laws, Rules, and Regulations and Provisions of Contract and Grant Agreements

1. The County did not transmit to the State's Unclaimed Property Fund any outstanding checks that were older than one year as required by SDCL 43-41B-14 and 43-41B-18. We recommend the County remit to the State's Unclaimed Property Fund outstanding checks older than one year as required by SDCL 43-41B-14 and 43-41B-18.
2. The County appears to have unspent federal funds from various federal programs. Accounting records do not support that the full amount has been spent. We recommend the County research these unspent funds and contact the appropriate federal or state agency to determine the proper disposition of the funds.

3. When advertising delinquent taxes on buildings on leased sites the county automatically adds \$2.00 advertising fees contrary to SDCL 10-22-2. We recommend the county charge the proper advertising fees as established by SDCL 10-22-2.
4. The delinquent tax publication did not include the total of all unpaid taxes and specify the years unpaid as required by county resolution 2014-36 and SDCL 10-23-2.3. We recommend the advertisement of delinquent taxes include the total of all unpaid taxes and the years that are unpaid as required by county ordinance 2014-36 and SDCL 10-23-2.3.
5. Minor instances in which expenditures in excess of the approved budget were noted in 2018 and 2019. We recommend budget supplements or contingency transfers be approved when it appears adopted budgets will be exhausted.

We also noted other less significant items throughout the course of the audit that were discussed with management.

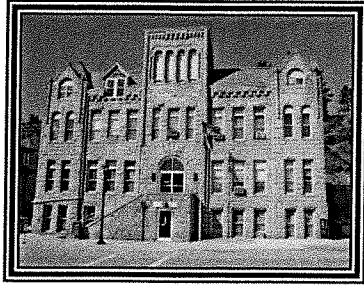
This communication is intended solely for the information and use of the South Dakota Legislature, state granting agencies, and the governing board and management of Fall River County and is not intended to be and should not be used by anyone other than these specified parties. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

If you have any questions, please contact me.

Sincerely,

Allen L Schaefer

Allen L. Schaefer
Auditor-in-Charge



**FALL RIVER & OGLALA LAKOTA
COUNTY AUDITOR**
County Courthouse
906 North River Street
Hot Springs, South Dakota 57747
Phone (605) 745-5130 Fax (605) 745-6835
E-mail frcaud@gwtc.net

December 15, 2020

Allen L Schaefer, Auditor
3707 Locust Street
Rapid City, SD 57701

We are providing this letter in connection with your audit of the financial statements of Fall River County as of December 31, 2019 and for each of the two years in the biennial period then ended for the purpose of expressing an opinion as to whether the modified cash basis general purpose financial statements present fairly, in all material respects, the financial position of the governmental activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fall River County and the respective changes in financial position in conformity with a comprehensive basis of accounting other than generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the aforementioned financial statements in conformity with a comprehensive basis of accounting other than generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining appropriate internal controls, and preventing and detecting fraud.

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

We confirm, to the best of our knowledge and belief, the following representations made to you during your examination.

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 4, 2020, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance a basis of accounting other than United States Generally Accepted Accounting Principles (modified cash basis).
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
7. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
8. Related party relationships and transactions have been appropriately accounted for and disclosed.
9. All events subsequent to the date of the financial statements requiring adjustment or disclosure have been adjusted or disclosed.
10. The effects of uncorrected misstatements and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34 and GASB Statement No. 65 for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
16. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis. Where Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) applies, cost allocations have been made in conformity with its requirements.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Special items and extraordinary items have been properly classified and reported.
21. Deposit and investment risks have been properly and fully disclosed.
22. With respect to your assistance in the preparation of the Notes to the Financial Statements, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
23. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
24. All transactions have been recorded in the accounting records and are reflected in the financial statements.
25. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
26. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
27. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
28. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

29. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
30. The County has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
31. We have disclosed to you all guarantees, whether written or oral, under which the County is contingently liable.
32. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
33. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
34. There are no:
- a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - d. Restrictions, assignments or commitments of fund equity that were not properly authorized and approved.
35. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
36. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
37. With respect to federal awards, we represent the following to you:
- a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
 - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.

- c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- d. The methods of measurement or presentation have not changed from those used in the prior period.
- e. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
- f. We have identified and disclosed all our government programs and related activities subject to the Uniform Guidance compliance audit.
- g. When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
- h. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- i. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- j. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- k. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- l. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- m. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared and are prepared on a basis consistent with the schedule of expenditures of federal awards.
- o. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- p. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- q. We have charged costs to federal awards in accordance with applicable cost principles.
- r. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance,

and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

- s. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- t. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- u. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- v. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
- w. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- x. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Board Chairperson

County Auditor

HOT SPRINGS, SOUTH DAKOTA 57747
FALL RIVER COUNTY, SOUTH DAKOTA

Name of Claimant: Fall River County Highway Department
P.O. Box 939
Hot Springs, S.D. 57747

Date: 12-08-2020
SHERIFF'S DEPARTMENT GAS PURCHASES:
FROM DATE: 11-01-2020
THROUGH DATE: 11-30-2020
TOTAL GALLONS: 821.50
TOTAL: \$ 1634.79

FRC HWY: KM

HOT SPRINGS, SOUTH DAKOTA 57747

FALL RIVER COUNTY, SOUTH DAKOTA

Name of Claimant: Fall River County Highway Department

P.O. Box 939

Hot Springs, S.D. 57747

Date: 12-08-2020

WEED BOARD FUEL PURCHASES:

FROM DATE: 11-01-2020

THROUGH DATE: 11-30-2020

GALLONS: 106.30

TOTAL: \$ 211.54

FRC HWY: km

HOT SPRINGS, SOUTH DAKOTA 57747

FALL RIVER COUNTY, SOUTH DAKOTA

Name of Claimant: Fall River County Highway Department

P.O. Box 939

Hot Springs, S.D. 57747

Date: 12-08-2020

COURT HOUSE ...FUEL/GAS PURCHASES :

(All Departments)

FROM DATE: 11-01-2020

THROUGH DATE: 11-30-2020

GALLONS: 145.60

TOTAL: \$ 289.74

FRC HWY: km



Since 1991

QUOTE

(605) 341-4152

purchasing@msisd.com

1375 North LaCrosse Street Suite 2, Rapid City, South Dakota 57701

QUOTE PREPARED FOR:

Date	Quote Expiration *	Terms
12/01/20	12/16/20	Due at acceptance

Bill-To Address:	Ship-To Address:
Susie Hayes Fall River Department of Equalization 605.745.5136 doe.director@frcounty.org	

Quantity	Model & Description	Unit Price	Extended Price
1	Lenovo Idea Pad 17"		\$1,009.95
	Intel i5		
	8GB RAM		
	256GB SSD		
	Windows 10 Pro		
1	1 year in-store warranty provided with purchase.		\$0.00
	This estimate does not include labor set up cost or data transfer.		

Merchandise Total	\$1,009.95
Tax	\$65.65
Quote Total	\$1,075.60

QUOTE OPTIONS: Taxes not included

Quantity	Model & Description	Unit Price	Extended Price

We appreciate the opportunity to earn your business!

Signature: _____

Date: _____

Assessed
Value

State Factor

Mil Levy

Taxes

Basic Tax Calculation

\$100,000

.85

20

\$1,700

Assessed Value Increases, Mil Levy decreases

\$200,000

.85

10

\$1,700

Assessed Value remains same, State increases
factor

\$100,000

1.00

20

\$2,000

Caluculating Ratios

Good Value

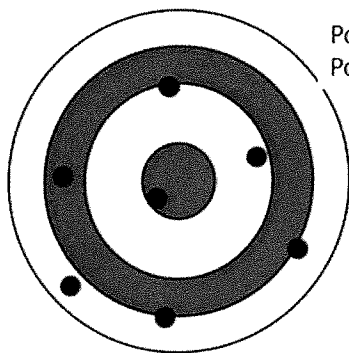
Under Assessed

Over Assessed

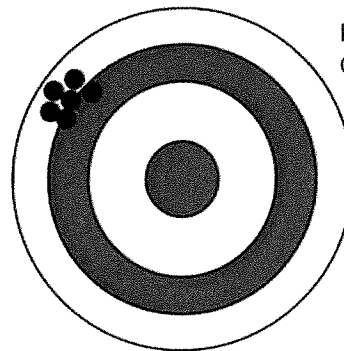
Assessed Value	\$125,000	\$300,000	\$75,000
\div	\div	\div	\div
Selling Price	\$130,000	\$500,000	\$50,000
=Sales Ratio	= 96%	=60%	=150%

Sales Ratio – How close we are to market value

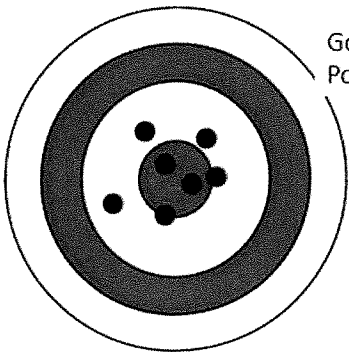
COD – How closely our sales are grouped together



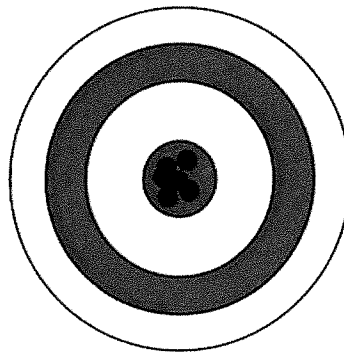
Poor Sales Ratio
Poor COD



Poor Sales Ratio
Good COD



Good Sales Ratio
Poor COD



Good Sales Ratio
Good COD

Sample of our Sales Ratio sheet for this year:

AREA	SELL PRICE	ASSESSED VALUE	RATIO
Lake - Front	70000	45000	64%
Lake - Front	70000	45000	64%
Lake - Front	68001	45000	66%
Lake - Surround	33000	31000	94%
Lake - Surround	32000	31000	97%
Lake - Surround	32000	31000	97%
HS-Golf Course	42000	17230	41%
HS-Golf Course	35000	16530	47%
HS-Golf Course	16667	8480	51%
HS-Golf Course	16667	8600	52%
HS-Golf Course	28000	16370	58%
HS-Golf Course	24000	15470	64%
Fall River Rd	279000	202700	73%
Fall River Rd	395000	304310	77%
Fall River Rd	406000	322780	80%

Low Ratio
Good COD
-will increase values

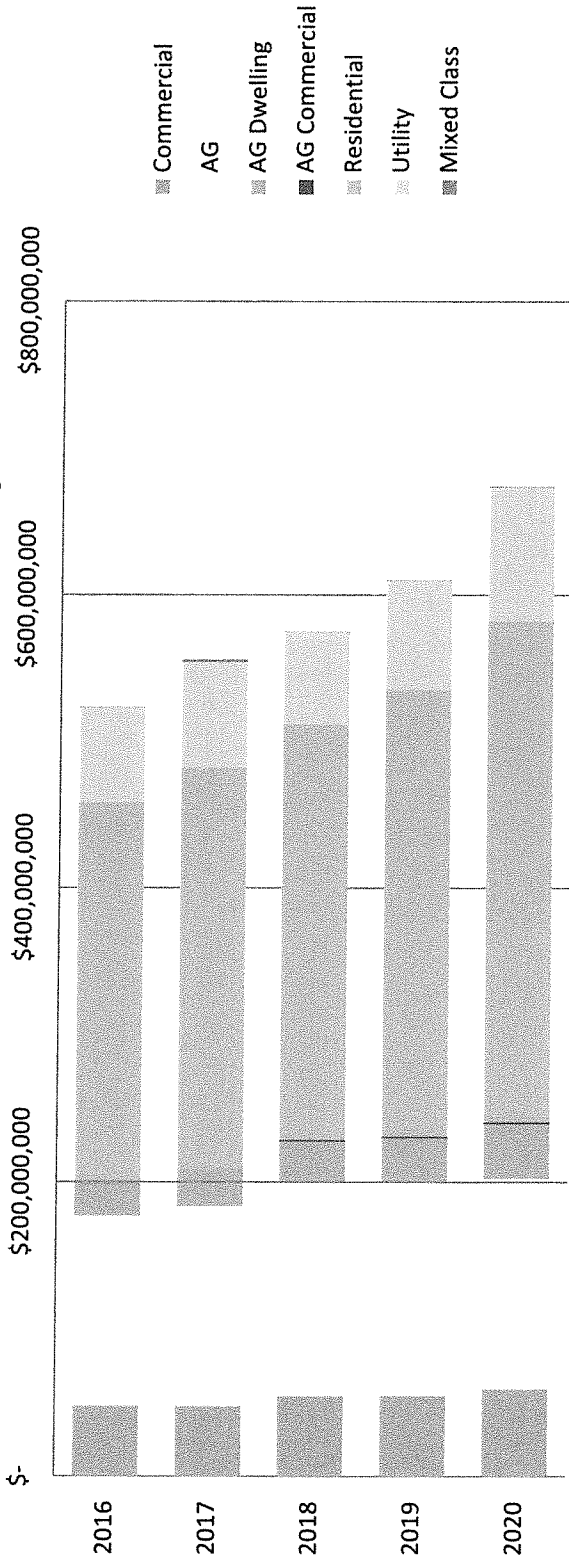
Good Ratio
Good COD
-will keep values the same

Low Ratio
Medium COD
-will increase values

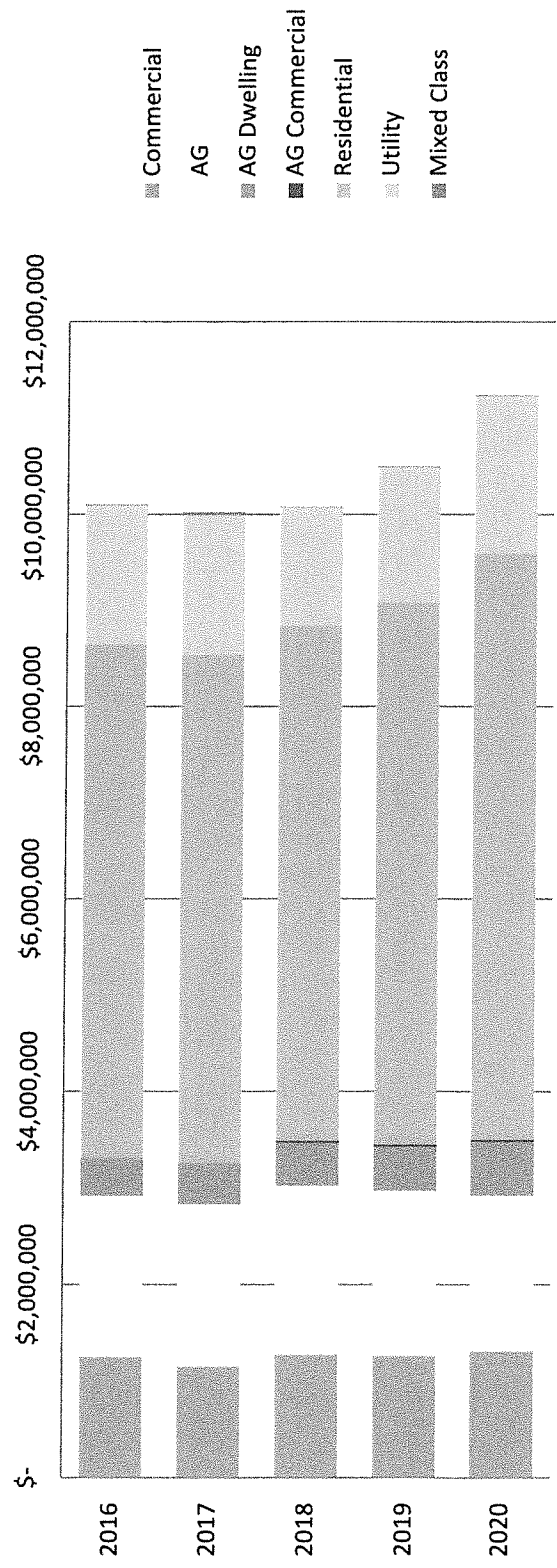
Low Ratio
Good COD
-will increase values

- Three of the four areas will see increased values
- All 3 areas will see a different percentage of increase
- This shows the importance of MAP areas

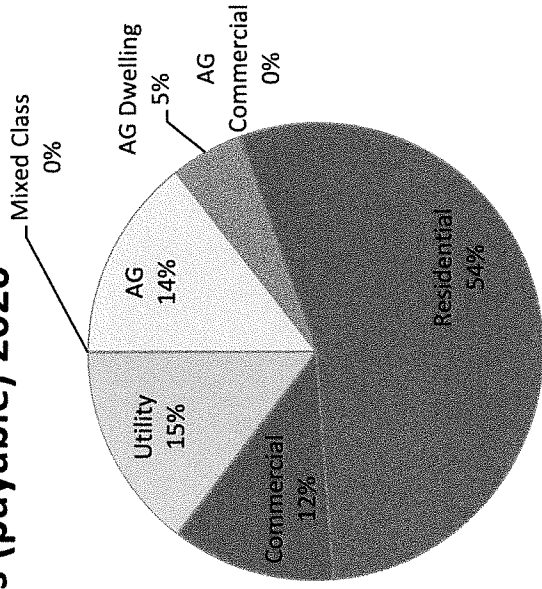
Taxable Value - Fall River County



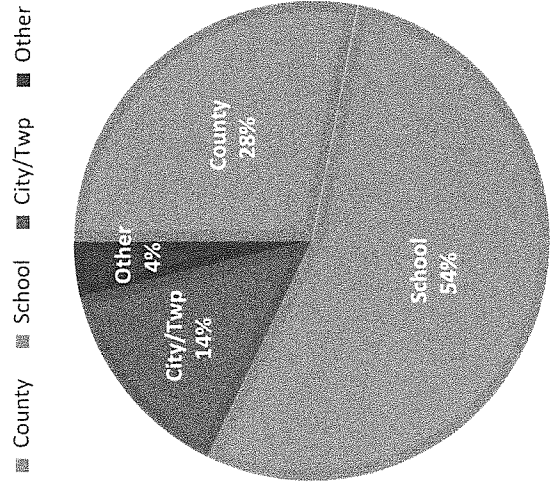
Taxes - Fall River County



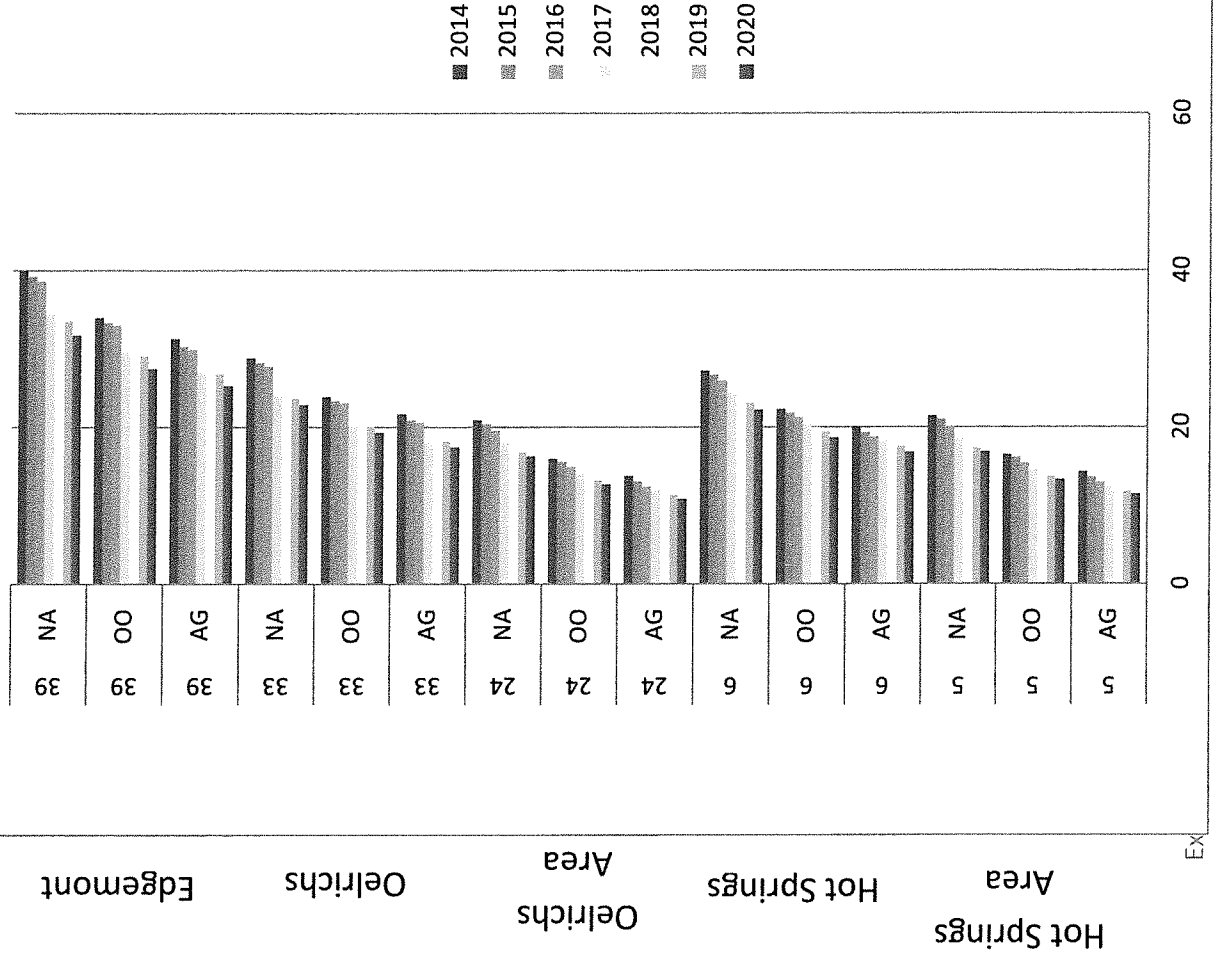
Taxes (payable) 2020



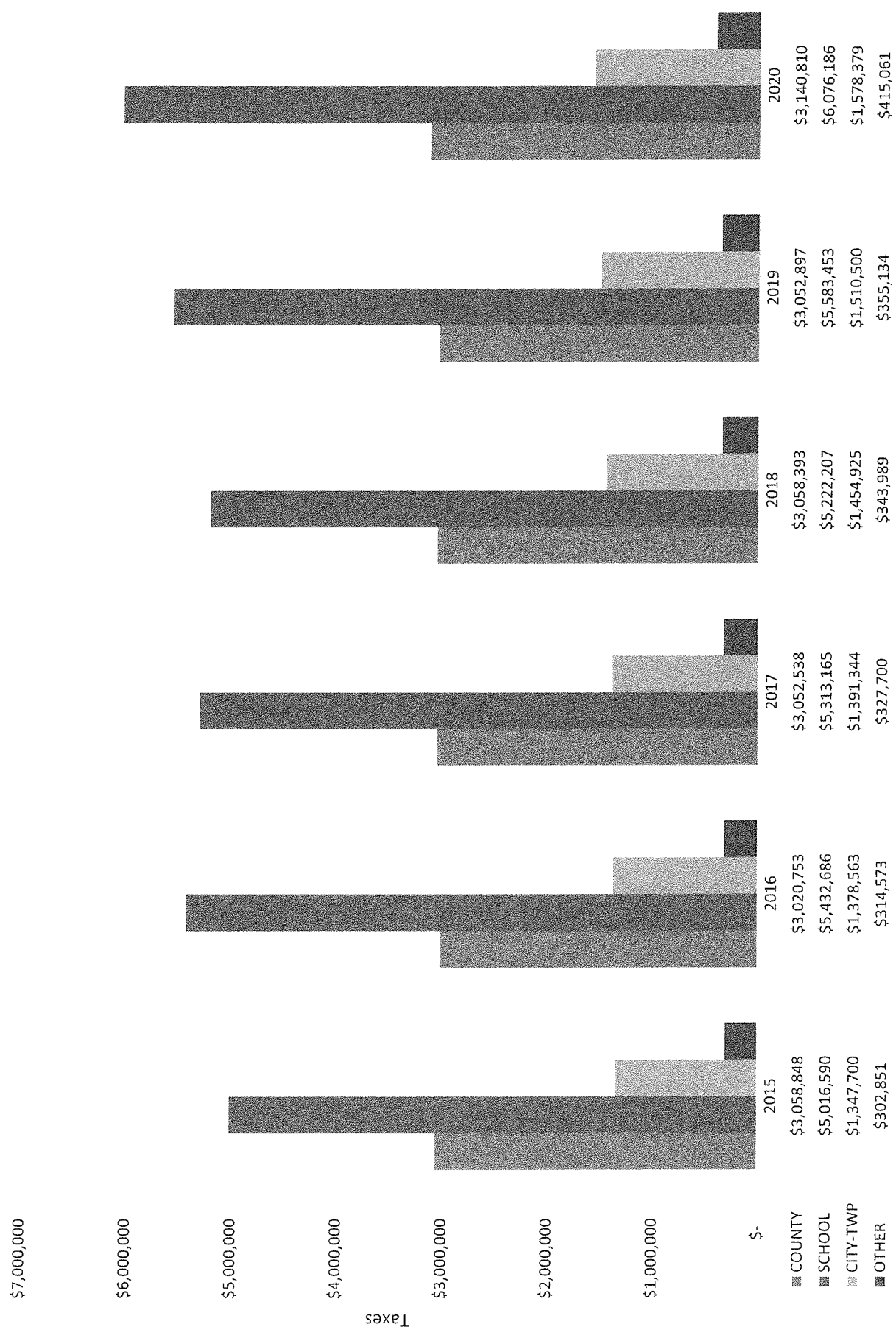
2020 TAX DISTRIBUTION



Mill Levies by Tax District, Class and Year



Distribution of Taxes 2015-2020



The 'Other' category includes entities such as: road districts, fire departments, and library.

Taxable Value by Class (total and percentage of county total)

YEAR	AG	AG Dwelling	AG Commercial	Residential	Commercial	Utility	Mixed Class	Total
2010	\$ 89,629,505 21.7%	\$ 14,069,810 3.4%	\$ 71,400 0.0%	\$ 210,523,420 50.9%	\$ 47,846,915 11.6%	\$ 51,511,459 12.5%	\$ 0 0.0%	\$ 413,652,509
2017	\$ 135,567,450 24.4%	\$ 26,097,190 4.7%	\$ 25,260 0.0%	\$ 272,729,900 49.1%	\$ 47,602,300 8.6%	\$ 72,257,115 13.0%	\$ 1,737,770 0.3%	\$ 556,016,985
2018	\$ 144,730,140 25.2%	\$ 28,125,610 4.9%	\$ 909,330 0.2%	\$ 283,271,420 49.2%	\$ 54,692,810 9.5%	\$ 63,221,121 11.0%	\$ 287,760 0.1%	\$ 575,238,191
2019	\$ 145,401,170 23.8%	\$ 29,833,470 4.9%	\$ 915,730 0.2%	\$ 304,605,870 49.9%	\$ 54,825,180 9.0%	\$ 74,449,551 12.2%	\$ 438,890 0.1%	\$ 610,469,861
2020	\$142,763,610 21.2%	\$ 37,498,320 5.6%	\$ 1,007,660 0.1%	\$ 341,763,700 50.7%	\$ 59,445,950 8.8%	\$ 91,243,056 13.5%	\$ 481,340 0.1%	\$ 674,203,636

Taxes by Class (total and percentage of county total)

YEAR	AG	AG Dwelling	AG Commercial	Residential	Commercial	Utility	Mixed Class	Total
2010	\$ 1,325,127 15.3%	\$ 261,161 3.0%	\$ 1,497 0.0%	\$ 4,509,581 52.1%	\$ 1,363,286 15.8%	\$ 1,187,732 13.7%	\$ 0 0.0%	\$ 8,648,383
2017	\$ 1,674,612 16.7%	\$ 431,082 4.3%	\$ 468 0.0%	\$ 5,280,701 52.7%	\$ 1,153,181 11.5%	\$ 1,447,820 14.4%	\$ 34,845 0.3%	\$ 10,022,710
2018	\$ 1,750,205 17.4%	\$ 448,081 4.4%	\$ 16,008 0.2%	\$ 5,354,265 53.1%	\$ 1,273,272 12.6%	\$ 1,229,418 12.2%	\$ 8,265 0.1%	\$ 10,079,514
2019	\$ 1,710,355 16.3%	\$ 460,936 4.4%	\$ 15,835 0.2%	\$ 5,639,901 53.7%	\$ 1,259,511 12.0%	\$ 1,404,653 13.4%	\$ 10,793 0.1%	\$ 10,501,984
2020	\$ 1,611,880 14.3%	\$ 561,367 5.0%	\$ 16,848 0.1%	\$ 6,093,665 54.2%	\$ 1,309,674 11.7%	\$ 1,637,658 14.6%	\$ 9,732 0.1%	\$ 11,240,824

*Year listed is the year taxes were due

Current Owner: EDGAR, ROBERT L & SHARON L

F3=3 Years Old

F4=4 Years Old

Current Legal: SE1/4NW1/4NW1/4, E1/2SW1/4NW1/4,
NW1/4SW1/4, SEC 21, TWP 7, RG 8

F5=5 Years Old

F7=Return

Tax Own 14426 ORAL LOOP

Taxable Original

Year Occ AG Land AG Bldg NA Land NA Bldg Other

Value Tax Due

2019 68070

68070 1166.52

2019 C