

AUDITOR'S ACCOUNT WITH THE COUNTY TREASURER

TO THE HONORABLE BOARD OF FALL RIVER COUNTY COMMISSIONERS:

I hereby submit the following report of my examination of the cash and cash items in the hands of the County Treasurer of this County on this 31st day of January 2024.

Total Amount of Deposit in First Interstate Bank, HS: \$ 1,278,928.16

Total Amount of Cash: \$ 3,479.71

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

Total Amount of Checks in Treasurer's Possession Not Exceeding Three Days: \$ 129,440.65

SAVINGS:

#4) First Interstate Bank, HS: \$ 1,275,884.04

CERTIFICATES OF DEPOSIT:

#8) Black Hills Federal Credit Union, HS: \$ 250,000.00

#14) Schwab Treasury: \$ 124,815.90

#15) First National Bank, Lead: \$ 324,874.62

#21) Schwab Treasury 2 Yr: \$ 273,352.19

#22) Schwab Treasury 2 Yr: \$ 990,396.09

#23) Schwab Treasury 2 Yr: \$ 990,781.25

#24) Schwab Treasury 2 Yr: \$ 2,096,585.94

#25) Schwab Treasury 3 Yr: \$ 1,961,875.00

#26) Schwab Treasury 4 Yr: \$ 1,045,329.38

#27) Schwab Treasury 2 Yr: \$ 992,479.69

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

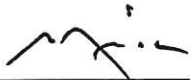
Election Petty Cash: \$ 15.00

RETURNED CHECKS:

Hannah Thomas \$ 426.01

TOTAL \$ 11,740,083.63

Dated This 31st Day of January 2024.



Sue Ganje, County Auditor of
of Fall River County



Teresa Pullen, County Treasurer
of Fall River County

County Monies \$ 11,001,936.09

Held for other Entities \$ 431,123.05

Held in Trust \$ 307,024.49

TOTAL \$ 11,740,083.63

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



Auditor Office <aud@frcounty.org>

Fw: Midwest Messenger Interview

1 message

Ganje, Sue <Sue.Ganje@state.sd.us>
To: Auditor's Office <agenda@frcounty.org>

Wed, Feb 14, 2024 at 3:02 PM

please include this in the packet

Sue Ganje

County Auditor

Fall River/Oglala Lakota County

605-745-5130

From: Heath Greenough <bosshoss1018@gmail.com>
Sent: Wednesday, February 14, 2024 1:44 PM
To: Ganje, Sue <Sue.Ganje@state.sd.us>
Subject: Fwd: [EXT] Midwest Messenger Interview

Sent from my iPhone

Begin forwarded message:

From: Rich Robertson <richrobertson69@outlook.com>
Date: February 14, 2024 at 9:49:56 AM MST
To: bosshoss1018@gmail.com
Subject: Midwest Messenger Interview

Heath here is what I sent to the Midwest Messenger, doesn't dig into the underlying issues but it's a start. The first paragraph I just answered over the phone but all of the other questions are our current responses. Call me if you need anything, thanks-Rich

What is your involvement in the livestock industry?

- Provide their background, involvement in the auction, years of experience and any other involvement in cattle production.
- Please explain the overall situation.
 - There really are two different situations here.
 - First, recently the NCBA and some state cattle industry groups proposed policy that would support USDA creating regulations requiring electronic ID on all cattle, including younger animals.

- This was not a regulation but rather proposed industry policy that would have supported a mandate on EID for younger animals.
- Thankfully many producers and livestock auctions spoke out and that policy did not get voted on.
- This was essential as it would have led to USDA being encouraged to create a rule mandating younger cattle ID, something industry has traditionally worked together to oppose.
- Second, we do have an existing Animal Disease Traceability (ADT) rule for some animals (sexually intact adult animals 18 months of age and older and dairy cattle moving interstate). USDA currently has a proposed rule requiring electronic identification (EID) for official identification for currently covered animals. This would eliminate the use of the current metal brite tags for cattle covered by the current rule.
- What do producers need to be aware of about these regulations? (Especially the deeper implications you mentioned)
 - As it relates to younger animals, who are not currently part of the regulations, it is important to know adding them would have been a massive expansion to the program.
 - 34.5 million calves are born a year, and a significant percentage of these move interstate.
 - The true cost of tagging animals includes the cost of tags, labor, shrink, and risk of injury to animals and people.
 - *Expand and personalize to talk about your individual challenges with labor and facility design if you were to have to tag cattle. Discuss your customer base and cattle that currently are not handled on the farm or ranch.*
 - The location of initial identification of cattle should be examined. If at point of first comingling, this puts a burden on the livestock markets. However, requiring tagging on the farm of origin could push even more small farmers out of the cattle business.
 - The existing ADT program has significant room for improvement, including:
 - Information is stored in a variety of databases with limited compatibility to one another.
 - Questions remain about data security and confidentiality.
 - Tag retirement at slaughter is not always occurring.
 - There is a lack of consistent enforcement across the industry.

- At the same time, USDA currently has a proposed rule requiring electronic identification (EID) for official identification for currently covered animals. This would eliminate the use of the current metal brite tags for cattle covered by the current rule (sexually intact adult animals 18 months of age and older and dairy cattle moving interstate).

- Funding is a major question. The transition from metal brite tags to more expensive EID tags would impose a steep financial burden on the industry, as these tags are nine times as expensive. USDA plans to end its longstanding policy of providing tags required by the ADT program. Instead, USDA expects producers to pay for these tags that are estimated to cost more than \$29 million per year. Industry groups are working with Congress to fight for funding, but this issue is not settled.

- Funding also needs to be provided for needed infrastructure to effectively utilize the EID tags, for example readers at concentration points like livestock auctions.

- Industry has not settled what technology (LF or UHF) is preferred, when and where tags will be read, and how information might integrate with animal health and sale management systems.

- We should allow this process to fully play out before even thinking about other classes of cattle.

- Would EID requirements be imposed on more species than cattle?

- The Animal Disease Traceability regulations apply only to cattle and bison. However, the scrapie rule for sheep requires tagging as well and producers should be aware that some in the sheep industry have also suggested they'd like to move to EIDs for that program.

- How could mandating EID tags affect the food supply?

- The tags would attempt to trace live cattle throughout the chain. However, this traceability would quickly be lost in a packing plant environment and not carried through to the end product for consumers.

- However, when consumers want certain specifications in their meat, whether it is knowing where it was raised or about a specific production practice, there are plenty of branded programs where producers will voluntarily meet this need and capture a premium for the added costs involved.

- Would this cut out smaller producers / farms?

- We market cattle for consignors of all sizes and mandates add cost to production that is already operating on a tight margin.

- A market-driven voluntary program at least offers the opportunity to pay producers for efforts that benefit those up the supply chain.
- Producers already face challenges with access to land, labor, over-regulation and input costs. A mandated Eid program would result in livestock auctions like ours having to shoulder the expense or be forced to pass it on to their producer customers.
- The tag and infrastructure expense necessary for a mandatory Eid program still doesn't account for the increased labor and handling of cattle which puts auctions at risk. And fewer auctions equals less competition in the market and cash price discovery.
- Do you think there is a hidden agenda?
 - I believe there is a disconnect between segments of the beef supply chain. Every segment of this industry needs the other to be successful and it's important to remember that over 30 million head of cattle are marketed through auctions annually, with many of those cattle from producers that would be considered mid-size to small herds. Those producers still matter.
- Where can producers find more information?
 - USDA has information about the current Animal Disease Traceability program on their website. https://www.aphis.usda.gov/aphis/ourfocus/animalhealth/SA_Traceability
 - The proposed rule is in the federal register. <https://www.federalregister.gov/documents/2023/01/19/2023-00505/use-of-electronic-identification-eartags-as-official-identification-in-cattle-and-bison>
 - You can reach out to your state and national livestock organizations to find their stances on the topic.
- What do you recommend producers do if they are in opposition of the regulations?
 - We felt called to provide a voice for our customers in this most recent debate and its been humbling to see the response.
 - I encourage producers of any size and from anywhere to get more active and involved in their local, state and national livestock organizations. The best way to have an impact is to have a seat at the table and to stand up and share your story with others.

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Report to Fall River County Commissioners, 2-15-24.

Subject: 2023 pay 2024 - Omitted tax levies for:

Oelrichs School, Special Education levy – tax request in the amount of \$132,829.52

Eagle Valley Road District levy – tax request in the amount of \$ 7,105.00

Hot Brook Road District levy - \$ 5,896.00

This letter is to explain the issue of requested taxes that failed to get levied.

An error occurred during the Fall Tax calculation of taxes, specifically for the Oelrich School District's Special Ed levy, the Eagle Valley Road District, and the Hot Brook Road district. After entering county wide levy requests, and computing taxes and levies, we had difficulties uploading the PT 76 School report and the PT 76 Non School reports (other entities including road districts) into Axiomatic, the new Department of Revenue E-File system. We manually entered information from the two PT reports and did not realize those three tax requests and levies were not entered.

The result was the lack of a mill levy for calculation of real estate taxes due for those three Districts.

In the future, Fall Tax procedures will include a final review of the taxes requested by Taxing Districts in Fall River County by all employees in the auditor's office, plus an external review from an outside department. This will be completed prior to uploading tax requests and tax levies to Axiomatic. The final step will be to update the tax software with any changes noted by the DOR.

Sully County had an issue 10 years ago where the school levy was not included on the tax notice. Sully County did a 2-year opt out with half of the money the 1st year following the issue, and the other half of the money on the 2nd year. Sully County referred to the State of SD, Attorney General's Official Opinion No. 78-14, dated April 25, 1978.

A final report will be made when all issues are resolved.

Thank you,

Sue Ganje, Auditor