FALL RIVER COUNTY UNAPPROVED MINUTES OF SEPTEMBER 5, 2024

The Fall River Board of County Commissioners met in regular session on September 5, 2024. Present: Joe Allen, Les Cope, Joe Falkenburg, Heath Greenough, Deb Russell and Sue Ganje, Auditor.

The Pledge of Allegiance was given, and the meeting was called to order at 9:00 a.m.

The agenda was reviewed for conflicts; none were noted. ALL MOTIONS RECORDED IN THESE MINUTES WERE PASSED BY UNANIMOUS VOTE, UNLESS OTHERWISE STATED. The full context of the meeting can be found on the County website under Commissioners at http://fallriver.sdcounties.org, or on Facebook, on the Fall River County's website.

Motion made by Russell, seconded by Allen, to approve the agenda as written.

Motion made by Russell, seconded by Allen, to approve the Fall River County Commission Meeting minutes from August 15, 2024.

Motion made by Russell, seconded by Allen, to approve the Auditor's Account with the Treasurer for July 2024 as follows:

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 July 2024.

Total Amount of Deposit in First Interstate Bank, HS:	\$	956,397.81
Total Amount of Cash:	\$	2,310.66
Total Amount of Treasurer's Change Fund:	\$	900.00
Total Amount of Checks in Treasurer's Possession Not Exceeding Three Days:	\$	56,205.21
SAVINGS: #4) First Interstate Bank, HS:	\$	1,292,649.96
#22) Schwab Treasury 2 Yr:	\$ \$ \$ \$ \$	250,000.00 1,484,138.76 328,114.47 1,003,743.75 2,145,968.75
#25) Schwab Treasury 3 Yr:	\$	1,968,437.50

#26) Schwab Treasury 4 Yr:	\$ 1,058,298.28
#27) Schwab Treasury 2 Yr:	\$ 998,189.06

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

Suter, Debbie \$ 729.45

TOTAL \$ 11,547,044.67

Dated This 31st Day of July 2024.

/S/ Sue Ganje	/S/ Teresa Pullen
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Sue Ganje, County Auditor of Treasurer Treasurer

of Fall River County of Fall River County

County Monies \$ 11,144,346.45 Held for other Entities \$ 183,655.98 Held in Trust \$ 219,042.24 **TOTAL \$ 11,547,044.67**

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.

Motion made by Allen, seconded by Russell, to approve the wage increase, per Union Contract, for Tamra Petersen Dee, from \$18.25/hr to \$19.00/hr, effective 09/15/2024.

Motion made by Cope, seconded by Greenough, to approve hiring Derrik Sletto, Weed and Pest operator, seasonal part-time with a maximum of 20 hours per week at \$18.00/hr, effective 08/21/2024.

Motion made by Greenough, seconded by Cope, to deny County Assistance #2024-03 in an unknown amount due to the residency requirement not being met and applicant owing the County for past assistance.

Motion made by Russell, seconded by Cope, to approve County Assistance #2024-04 in the amount of \$500.00.

Motion made by Russell, seconded by Cope, to deny County Assistance #2024-05 in the amount of

\$780.00 due to applicant making more than the income guideline amount and owing the County for past assistance.

Lyle Norton, Sheriff, met with the Board. He provided the jail census. There are 17 in house, 11 males and 6 females, and 1 male is in Meade County for a total of 18 inmates. He noted that there is a needed upgrade coming for the 911 system that will need funded along with installation. He is hoping to find a better equipped space for Dispatch to move to, mentioning that, under current conditions, There are times when a dispatcher has to ask other Sheriff Office staff to cover the system to leave the area momentarily.

Frank Maynard, Emergency Manager, met with the Board. Motion made by Allen, seconded by Russell, to approve the 2025 LEMPG Sub-recipient agreement between Fall River County and the SD Department of Public Safety and authorize the Chairman to sign.

Maynard advised the Board that there is a need to purchase a Zetron Dispatch/Communications system at a cost of \$116,976.76 to remain current with equipment and software. The current system was installed in 2014 and parts are unavailable.

Maynard then notified the Board that there will be a Flu Clinic on September 26, 2024 from 4 p.m. to 7 p.m. at the Mueller Center. It is a cooperative effort by the SD Department of Health, Fall River Health Services and Emergency Management.

Motion made by Allen, seconded by Greenough, to approve travel for Gary Baker, Assistant Emergency Manager and Dave Weishaupl, Maintenance Supervisor, to attend the 2024 Annual Safety & Loss Control Training Conference, November 20 and 21, 2024 in Pierre at a cost of \$75.00 plus lodging for 2 nights and per diem.

Motion made by Allen, seconded by Russell, to approve the purchase of a Kenwood portable radio for the Emergency Manager at a cost of \$1,483.00, which is in his budget. The radio would also be available if needed for Law Enforcement. Roll call was taken. With Cope and Falkenburg voting no, all others voting yes, motion carried.

Maynard then provided updates and reported on incidents. He went on to submit a letter stating that he was planning to retire on November 30, 2024. Falkenburg stated that the Board accepted his letter with regret.

Tony March, Highway Superintendent, met with the Board.

Motion made by Allen, seconded by Russell, to approve the approach permit for Dwight Deaver to service a residence on the east side of the intersection of 3rd and Main Street, Lot 7 & 8, Block 13, Oelrichs.

Motion made by Allen, seconded by Russell, to approve the approach permit for Roy Ebel to service a residence on the south side of Whitetail Road (County Road 18A) at approximately ¼ mile from US Hwy 18 near the metal gates.

Motion made by Russell, seconded by Allen, to approve the purchase of a 2006 Sterling LT9500 Plow truck in the amount of \$32,750.00. Roll call was taken. With Cope and Greenough voting no, all others voting yes, motion carried.

Motion made by Greenough, seconded by Russell, to approve the purchase of a 2024 Chevrolet

Silverado 1500 Crew WT 4WD in the amount of \$43,087.00 from Lamb Chevrolet and Implement, Inc. Roll call was taken. With all voting yes, motion carried.

Motion made by Greenough, seconded by Russell, to approve the purchase of a 2011 Schulte 10' mower in the amount of \$3,500.00 from the State of South Dakota.

The Board then reviewed the Fall River County Master Transportation 2025-2029 Five Year Highway and Bridge Improvement Plan, noting that Main Street in Oelrichs needs to be included.

Motion made by Russell, seconded by Cope, to set a hearing for the Fall River County Master Transportation 2025-2029 Five Year Highway and Bridge Improvement Plan on October 3, 2024, at 9:30 am.

March then presented updates for the Highway Department. He noted that he is aware of the issues on Smithwick Road. They have been blading. He will ask LTAP to come and assess to offer suggestions on how best to move forward with solutions. March also said that he would be interested in attending the 2024 Annual Safety & Loss Control Training Conference.

Motion made by Allen, seconded by Greenough, to rescind the earlier motion of sending Gary Baker and Dave Weishaupl to the Safety & Loss Control Training Conference.

Motion made by Greenough, seconded by Cope, to approve sending Dave Weishaupl, Maintenance Supervisor and Tony March, Highway Superintendent to the 2024 Annual Safety & Loss Control Training Conference, November 20 and 21, 2024 in Pierre at a cost of \$75.00 plus lodging for 2 nights and per diem.

Mitch Carlson and Matt LaCroix met with the Board to express their concerns regarding Smithwick Road. Some items discussed were many washboards, the amount of vehicle traffic being around 200 vehicles per day and high dust level. Some suggestions were to apply mag-water again, grading the road again and slower speed limits.

Motion made by Falkenburg, seconded by Cope, to approve the application of mag-water to 4/10 of a mile on the Smithwick Road in the area that is a problem.

Sue Ganje, Auditor, met with the Board to review the new office software to replace the current system that will no longer be supported soon. She reported the costs for 2024 and 2025 from Asyst365 from CentralSquare for fund accounting; Paylocity for payroll and human resources database; Transcendent Technologies for revenues (taxes, apportionment, special assessments, tax collections and miscellaneous receipts); and Software Services, Inc for program conversions, county liens, set up and cost shared user and group training.

Motion made by Cope, seconded by Allen, to move forward with the new software systems in the Auditor's Office.

Stacey Martin, GIS Coordinator, met with the Board to present a quote for 911 sign replacements.

Motion made by Cope, seconded by Russell, to purchase the needed signs from Newman Signs at a cost of \$2,597.96.

Andersen Engineers met with the Board to present plats for their consideration.

Motion made by Allen, seconded by Russell, to approve Fall River County Resolution #2024-63 as follows:

FALL RIVER COUNTY RESOLUTION #2024-63

A PLAT OF MURRAY TRACT NORTH AND MURRAY TRACT SOUTH OF BLACK HILLS FLYWAY SUBDIVISION, LOCATED IN THE NW1/4 OF SECTION 8, T8S, R5E, BHM, FALL RIVER COUNTY, SOUTH DAKOTA, Formerly Lot 7-B

WHEREAS, there has been presented to the County Commissioners of Fall River County, South Dakota, the within plat of the above described lands, and it appearing to this Board that the system of streets conforms to the system of streets of existing plats and section lines of the county; adequate provision is made for access to adjacent unplatted lands by public dedication or section line when physically accessible; all provisions of the county subdivision regulations have been complied with; all taxes and special assessments upon the property have been fully paid; and the plat and survey have been lawfully executed; now and therefore,

BE IT RESOLVED that said plat is hereby approved in all respects.

Dated this 5 th day of September	c, 2024.
• •	/S/ Joe Falkenburg
	Joe Falkenburg, Chairman
	Fall River County Board of Commissioners
ATTEST:	
/S/ Sue Ganje	
Sue Ganje, Auditor	

Motion made by Russell, seconded by Allen, to approve Fall River County Resolution #2024-64 as follows:

FALL RIVER COUNTY RESOLUTION #2024-64

A PLAT OF TELKAMP TRACT NORTH AND TELKAMP TRACT SOUTH OF BLACK HILLS FLYWAY SUBDIVISION, LOCATED IN THE NW1/4 OF SECTION 8, T8S, R5E, BHM, FALL RIVER COUNTY, SOUTH DAKOTA, Formerly Lot 7-F

WHEREAS, there has been presented to the County Commissioners of Fall River County, South Dakota, the within plat of the above described lands, and it appearing to this Board that the system of streets conforms to the system of streets of existing plats and section lines of the county; adequate provision is made for access to adjacent unplatted lands by public dedication or section line when physically accessible; all provisions of the county subdivision regulations have been complied with; all taxes and special assessments upon the property have been fully paid; and the plat and survey have been lawfully executed; now and therefore,

BE IT RESOLVED that said plat is hereby approved in all respects.

Dated this 5th day of September, 2024.

Fall River County Auditor

/S/ Joe Falkenburg

Joe Falkenburg, Chairman

Fall River County Board of Commissioners

ATTEST:
/S/ Sue Ganje
Sue Ganje, Auditor
Fall River County Auditor

It was noted that Vetterman Tract West and Vetterman Tract East had not had the property taxes paid and will be submitted on a later date.

Motion made by Allen, seconded by Russell, to approve Fall River County Resolution #2024-65 as follows:

FALL RIVER COUNTY RESOLUTION #2024-65

A PLAT OF LOT 33 OF SHEP'S CANYON ESTATES SUBDIVISION,

LOCATED IN THE SW1/4SE1/4 OF SECTION 22 AND THE NW1/4NE1/4 OF SECTION 27, T8S, R5E, BHM, FALL RIVER COUNTY, SOUTH DAKOTA

WHEREAS, there has been presented to the County Commissioners of Fall River County, South Dakota, the within plat of the above described lands, and it appearing to this Board that the system of streets conforms to the system of streets of existing plats and section lines of the county; adequate provision is made for access to adjacent unplatted lands by public dedication or section line when physically accessible; all provisions of the county subdivision regulations have been complied with; all taxes and special assessments upon the property have been fully paid; and the plat and survey have been lawfully executed; now and therefore,

BE IT RESOLVED that said plat is hereby approved in all respects.

Dated	this	ζth	day	οf	Septer	nher	2024
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/S/ Joe Falkenburg

Joe Falkenburg, Chairman

Fall River County Board of Commissioners

ATTEST:

/S/ Sue Ganje

Sue Ganje, Auditor

Fall River County Auditor

Motion made by Greenough, seconded by Allen, to approve paying the bills as follows:

GENERAL FUND		
ADVANCED DESIGN	JUSTICE CENTER STUDY/ENGINEER	\$2,358.30
AVERA BEHAVIORAL HEALTH	VICTIM SERVICES	\$58.72
AVERA MED GROUP	VICTIM SERVICES	\$321.32
AMG INTERAL MEDICINE	VICTIM SERVICES	\$335.88
AMAZON CAPITAL SERVICES	SUPPLY	\$942.60
AMAZON CAPITAL SERVICES	SUPPLY	\$1,604.85
ARROWWOOD RESORT & CONFER	LODGING/TRAVEL	\$565.28
BLACK HILLS CHEMICAL	SUPPLY	\$471.65
BLACK HILLS PEDIATRICS	VICTIM ASSISTANCE	\$135.57
BLACK HILLS ENERGY	UTILITY/POWER	\$3,961.81

BLACK HILLS ENERGY	UTILITY POWER ELECTRIC	\$4,534.49
CAMERON, GEORGE	COURT REPORTER	\$42.90
CARLSON, JEAN M	COURT REPORTER/GRAND	\$281.30
CENTRALSQUARE	ZUERCHER/LAW ENFORCEMENT	\$20,937.36
CENTURY BUSINESS LEASING	COPIER LEASE & USAGE	\$1,315.34
CHEYENNE SANITATION	SANITATION COLLECTION	\$379.50
COLBATH & SPERLICH, PC	CAAF/MAG/JUV	\$8,199.34
CULLIGAN SOFT WATER	RENTAL/SUPPLY	\$223.50
DUFFY LAW FIRM, PROF. LLC	CAAF	\$724.50
ESRIINC	ARC/GIS SOFTWARE	\$4,515.00
FALL RIVER HEALTH SERVICE	INMATE MEDICAL	\$1,225.67
GOLDEN WEST TECHNOLOGIES	SERVICES/FIREWALL	\$19,041.01
GOLDEN WEST	INTERNET/PHONE	\$3,682.70
HEALTHCARE SERVICES INC	INMATE MEALS	\$23,352.00
HOT SPRINGS ACE HARDWARE	SUPPLY	\$295.05
CITY OF HOT SPRINGS	CITY WATER BILL	\$575.39
CITY OF HOT SPRINGS	FIRE SPRINKLER SYSTEM	\$24.00
HUSTEAD LAW OFFICE, P.C.	CAAF	\$1,540.99
LINCOLN COUNTY TREASURER	QMHP/MI	\$336.50
LYNNS DAKOTAMART	INMATE SUPPLIES	\$89.50
MACKEY, TRISTINE A	COUNTY ASSISTANCE/UTILITIES	\$500.00
MARTY'S TIRE & AUTO BODY	SERVICE	\$182.00
MASTEL, BRUCE	DATABASE SETUP & MONITOR	\$35.00
MEADE COUNTY AUDITOR	INMATE HOUSING	\$5,225.00
MICROFILM IMAGING SYSTEMS	SCANNING EQUIP LEASE	\$140.00
QUADIENT FINANCE USA, INC	POSTAGE	\$734.95
NICHOLAS TOWING	SERVICE	\$150.00
NORTON, TINA	CONTRACT NURSE INMATE	\$1,625.00
OECHSLE, KEN	REIMBURSMENT	\$80.91
PENNINGTON COUNTY	QMHP/MI	\$264.00
QUILL CORPORATION	OFFICE SUPPLIES	\$55.77
RADIOLOGY ASSOCIATES	INMATE MEDICAL	\$87.00
RAPID CITY EMERG SERVICES	INMATE MEDICAL	\$879.97
CITY OF RAPID CITY	BLOOD ANALYSIS	\$480.00
REGISTER OF DEEDS	REIMBURSEMENT	\$39.03
RIES, ABBEY	REIMBURSEMENT	\$84.00
SANFORD HEALTH	VICTIM SERVICES	\$843.00
SOUTH DAKOTA ST TREASURER	SALES TAX	\$19.96
SDACC	24 COUNTY CONVENTION	\$1,000.00
SD DEPT OF REVENUE	AUTO/MI REMITTANCE	\$60.00
SDAAO	24' ASSESSOR SCHOOL	\$400.00
SERVALL	RUG SERVICE	\$699.22
SIG SAUER INC.	EQUIP/ACCESSORIES	\$626.36
SIMUNEK, TRINA	REIMBURSEMENT	\$63.12

SKINNER, MATTHEW L. PC	CAAF/A&N	\$897.20
SOUTHERN HILLS AVIATION	AIRPLANE INSPECTION	\$4,935.38
SOUTHERN HILLS LAW PLLC	CAAF	\$67.50
SD DEPT OF PUBLIC SAFETY	TELETPE SERVICES/2ND	\$3,090.00
STURDEVANT'S AUTO VALUE	PARTS/SUPPLY	\$86.93
TTECH TRANSCENDENT TECH.	ANNUAL SOFTWARE AGREEMENT	\$28,396.00
VANGUARD APPRAISALS INC	SERVICE	\$87.50
VERIZON WIRELESS	CELL PHONE PLAN	\$884.52
THOMSON REUTERS	SUBSCRIPTION	\$155.40
WESTERN SD JUV SERV CTR	JUV SERVICES	\$300.00
YANKTON CO TREASURER	QMHP/MI	\$145.00
FLEMING, MELISSA	REIMBURSEMENT	\$282.72
FEES, IRMA	BLOOD DRAW	\$150.00
MILES, SASHA	BLOOD DRAW	\$150.00
JUROR	JURY FEES	\$51.31
JUROR	JURY FEE	\$82.75
JUROR	JURY FEE	\$51.31
JUROR	JURY FEE	\$53.93
COMMISSION	WAGES & BENEFITS	\$5,637.97
AUDITOR	WAGES & BENEFITS	\$27,632.59
TREASURER	WAGES & BENEFITS	\$19,628.54
ST ATTY	WAGES & BENEFITS	\$22,486.98
MAINTENANCE	WAGES & BENEFITS	\$13,072.56
ASSESSOR	WAGES & BENEFITS	\$21,174.28
REG/DEEDS	WAGES & BENEFITS	\$15,699.87
VET'S	WAGES & BENEFITS	\$5,286.65
GIS	WAGES & BENEFITS	\$5,888.01
SHERIFF	WAGES & BENEFITS	\$62,954.81
JAIL	WAGES & BENEFITS	\$44,683.92
CORONER	WAGES & BENEFITS	\$166.72
CORONER	WAGES & BENEFITS	\$23.12
EXTENSION	WAGES & BENEFITS	\$3,669.96
WEED	WAGES & BENEFITS	\$6,872.91
	TOTAL FOR GENERAL FUND	\$411,246.58
COUNTY ROAD & BRIDGE		
GOLDEN WEST TECHNOLOGIES	SERVICES/FIREWALL	\$8.50
CITY OF HOT SPRINGS	CITY WATER BILL	\$28.92
KD CONTRACTORS INC	GRAVEL	\$37,508.33
MARCH, TONY	REIMBURSEMENT	\$116.65
MCDANIEL	REPAIR/MAINTENANCE	\$349.25
ONSITE FIRST AID, LLC	FIRST AID SUPPLIES	\$139.90

RAMKOTA HOTEL-PIERRE	LODGING/TRAVEL	\$114.00
RDO EQUIPMENT CO	SUPPLY	\$493.06
SAFETY-KLEEN SYSTEMS, INC	PARTS WASHER LEASE	\$406.78
SDACC	24 COUNTY CONVENTION	\$200.00
SD DEPT OF TRANSPORTATION	STATE COST SHARE ROAD	\$4,740.55
STURDEVANT'S AUTO VALUE	PARTS/SUPPLY	\$7.14
VERIZON WIRELESS	CELL PHONE PLAN	\$42.68
CRBR ADMIN	WAGES & BENEFITS	\$12,312.04
CRBR HWY	WAGES & BENEFITS	\$57,416.36
	TOTAL FOR COUNTY ROAD & BRIDGE	\$113,884.16
911 SURCHARGE REIMBURSEMENT		
CENTURY BUSINESS LEASING	COPIER LEASE & USAGE	\$99.84
GOLDEN WEST TECHNOLOGIES	SERVICES/FIREWALL	\$17.00
VERIZON WIRELESS	CELL PHONE PLAN	\$42.68
DISPATCH	WAGES & BENEFITS	\$32,023.90
	TOTAL FOR 911 SURCHARGE	
	REIMBURSEMENT	\$32,183.42
EMERGENCY MANAGEMENT		
GOLDEN WEST TECHNOLOGIES	SERVICES/FIREWALL	\$17.00
STURDEVANT'S AUTO VALUE	PARTS/SUPPLY	\$116.99
VERIZON WIRELESS	CELL PHONE PLAN	\$128.04
F.R. EMERG.	WAGES & BENEFITS	\$8,771.24
	TOTAL FOR EMERGENCY MANAGEMENT	\$9,033.27
24/7 SOBRIETY FUND	TOTAL FOR EMERGENCY MANAGEMENT	φ 3 ,033.27
INTOXIMETERS	SUPPLY	\$798.00
SHERIFF	WAGES & BENEFITS	\$2,450.13
	TOTAL FOR 24/7 SOBRIETY FUND	\$3,248.13
COURTHOUSE BUILDING FUND	70 MET ON 247 YOUR MET IT OND	Ψ0,240.10
ACTION MECHANICAL INC	REPAIR/MAINTENANCE	\$1,344.00
BILL'S HEATING	SERVICE/MAINTENANCE	\$225.00
HOT SPRINGS ACE HARDWARE	SUPPLY	\$30.59
	TOTAL FOR COURTHOUSE BUILDING	· · · · · · · · · · · · · · · · · · ·
	FUND	\$1,599.59
	TOTAL FOR BILLS PAID BETWEEN 08/16 & 09/05/2024	\$571,195.15

Break was taken at 10:09 a.m. The meeting resumed at 10:17 a.m.

Falkenburg asked if there were any public comments. There were none.

The Commissioners then reviewed the draft 2025 Provisional Budget.

Motion made by Russell, seconded by Allen, to decline the County taking over payment for the Nurse's local telephone line to keep the longtime number of 605-745-5135.

Motion made by Greenough, seconded by Allen, to set the Supplement and Contingency Hearing for September 19, 2024 at 9:45 a.m.

Joe Allen, Commissioner, provided updates regarding proposed Justice Center/Jail. He asked that the Board review the letter that was drafted to Dylan Tramp, USDA Loan Specialist.

Motion made by Russell, seconded by Allen, to approve the Board to sign the letter to the USDA Representative. Roll call was taken. With all voting yes, motion carried.

Lyle Norton, Sheriff, briefly discussed the possibility of locating Dispatch at the South Annex Meeting Room. Further discussion could be held at the next meeting.

Motion made by Allen, seconded by Russell, to enter into Executive Session for legal and negotiations per SDCL 1-25-2 (3) and (4) at 10:38 a.m.

The Board was declared out of Executive Session at 11:38 a.m.

Motion made by Russell, seconded by Allen, to approve a pay raise for all employees in the amount of \$1.00 per hour; to increase the current employee pay scale for all categories by \$1.00 per hour and that anniversary raises for new employees will still occur.

Motion made by Russell, seconded by Allen, to approve paying Highway Foreman Brett Blessing an additional \$500.00 until further notice for assisting the Superintendent during training.

/s/ Joe Falkenburg
Joe Falkenburg, Chairman
Board of Fall River County Commissioners

ATTEST:
/s/ Sue Ganje
Sue Ganje, Auditor
Fall River County

Cascade Fire District

27974 Cascade Road Hot Springs, SD 57747



Board of Directors Mike Duffy, President Cheryl Fair, V. Pres. Cynthia Reed, Sec/Treas Gordon Brooks

To:

Fall River County Commissioners

Date: September 12, 2024

Re:

appointment to fill a vacancy

on the Board of Directors of the Cascade Rural Fire Protection District

Our Board currently has a vacancy because one of our Directors has resigned.

We have obtained consent from Alex Christie, a landowner within Cascade Fire District, to serve out the remainder of the term, and would respectfully request that you appoint him to do so. The term is to expire in February of 2025.

Thank you very much for your consideration of this request.

Cynthia Reed, secretary/treasurer

Cascade Fire District Board of Directors



2727 N Plaza Dr. Rapid City, SD 57702

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

SonicWall NSa 2700 High Availability Unit

Quote

No.:

71758

Date:

Sell

\$2,054.57

Date: 7/8/2024

Date:_

7/8/2024

Total

\$2,054.57

Prepared for:

Description

Qty

1

Dave Weishaupl
Fall River County Auditor
906 N River Street
Hot Springs, SD 57747 USA

Prices are valid for 30 days from quote date.

Account No.: 1889

MOU

EΑ

Phone: (605) 745-5145 Fax: (605) 745-3530

Your Price:	\$2,054.57
Total:	\$2,054.57

Disclaimer

Prepared by:

Accepted by:

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 shipping charges may be added to the invoice.

Chris Bernard, chrisbernard@goldenwest.com

Terms: A 30% down payment may be required for sales of \$10,000 or more, with the balance due 15 days from the invoice date. Large, long-term projects are subject to progress billing.



SO Items for 9/19/24 Commissioners' Agenda

1 message

Rachel Hosterman <so@frcounty.org>
To: Bobbie Janis <agenda@frcounty.org>

Fri, Sep 13, 2024 at 4:11 PM

Hi, Bobbie -

Can you add the following items to the 9/19/24 Commissioners' Agenda for Sheriff Norton? Thank you!

- Request hire approval for Katy Howard, Certified Deputy, \$24/hour, hire date 9/21/24.
- Request approval for Melissa Fleming to attend Communications Training Officer (CTO) Workshop at LET in Pierre 11/19/24 11/21/2024 (attached). No cost for course; meals and housing provided by LET. This is necessary training for Melissa to retain her current CTO status.
- Request approval for Sheriff Norton and Jail Sergeant Brad Hansen to attend 2024 Sheriff's Association Fall Conference: Watertown, SD Oct 1 3, 2024. \$911.00 for both to attend, \$479.00 for Sheriff Norton only to attend.
- · Update on new Dispatch Center at South Annex.

Rachel Hosterman Administrative Assistant Fall River County Sheriff's Office 906 N River Street Hot Springs SD 57747 Office (605)745-4444 so@frcounty.org

CTO Training - Pierre 11-19 to 11-21.pdf 417K

Back To Event List

Event Name:

Communications Training Officer (CTO) Workshop

Event Location:

Law Enforcement Training - Pierre, SD

Event Area:

1302 East Highway 14

Event City:

Pierre, SD

Start Date: End Date:

11/19/2024

Start Time: 8:00 AM

11/21/2024

End Time: 5:00 PM

APPLY HERE

Application deadline is Monday, September 16, 2024.

In this three-day course, you will develop the tools to teach new prospective members in the industry. This course will expand the standards of the industry, while reaffirming the best practices every center is looking for.

We will specifically examine:

The DOR (Daily Observation Report) and how to use it properly.

How to develop a Task sheet.

When to apply a PIP plan (Personal Improvement Plan).

How to council and support the new trainee.

Description:

The liability of training for you and your center.

How to teach both the young and older trainees.

Mitigation techniques for the trainees.

NRT (Not responding to training).

When to sign off on an employee.

These are just a few of the topics covered in this amazing workshop. We look to empower trainers with the best tools to move our lifesaving industry forward. Upon completion your new CTO's will have the confidence and knowledge to bring back to your centers the most up to date information to train our new employees. We will take you from day one to sign off. This course is an evidence-based representation of the best training practices today.

An advance training application is required. Lodging (dorm rooms) and meals provided by LET.



Emergency Management Fall River County

Franklin W. Maynard CEM CFM 906 N. River St. Hot Springs, SD 57747

605 745-7562 605 890-7245 em@frcounty.org



Date: September 19, 2024

Subj: Commission Update

- Zetron Update: Request Commission approval to update the Zetron Dispatch/Communication system for Dispatch. The original system was purchased with a grant in 2010 and will no longer be supported by Zetron, nor are parts available to keep the system operational. Cost estimate is \$116, 976.76.
- 2. <u>Hot Springs Flu Clinic:</u> The Flu Clinic will be held on September 26th, 2024 from 4p-7p at the Mueller Civic Center. This is a cooperative effort by the Dept of Health, Fall River Health Services and Emergency Management.
- 3. <u>Annual Table Top Exercise</u>: The exercise will be conducted on September 25th, starting at 9am in the South Annex meeting room

4. Fires & Incidents:

- a. 9/01/2024: Fire Call: Evans St., Hot Springs: Hot Springs Fire, SD WFS and Fall River Sheriff.
- b. 9/02/2024: Vehicle Fire: North Sand Hill Rd: Smithwick Fire, Fall River Sheriff.
- c. 9/11/2024: Wild Land Fire: Edgemont Area: Edgemont Fire, SD WFS and Fall River Sheriff.
- d. 9/13/2024: Sig. 1 Accident: Fall River Rd.: Hot Springs Fire, Fall River Sheriff, Hot springs Police, Hot Springs Ambulance, and SD Highway Patrol.
- e. 9/14/2024: Sig, 1 Accident: Oral Road: Fall River Sheriff, Hot Springs Police, SD Highway Patrol, Angustura Fire and Hot Springs Ambulance.
- f. 9/15/2024: Fire: Hwy 18: Edgemont Fire and SD WFS.
- g. 9/16/2024: Smoke Report: Hwy 18: Minnekahta Fire and SD WFS.
- h. 9/16/2024: Fire (Custer County): Hot Springs fire.

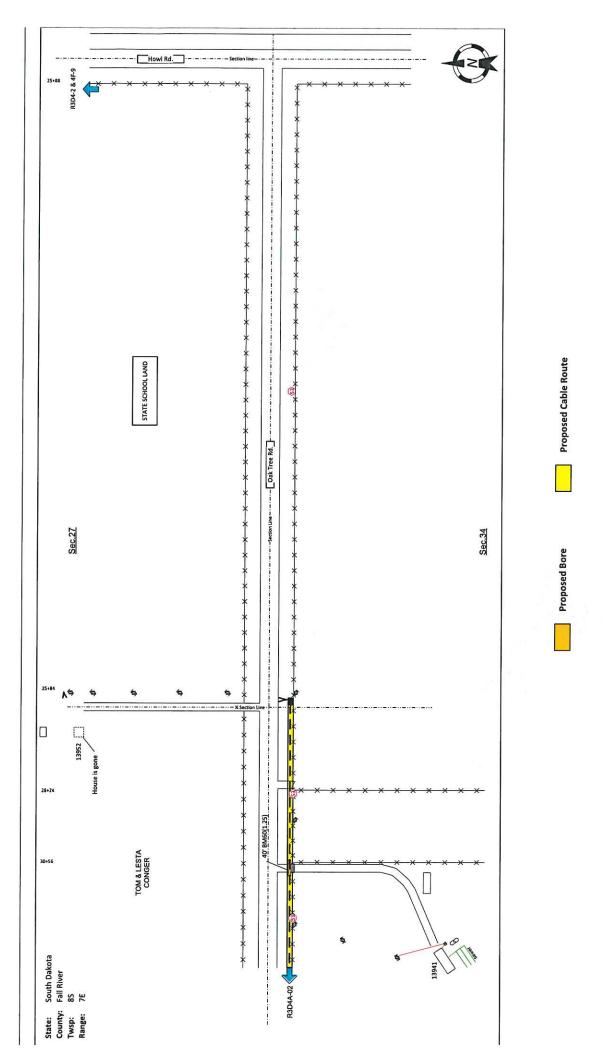
Franklin W. Maynard, CEM, CFM

Emergency Manager

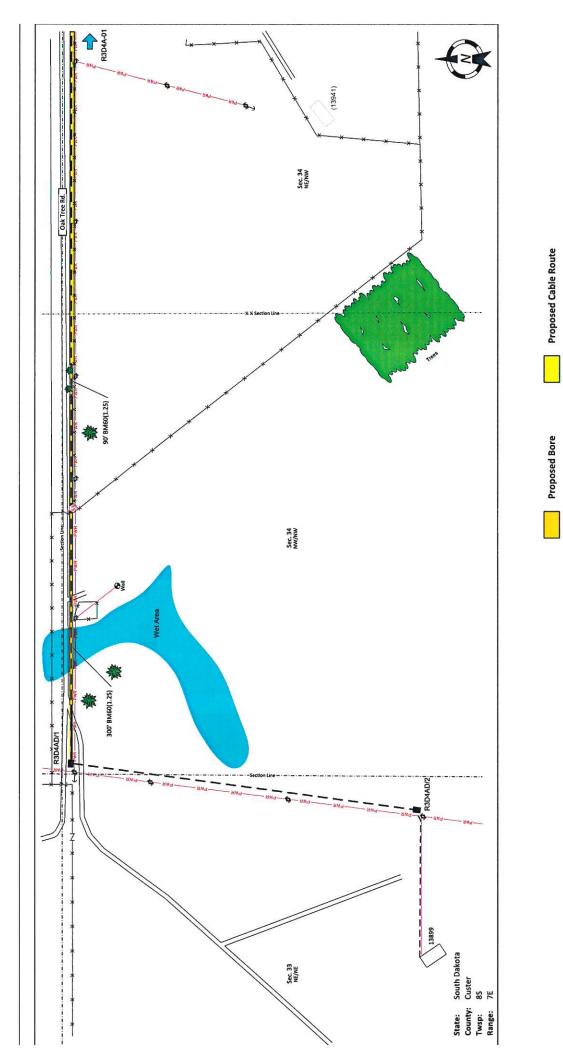
Fall River County 906 N. River Street Hot Springs, SD 57747

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

TO: TH	E BOARD OF COUNTY COMMISSIONERS	DATE: 8/7/2024
	LL RIVER COUNTY, OT SPRINGS, SOUTH DAKOTA	GW PROJECT NUMBER: 27534
right-o	plication is hereby made by Golden West Telecom f-way located from: 1/2 mile West of Howl Rd and 899 Oak Tree Rd, Oral	nmunications , South Dakota for permit to occupy highway Oak Tree Rd Intersection
the roa		posed line and anchors with respect to the centerline of crossings showing any right-of-way are shown on Exhibit
	NDERGROUND FACILITIES: A sketch showing the ap a permit is hereby requested is attached as Exhibit	proximate route and location of the proposed facility for 'A" and made a part hereof.
The fol	lowing information is pertinent to the proposed ins	tallation:
1.	Intended usage or rating: To provide telecommu	unication services to 13899 Oak Tree Rd, Oral
2.	Pipe size, cable size and type: .068", 1.660" O.E	D. ,PVC Innerduct
3.	Outside diameter: 1.660" O.D.	
4.	Maximum pressure at which pipeline will be oper	rated: N/A
5.	Size and Type of metal casing: N/A	
6.	Minimum depth of cable or pipeline: 36"	
7.	Casing will be installed by minimum size boring ar	nd will extend from toe of in-slope to toe of in-slope.
8.	This installation will comply with the most recent Distribution Pipe systems or the National Safety C	ly adopted ASA, Code for Gas Transmission and Code. Marker sign(s) will be installed where appropriate.
mainte	e installation and maintenance of said utility faciliti nance or use of any highway and will comply with a ment. When trenching is done on County R.O.W. th	·
	ture adjustments and maintenance will be in accorperformed at not cost to the County or the Federal	dance with State and Federal Laws and Regulations and Government.
APPRO	VED20	SUBMITTED August 7, 2024
Country	Chairman	Golden West Telecommunications
county	Chairman	
		By Carrie Schell
County	Auditor	
		Right of Way Specialist
		Title



CONFIDENTIAL



CONFIDENTIAL

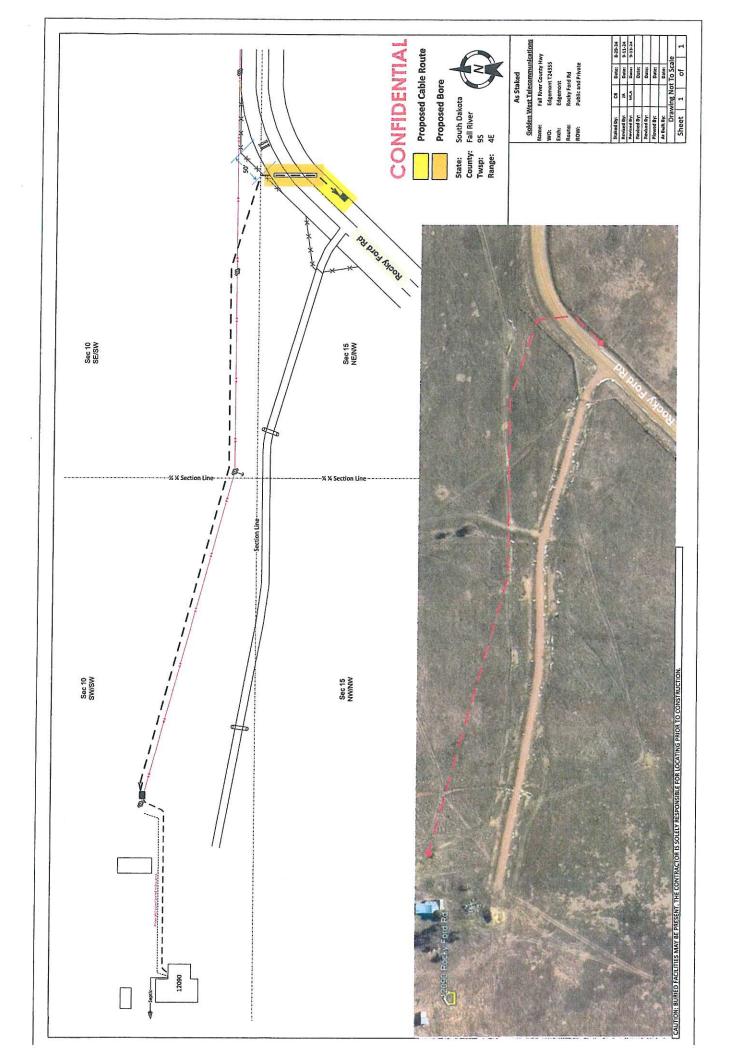
Drawing Not To Scale



43.318002-103.282904 to 43.18019-103.273022 is the intended construction path in the public ROW.

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

TO: THE BOARD OF COUNTY COMMISSIONERS	DATE: September 13, 2024
FALL RIVER COUNTY, HOT SPRINGS, SOUTH DAKOTA	GW PROJECT NUMBER: ID: 27810; WO: T24335
Application is hereby made by Golden West Telectright-of-way located from: an existing vault in the east To: a point of intersection with the fence along the	
AERIAL FACILITIES: Location, type and size of the propos	sed line and anchors with respect to the centerline of the road ngs showing any right-of-way are shown on Exhibit "A" (Sketch)
permit is hereby requested is attached as Exhibit "A" and	•
The following information is pertinent to the proposed in	installation:
8. This installation will comply with the most rece Pipe systems or the National Safety Code. Mar The installation and maintenance of said utility facil maintenance or use of any highway and will comply with	2; Duct: PVC Innerduct ct: 1.660" O.D. perated: N/A g and will extend from toe of in-slope to toe of in-slope. ently adopted ASA, Code for Gas Transmission and Distribution tker sign(s) will be installed where appropriate. lities will not interfere with or impair construction, an all safety regulations of the State and Federal Government.
When trenching is done on County R.O.W. the trenches in	must be tamped to avoid any settlement. ordance with State and Federal Laws and Regulations and will
be performed at not cost to the County or the Federal Go	
APPROVED 20	SUBMITTED September 13 20 24
Country Chairman	Golden West Telecommunications
County Chairman	By C Spicker abell
County Auditor	Right of Way Specialist



Notice of Hearing to Reduce Speed Limit on a County Road

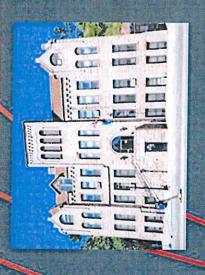
Notice is hereby given that the Fall River County Board of Commissioners will hold a hearing on October 17, 2024 at 9:30 a.m. to determine if the County shall change the speed limit on County Road #1 (Smithwick Road) between Angostura Road and US Hwy 18/385 from 50 miles per hour to 35 miles per hour within Fall River County for the benefit of public safety.

This hearing will be held at the Courthouse in Hot Springs in the Courtroom on the 2nd floor. If you are unable to attend, written comments may be sent to the County Auditor at 906 N River Street, Hot Springs, SD 57747.

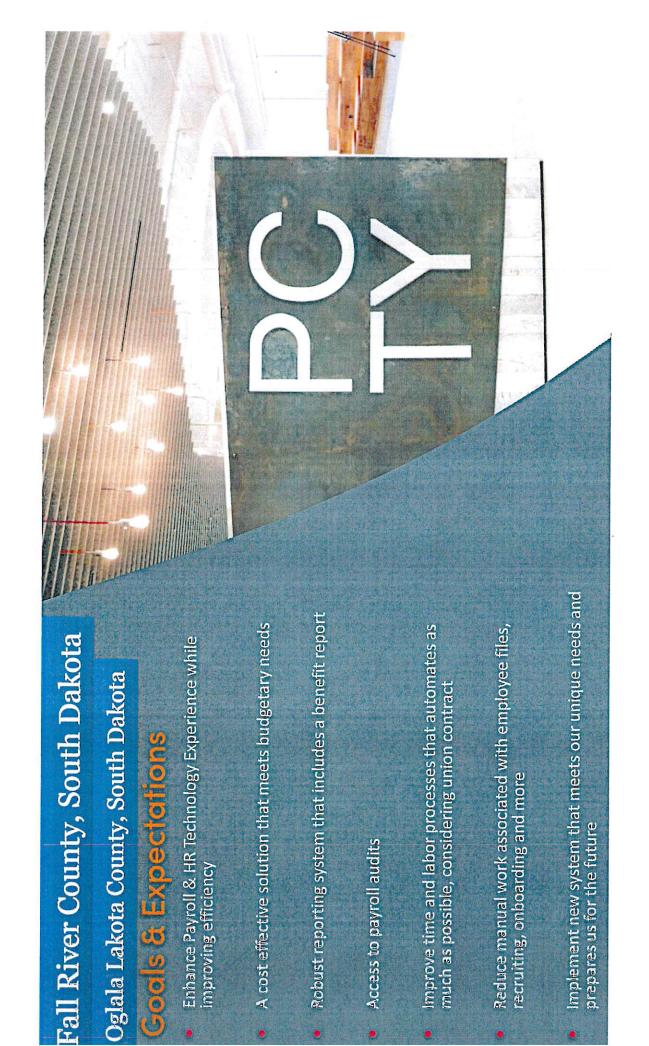
Dated this 19th day of September, 2023.

/S/ Sue Ganje
Fall River County Auditor

Fall River County, South Dakota



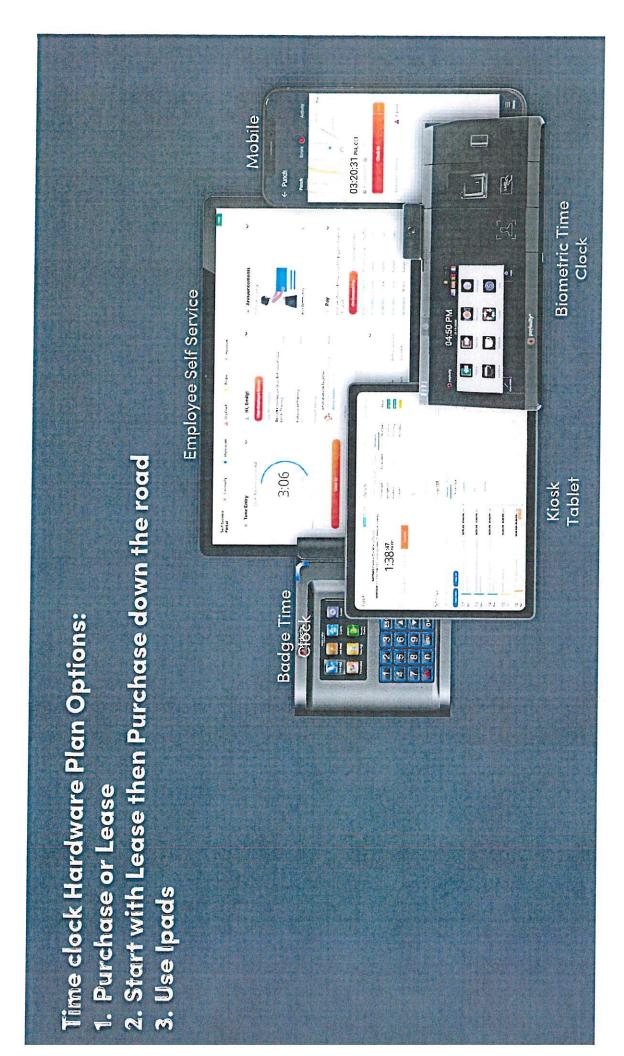




recruiting, onboarding and more

Access to payroll audits

prepares us for the future





What Could Implementation Look Like?

Initial Target Dates	Activity/Deliverable	Paylocity Team
Week of September 16th	Signatures via Docusign	Tiffany Webb
October	Paylocity Implementation Team Assigned	Implementation Leadership
Late October	Implementation Project Kick-Off-Custom Dates/Timeline built with Implementation Team	Intro to Project Team
Nevember 5th	Election	
Movember	Data extraction—Date to be determined with Data Extraction Team <i>(Post Election)</i>	Data Extraction Team
November, December	Time and Labor and Payroll Weekly Meetings, Trainings (<i>Post Election</i>)	Implementation Team
December 20th January 30th	Employees start docking in to Paylocity First Check Date with Paylocity	Time & Labor Specialist Payroll Specialist
February	Compliance, Onboarding	HR Specialis†
		の からない 日本のは、日本ののは、日本のののは、日本ののののは、日本ののののは、日本のののののののでは、日本のののののでは、日本のののののでは、日本ののののでは、日本ののののでは、日本のののでは、日本のののでは、日本ののでは、日本ののでは、日本ののでは、日本ののでは、日本

Next Steps...

Fall River County, South Dakota

Oglala Lakota County, South Dakota



Documents. For Collect initial example:

4 6

Fed 941 Voided Check Recent Payroll Register Report SUI proof Time and Labor **Questionnaire**

Getting Ready for Implementation Kickoff

Electronically Sign Agreement

September 16, 2024 | Quote # Q-201045 | Version # 1 | Quote valid for 30 days



Client Company Fall River County 906 N River St Hot Springs, SD 57747 6057455130 Client Contact Sue Ganje 906 N River St Hot Springs,SD 57747 6057455130



Total Employee Count

95



Monthly Fee

\$1,665.97



One-Time Fees \$3,963.76



Total Annual Investment

\$20,901.64



Promotion Applied

Free Months Payroll - 1 Month Free

See terms & conditions for additional details

Loc#	Group #	Company or Affiliate Name	Emp Count	Rate	Base	Monthly	Annual	One-Time Fees
1	1	Fall River County	80	\$11.23	\$97.60	\$1,197.96	\$15,090.52	\$2,744.01
2	1	Oglala County	15	\$11.23	\$97.60	\$468.01	\$5,811.12	\$1,219.75
		Total	95			\$1,665.97	\$20,901.64	\$3,963.76

^{*}Total Annual Investment includes estimated annual fees

See following pages for line item breakdown of services

This Investment Summary ("Investment Summary" or "Order") is governed by the Paylocity Subscription Agreement found here together with any additional terms specified below. Any terms and conditions referenced on a Client purchase order shall not apply to this Investment Summary.

By signing below, Chent agrees to the terms and conditions of this Investment Summary and the SA which shall be effective as of the date of Client's signature below ("Order Effective Date").

Tiffany Mahh

noture		
	V	
ient Authorization		Date

Name (Print)

^{*}Annualized fees do not include usage based fees

^{*}Monthly fees based on # of Active Employees as defined in the Service

Agreement

^{**}Plus sales tax if applicable

September 16, 2024 | Quote # Q-201045 | Version # 1 | Quote valid for 30 days



One-Time Fees	Qty	Rate	Price
CM Bundle			\$3,963.76
Payroll Implementation		=	Included
General Ledger Implementation	-		Included
Time & Labor Implementation			Included
Human Resources Implementation	*		Included
Time Off Implementation	-		included
Self-Service Portal Implementation	-	-	Included

Monthly Fees	# of Controls	Base	Qty	Rate	Monthly
Complete HCM Solution	2	\$97.60	95	\$11.23	\$1,262.05
Payroll	8 Million - Mill			A CONTRACTOR OF THE CONTRACTOR	
Payroll Processing	-			2	Included
Unlimited Payroll Runs		20		•	Included
Prorated & Retro Pay	=	*:	1.00		Included
New Hire Reporting	•	•	•	-	Included
Direct Deposit		-	-		Included
On Demand Payment	•		17		Included
Check Printing Service		-	-	_	Included
Tax Filing & Payments	•			•	Included
General Ledger Service	•		•		Included
Time & Labor					
Time & Attendance	• 0	15.2	I.E.		Included
• Scheduling +	,	20	•	•	Included
Time Collection	2	**************************************		*	Included
Ultima Base Terminal	•	4		\$82.95	\$331.80
Ultima SILK ID Fingerprint Reader Side Module		4		\$18.03	\$72.12
Human Resources					
Human Resources Management	-	-		-	Included
Workflows Process Automation	-	-	-	-	Included
Centralized Document Library		em de vider, maio gament (per de de) y chimpate están a la parcia de la parcia del parcia de la parcia dela parcia de la parcia dela parcia de la parcia dela parcia de la parcia de la parcia dela parcia de la parcia dela parcia	•		Included
Fillable Employee Forms	• • • • • • • • • • • • • • • • • • •	•			Included
Time Off Management	-	-	-	-	Included
Employee Self-Service			•		Included
Position Management	•	•	-		Included
Org Chart & Directory	*	•			Included
Skills & Certifications Management	-	-	•		Included
ACA Tracking & Reporting		•		•	Included
Compliance Management	**************************************	-	-		Included
Employment Verification	······································	•		-	Included

September 16, 2024 | Quote # Q-201045 | Version # 1 | Quote valid for 30 days



Onboarding		-	T -	-	-	Included
Employee Experience						
Al Assist		-	-	-	-	Included
Community		-	•			Included
Recognition		-		-	•	Included
Mobile App		-	•	-	-	Included
Insights & Reporting						
Data Insights		-	-			Included
Dynamic Reporting	1	-	•	-	-	Included
Modern Workforce Index			,	-	•	Included
Customer Service						
Dedicated Account Management		-	•	-	-	Included
On Demand Training (PEAK)		-		•	-	Included
Unlimited Product Training		-	¥	-		Included
					Monthly Total	\$1,665.97

There is no fee to the company for On Demand Payment; however, employees will be charged \$1.25 per transaction.

Annual Fees	Grp	# Ctrls	Base	Qty	Rate	Annual
W2 / 1099	1	2	\$50.00	95	\$7.00	\$765.00
1095 Forms	1	2	\$25.00	95	\$1.00	\$145.00
					Annual Total	\$910.00

Usage-Based Fees	Base	Rate
Electronic Garnishments		\$1.80
Direct Agency Pay		\$2.85
Delivery Next Day (UPS)		\$20.00
Split Pack		\$6.00

The fees listed above are invoiced as incurred on per usage basis in accordance with the terms and conditions. Please note these fees are in addition to the ongoing fees stated in the investment Summary section of the quote.

September 16, 2024 | Quote # Q-201045 | Version # 1 | Quote valid for 30 days



Additional Terms

The following additional terms and conditions apply to the Services described herein. Capitalized terms used herein and not otherwise defined have the meaning ascribed to such terms in the Paylocity Subscription Agreement.

1. Subscription Term

- a) Initial Subscription Term: The Initial Subscription Term commences on Service Start Date and continues for a period of one month. "Service Start Date" means (i) to the extent the Order does not cover any payroll services, the Order Effective Date or (ii) in the case of an Order that contains payroll services, on the date of First Payroll Processing. "First Payroll Processing" means any use of Paylocity's Services by or on behalf of Client to administer payroll.
- (b) Renewal Term: Upon conclusion of the Initial Subscription Term, the Services automatically renew for a period of one month at a time.

2. Additional Pricing and Payment Terms

- (a) Implementation Fees are non-cancellable and non-refundable as of the Order Effective Date.
- (b) Implementation Fees are due by Client upon the Order Effective Date.
- (c) Paylocity reserves the right to update the price for the Services at any time commencing one year after the Order Effective Date, ("Initial Pricing Term").
- (d) Client agrees to allow Paylocity to debit from its account(s) on due date any and all fees due to Paylocity under this Agreement and in the same manner that payroll and tax funds are collected.
- (e) Termination Fee: If Client terminates the Agreement with any less than 30 days prior written notice, Client shall pay a termination fee equal to the average monthly amount billed for the Services over the prior 12 month period immediately preceding the termination (or if less than twelve (12) months has elapsed, the monthly average amount billed to Client over the months the Agreement was in effect prior to the termination date.)

Provided CLIENT is in compliance with the terms of the Agreement, the CLIENT will not be charged for the 2nd month following first month of payroll processing.



Quarterly Update September 18, 2024

4-H

- Youth in Action
 - May 30th at the United Church in Hot Springs
 - Families liked that it was moved to just after school got out for the summer instead of right before Achievement Days.
 - o We will do that again next year.
 - Special Foods
 - Three 4-Hers participated in the Special Food Contest.
 - Fashion Review
 - We had four 4-Hers who participated this year. Two were new to this project area.
 - o Communications Project
 - Seven 4-Hers participated in our Communications Project (Public Speaking).
 - This area continues to grow
- Spring and Fall Shooting Sports
 - Spring Shooting Sports
 - 27 youth participated at the county level and 4 went to State Spring Shoot.
 - 5 youth participated and 3 went to State Shoot last weekend.
- Citizen Washington Focus:
 - o This year Hilary Lane was the Fall River County CWF representative.
 - She was in Washington DC from June 15th 22nd.
 - CWF is a 4-H civic engagement experience.
 - She attended workshops and discussions on how to create change in their local community.
 - Visited Memorials, Monuments & Smithsonians.
 - Toured US Capital, Mt. Vernon, Arlington National Museum, Supreme Core Building, Library of Congress, Union Station, and Holocaust Museum.
- Livestock Literacy Events
 - We conducted three Livestock Literacy Events to certify all youth participating in livestock shows were trained in biosecurity, equipment and meats.



- Companion Animal Show
 - July 30th at the South Annex Meeting Room
 - Six 4-Hers participated in our companion animal show.
 - We had three cats, a turtle, a bearded dragon and a gecko

Achievement Days

- Static Judging:
 - August 30th at the Edgemont Gym
 - 78 4-Hers participated in Static Judging.
 - Projects ranged from Aerospace and rocketry to Writing & Public Speaking.
 - 36 out of the 78 project areas were displayed during the Fall River County Fair.
 - This year, we implemented a new Top Purple system to mimic the Livestock Grand Champions.
 - Youth who received a Top Purple in the 13 categories received their rosette and their award is of their choosing from a list of possible prizes—a few examples: Championship Banner, Trophy, Gift Card, 4-H Clothing, etc.
 - The project area with the most entries was Visual Arts with 72.
 Followed by Photography with 46 entries.

Livestock Shows:

- July 1st and 2nd at the Fall River County Fair Grounds in Edgemont
- 42 4-Hers participated in Livestock Shows.
- Entry Numbers:
 - Beef 15
 - Dairy Cattle 2
 - Dairy Goat 25
 - Meat Goat 2
 - Poultry 89
 - Rabbit 1
 - Sheep 19
 - Swine 12
 - Showmanship all participated in showmanship

Round Robin:

- Clancy Koupal won the senior division sponsored by Misti & Jason Cantrell
- Tehlia Lucey won the junior division sponsored by B Lazy T Ranch/Brad & Trixie Grill

- State Fair:
 - 12 Fall River County 4-Hers participated at the state fair.
 - 1 in livestock shows and the others send static projects.

Extension

- Commercial Applicator testing
- Livestock Water Quick Testing
 - Water samples should be brought to the office to be tested.
 - o The quick test is a measurement of salinity indicating livestock water quality.
 - Producers can then send the water sample to a laboratory for a more in-depth analysis.

Office Updates

• I am at the Fall Conference in Spearfish from September 30-October 3.



Project Areas – Project areas are opportunities for members to learn about a subject of interest to them. Many 4-H members prepare items in their project area to exhibit at the county achievement days. These items may be photographs, quilts, cookies, robots, electrical diagrams, etc. The purpose of these items is to exhibit the growth of knowledge and skills. Exhibiting is not the only way to achieve project completion. Listed below is the entire list of project areas for which a member can receive a project pin.

Top Purple awards can be received in each category and age division at Achievement Days.

Aerospace & Rocketry

Animals & Biological Sciences

- Beef
- · Companion Animal
- Dairy Cattle
- Dairy Goat
- Dogs
- Embryology
- Entomology & Bees
- Horse & Pony
- Meat Goats
- Poultry & Eggs
- Rabbits/Cavies
- Rodeo
- Sheep & Wool
- Swine
- Veterinary Science

Civic Engagement & Community Servicel Communications & Expressive Arts

- Citizenship
- Community Service
- Cultural Ed, International Study & Exchange Programs
- Service Learning
- Communications
- Drama/Theater
- Graphic Design
- Music/Dance
- Videography
- Writing/Public Speaking

Consumer & Family Sciences

- Child Development & Family Life
- Clothing & Textiles
- Consumer Education
- Entrepreneurship
- Home Environment

Environmental Education/Earth Sciences

- Conservation & Stewardship
- Energy for Farm, Home & Transportation
- Forestry
- Geology & Minerals
- Outdoor Education/Recreation
- Range Sciences & Pasture Management
- Soils & Soil Conservation
- Water & Water Conservation
- Wildlife & Fisheries

Foods & Nutrition

- Food Preservation
- Food Safety
- Foods & Nutrition
- Safety

Health

- First Aid & Health
- Fitness & Sports
- Health
- Safety

Leadership & Personal Development

- Character Education
- · Economics, Business & Marketing
- Exploring 4-H
- Hobbies & Collections
- Leadership Skills Development
- Leisure Education & Recreation
- Social Recreation Skill
- Workforce Preparation (Career Exploration)

Plant Science

- Horticulture, Gardening & Landscaping
- · Plant Science, Crops & Weeds

Photography

Shooting Sports

Archery

- BB Gun
- Hunting Skills/Wildlife
- Muzzleloading
- Pistol (Air, 22)
- Rifle (Air, 22)
- Shotgun
- Western Heritage

Technology & Engineering

Automotive, Small & Tractor Engines

- Bicycle
- Computers & Technology
- Electricity
- Engineering
- Geospatial
- Physics
- Robotics
- Welding Science
- Wood Science

Visual Arts

SDSU/FALL RIVER COUNTY EXTENSION * 709 Jensen Hwy, Suite B * Hot Springs, South Dakota 57747

Making a Difference



FALL RIVER COUNTY RESOLUTION #2024-

A PLAT OF VETTERMAN TRACT WEST AND VETTERMAN TRACT EAST OF BLACK HILLS FLYWAY SUBDIVISION, LOCATED IN THE NW1/4 OF SECTION 8, T8S, R5E, BHM, FALL RIVER COUNTY, SOUTH DAKOTA, Formerly Lot 7-I

WHEREAS, there has been presented to the County Commissioners of Fall River County, South Dakota, the within plat of the above described lands, and it appearing to this Board that the system of streets conforms to the system of streets of existing plats and section lines of the county; adequate provision is made for access to adjacent unplatted lands by public dedication or section line when physically accessible; all provisions of the county subdivision regulations have been complied with; all taxes and special assessments upon the property have been fully paid; and the plat and survey have been lawfully executed; now and therefore,

BE IT RESOLVED that said plat is hereby approved in all respects.

Dated this 19th day of September, 2024.

Joe Falkenburg, Chairman Fall River County Board of Commissioners

ATTEST:

Sue Ganje, Auditor Fall River County Auditor



FALL RIVER COUNTY RESOLUTION #2024-

RUHOFF TRACT 1 AND RUHOFF TRACT 2, LOCATED IN THE E1/2SE1/4NE1/4 OF SECTION 8, T8S, R5E, BHM, FALL RIVER COUNTY, SOUTH DAKOTA, formerly Alabaugh Acres Tract

WHEREAS, there has been presented to the County Commissioners of Fall River County, South Dakota, the within plat of the above described lands, and it appearing to this Board that the system of streets conforms to the system of streets of existing plats and section lines of the county; adequate provision is made for access to adjacent unplatted lands by public dedication or section line when physically accessible; all provisions of the county subdivision regulations have been complied with; all taxes and special assessments upon the property have been fully paid; and the plat and survey have been lawfully executed; now and therefore,

BE IT RESOLVED that said plat is hereby approved in all respects.

Dated this 19th day of September, 2024.

Joe Falkenburg, Chairman
Fall River County Board of Commissioners

ATTEST:

Sue Ganje, Auditor Fall River County Auditor



A PLAT O

RUHOFF TRACT 1 AND RUHOFF TRACT 2, LOCATED IN THE E1/2 SE1/4 NE1/4 OF SECTION 8, T8S, R5E, BHM, FALL RIVER COUNTY, SOUTH DAKOTA

FORMERLY ALABAUGH ACRES TRACT SECTION 8 TBS S 89*2151E SCABALLA RETAIN 1/64TH LINE 29 Aug. 2024 RUHOFF TRACT 1 BASIS OF BEARING - GPS OBSERVATION taken S 38'38'13' W 1227.38' from the SW corner of Ruboff Trast 2. OPUS STATIC SOLUTION NAD83(2011) LAT: 43'21'42.12194' LONG: -103'33'1.27685' CENTERLINE OF PERPETUAL EASEMENT FOR INGRESS AND EGRESS UPON AND ACROSS EXISTING ROADS. SEE MISC. BOOK 124 ON PAGE 588 AND BOOK XXIV OF PLATS ON PAGE 17, IS DELICATED TO BE 48' WIDE WITH THIS PLAT. LEGEND Set rebar w/aluminum cap marked "ANDERSEN ENG PLS 5906" S Found rebar w/aluminum cap ma "ANDERSEN PLS 2842" N 69'20'21'W 205.26' C) Found standard USES brass monor --- Overhead Power Line TOA KIRESTOLHI CENTERLINE OF 20.0 WIDE POWER LINE EASEMENT, SEE PLAT BOOK XXIV ON PAGE 17. CENTERLINE OF 20 WIDE PERPETUAL EASEMENT FOR INGRESS AND EGRESS UPON EXISTING ROAD. SEE MISC. BOOK 124 ON PAGES 99-103 AND BOOK GRAPHIC SCALE - FEET CERTIFICATE OF SURVEYOR Fall River County Treasurer John D. McRidde, SDRI S No. 5906 CERTIFICATE OF COUNTY DIRECTOR OF EQUALIZATION

I, Director of Equalization of Fall River County, do hereby centry that my office has been furnished with a true STATE OF COUNTY OF COUNTY OF We. Coorge Runoff and Shirley Ruhoff, do hereby certify that we are the owners of the within described lends and that the within plat was made at our direction for the purposes indicated therein, and that the development of this land shall conform to all existing zoning, subdivision, and erosion and sediment control regulations. Dated this up of up of 12024. copy of the within plat. Caled this ___ day of __ Director of Equalization of Fall River County George Ruhoff APPROVAL OF ACCESS BY ROAD AUTHORITY
The location of the existing access to the Highway or Street as shown herein is hereby approved. This access approval does not replace the need for any parmits required by law, including Administrative Rule of South Dakota 70:0901:02. Shirley Ruhoff ACKNOWLEDGMENT OF OWNERSHIP STATE OF COUNTY OF . 2024 signed the same. IN WITNESS WHEREOF, I have hereunto set my hand and official seal. SDDOT Authority My commission expires Chairperson, Fall River County Board of Commissioners Kevin Ruhoff CERTIFICATE OF COUNTY AUDITOR LERTIFICATE OF COUNTY AUDITOR.

1, Fall River County Auditor, of nereby 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 _____day of _____2024. Fall River County Auditor signed the same. IN WITNESS WHEREOF, I have hereunto set my hand and official seat. Notacy Public My commission expires ANDERSEN ENGINEERS P.O. Box 446
Edgemonl, SD 57735
(805)-662-5500
andersenengkwers@gwtc.ne OFFICE OF THE REGISTER OF DEEDS o'clack ____M, and recorded in Book 9/12/2024

Fati River County Register of Deeds

File Name: ALABAUGH_ACRES_2024

FALL RIVER COUNTY RESOLUTION #2024-

GRANDVIEW TRACTS 1 AND 2, LOCATED IN THE NE1/4 OF SECTION 22, T7S, R5E, FALL RIVER COUNTY, SOUTH DAKOTA, formerly Tract Did Revised

WHEREAS, there has been presented to the County Commissioners of Fall River County, South Dakota, the within plat of the above described lands, and it appearing to this Board that the system of streets conforms to the system of streets of existing plats and section lines of the county; adequate provision is made for access to adjacent unplatted lands by public dedication or section line when physically accessible; all provisions of the county subdivision regulations have been complied with; all taxes and special assessments upon the property have been fully paid; and the plat and survey have been lawfully executed; now and therefore,

BE IT RESOLVED that said plat is hereby approved in all respects.

Dated this 19th day of September, 2024.

Joe Falkenburg, Chairman Fall River County Board of Commissioners

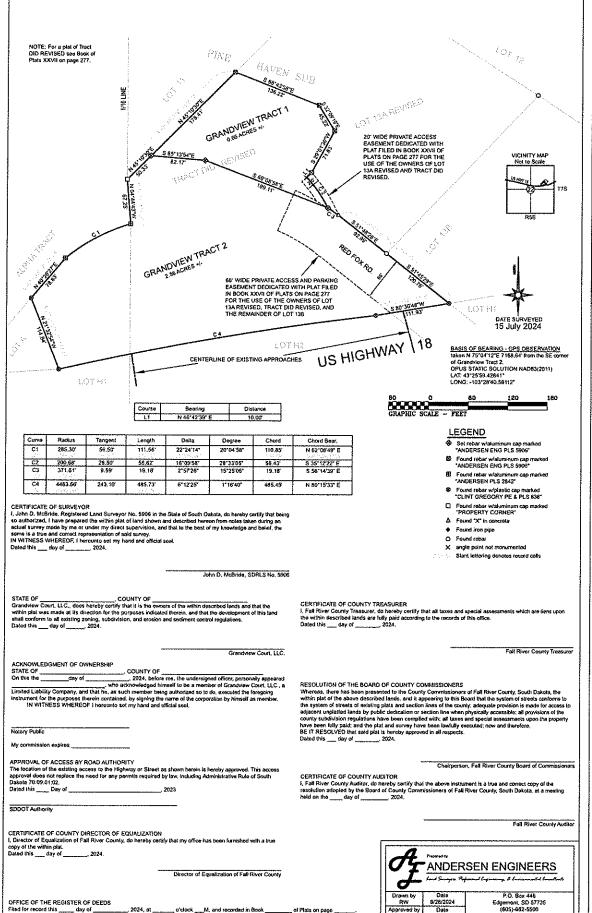
ATTEST:

Sue Ganje, Auditor Fall River County Auditor



GRANDVIEW TRACTS 1 AND 2, LOCATED IN THE NE1/4 OF SECTION 22, T7S, R5E, BHM, FALL RIVER COUNTY, SOUTH DAKOTA

FORMERLY TRACT DID REVISED



Fall River County Register of Dends

Date 9/3/2024

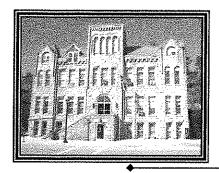
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Appendix D2: Means of Finance

(Annual) BUDGET FOR FALL RIVER COUNTY, SD For the Year January 1, 2025 through December 31, 2025

Governmental Funds

	General Fund	County Road and Bridge Fund	Fire	Building	911	Library	Μ W F	Domestic Abuse	Emergency Management	24/7	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		2		Dim	Laisa	runa	rung	Fund	Fund	
Cash Balance Applied	134,363	819,577	(162)	(73,146)	175,820	21,512	7,400			19,895	1,105,259
311 Current Properly Tax Levy	3,551,898	341,503	1,315	150,668		9,120					A DEA 504
Less current uncollected											tor'tra't
Less 25% to Cities	(2,200)				***************************************			*****			(000,00
311 TIF Property Taxes											(2,200)
312/319 - Other Taxes	33,240	122,500		800							456 540
NET TOTAL TAXES	3,562,938	464,003	1,315	151,468	,	9,120					4 208 844
320 Licenses & Permils	12 800								manner d'Addrés de de	- Anna Laboratoria	1,600,001
			-					1,100			13,700
sau Intergovernmental Mevenue	1,115,500	1,510,988	5	625	82,000				45,000		2,754,118
340 Charges for Goods & Services	689,903	21,000			102,500		10,000	200		25,000	848,903
350 Fines & Forteits	14,000				-			200	15070000		14 200
360 Miscellaneous Revenue	256,350				22,500				***************************************		033,52
370 Other Financing Sources	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	150,000						5,200	88,090		243,290
TOTAL OTHER REVENUES	2,088,353	1,681,988	5	625	207.000		10,000	7,000	133,090	25,000	4.153.061
SUBTOTAL (Cash + Taxes + Other Rev)	5,805,654	2,965,568	1,158	78,947	382,820	30,632	17,400	7,000	133 090	44 RGS	9 467 164
Less 5% (SDCL 7-21-18)	(290,281)	(148,278)	(95)	(3,947)		(1,632)					(444 196)
T TO THE TOTAL PROPERTY OF THE TOTAL PROPERT										Harris Land	6
NET MEANS OF FINANCE	5,515,373	2,817,290	1,100	75,000	382,820	29,000	17,400	000'1	133,090	44,895	9,022,968
										Non-Carlo	
TOTAL APPROPRIATIONS	5,515,373	2,817,290	1,100	75,000	382,820	29,000	17,400	7,000	133,090	44.895	9.022.968
							Total Control of the	TO THE PARTY OF TH			



FALL RIVER COUNTY COMMISSIONERS

COURTHOUSE 906 NORTH RIVER ST HOT SPRINGS, SOUTH DAKOTA 57747 PHONE: (605) 745-5130 FAX: (605) 745-6835

September 19,2024

Governor Noem John Thune, Dusty Johnson, Mike Rounds Farm Service Agency SD Dept. Of Agriculture

Greetings

Sincerely,

CC: Melissa Stearns, Mark Tubbs

Earlier this year, Fall River County Commissioners enacted a drought declaration. Since that time, with very limited moisture, conditions have only deteriorated. Some producers will be forced to offer supplemental feed at a much earlier date. Some surrounding areas have been granted four-month supplemental feed designation. Current drought monitors have inaccurately recorded, or the moisture was received too late or in insufficient amounts to be beneficial in harvesting forage.

With the dire straits now occurring we would encourage, beseech, you to assist our producers in obtaining this needed four-month, supplemental feed assistance.

Joe Falkenburg, Chairman
Fall River County

Deb Russell, Vice-Chairwoman
Fall River County

Les Cope, Commissioner
Fall River County

Heath Greenough, Commissioner
Fall River County

State Factor Explanation

The State Factor is the variable used to convert a property's assessed value to its taxable value. This is in accordance with SDCL 10-13-37: Property taxes shall be levied on valuations where the median level of assessment represents eighty-five percent of the market value as determined by the Department of Revenue.

Each county Director of Equalization is responsible to adjust values within their county so that the median sales ratio in their county is between 85%-100% of market value. The Department of Revenue then assigns a factor according to where in that range the county falls in order to reduce the assessed values to 85% of market.

Here is a simplified example:

A property sells for \$100,000. It was valued at \$84,000. This gives it a sales ratio of 84% (\$84,000 / \$100,000 = 0.84)

Let's say this sale is the median sale (meaning when the sales for the county are listed in ascending order based on their sales ratio this sale is the one in the middle).

The Director must raise the value until the median sales ratio is in the range of 85%-100%. Below are some options for this increase.

New Value	Sales Ratio	State Factor	Taxable Value
\$85,000	85%	100%	\$85,000
\$91,000	91%	93.4%	\$84,994
\$100,000	100%	85%	\$85,000

Regardless of where she sets the value the taxable value will be \$85,000 (slight variations due to rounding).

What is important for a county is not where the factor is but consistency in the factor from year to year. Let's say in the example above that in the prior year the State Factor was 92%

Year	Value	Assessed Value Increase	Factor	Taxable Value	Taxable Value Increase
2023	\$84,000		92%	\$77,280	
2024, option 1	\$85,000	1.2%	100%	\$85,000	10%
2024, option 2	\$91,000	8.3%	93.4%	\$84,994	10%
2024, option 3	\$100,000	19%	85%	\$85,000	10%

Choosing option 1 will make citizens only see a 1% increase on their assessment notice with a hidden additional 9% in their taxable value.

Option 2 has the closest assessed value change to taxable value because the factor is the closest to the previous year.

Option 3 will give citizens a scare of a 19% increase on their assessment notice but since the factor will also decrease their taxable value increase is only about half of that.

Fall River County State Factor

Year	NA Factor	AG Factor	
2021	92.3% (0.923)	85% (0.85)	
2022	91.9% (0.919)	85% (0.85)	
2023	91.9% (0.919)	85% (0.85)	
2024	91.2% (0.912)	85% (0.85)	

SDCL

<u>10-13-37</u>. Median level of assessment to be eighty-five percent of market value.

Property taxes shall be levied on valuations where the median level of assessment represents eighty-five percent of the market value as determined by the Department of Revenue.

10-6-121. Minimum and maximum median sales to assessment ratio.

The median sales to assessment ratio of all real property may not be less than eighty-five percent or more than one hundred percent.



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

> RUSSELL A. OLSON AUDITOR GENERAL

September 19, 2024

Joe 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, 2023 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, 2023 and for each of the years in the biennial period then ended and the related notes to the financial statements, 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. Our audit will be conducted with the objective of expressing an opinion on each opinion unit applicable to those financial statements. In addition, we will audit the County's compliance over major federal award programs as of December 31, 2023 and for each of the years in the biennial period then ended.

The financial statements of the Fall River Housing and Redevelopment Commission, a component unit of the County, will be audited by other auditors. The county has elected to not include the component unit's financial information with 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 other than RSI 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 the County's Proportionate Share of the Net Pension Liability (Asset)

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 (Single Audit Act) 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 the *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 4-11-11 and the *Uniform Guidance*, 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 and the Uniform Guidance. Our audit will include tests of accounting records, a determination of major program(s) in accordance with the 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 and the *Uniform Guidance*, 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 the 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. 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 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 and that you have reviewed and approved the notes to the financial statements 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 the *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 the *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 the *Uniform Guidance*; (b) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the *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 Profession 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 and the Uniform Guidance, 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 the 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.

<u>Audit Procedures - Internal Controls</u>

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 the *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 the *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 the *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, the 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 programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the 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

the 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 2024 rate is \$89.00, FY 2025 rate has not been determined yet) 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, the *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://leqislativeaudit.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, Mulliple Allen L Schaefer Auditor In Charge	
Approved:	
Governing Board Chairperson	Date
County Auditor	Date