

AUDITOR'S ACCOUNT WITH THE COUNTY TREASURER

TO THE HONORABLE BOARD OF OGLALA LAKOTA 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 August, 2018.

Total Amt of Deposit in First Interstate Bank, HS:	\$ <u>18,649.15</u>
Total Amount of Cash:	\$ <u>6,296.53</u>
Total Amount of Checks in Treasurer's Possession Not Exceeding Three Days:	\$ <u>6,821.78</u>
MONEY MARKET SAVINGS:	
First Interstate-Hot Springs:	\$ <u>2,050,140.02</u>
CERTIFICATES OF DEPOSIT:	
First Interstate-Hot Springs:	\$ <u>201,351.84</u>
Black Hills Federal Credit Union:	\$ <u>50,000.00</u>

Itemized list of all items, checks and drafts that have been in the Treasurer's possession over three days:

Sheriff Change Fund: \$200.00
Election Petty Cash: \$15.00
Treasurer Shortage:

RETURNED CHECKS:

Pourier, Myron, \$134.00, Lic – 08/27/2018

TOTAL \$2,333,608.32

Dated This 31st Day of August, 2018.


Sue Ganje, County Auditor of Oglala Lakota County

County Monies: \$2,237,739.61
Held for other Entities: \$15,057.58
Held in Trust: \$80,811.13
TOTAL: \$2,333,608.32

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.

Aaron Eberle

From: Dana Foreman [Dana.Foreman@kljeng.com]
Sent: Friday, September 21, 2018 9:59 AM
To: frcaud@gwtc.net
Subject: Wolf Creek Plat

Hi Erin,

As requested, the Wolf Creek legal is:

Wolf Creek High School Subdivision

Plat of Lot A & Lot B

Located in Government Lot 1, less Lot H2 and Less Highway right of way of Section 2, T35N, R44W, 6th PM, Oglala Lakota County, South Dakota

Dana Foreman PE
KLJ
605-721-5553 Direct
605-484-1626 Cell
330 Knollwood Drive
Rapid City, SD 57701-6611
kljeng.com

UGLALA LAKOTA COUNTY HIGHWAY DEPARTMENT

Date: 9-18-18

To: WESTCO, 1-800-762-9906

The Oglala Lakota County Highway Department is requesting a quote on fuel on this 18 day of Sept, 2018.

Please provide a bid for the following:

440 Gallons of Unleaded Gas at \$ 2.783 / gal.

7800 Gallons of Diesel at \$ 2.719 / gal. #2 dyed.

 Gallons of Propane at \$ / gal.

The Oglala Lakota County Highway Dept. propane tank is a 1,000-gallon tank; the current propane level is percent.

Signature: Loretta Marquane

Date: 9-18-18

County Exemptions / Taxes Applicable:

Unleaded: Federal tax exempt; State tax applicable

Diesel: Federal and State tax exempt; \$0.02 EPA tax applicable

Please submit a bid on the above requested fuel, faxed to 1-605-288-1867.

Oglala Lakota County Highway Department
PO Box 208, Batesland, SD 57716
Ph - 605-288-1866, Cell - 605-441-6261, Fax - 605-288-1867
Email: olchwy@hotmail.com

For office use only:
 Response
 No Response

OGHLA LAKOTA COUNTY HIGHWAY DEPARTMENT

Date: 9-17-2018

To: **NELSON'S, 1-605-745-4188**

The Oglala Lakota County Highway Department is requesting a quote on fuel on this 17 day of Sep, 2018.

Please provide a bid for the following:

440 Gallons of Unleaded Gas at \$ _____ / gal.

1,400 Gallons of Diesel at \$ _____ / gal.
#2 Dyed

_____ Gallons of Propane at \$ _____ / gal.

The Oglala Lakota County Highway Dept. propane tank is a 1,000-gallon tank;
the current propane level is _____ percent.

Signature: _____

Date: _____

County Exemptions / Taxes Applicable:

Unleaded: Federal tax exempt; State tax applicable

Diesel: Federal and State tax exempt; \$0.02 EPA tax applicable

Please submit a bid on the above requested fuel, faxed to 1-605-288-1867.

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PO Box 208, Batesland, SD 57716
Ph - 605-288-1866, Cell - 605-441-6261, Fax - 605-288-1867
Email: olchwy@hotmail.com

For office use only:

Response

No Response

OGLALA LAKOTA COUNTY HIGHWAY DEPARTMENT

Date: 9-17-2018

To: **LAKOTA PLAINS, 1-605-867-1677**

The Oglala Lakota County Highway Department is requesting a quote on fuel on this 17 day of Sep, 2018.

Please provide a bid for the following:

440 Gallons of Unleaded Gas at \$ _____ / gal.

1,800 ^{#2 Dyed} Gallons of Diesel at \$ _____ / gal.

_____ Gallons of Propane at \$ _____ / gal.

The Oglala Lakota County Highway Dept. propane tank is a 1,000-gallon tank; the current propane level is _____ percent.

Signature: _____ Date: _____

County Exemptions / Taxes Applicable:

Unleaded: Federal tax exempt; State tax applicable

Diesel: Federal and State tax exempt; \$0.02 EPA tax applicable

Please submit a bid on the above requested fuel, faxed to 1-605-288-1867.

Oglala Lakota County Highway Department
PO Box 208, Batesland, SD 57716
Ph - 605-288-1866, Cell - 605-441-6261, Fax - 605-288-1867
Email: olchwy@hotmail.com

For office use only:
 Response
 No Response

OGLALA LAKOTA COUNTY HIGHWAY DEPARTMENT

To: Oglala Lakota County Commissioners

Re: Petition for Private Road Maintenance

The petition is from residents within the boundaries of Oglala Lakota County who have roads that are not on the Oglala Lakota County road system. Road maintenance is being requested at the following physical location (1/4 Section, Township, and Range):

Section 3 ; Township 35 ; Range 45

Description of requested work would be:

Rebuild & Gravel Parking Lot & approach

Cost for the requested work would be:

Cost will be determined by the cost accounting system (see attached sheets for estimates), one hour minimum. Time will begin when leaving the shop, and end when returning to the shop if there is no County equipment located near the requested job site; or travel time will be from the area where the equipment is being stored and ending when returning back to the area where the equipment is being stored, if there is County equipment located near the requested job site.

The cost of each project will be estimated by the Highway Superintendent, determined by the number of hours. The estimated cost will be 100% paid by the petitioner to the Highway Superintendent, who will forward the money to the County Auditor, 906 N. River Street, Hots Springs, SD 57747, and upon receipt of money, Auditor will notify the Highway Superintendent to authorize start of project. All contracts will be taken to the Board of Commission meetings for approval in the minutes.

This work will be performed by the Oglala Lakota County Superintendent and employees, with cost records maintained. This work will be only performed when weather permits, and when normal maintenance duties are caught up. State law authorizes a maximum of 6 hours per year, per applicant.

The applicant agrees to indemnify and hold harmless Oglala Lakota County for any and all actions, suits, liability, damages or other proceedings arising out of operations to complete the requested road maintenance.

X Community Red Cloud 605-867-2263 8-22-2018
Property Owner Address Phone # Date

X _____
Property Owner Signature

Oglala Lakota County Chairman

Date

Jayne Battelmann 8-22-2018
Oglala Lakota Hwy Supt. Date

6
Total Hours Estimated

1,171.⁰⁰
100% Estimate Amount

Date received by Auditor

Oglala Lakota County Highway Department

(605) 288-1866 ~ shop (605) 288-1867 ~ fax

Name: _____

Date: _____

<u>ITEM</u>	<u>COST PER HOUR</u>	<u>HOURS</u>	<u>TOTAL</u>
Motor Grader	\$77.00	1	77.00
Dump Truck	\$57.00		
Loader	\$57.00		
Semi	\$62.00	12	744
Belly Dump	\$69.00		
Mower Tractor	\$47.00		

Gravel @ 1.00 per Ton 350 Tons 350.00

Grand Total 1,171.00

Signature _____

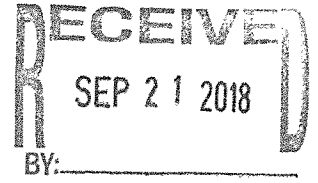
Date: _____

Superintendent Signature, _____

Lynn Bettelmann

Date: 9-17-2018

KROONTJE LAW OFFICE
P.O. Box 38 204 Main Street
HERREID, SOUTH DAKOTA 57632-0038
(605) 437-2426



Mark K. Kroontje
*Also Admitted in North Dakota

FAX: 605-437-2506
EMAIL: KROONTJE@VALLEYTEL.NET

September 17, 2018

Oglala Lakota County Commissioners
c/o Sue Ganje, County Auditor
County Courthouse
906 North River Street
Hot Springs, SD 57747

RE: WINGS AS EAGLES MINISTRIES
REQUEST FOR ABATEMENT

To: The Oglala Lakota County Commissioners

Enclosed please find a copy of my letter of June 12, 2018. I have to date never received the Commissioners decision on this matter. If the Request for the Abatement was denied, please provide me the statement of reasons for the rejection signed by the Chairman as required by SDCL 10-18-5.

Thank you for your assistance with this matter.

Sincerely,

KROONTJE LAW OFFICE

A handwritten signature in black ink that reads "Mark K. Kroontje".

Mark K. Kroontje

MKK/sjk

pc: Lori & Gary McAfee

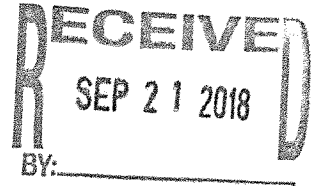
COPY

KROONTJE LAW OFFICE
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(605) 437-2426

Mark K. Kroontje
*Also Admitted in North Dakota

FAX: 605-437-2506
EMAIL: KROONTJE@VALLEYTEL.NET

June 12, 2018



Oglala Lakota County Commissioners
c/o Sue Ganje, County Auditor
County Courthouse
906 North River Street
Hot Springs, SD 57747

RE: WINGS AS EAGLES MINISTRIES
REQUEST FOR ABATEMENT

To: The Oglala Lakota County Commissioners

Enclosed please find a copy of the Application for Abatement or Refund of Taxes and Exhibits 1-12 which I sent by certified mail in December. An entity has four years from the imposition of the tax to request an abatement. Wings as Eagles Ministries has always been a religious organization and entitled to the tax exempt status. Under SDCL 10-18-5 the application is to be presented to the Board of County Commissioners at its next regular meeting and the Board shall by a majority vote either to approve or reject the application. If rejected, a statement of the reasons for such rejection, signed by the Chairman of the Board shall be attached to the application. If the application was rejected I am requesting a record of the vote and statement of the reasons for such rejection so I can determine if an appeal needs to be filed in Circuit Court. To my knowledge no decision has ever been made on this request for abatement.

Thank you for your assistance with this matter.

Sincerely,

KROONTJE LAW OFFICE

A handwritten signature in black ink that reads "Mark K. Kroontje". The signature is written in a cursive, flowing style.

Mark K. Kroontje

MKK/sjk

pc: Lori & Gary McAfee

Aaron Eberle

From: kroontje@valleytel.net
Sent: Wednesday, October 03, 2018 7:27 PM
To: 'Aaron Eberle'
Subject: RE: Mark K. Kroontje Responds RE: Oglala Lakota Commissioner Meeting, Wings As Eagles

You will be able to reach me at 605-230-1607

From: Aaron Eberle <frcaud@gwtc.net>
Sent: Wednesday, October 3, 2018 4:02 PM
To: kroontje@valleytel.net
Subject: RE: Mark K. Kroontje Responds RE: Oglala Lakota Commissioner Meeting, Wings As Eagles

Thank you so much for the information. I will pass this along to the commissioners. You are more to welcome to speak with the board on the phone. Do you have number that is best to reach you at so we can call you when the time comes? Thank you.

*Aaron Eberle
Auditors Office
Fall River & Oglala Lakota County Courthouse
906 N River Street
Hot Springs, SD 57747
Administrative Assistant
(605) 745-5130
FRCAUD@gwtc.net*

From: kroontje@valleytel.net [<mailto:kroontje@valleytel.net>]
Sent: Wednesday, October 03, 2018 2:57 PM
To: 'Aaron Eberle'; 'Lori McAfee'
Subject: Mark K. Kroontje Responds RE: Oglala Lakota Commissioner Meeting, Wings As Eagles

Mr. Eberle,

First, The request for abatement is the one I submitted in December of 2017. I sent the Application by Certified mail with 12 Exhibits.

This is what the law provides for the commissioners decision on the application:

10-18-5. Presentation of application to county commissioners--Approval or rejection--Evidence heard--Amendment of application. Upon receipt of any such application the county auditor shall note the date of receipt thereon and file the same, and he shall present the application to the board of county commissioners at its next regular meeting. The board shall, by a majority vote, either approve or reject the application, in whole or in part. If rejected, a statement of the reasons for such rejection, signed by the Chairman of the board, shall be attached to the application. Before the board takes final action it may permit or require the production of additional evidence and the amendment of the application.

Source: SL 1917, ch 130, § 3; RC 1919, § 6815; SL 1919, ch 101; SDC 1939, § 57.0803.

I am requesting that if the abatement is rejected that I be provided with the statement of the reasons for the rejection signed by the chairman of the board as required by South Dakota law. This is different than appealing the director of equalizations decision as to valuation.

Finally, I will be unable to appear personally on Friday. Would it be possible for me to speak to this matter by phone?

I need the signed statement from the Chairman for the purpose of considering an appeal to the Circuit Court. and I need to know the basis for which the abatement is being denied for both year requested in the application. I believe this is what is required by law. You can check this out with your States Attorney.

Thank you for your consideration of this matter.

From: Aaron Eberle <frcaud@gwtc.net>
Sent: Wednesday, October 3, 2018 12:06 PM
To: 'Mark Kroontje' <Markkkroontje@outlook.com>
Cc: kroontje@valleytel.net
Subject: Oglala Lakota Commissioner Meeting, Wings As Eagles

We will be meeting on Friday, October 5 to conduct regular meeting business as well as discuss Wings As Eagles. That discussion should start around 2 p.m.

Thank you.

*Aaron Eberle
Auditors Office
Fall River & Oglala Lakota County Courthouse
906 N River Street
Hot Springs, SD 57747
Administrative Assistant
(605) 745-5130
FRCAUD@gwtc.net*