

OGLALA LAKOTA COUNTY UNAPPROVED MINUTES OF MARCH 10, 2021

The Oglala Lakota Board of County Commissioners met in regular session on March 10, 2021. Present: Anna Takes the Shield (DuBray), Eugenio White Hawk, Wendell Yellow Bull (via phone) and Sue Ganje, Auditor (courthouse). Ramon Bear Runner and Art Hopkins were not present.

The meeting called to order at 1:09 p.m. by Chairwoman Takes the Shield (DuBray). The agenda was reviewed for conflicts. ALL MOTIONS RECORDED IN THESE MINUTES WERE PASSED BY UNANIMOUS ROLL CALL VOTE, UNLESS OTHERWISE STATED.

Hopkins joined the meeting via phone at 1:13 p.m.

Motion made by White Hawk, seconded by Yellow Bull, to approve the agenda as written.

Motion made by Yellow Bull, seconded by White Hawk, to approve the February 10, 2021 minutes.

Motion made by Yellow Bull, seconded by White Hawk, to accept the Veteran's Service Officer reports and place them on file.

Motion made by White Hawk, seconded by Yellow Bull, to approve the following resolution:

OGLALA LAKOTA COUNTY RESOLUTION #2021-04

WHEREAS, the South Dakota Wildland Fire Coordinator is authorized to assist in fighting range fires through the State; and

WHEREAS, a county must formally request his assistance pursuant to SDCL 41-20-8.1; and

WHEREAS, because there is insufficient time to hold a meeting and adopt a resolution during a fire, Oglala Lakota County can designate a person with authority to request assistance under this law;

NOW THEREFORE BE IT RESOLVED, that the Oglala Lakota County Commissioners hereby designate the following person (s) with the authority to request assistance from the State Wildland Fire Coordinator in fighting range fires:

Anna Takes the Shield (DuBray)
COMMISSIONER
605-441-1202 (CELL)

Eugenio White Hawk
COMMISSIONER

605-899-0014 (CELL) or 605-455-2293 (HOME)

Ramon Bear Runner
COMMISSIONER
605-441-5768 (CELL) or 605-867-2361 (HOME)

Art Hopkins
COMMISSIONER
605-441-0966 (CELL) or 605-455-1810 (HOME)

Wendell Yellow Bull
COMMISSIONER
605-441-8273 (CELL) or 605-867-2263 (HOME)

Robert "Joe" Herman
OGLALA LAKOTA COUNTY SHERIFF
605-441-6215 (CELL)

Franklin W. Maynard
EMERGENCY MANAGEMENT DIRECTOR
605-890-7245 (CELL) or 605-745-7562 (OFFICE)

Dated this 10th day of March, 2021

/s/Anna Takes the Shield (DuBray) Chairwoman
Oglala Lakota County Board of Commissioners

ATTEST:

/s/Sue Ganje, Oglala Lakota County Auditor
Oglala Lakota County

Motion made by White Hawk, seconded by Yellow Bull, to approve travel for Sheriff Herman to attend the SD Sheriffs and Police Chiefs Conference, Deadwood, SD, April 20 through April 22, 2021.

Motion made by White Hawk, seconded by Yellow Bull, to approve hosting a Black Hills Association of County Commissioners meeting in May and providing a tour of the OST Justice Center.

The Opinion Summary by the SD Supreme Court on Wings as Eagles Ministries, Inc. v. Oglala Lakota County was reviewed, with the Supreme Court affirming the decision of the circuit court, which affirmed the decision of the Oglala Lakota County Commissioners. The County denied Wings as Eagles Ministries, Inc.'s petition seeking an abatement of property taxes for 2014 and 2015, holding that the circuit court did not err.

Motion made by White Hawk, seconded by Yellow Bull, to approve advance travel funds for Commissioners to attend SDACC Workshop in Pierre, March 17 and March 18, 2021.

The supplement and contingency hearing was held as advertised. Motion made by Yellow Bull, seconded by White Hawk, to approve the following resolution:

**OGLALA LAKOTA COUNTY RESOLUTION #2021-5
Supplemental Budget 2021, #1**

WHEREAS, SDCL 7-21-22 provides that the Board of County Commissioners may adopt a supplemental budget, and whereas, as due and legal notice has been given, the following Supplements to expenditures for 2021 Budget be approved as follows: General Fund: Commissioners Salaries 10100X411011, \$1,500.00; Judicial System 10100X4261130, \$100.00; Auditor Salaries 10100X4110141, \$8,305.00; Auditor FICA 10100X4120141, \$635.00; Auditor Retirement 10100X4130141, \$1,335.00; Treasurer Salaries 10100X4110142, \$7,673.00; Court Appointed Attorney Fees 10100X4262153, \$200.00; Director of Equalization Salaries 10100X4110162, \$462.00; Director of Equalization Supplies 10100X4260162, \$570.00; Register of Deeds Salaries 10100X4110163, \$2,305.00; Register of Deeds FICA 10100X4120163, \$197.00; Predatory Animal Control 10100X4290166, \$404.18; Sheriff Salaries 10100X4110211, \$1,295.00; Coroner Autopsies 10100X4228213, \$3,188.00; Coroner Supplies 10100X4260213, \$800.00; Care of Poor 10100X4261411, \$500.00; Hwy Fund: Hwy Road Projects 20100X4251311, \$269,946.00; Hwy Lease 20100X4340810, \$4,810.00 Means of finance to be cash, and

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners to adopt a Supplemental Budget #1 for 2021.

Dated at Oglala Lakota County, South Dakota this 10th day of March 2021.

ATTEST: /s/Anna Takes the Shield (DuBray)
Oglala Lakota County Board of Commissioners
/s/Sue Ganje
Fall River County Auditor's Office

Lynx Bettelyoun, Highway Superintendent, met with the board. Motion made by Yellow Bull, seconded by White Hawk to approve travel for Bettelyoun to attend the 2021 Short Course in Deadwood, March 24 and March 25, 2021.

Hopkins noted that he'd like to go with Bettelyoun to the Short Course in Deadwood. Travel will be approved at the next meeting.

Motion made by White Hawk, seconded by Yellow Bull, to approve the private road contract with Dineh Benally and Anna Has No Horse, in the amount of \$348.00 for loader work.

Motion made by White Hawk, seconded by Hopkins, to approve the Road Groom Manufacturing quote for a 2020 8.5' Road Groom, including the Hydraulic Pump Kit, in the amount of \$17,050.00.

Motion made by Yellow Bull, seconded by White Hawk, to approve the quote from Troy Kretzschmar Trucking, for a 2008 Smithco Side Dump trailer, in the amount of \$37,000.00.

Motion made by White Hawk, seconded by Hopkins, to approve the 2021 Motor Grader purchase from Butler Cat Machinery, in the amount of \$333,296.31.

The board received a Certified Bid Tabulation from Banner Associates, Inc. for the bid opening on February 10, 2021. Motion made by Hopkins, seconded by Yellow Bull, to approve the Notice of Award - Contract to Western Construction, Inc. of Rapid City, in the amount of \$531,350.00 for the Oglala Lakota County Road 7 Resurfacing – Phase 1.

Bettelyoun updated the board on putting 81 tons of gravel on County Road 2 and 11 (each) and have done maintenance on County Roads 7, 16A, 2, 4, 16, 15L, 6 and 15. Snow removal has been done on all roads. Bettelyoun and crew have replaced parts, pins, and bearings on the Walk n Roll packers.

Roger Risty, Risty Benefits, met with the board, via phone, to discuss dental and vision benefits, deductibles and providers, and answered questions by board members. Risty will email a list of dental and vision providers.

Motion made by White Hawk, seconded by Hopkins, to set a hearing to vacate a plat for Robbie Dyer, CEO, Oyate Concern Inc., on March 22, 2021 at 2 p.m.

Susie Hayes, Director of Equalization, met with the board. Motion made by White Hawk, seconded by Hopkins, to set the county board of equalization on April 14, 2021, following their regular meeting.

Motion made by White Hawk, seconded by Hopkins, to table the request for Veteran's Service Officer to be re-classified as full time until the next meeting.

Discussion was held on having the Badlands Soil Conservation District attend the next meeting to speak of the services that are provided to county residents.

Hopkins spoke of attempted meetings with the OST Law and Order Committee, it was agreed to invite the chair and vice-chair to the next meeting in April and have the State's Attorney Russell present.

Motion made by Yellow Bull, seconded by Hopkins, to approve the bills, as follows:

GENERAL FUND

AT&T MOBILITY	WIRELESS PHONE SHERIFF	\$54.08
BEAR RUNNER, RAMON	MILEAGE	\$218.32
BEAM INSURANCE ADMIN. LLC	DENTAL/VISION PLANS	\$125.14
CENTURY BUSINESS	COPIER LEASE	\$123.86
TAKES THE SHIELD, ANNA	MILEAGE	\$232.60
ELECTION SYSTEMS & SOFT	ELECTION MAINTENANCE	\$94.80

EFTPS	EFTPS PAYROLL TAXES	\$1,761.45
FALL RIVER CO. SHERIFF	INMATE HOUSING	\$2,975.00
CARDMEMBER SERVICE	CARDMEMBER SERVICES	\$328.00
GOLDEN WEST	LOCAL PHONE/EMAIL/LONG DISTANCE	\$131.66
HOPKINS, ARTHUR L	MILEAGE	\$199.00
LAKOTA TIMES	PUBLICATION	\$284.55
LYNN'S DAKOTA MART	INMATE PHARMACY	\$39.75
MARTINEZ, AUDREY	CORONER MILEAGE	\$57.96
MASTERCARD	CREDIT CARD	\$70.99
MONUMENT HEALTH	MORGUE FEES	\$461.00
OGLALA SIOUX TRIBE	MONTH RENT FOR VETERAN'S SERVICE OFFICER	\$100.00
QUALIFIED PRESORT SERVICE	PRESORT MAIL SERVICE	\$285.94
QUILL CORPORATION	SUPPLIES	\$105.98
RELIANCE STANDARD	LIFE INSURANCE	\$59.00
RUSSELL, LANCE	TRAVEL REIMBURSEMENT	\$39.56
SD ASSN OF COUNTY COMM.	2021 SPRING WORKSHOP	\$550.00
SDAAO	ASSOCIATION FEES	\$75.00
SD SHERIFF'S ASSOCIATION	SD SHERIFF CONFERENCE	\$85.00
SECRETARY OF STATE	PISTOL PERMITS	\$63.00
BADLANDS CONSERVATION	2021 BUDGET ALLOTMENT	\$2,500.00
SD STATE RETIREMENT	SDRS CONTRIBUTIONS	\$701.68
WHITE HAWK, EUGENIO	MILEAGE	\$208.24
YELLOW BULL, WENDELL	MILEAGE	\$238.48
COMMISSION	FEBRUARY SALARIES	\$1,625.00
STATE'S ATTORNEY'S OFFICE	FEBRUARY SALARIES	\$500.00
VETERAN'S SERVICE OFFICE	FEBRUARY SALARIES	\$1,291.67
SHERIFF	FEBRUARY SALARIES	\$4,329.86
CORONER	FEBRUARY SALARIES	\$1,125.00
	TOTAL FOR GENERAL FUND	\$21,041.57

COUNTY ROAD & BRIDGE

AT&T MOBILITY	WIRELESS PHONE SHERIFF	\$64.55
BEAM INSURANCE ADMIN. LLC	DENTAL/VISION PLANS	\$380.02
BUTLER MACHINERY CO.	EQUIP/REPAIR/MOTOR GRADER	\$333,680.95
CULLIGAN	UTILITY	\$6.00
EFTPS	EFTPS PAYROLL TAXES	\$2,815.66
G.F. BUCHE CO.	SUPPLY	\$225.48
GENERAL STORE	SUPPLIES	\$170.96
GODFREY BRAKE SERVICE	SUPPLY	\$92.31
GREAT PLAINS COMMUNICATION	LOCAL PHONE & INTERNET	\$183.74
JOHN DEERE FINANCIAL	BOMGAARS CHARGES/SUPPLY	\$639.98
LACREEK ELECTRIC ASSOC	UTILITY/ELECTRIC	\$564.69
LAKOTA TIMES	PUBLICATION	\$22.40
MCI COMM SERVICE	LONG DISTANCE	\$53.64

QUILL CORPORATION	SUPPLIES	\$22.59
RELIANCE STANDARD	LIFE INSURANCE	\$111.25
ROAD GROOM MFG. LLC	EQUIPMENT	\$17,050.00
SDACHS	SHORT COURSE WORKSHOP	\$100.00
SD STATE RETIREMENT	SDRS CONTRIBUTIONS	\$1,420.32
TK TRANSPORTATION LLC	EQUIPMENT	\$37,000.00
WALK-N-ROLL	PARTS	\$778.53
WESTCO	FUEL/UTILITIES	\$5,109.72
HIGHWAY DEPARTMENT	JANUARY SALARIES	\$12,509.63
HIGHWAY DEPARTMENT	OVERTIME	\$108.93
	TOTAL FOR COUNTY ROAD & BRIDGE	\$413,111.35
	TOTAL PAID BETWEEN 2/11/21 AND 3/10/21	\$434,152.92

No public comment was given. Motion made by White Hawk, seconded by Yellow Bull, to adjourn at 3:01 p.m.

/s/ Anna Takes the Shield (DuBray)
Anna Takes the Shield (DuBray), Chairwoman
Board of Oglala Lakota County Commissioners

ATTEST:
/s/ Sue Ganje
Sue Ganje, Oglala Lakota County Auditor

OGLALA LAKOTA COUNTY UNAPPROVED MINUTES OF MARCH 22, 2021

The Oglala Lakota Board of County Commissioners met in special session on March 22, 2021. Present: Ramon Bear Runner (via phone), Art Hopkins (courthouse), Wendell Yellow Bull (via phone) and Sue Ganje, Auditor (courthouse). Anna Takes the Shield (DuBray) and Eugenio White Hawk were not present.

The Pledge of Allegiance was given, and the meeting was called to order at 2:10 p.m. by Commissioner Yellow Bull. The agenda was reviewed for conflicts. ALL MOTIONS RECORDED IN THESE MINUTES WERE PASSED BY UNANIMOUS ROLL CALL VOTE, UNLESS OTHERWISE STATED.

Motion made by Hopkins, seconded by Bear Runner, to approve the agenda as written.

Motion made by Bear Runner, seconded by Yellow Bull, to approve travel for Hopkins to attend the Short Course in Deadwood, March 24 and March 25, 2021 with the Highway Superintendent.

The hearing was held as advertised for the vacation of plat. Jane Farrell, Attorney, along with Robbie Dyer, CEO of Oyate Concern, Inc., who petitioned the board, were present to answer questions. Motion made by Bear Runner, seconded by Hopkins, to approve the following resolution approving the vacation:

RESOLUTION NO. 2021-06

Resolution vacating:

Tract 1 located in the Southwest Quarter (SW1/4) of Section Eleven (11) Township Thirty-Seven (37) North, Range Forty-Six (46) West of the Sixth Principal Meridian, Oglala Lakota (formerly Shannon) County, South Dakota filed for record on October 1, 1985 in Book XIII of Plats page 70 in the Office of the Register of Deeds, serving Fall River and Oglala Lakota Counties, South Dakota,

WHEREAS, Oyate Concern, Inc., a South Dakota nonprofit corporation, whose post office address is PO Box 148, Oglala, SD 57764, having heretofore presented to the Oglala Lakota County Commission, a Petition for vacation of the following:

Tract 1 located in the Southwest Quarter (SW1/4) of Section Eleven (11) Township Thirty-Seven (37) North, Range Forty-Six (46) West of the Sixth Principal Meridian, Oglala Lakota (formerly Shannon) County, South Dakota filed for record on October 1, 1985 in Book XIII of Plats page 70 in the Office of the Register of Deeds, serving Fall River and Oglala Lakota Counties, South Dakota and

WHEREAS, the Oglala Lakota County Commission did on the 10th day of March, 2021 direct that said Petition be considered at the special meeting of the Oglala Lakota County Commission to be held at Hot Springs, SD on March 22, 2021 at 2 o'clock p.m. deeming it expedient that said matter should be proceeded with and directed that notice of said hearing be published once at least ten days in advance by publication in the Lakota Times the official newspaper of said County; and

WHEREAS due and legal notice of the hearing on said Petition has been given and the Oglala Lakota County Commission has carefully investigated and considered the matter, and

WHEREAS said Petition, was made by the sole Owner of the above-described real property, and

WHEREAS the granting of the petition will not abridge or destroy any of the rights and privileges of other proprietors of such plat as there are none and

WHEREAS granting said petition will not authorize the closing or obstruction of any public highway laid out according to law,

BE IT RESOLVED by the Oglala Lakota County Commission of South Dakota that the following plat described as follows:

Tract 1 located in the Southwest Quarter (SW1/4) of Section Eleven (11) Township Thirty-Seven (37) North, Range Forty-Six (46) West of the Sixth Principal Meridian, Oglala Lakota (formerly Shannon) County, South Dakota filed for record on October 1, 1985 in Book XIII of Plats page 70 in the Office of the Register of Deeds, serving Fall River and Oglala Lakota Counties, South Dakota

Be, and the same hereby is Vacated, subject to any easements of record.

Dated at Hot Springs, Oglala Lakota County, South Dakota this 22nd day of March, 2021.

APPROVED:

/s/Art Hopkins

Board of Oglala Lakota County Commissioners

ATTEST:

/s/Sue Ganje, Oglala Lakota County Auditor

Teresa Pullen, Treasurer, met with the board to report that Oglala Lakota County was awarded a self-serve kiosk, which will be located at the OST Tribal Building. Pullen noted there may be additional services available through the kiosk but will bring more information back to the next meeting. Titles will still need to be processed at the office or through the mail.

Bear Runner noted the request for the Treasurer's office personnel to go to Oglala Lakota County one day a month.

No public comment was given. Motion made by Bear Runner, seconded by Hopkins, to adjourn at 2.24 p.m.

/s/Art Hopkins

Art Hopkins

Board of Oglala Lakota County Commissioners

ATTEST:

/s/ Sue Ganje

Sue Ganje, Oglala Lakota County Auditor

March 2021

Oglala Lakota County VSO Monthly Activity Report

Appointments 14
Walk-ins 18
Deaths
Tribal members _____
Non-tribal members _____
Veterans Administration
New claims 3
Existing claims 11
New medical enrollment _____
DD214 4
Office visits/other 29
SD State Benefits
State home _____
Veteran/Active Duty Bonus _____
Headstone 3
Other _____
Tribal
Tribal Veterans Flag _____
Funerals/Roll Call _____
Headstone set-up _____
Meetings 1
Other _____
Public Outreach
Social media 3
Radio station 2
Other _____
Other attended VSO Congressional Forum via Zoom on 3-12-21
3-29-21 Vietnam Veterans Recognition Day - I set up a booth
outside of office to serve refreshments and offer a gift bag
to Vietnam Vets that stopped by.

VSO Name _____

Jetlene S. Christensen

Oglala Lakota VSO

Activity Tracker

Week of: 3-1-21 to 3-5-21

Title: Oglala Lakota VSO

Name: Jerlene Arredondo

March 1st Monday

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	Vine @ 9:30	Stacy
10:00 AM	10:30 AM	claim - person	
10:30 AM	11:00 AM	claim paperwork	
11:00 AM	11:30 AM	claim paperwork	
11:30 AM	12:00 PM	headstone claim - phone	
12:00 PM	1:00 PM	headstone paperwork	
1:00 PM	1:30 PM	claim paperwork	
1:30 PM	2:00 PM	claim paperwork	
2:00 PM	2:30 PM	✓ out @ 2:05	Rabbi
2:30 PM	3:00 PM		
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Serene Awedandc

Tuesday 3-2-21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	Vine 1005	Daron
10:00 AM	10:30 AM	claim phone	
10:30 AM	11:00 AM	claim paperwork	
11:00 AM	11:30 AM	post office return @ 11:30	
11:30 AM	12:00 PM	claim phone	
12:00 PM	1:00 PM	claim paperwork	
1:00 PM	1:30 PM	headstone paperwork	
1:30 PM	2:00 PM	"	
2:00 PM	2:30 PM	claim person	
2:30 PM	3:00 PM	claim paperwork	
Total		✓ out @ 3	Stacy

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: ~~Aleta Jerome~~ Arredondo

Wednesday 3.3.21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	✓ inge-10	Julie
10:00 AM	10:30 AM	claim-phone	
10:30 AM	11:00 AM	claim-paperwork	
11:00 AM	11:30 AM	handstone-claim	
11:30 AM	12:00 PM	handstone paperwork	
12:00 PM	1:00 PM	claim-person	
1:00 PM	1:30 PM	claim paperwork	
1:30 PM	2:00 PM	claim paperwork	
2:00 PM	2:30 PM	claim paperwork	
2:30 PM	3:00 PM	claim paperwork	
Total		✓ out @ 3	Baron

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Serene Arredondo

Thursday 3-4-21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM	Win @ 9	Name <u>DAVEN</u>
9:30 AM	10:00 AM	claim-person	
10:00 AM	10:30 AM	claim paperwork	
10:30 AM	11:00 AM	headstone chim-phone	
11:00 AM	11:30 AM	headstone paperwork	
11:30 AM	12:00 PM	burial benefits	
12:00 PM	1:00 PM		
1:00 PM	1:30 PM	Post office	
1:30 PM	2:00 PM	claim-person	
2:00 PM	2:30 PM	claim paperwork	
2:30 PM	3:00 PM	WOLF @ 2:30	<u>DAVEN</u>
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Janelene Arriclando

Tuesday 3-9-21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	line 1002	stacy
10:00 AM	10:30 AM	headstone claim-person	
10:30 AM	11:00 AM	headstone paperwork	
11:00 AM	11:30 AM	office visit - person	
11:30 AM	12:00 PM	office visit - claim	
12:00 PM	1:00 PM	claim paperwork	
1:00 PM	1:30 PM	claim paperwork - regional office	
1:30 PM	2:00 PM	claim paperwork	
2:00 PM	2:30 PM	post office	
2:30 PM	3:00 PM	claim paperwork	
Total		out @ 3	QARAN

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Jerlene Arredondo

Wednesday 3-10-21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	forgot to call in e10/vehicle got stuck in snowdrift outside of office	
10:00 AM	10:30 AM	claim-phone	
10:30 AM	11:00 AM	claim paperwork	
11:00 AM	11:30 AM	claim paperwork	
11:30 AM	12:00 PM	claim paperwork	
12:00 PM	1:00 PM	claim-phone	
1:00 PM	1:30 PM	claim paperwork	
1:30 PM	2:00 PM	claim paperwork	
2:00 PM	2:30 PM	✓ out @ 2:20	stay
2:30 PM	3:00 PM		
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: _____

Thursday 3-11-21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	line bus	JULIE
10:00 AM	10:30 AM	claim paperwork	
10:30 AM	11:00 AM		
11:00 AM	11:30 AM	post office	
11:30 AM	12:00 PM	claim paperwork	
12:00 PM	1:00 PM		
1:00 PM	1:30 PM	veteran paperwork-person	
1:30 PM	2:00 PM	claim paperwork	
2:00 PM	2:30 PM	claim paperwork	
2:30 PM	3:00 PM	out@3	Navon
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Jerene Arredondo

Friday 3-12-21

Oglala Lakota VSO

Start	End	Description of Job Activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	in @ 9:30/headstone claim	Julie
10:00 AM	10:30 AM	attended VSO Congressional Forum	
10:30 AM	11:00 AM	Via phone conference	
11:00 AM	11:30 AM	headstone claim - phone	
11:30 AM	12:00 PM	headstone paperwork	
12:00 PM	1:00 PM	evacuated bldg due to resident incident	
1:00 PM	1:30 PM	return @ 12:30/headstone claim - person	
1:30 PM	2:00 PM	headstone paperwork	
2:00 PM	2:30 PM	office paperwork	
2:30 PM	3:00 PM	out @ 3	Quinn
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Terene Arredondo

Wednesday 3-17-21

Oglala Lakota VSO

Start	End	Description of Job Activity	Contact: @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM		
10:00 AM	10:30 AM	vin @ jeans	Arredondo
10:30 AM	11:00 AM	claim phone	
11:00 AM	11:30 AM	claim phone	
11:30 AM	12:00 PM	claim paperwork	
12:00 PM	1:00 PM	claim paperwork	
1:00 PM	1:30 PM	rest office	
1:30 PM	2:00 PM	claim phone	
2:00 PM	2:30 PM	claim paperwork	
2:30 PM	3:00 PM	work @ 2:40	Julie
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Terlene Arredondo

Thursday 3-18-21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	Vin@10	Aaron
10:00 AM	10:30 AM	Office paperwork	
10:30 AM	11:00 AM	claim phone	
11:00 AM	11:30 AM	claim paperwork	
11:30 AM	12:00 PM	claim paperwork	
12:00 PM	1:00 PM	claim - patson	
1:00 PM	1:30 PM	claim paperwork	
1:30 PM	2:00 PM	office paperwork	
2:00 PM	2:30 PM	office paperwork	
2:30 PM	3:00 PM	out @ 3:10	Julie
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Terence Arellando

Friday 3-19-21

Oglala Lakota VSO

Start	End	Description of Job Activity	Contact @ Auditor's Office
9:00 AM	9:30 AM	line 9 claim person	Harvin
9:30 AM	10:00 AM	claim paperwork	
10:00 AM	10:30 AM	claim paperwork	
10:30 AM	11:00 AM	office paperwork	
11:00 AM	11:30 AM	office paperwork	
11:30 AM	12:00 PM	claim person	
12:00 PM	1:00 PM	claim paperwork	
1:00 PM	1:30 PM	out @ 1:10	Robb/Spang (2)
1:30 PM	2:00 PM		
2:00 PM	2:30 PM		
2:30 PM	3:00 PM		
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Jehene Arendark

Tuesday 3-16-21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	line 10	DARON
10:00 AM	10:30 AM	paperwork	
10:30 AM	11:00 AM	paperwork - claim	
11:00 AM	11:30 AM	claim - phone	
11:30 AM	12:00 PM	paperwork claim	
12:00 PM	1:00 PM	post office / claim person	
1:00 PM	1:30 PM	Valter 1.10 PM	Stacy
1:30 PM	2:00 PM		
2:00 PM	2:30 PM		
2:30 PM	3:00 PM		
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Terlene Arredondo

Monday 3.22.21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	vine ID	Arvon
10:00 AM	10:30 AM	claim-phone	
10:30 AM	11:00 AM	claim paperwork	
11:00 AM	11:30 AM	"	
11:30 AM	12:00 PM	"	
12:00 PM	1:00 PM	headstone paperwork	
1:00 PM	1:30 PM	"	
1:30 PM	2:00 PM	claim-phone	
2:00 PM	2:30 PM	dates	Babbi
2:30 PM	3:00 PM		
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Islene Arredondo

Tuesday 3.23.21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	line 10	Duren
10:00 AM	10:30 AM	office paperwork	
10:30 AM	11:00 AM	"	
11:00 AM	11:30 AM	filng	
11:30 AM	12:00 PM	claim - phone,	
12:00 PM	1:00 PM	claim paperwork	
1:00 PM	1:30 PM	"	
1:30 PM	2:00 PM	filng	
2:00 PM	2:30 PM	out @	Rebbi
2:30 PM	3:00 PM		
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Jeneve Arredondo

Wednesday 3-24-21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	Vince Koff	
10:00 AM	10:30 AM	Hardstone paperwork	
10:30 AM	11:00 AM	"	
11:00 AM	11:30 AM	claim-person	
11:30 AM	12:00 PM	claim paperwork	
12:00 PM	1:00 PM	claim paperwork	
1:00 PM	1:30 PM	office paperwork	
1:30 PM	2:00 PM	office paperwork	
2:00 PM	2:30 PM	Vote @	
2:30 PM	3:00 PM		
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Serene Arredondo

Thursday 3-25-21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	in @ 10	Aaron
10:00 AM	10:30 AM	office paperwork	
10:30 AM	11:00 AM	"	
11:00 AM	11:30 AM	"	
11:30 AM	12:00 PM	went to cemetery to mark grave (PR)	
12:00 PM	1:00 PM	returned @ 1:30	
1:00 PM	1:30 PM	went to cemetery to mark grave (WK)	
1:30 PM	2:00 PM	returned @ 2	
2:00 PM	2:30 PM	hustling paperwork	
2:30 PM	3:00 PM	"	
Total		✓ out @ 4	Aaron

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Terlene Arredondo

Friday 3-26-21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM		
10:00 AM	10:30 AM	Vine 10:10	Daren
10:30 AM	11:00 AM	office paperwork	
11:00 AM	11:30 AM	"	
11:30 AM	12:00 PM	claim-phone	
12:00 PM	1:00 PM	claim-person	
1:00 PM	1:30 PM	claim-phone	
1:30 PM	2:00 PM	claim paperwork	
2:00 PM	2:30 PM	"	
2:30 PM	3:00 PM	Vute 2:30	Daren
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Shelene Amadoro

MCN

3.29.21

Oglala Lakota VSO

Start	End	Description of Job Activity	Name	Contact: @ Auditor's Office
9:00 AM	9:30 AM	Vine 9	Caron	
9:30 AM	10:00 AM	Office paperwork / burial claim - phone		
10:00 AM	10:30 AM	set up for		
10:30 AM	11:00 AM	Vietnam Veteran Recognition Day 10-2		
11:00 AM	11:30 AM	-Presented gift bags		
11:30 AM	12:00 PM	-served lunch / refreshments		
12:00 PM	1:00 PM	-handed out VA literature		
1:00 PM	1:30 PM	-visited with Vietnam Veterans in regards to any VA issues		
1:30 PM	2:00 PM			
2:00 PM	2:30 PM			
2:30 PM	3:00 PM	✓ out @ 3	Caron	
Total				

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Terlene Atredanda

Tuesday 3.30.21

Oglala Lakota VSO

Start	End	Description of Job activity	Contact @ Auditor's Office
9:00 AM	9:30 AM		Name
9:30 AM	10:00 AM	Work	Darren
10:00 AM	10:30 AM	Office paperwork	
10:30 AM	11:00 AM	claim-phone	
11:00 AM	11:30 AM	claim paperwork	
11:30 AM	12:00 PM	ll	
12:00 PM	1:00 PM	headstone claim	
1:00 PM	1:30 PM	headstone paperwork	
1:30 PM	2:00 PM	out @ 1:35	Julie
2:00 PM	2:30 PM		
2:30 PM	3:00 PM		
Total			

Oglala Lakota VSO

Activity Tracker

Week of:

Title: Oglala Lakota VSO

Name: Stevlene Arredondo

Wednesday 3.31.21

Oglala Lakota VSO

Start	End	Description of Job activity	Name	Contact @ Auditor's Office
9:00 AM	9:30 AM			
9:30 AM	10:00 AM	Window	Garon	
10:00 AM	10:30 AM	Office Paperwork		
10:30 AM	11:00 AM	"		
11:00 AM	11:30 AM	"		
11:30 AM	12:00 PM	Headstone Paperwork		
12:00 PM	1:00 PM	"		
1:00 PM	1:30 PM	claim - phone		
1:30 PM	2:00 PM	claim paperwork		
2:00 PM	2:30 PM	Wait @	Jillie	
2:30 PM	3:00 PM			
Total				

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 28th day of February 2021.

Total Amount of Deposit in First Interstate Bank, HS:	\$	133,029.82
Total Amount of Cash:	\$	1,603.07
Total Amount of Checks in Treasurer's Possession Not Exceeding Three Days:	\$	1,581.40
MONEY MARKET SAVINGS:		
First Interstate, HS:	\$	2,455,980.73
CERTIFICATES OF DEPOSIT:		
First Interstate, HS:	\$	201,651.53
Black Hills Federal Credit Union, HS:	\$	50,000.00

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

RETURNED CHECKS:


Titus, Casey	10/26/2020	\$	75.00
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TOTAL \$ 2,844,136.55

Dated This 28th Day of February 2021.



Sue Ganje, County Auditor of Oglala Lakota County



Teresa Pullen, County Treasurer of Oglala Lakota County

County Monies	\$	2,751,188.75
Held for other Entities	\$	38,511.92
Held in Trust	\$	54,435.88
TOTAL	\$	2,844,136.55

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.



South Dakota Association of County Officials

2021 Spring Workshop

May 4 - May 5, 2021
Pierre Ramkota

Registration Fee: \$185.00 per person

Late registration: \$ 195.00 per person (for registrations received after Friday, April 30, 2021)

*Registrations are refundable if cancelled by Friday, April 30, 2021

**No refunds will be given after Friday, April 30, 2021

Please register the following from Oglala Lakota County

	<u>NAME</u>	<u>POSITION</u>
1.	<u>Bobbi Janis</u>	<u>Election Admin Assistant</u>
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____

Total Amount Due/ Enclosed: _____

Return with prepayment by **Friday, April 30, 2021:**
(No refund after this date)

SDACO
211 E Prospect Ave
Pierre, SD 57501

Rooms are available at the following hotels:

Ramkota Hotel – 224-6877 - \$105.99

Country Inn & Suites – 224-5951 - \$69.99

SDACO 2021 Spring Workshop

May 4 - 5

Pierre Ramkota - Schedule

Tuesday, May 4

Time	Auditors Amphitheatre II	Treasurers Gallery DE	Registers of Deeds Gallery FG
8:00 am	Registration Desk Opens <i>Oahe Lobby</i>	Registration Desk Opens <i>Oahe Lobby</i>	Registration Desk Opens <i>Oahe Lobby</i>
9:00 – 9:30 am	SDACO Committees <i>By-Laws-Restaurant</i> <i>Nominating-Gallery DE</i> <i>Resolutions-Gallery FG</i>	SDACO Committees <i>By-Laws-Restaurant</i> <i>Nominating-Gallery DE</i> <i>Resolutions-Gallery FG</i>	SDACO Committees <i>By-Laws-Restaurant</i> <i>Nominating-Gallery DE</i> <i>Resolutions-Gallery FG</i>
9:30 – 10:00 am	SDACO Committees <i>Cont. Ed.-Gallery DE</i> <i>Pub. Relations-Gallery FG</i> <i>Scholarship-Restaurant</i>	SDACO Committees <i>Cont. Ed.-Gallery DE</i> <i>Pub. Relations-Gallery FG</i> <i>Scholarship-Restaurant</i>	SDACO Committees <i>Cont. Ed.-Gallery DE</i> <i>Pub. Relations-Gallery FG</i> <i>Scholarship-Restaurant</i>
10:15 – 11:00 am	Drivers Licensing <i>Amphitheatre II</i> <i>Jeannelle Yitagesu, Dpty Dir</i>	Drivers Licensing <i>Amphitheatre II</i> <i>Jeannelle Yitagesu, Dpty Dir</i>	Drivers Licensing <i>Amphitheatre II</i> <i>Jeannelle Yitagesu, Dpty Dir</i>
11:15 to 12:00 noon	SD Dept of Revenue <i>Wendy Semmler, Property Tax</i>		
12:00 noon – 1:00 pm	Luncheon - <i>Gallery A</i>	Luncheon - <i>Gallery A</i>	Luncheon - <i>Gallery A</i>
1:00 to 1:45 pm		SD Dept of Revenue <i>Wendy Semmler, Property Tax</i>	
2:00 to 2:45 pm			SD Dept of Revenue <i>Wendy Semmler, Property Tax</i>
2:45 to 3:15 pm	<i>Break</i>	Break	Break
3:15 to 4:00 pm	Redistricting Information <i>Harry Redman, Planning Dist III</i>	Bankruptcy <i>LeeAnn Pierce, Brookings County Commissioner</i>	
4:00 to 4:45 pm	Email Etiquette & Basic Cyber Security for the Workplace <i>Tracie Everson, Safety Benefits</i>	Email Etiquette & Basic Cyber Security for the Workplace <i>Tracie Everson, Safety Benefits</i>	Email Etiquette & Basic Cyber Security for the Workplace <i>Tracie Everson, Safety Benefits</i>

Wednesday, May 5

Time	Auditors Amphitheatre II	Treasurers Gallery DE	Registers of Deeds Gallery FG
8:30 - 9:30 am	Secretary of State <i>Kea Warne, Elections</i>	Motor Vehicles <i>Monica Weischedel, MV</i>	Business Services <i>Jason Lutz, Kyle Holt – SOS office</i>
9:30 to 10:00 am	Break – Vendor Time <i>Oahe Lobby</i>	Break – Vendor Time <i>Oahe Lobby</i>	Break – Vendor Time <i>Oahe Lobby</i>
10:15 to 11:00	SDML WC / SDPAA <i>Brad Wilson, Insurance Benefits Lynn Bren, SDPAA</i>	Motor Vehicles <i>Monica Weischedel, MV</i>	Vital Records <i>Shawna Flax, Deputy Registrar</i>
11:15 to 12:00	Legislative Audit <i>Rod Fortin</i>	Motor Vehicles <i>Monica Weischedel, MV</i>	
12:00 to 1:00 pm	Luncheon - Gallery A <i>-Vendor Appreciation</i>	Luncheon - Gallery A <i>-Vendor Appreciation</i>	Luncheon - Gallery A <i>-Vendor Appreciation</i>
1:00 to 1:45 pm		Legislative Audit <i>Rod Fortin</i>	
2:00 to 3:00 pm			Legislative Audit <i>Rod Fortin</i>

Safe Travels Home!



DENR
SOUTH DAKOTA

DEPARTMENT of ENVIRONMENT
and NATURAL RESOURCES

JOE FOSS BUILDING
523 EAST CAPITOL
PIERRE, SOUTH DAKOTA 57501-3182
denr.sd.gov



April 8, 2021

Anna Takes The Shield
Chair, Oglala Lakota County Commission
906 North River Street
Hot Springs, SD 57747

RE: Appointments to the Oglala Lakota County Local Emergency Planning Committee.

Dear Ms. Takes The Shield:

The South Dakota State Emergency Response Commission (SERC) is contacting you regarding the Oglala Lakota County Local Emergency Planning Committee (LEPC). The formation of an LEPC is required under Title III of the federal Superfund Amendments and Reauthorization Act, also known as the Emergency Planning and Community Right-to-Know Act of 1986.

The LEPC is responsible for ensuring Oglala Lakota County has an emergency/hazardous materials response plan and keeps the plan up to date. The April 17, 2013, ammonium nitrate fertilizer explosion in West, Texas is an example of why it is important to plan the local response to emergency events. An active and informed LEPC can also play an important role when it comes to setting training goals for local responders, coordinating training exercises, providing assistance to businesses that report chemical storage, and providing information to the public.

When a county does not submit a membership roster, the SERC appoints members to serve as the LEPC for that county. These appointments are as follows:

- Oglala Lakota County Commission, all members;
- Oglala Lakota County Sheriff;
- Oglala Lakota County Emergency Manager; and
- Oglala Lakota County States Attorney.

The chair of the county commission shall serve as chair of the LEPC.

This appointment will remain in effect unless the county submits an alternate roster, assigning additional or different members to the LEPC. Should you wish to designate a different chairperson or change the membership, please submit a membership roster to the SERC.

Before you submit a roster, please note federal requirements specify LEPC membership should include one or more representatives of each of the following organizations/groups:

1. Elected state or local officials;
2. Law enforcement personnel;
3. Emergency management coordinators;
4. Fire service representatives;
5. Emergency medical personnel;
6. Health and/or hospital representatives;
7. Local environmentalists and/or other interested citizens;

8. Transportation personnel;
9. Broadcast or print media representatives;
10. Community groups; and
11. Owners or operators of facilities that use and store chemical.

In a rural county with a limited number of available volunteers, one person may represent multiple organizations/groups. It may not be possible to fill all the membership slots, particularly if no representative of an organization/group resides in the county or if the sole representative does not wish to participate. If this happens, simply include a short statement with the roster form.

Should you need assistance or have questions please feel free to contact Kelsey Newling via e-mail at kelsey.newling@state.sd.us or by calling 800-433-2288. We look forward to working with you.

Sincerely,



Dustin Willett
Chairman, State Emergency Response Commission

cc: Frank Maynard, Oglala Lakota County Emergency Manager
Lance Russell, Oglala Lakota County States Attorney
Joe Herman, Oglala Lakota County Sheriff
Oglala Lakota County Commission



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

RUSSELL A. OLSON
AUDITOR GENERAL

April 14, 2021

Oglala Lakota County
906 N. River Street
Hot Springs, SD 57747

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

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

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

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

None Disclosed

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

1. Internal controls over financial reporting were inadequate resulting in inaccurate information being presented to users of the annual financial reports. We recommend the County strengthen internal controls over financial reporting.
2. Internal accounting controls were inadequate to ensure the custodial fund subsidiary records were reconciled to the general ledger balances. Variances existed in the Advance Tax, Partial Payments, Motor Vehicle, various taxing entity's funds and Tax Sale Redemption agency funds. We recommend all appropriate reconciliations be completed.
3. The County's policies on vacation, sick leave and holidays do not indicate if those hours count as time worked to determine overtime. We recommend the County's personnel policies specifically indicate what benefits, if any, count as time worked for overtime purposes.

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

None Disclosed

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

1. The County did not transmit to the State's Unclaimed Property Fund any outstanding checks that were older than one year as required by SDCL 43-41B-14 and 43-41B-18. We recommend the County remit to the State's Unclaimed Property Fund outstanding checks older than one year as required by SDCL 43-41B-14 and 43-41B-18.
2. Tax deed proceeding were not started in a timely manner on properties that were eligible for the taking due to unpaid property taxes as required by SDCL 10-25-1. We recommend the County Treasurer initiate tax deed proceedings as required by SDCL 10-25-1.
3. The delinquent tax publication did not include the total of all unpaid taxes and specify the years unpaid as required by county resolution 2014-13 and SDCL 10-23-2.3. We recommend the advertisement of delinquent taxes include the total of all unpaid taxes and the years that are unpaid as required by county ordinance 2014-36 and SDCL 10-23-2.3.

4. The County did not distribute the Fire Insurance Premium Tax on a timely basis, was not distributed to all fire departments serving the county and the distribution was not based on the assessed value and population of the coverage area of each department as required by SDCL 10-44-9.5. We recommend the County get all fire departments that serve the county together and mark on a county map the area serviced by each of them and then distribute the money based on this area and in accordance with SDCL 10-44-9.5.
5. Minor instances in which expenditures were in excess of the approved budget were noted in 2019. We recommend budget supplements or contingency transfers be approved when it appears adopted budgets will be exhausted.

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

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

If you have any questions, please contact me.

Sincerely,

Allen L Schaefer

Allen L. Schaefer
Auditor-in-Charge



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

RUSSELL A. OLSON
AUDITOR GENERAL

April 14, 2021

Oglala Lakota County
906 N. River Street
Hot Springs, SD 57747

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

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

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

Qualitative Aspects of Accounting Practices

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

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

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

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

Corrected and Uncorrected Misstatements

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

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

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

Management Representations

We have requested certain representations from management that are included in the management representation letters dated April 14, 2021.

Management's Consultation with other Accountants

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

Other Audit Findings or Issues

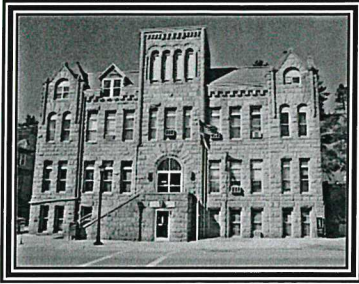
There were no other findings or issues noted during the audit.

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

Sincerely,

Allen L Schaefer

Allen L. Schaefer
Auditor-in-Charge



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

April 14, 2021

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

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

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

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

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 10, 2021, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance a basis of accounting other than United States Generally Accepted Accounting Principles (modified cash basis).
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. Required Supplementary Information consisting of Management's Discussion and Analysis has not been prepared.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9. Related party relationships and transactions have been appropriately accounted for and disclosed.
10. All events subsequent to the date of the financial statements requiring adjustment or disclosure have been adjusted or disclosed.
11. The effects of uncorrected misstatements and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
12. The effects of all known actual or possible litigation and claims have been accounted for and disclosed.
13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
14. All funds and activities are properly classified.
15. All funds that meet the quantitative criteria in GASB Statement No. 34 and GASB Statement No. 65 for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
16. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
17. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.

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

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

Board Chairperson

County Auditor

Conservation District Services to the County
Badlands Conservation District
2021

The Badlands Conservation District was officially organized in February 1954, as the Shannon County Conservation District. The Conservation District includes all of Oglala Lakota County. The aim of the Conservation District has been and continues to be to assist cooperators in planning and applying conservation on their farms and ranches. The goal of the Conservation District is to use each acre of land within its capabilities and to treat it according to its needs.

The Badlands Conservation District is governed by a Board of five Supervisors who are elected on a non-partisan ballot and must be registered voters. The Supervisors do not receive any payment for their time and service while on the Board; it is all voluntary.

The Conservation District personnel provides assistance to residents of Oglala Lakota County at no charge. Assistance includes but is not limited to technical information on trees, grasses, cover crops, soil health, grassland health, and numerous other topics. On average annually, approximately 100 people receive assistance. At the invitation of the Badlands Conservation District, USDA-Natural Resources Conservation Service is in the county to provide additional technical and financial services. Badlands Conservation District board of supervisors and staff work closely with USDA-NRCS personnel to ensure the priority natural resource concerns are addressed.

South Dakota conservation districts do not have a governmental revenue generating authority. Therefore, conservation districts operate enterprises such as sales of conservation grade trees, shrubs and perennial plants to anyone interested. Since 1954, we have provided over 403,270 trees and shrubs to people in Oglala Lakota County. This year, we received orders for nearly 2,000 trees, shrubs and plants for 25 people. The Conservation District also has equipment to encourage adoption of conservation practices. It is available at minimal cost for producers to use in the County. Equipment includes a CrustBuster no-till drill, a tree planter, and a weed barrier fabric machine. This equipment is owned and maintained by the Conservation District. Revenue generating enterprises do not generally provide enough income to fully fund a conservation district which is why state law (SDCL 38-8-49.1) provides that counties "shall provide additional moneys required to operate and maintain the conservation district."

The Conservation District mails out two newsletters to people in the County, one in the spring and the other in the fall. The newsletter contains information about upcoming events, available programs, and stewardship highlights. Cost of this mailing is covered by the Conservation District.

The Conservation District also sponsors the local portion of the state Resource Conservation Speech contest. This contest is open to all high school student in grades 9-12. The students compete for \$2,300 in scholarships at the state level. Several students from the Little Wound School have participated in the contest over the years and have gone on to the state level competition.

Badlands Conservation District greatly appreciates the long-term funding and support from the Oglala Lakota County Commissioners. Without it, the Conservation District would not be able to assist the residents, landowners, and operators of Oglala Lakota County.

Thank you.

OLE

Filled Date: 2-11-2021

Cost: 2,316

Sheriff Activity Cost

Coroner Activity Cost

Date	Name	Gallons	Unit	Date	Name	Gallons	Unit
2-11-21	Herman	18	CO 16693				
2-14-21	Herman	20	CO 11742				
2-16-21	Herman	10	CO 11398				
2-18-21	Herman	12	CO 11398				
2-19-21	Herman	13.4	CO 11398				
2-21-21	Herman	6.7	CO 11398				
2-23-21	Herman	5.3	CO 11398				
2-24-21	Herman	9.2	CO 11398				
2-25-21	Herman	23	CO 10695				
2-26-21	Herman	26	CO 158				
2-28-21	Herman	7.4	CO 11598				
2-1-21	Herman	80	CO 11742				
2-2-21	Herman	18	CO 11742				
2-3-21	Herman	16.8	CO 11398				
2-4-21	Herman	21	CO 11742				
2-9-21	Herman	20	CO 11742				
2-11-21	Herman	7.2	CO 11398				
2-12-21	Herman	13.4	CO 11398				
2-14-21	Herman	20	CO 11398				
2-17-21	Herman	14.8	CO 11398				
2-20-21	Herman	25	CO 11742				
2-21-21	Herman	14	CO 11398				

341.2 GAL
2,316 Per Gal

TOTAL 341.2 GAL

AGREEMENT

This contract is by and between Oglala Lakota County (County) and Bob Lee Trucking (Contractor). County and Contractor hereby agree as follows:

1. Contractor agrees to move aggregate from the designated aggregate pile located at Buzzy's Pit, Kyle SD 57752 to County Road #9 (Wounded Knee), on behalf of County. Contractor agrees to have all of said aggregate moved pursuant to the terms of this agreement no later than six (6) pm Mountain Standard Time on August 1, 2021. Time shall be the essence of this contract.
2. County shall pay Contractor as follows: \$.15 per ton mile/25 ton per load/x 87 miles (\$326.25 per load, 62 loads for a total of \$20,227.50 to move said aggregate on behalf of County, pursuant to the terms of this Contract. Said payment shall be made as follows:

[PAYMENT TERMS]

3.

A. Before starting work, Contractor shall furnish evidence of insurance from companies that are duly licensed or authorized in the jurisdiction in which the work is to be performed with a minimum AM Best rating of A-VIII or better.

B. All insurance policies required to be purchased and maintained will contain a provision or endorsement that the coverage afforded will not be canceled or materially changed or renewal refused until at least 10 days prior written notice has been given to the insured and additional insured.

C. Automobile liability insurance provided by Contractor shall provide coverage against claims for damages because of bodily injury or death of any person or property damage arising out of the ownership, maintenance, or use of any motor vehicle. The automobile liability policy shall be written on an occurrence basis.

D. Commercial liability insurance provided by Contractor shall provide coverage for any loss, whether to person or property, to any party affected by the actions or inactions of Contractor in the execution of the terms of this agreement, in the amount of 20,000.

E. Contractor shall furnish evidence of commercial general liability and automobile insurance to County listing County as additional insured for the term of Contractor's work for County, pursuant to the terms of this agreement.

F. If Contractor fails to maintain the required insurance, County may exclude the Contractor from the site, impose an appropriate set-off against payment, and exercise termination rights under Article 9.

4.

A. Contractor shall supervise and direct the work performed pursuant to the terms of this agreement competently and efficiently and applying such skills and expertise as may be necessary to perform the

work in accordance with this agreement. Contractor shall be solely responsible for the means, methods, techniques, sequences, safety, and procedures of the work.

B. Contractor shall, at all times, maintain good discipline and order while performing the terms of this agreement.

C. Unless otherwise specified in this agreement, Contractor shall provide and assume full responsibility for all services, materials, equipment, labor, transportation, construction equipment and machinery, tools, appliances, fuel, power, light, heat, telephone, water, sanitary facilities, temporary facilities, and all other facilities and incidentals necessary for the performance, start up and completion of the work performed in the execution of the terms of this agreement.

Contractor shall obtain and pay for all licenses required to perform under the terms of this agreement, and shall hold County harmless thereto.

D. Contractor shall give all notices required by and shall comply with all local, state, and federal laws and regulations applicable to their performance of the terms of this agreement.

E. Contractor shall bear all resulting costs and losses, and shall indemnify and hold harmless County from and against all claims, costs, losses, and damages if Contractor performs any work or takes any other action knowing or having reason to know that it is contrary to any laws or regulations.

F. Contractor shall pay all applicable sales, consumer, use, or other similar taxes Contractor is required to pay in accordance with any laws or regulations.

5.

A. Contractor shall be solely responsible for initiating, maintaining, and supervising all safety precautions and programs in connection with their performance under the terms of this agreement.

B. Contractor shall take all necessary precautions for the safety of, and shall provide necessary protection to prevent damage, injury, or loss to all persons who may be affected by Contractor's performance pursuant to the terms of this agreement.

C. All damage, injury, or loss to any person or property caused, either directly or indirectly, in whole or in part, by Contractor, or anyone whose acts Contractor may be liable, shall be remedied by Contractor at its expense, and Contractor shall hold County harmless thereto.

6. To the fullest extent permitted by law, and in addition to any other obligations of Contractor under the terms of this agreement, Contractor shall indemnify and hold harmless County, County's agents and employees, from and against all claims, costs, losses, and damages (including but not limited to all fees and charges of attorneys or other professionals and all court or arbitration or other dispute resolution costs) arising out of or relating to the performance by Contractor of the terms of this agreement

7. County Responsibilities:

A. County shall make all payments pursuant to the terms of this agreement.

B. County shall not supervise, direct, or have control or authority over, nor be responsible for, Contractor's means, methods, techniques, sequences, or procedures of performance under the terms of this agreement, or the safety precautions and programs, or for any failure of Contractor to comply with laws and regulations applicable to the performance by Contractor of this agreement.

C. While onsite of any location wherein Contractor is performing under the terms of this agreement, County, its agents and employees, shall comply with the specific applicable requirements of Contractor's safety programs of which County has been informed.

8. Claims and Dispute Resolution

A. The party submitting a claim shall deliver it directly to the other party to this agreement promptly, but in no even later than 14 days, after the start of the event giving rise thereto. All claims submitted shall be in writing.

B. The party receiving the claim shall review it thoroughly, giving full consideration to its merits. The two parties shall seek to resolve the claim through the exchange of information and direct negotiations. All actions taken on a claim shall be stated in writing and submitted to the other party.

C. If efforts to resolve a claim are not successful, the party receiving the claim may deny it by giving written notice of denial to the other party. If the receiving party does not take action on the claim within 45 days, the claim is deemed denied.

D. If the dispute is not resolved to the satisfaction of the parties, County or Contractor shall give written notice to the other party of the intent to submit the dispute to a court of competent jurisdiction unless the County and Contractor agree to an alternative dispute resolution process.

9. Termination

A. County may terminate this agreement for cause if Contractor fails to perform any terms under this agreement, within the time specified for performance therein, subject to Contractor's right to cure said default within seven days from written notice of termination. Written notice of termination shall be given to Contractor by personal delivery to Contractor onsite, or by certified mail to Contractor at the principal place of business of Bob Lee Trucking, 25875 Highway 37, Mitchell, SD 57301.

B. If, through no act or fault of Contractor, Contractor is prohibited, by any time specified within this agreement, from performing under the terms of this agreement, due to an order of any court or public authority, Contractor may terminate this agreement. Contractor shall give notice of termination to County at the address of the County Auditor by certified mail at 906 N. River St., Hot Springs, SD 57747. Unless County can obtain an exception or reversal to said order within fourteen days of receipt of the written notice of termination, termination shall be final.

10. Miscellaneous

A. The duties and obligations imposed by this agreement and the rights and remedies available hereunder to the parties hereto are in addition to, and are not to be construed in any way as a limitation

of, any rights and remedies available to any or all of them which are otherwise imposed or available by law or regulation, by special warranty or guarantee, or by other provisions of the agreement.

B. County, nor any of its officers, agents or employees shall be liable to Contractor for any claims, costs, losses, or damages sustained by Contractor on or in connection with any other project or anticipated project.

C. A party's non-enforcement of any provision shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remainder of this agreement.

D. All representations, indemnifications, warranties, and guarantees made in, required by, or given in accordance with this agreement, as well as all continuing obligations indicated in the agreement, will survive final payment, completion, and acceptance of the work or termination or completion of the agreement or termination of the services of the Contractor.

E. Contractor certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing this agreement.

F. This agreement is to be governed by the laws of the state of South Dakota. Both parties agree that any dispute regarding this agreement shall be venued in the 7th Judicial Circuit Court, located in Hot Springs, South Dakota.

IN WITNESS WHEREOF, County and Contractor have signed this agreement, and shall be effective on the date of last signature thereon.

COUNTY:

CONTRACTOR:

By: _____

By: _____

Title: _____

Title: _____

Attest: _____

Attest: _____

Title: _____

Title: _____

Address for giving notices:

License No.: _____

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
310 Taxes:				
311 General Property Taxes--Current	301,981.00	301,981.00	294,614.32	(7,366.68)
312 General Property Taxes--Delinquent	2,500.00	2,500.00	10,535.54	8,035.54
313 Penalties and Interest	750.00	750.00	3,832.92	3,082.92
314 Telephone Tax (Outside)			0.00	0.00
315 Mobile Home Tax			0.00	0.00
316 Wheel Tax			0.00	0.00
318 Tax Deed Revenue			0.00	0.00
319 Other Taxes			0.00	0.00
Total Taxes	305,231.00	305,231.00	308,982.78	3,751.78
320 Licenses and Permits	330.00	330.00	430.00	100.00
330 Intergovernmental Revenue:				
331 Federal Grants	29,000.00	100,089.79	89,372.69	(10,717.10)
332 Federal Shared Revenue			0.00	0.00
333 Federal Payments in Lieu of Taxes	800.00	800.00	5,732.00	4,932.00
334 State Grants			0.00	0.00
335 State Shared Revenue:				
335.01 Bank Franchise			0.00	0.00
335.02 Motor Vehicle Licenses			0.00	0.00
335.04 Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05 Lottery Shared Revenue			0.00	0.00
335.06 State Highway Fund (former 10% game)			0.00	0.00
335.07 Court Appointed Attorney/Public Defender			0.00	0.00
335.08 Energy Minerals Severance Tax			0.00	0.00
335.09 Prorate License Fees			0.00	0.00
335.1 Abused and Neglected Child Defense			0.00	0.00
335.11 63 3/4% Mobile Home			0.00	0.00
335.13 Secondary Road Remittances			0.00	0.00

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Positive (Negative)	Final Budget
335.14	Telecommunications Gross Receipt Tax				
335.15	Motor Vehicle 1/4%	55,000.00	55,000.00	38,406.09	(16,593.91)
335.16	Renewable Facility Tax	1,600.00	1,600.00	1,652.80	52.80
335.17	Motor Fuel Tax			0.00	0.00
335.18	911 Remittances			0.00	0.00
335.19	Liquor Tax Reversion (25%)			0.00	0.00
335.99	Other State Shared Revenue	60,000.00	60,000.00	66,628.71	6,628.71
336	State Payments in Lieu of Taxes			0.00	0.00
338	Other Payments in Lieu of Taxes			0.00	0.00
339	Other Intergovernmental Revenue			0.00	0.00
	Total Intergovernmental Revenue	146,400.00	217,489.79	201,792.29	(15,697.50)
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	33,300.00	33,300.00	34,169.12	869.12
341.20	Register of Deeds' Fees	10,380.00	10,380.00	6,660.83	(3,719.17)
341.30	Driver's License Exam			0.00	0.00
341.40	Legal Services	950.00	950.00	1,066.68	116.68
341.50	Clerk of Courts Fees	650.00	650.00	835.00	185.00
341.90	Other Fees	5,200.00	5,200.00	349.44	(4,850.56)
342	Public Safety:				
342.10	Law Enforcement		25.00	0.00	(25.00)
342.20	Prisoner Care			0.00	0.00
342.30	Sobriety Testing			0.00	0.00
342.90	Other			0.00	0.00
343	Public Works:				
343.10	Road Maintenance Contract Charges			0.00	0.00
343.20	Sanitation			0.00	0.00
343.30	Airport			0.00	0.00
343.90	Other			0.00	0.00
344	Health and Welfare:				

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with		
	Original	Final		Final Budget	Positive (Negative)	
344.10						
344.11						
344.12						
344.13						
344.14						
344.19						
344.20						
344.21						
344.22						
344.23						
344.24						
344.29						
344.30						
345						
346						
348						
349						
	Total Charges for Goods and Services		54,255.00	54,255.00	46,831.07	(7,423.93)
350	Fines and Forfeits:					
351	Fines				0.00	0.00
352	Costs		100.00	100.00	0.00	(100.00)
353	Forfeits				0.00	0.00
359	Other				0.00	0.00
	Total Fines and Forfeits		100.00	100.00	0.00	(100.00)
360	Miscellaneous Revenue:					
361	Investment Earnings				2,802.59	(2,197.41)
362	Rent		5,000.00	5,000.00	0.00	0.00
363	Special Assessments				0.00	0.00

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 GENERAL FUND

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
365 Contributions and Donations			0.00	0.00
366 Refund of Prior Year's Expenditures	1,500.00	1,500.00	2,447.00	947.00
369 Other	50.00	50.00	616.54	566.54
Total Miscellaneous Revenue	6,550.00	6,550.00	5,866.13	(683.87)
Total Revenues	512,866.00	583,955.79	563,902.27	(20,053.52)
Expenditures:				
General Government:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	37,480.00	37,480.00	34,218.20	3,261.80
112 Contingency	40,000.00	40,000.00	(40,000.00)	0.00
Amount Transferred			76,142.62	0.00
120 Elections	59,530.00	76,142.62	334.70	0.00
130 Judicial System	200.00	334.70		
140 Financial Administration:				
141 Auditor	49,090.00	57,927.00	55,232.32	2,694.68
142 Treasurer	57,587.00	66,424.00	63,421.32	3,002.68
143 Finance Office			0.00	0.00
149 Other			0.00	0.00
Legal Services:				
150				
151 State's Attorney	37,240.00	37,240.00	36,269.70	970.30
152 Public Defender			0.00	0.00
153 Court Appointed Attorney	7,000.00	7,000.00	4,219.47	2,780.53
154 Abused and Neglected Child Defense			0.00	0.00
159 Other Legal Services			0.00	0.00
Other General Government:				
160-170				
161 General Government Building			0.00	0.00
162 Director of Equalization	23,860.00	23,860.00	20,912.26	2,947.74
163 Register of Deeds	31,176.00	34,562.00	33,013.05	1,548.95
164 Judgments			0.00	0.00
165 Veterans Service Officer	23,810.00	23,810.00	21,967.48	1,842.52

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Final Budget	Positive (Negative)
166	2,011.00	2,011.00	2,010.10	0.90	
167			0.00	0.00	
168			0.00	0.00	
169			0.00	0.00	
170	0.00	100.00	100.00	0.00	
171	6,650.00	6,650.00	6,650.00	0.00	
172			0.00	0.00	
	Total General Government	3,75,634.00	3,73,541.32	354,491.22	19,050.10
200					
210					
211	84,590.00	142,917.60	142,766.16	151.44	
212	10,500.00	10,500.00	9,055.00	1,445.00	
213	20,962.00	20,962.00	12,934.91	8,027.09	
214			0.00	0.00	
215			0.00	0.00	
219			0.00	0.00	
220					
221			0.00	0.00	
222	0.00	7,218.25	7,218.25	0.00	
223			0.00	0.00	
225			0.00	0.00	
229			0.00	0.00	
	Total Public Safety	116,052.00	181,597.85	171,974.32	9,623.53
300					
310					
311					
320					
321					
322					

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 GENERAL FUND

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
330 Transportation:				
331 Airport			0.00	0.00
332 Railroad			0.00	0.00
333 Other Transportation			0.00	0.00
340 Water System			0.00	0.00
390 Other Public Works			0.00	0.00
Total Public Works	0.00	0.00	0.00	0.00
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor			0.00	0.00
412 Public Welfare	200.00	200.00	0.00	200.00
413 Low Income Energy Assistance Program			0.00	0.00
415 Food Stamp Distribution			0.00	0.00
419 Other			0.00	0.00
420 Health Assistance:				
421 County Nurse			0.00	0.00
422 Health Services			0.00	0.00
423 Hospital			0.00	0.00
424 Ambulance			0.00	0.00
425 Board of Health			0.00	0.00
426 Women, Infants and Children			0.00	0.00
429 Other			0.00	0.00
430 Social Services:				
431 Day Care Centers			0.00	0.00
432 Child Support Enforcement			0.00	0.00
433 Care of Aged			0.00	0.00
434 Domestic Abuse	0.00	17.55	17.55	0.00
439 Other			0.00	0.00
440 Mental Health Services:				
441 Mentally Ill	2,000.00	2,000.00	0.00	2,000.00

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 GENERAL FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
442			0.00	0.00
443			0.00	0.00
444	3,000.00	3,000.00	3,000.00	0.00
445	2,000.00	2,000.00	0.00	2,000.00
449			0.00	0.00
	Total Health and Welfare	7,200.00	3,017.55	4,200.00
500				
510				
511			0.00	0.00
512			0.00	0.00
513			0.00	0.00
514			0.00	0.00
515			0.00	0.00
519			0.00	0.00
520				
521			0.00	0.00
522			0.00	0.00
523			0.00	0.00
524			0.00	0.00
525			0.00	0.00
529			0.00	0.00
	Total Culture and Recreation	0.00	0.00	0.00
600				
610				
611			0.00	0.00
612	2,500.00	2,500.00	2,500.00	0.00
613			0.00	0.00
614			0.00	0.00
615	1,000.00	1,000.00	950.08	49.92

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 GENERAL FUND

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Positive (Negative)	
616 Grasshopper and Pest Control			0.00	0.00	
619 Other			0.00	0.00	
620 Water Conservation:					
621 Geological Survey			0.00	0.00	
622 Weather Modification			0.00	0.00	
623 Water Conservation Districts			0.00	0.00	
624 Drainage Commissions			0.00	0.00	
629 Other			0.00	0.00	
Total Conservation of Natural Resources	3,500.00	3,500.00	3,450.08	49.92	
700 Urban and Economic Development:					
710 Urban Development:					
711 Planning and Zoning			0.00	0.00	
712 Urban and Rural Development			0.00	0.00	
719 Other			0.00	0.00	
720 Economic Development:					
721 Tourism, Industrial or Recreational Development			0.00	0.00	
729 Other			0.00	0.00	
Total Urban and Economic Development	0.00	0.00	0.00	0.00	
750 Intergovernmental Expenditures			0.00	0.00	
800 Debt Service			0.00	0.00	
850 Payments to Local Education Agencies			0.00	0.00	
890 Capital Outlay			0.00	0.00	
Total Expenditures	502,386.00	565,856.72	532,933.17	32,923.55	
Excess of Revenues Over (Under) Expenditures	10,480.00	18,099.07	30,969.10	12,870.03	
Other Financing Sources (Uses):					
371 Transfers In			0.00	0.00	
911 Transfers Out	(3,765.00)	(7,520.00)	(7,520.00)	0.00	
372 Long-Term Debt Issued			0.00	0.00	

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 GENERAL FUND

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
373 Insurance Proceeds			0.00	0.00	0.00
374 Sale of County Property	1,050.00	1,050.00	1,050.00	0.00	0.00
912 Payments to Refunded Debt Escrow Agent			0.00	0.00	0.00
915 Discount on Bonds Issued			0.00	0.00	0.00
Total Other Financing Sources (Uses)	(2,715.00)	(6,470.00)	(6,470.00)		0.00
(913) 376 Special Items			0.00	0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00	0.00
Net Change in Fund Balances	7,765.00	11,629.07	24,499.10		12,870.03
Fund Balance - Beginning	297,633.03	297,633.03	297,633.03		0.00
Adjustments:					
	0.00	0.00	0.00		0.00
	0.00	0.00	0.00		0.00
Adjusted Fund Balance - Beginning	297,633.03	297,633.03	297,633.03		0.00
FUND BALANCE - ENDING	305,398.03	309,262.10	322,132.13		12,870.03

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
310 Taxes:				
311 General Property Taxes--Current			0.00	0.00
312 General Property Taxes--Delinquent			0.00	0.00
313 Penalties and Interest			0.00	0.00
314 Telephone Tax (Outside)			0.00	0.00
315 Mobile Home Tax			0.00	0.00
316 Wheel Tax			0.00	0.00
318 Tax Deed Revenue			0.00	0.00
319 Other Taxes			0.00	0.00
Total Taxes	0.00	0.00	0.00	0.00
Licenses and Permits:				
320			0.00	0.00
Intergovernmental Revenue:				
330				
331 Federal Grants	0.00	37,619.03	37,619.03	0.00
332 Federal Shared Revenue			0.00	0.00
333 Federal Payments in Lieu of Taxes			0.00	0.00
334 State Grants				
335 State Shared Revenue:	295,000.00	338,551.15	338,551.15	0.00
335.01 Bank Franchise			0.00	0.00
335.02 Motor Vehicle Licenses	338,000.00	338,000.00	327,195.78	(10,804.22)
335.04 Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05 Lottery Shared Revenue			0.00	0.00
335.06 State Highway Fund (former 10% game)			0.00	0.00
335.07 Court Appointed Attorney/Public Defender			0.00	0.00
335.08 Energy Minerals Severance Tax			0.00	0.00
335.09 Prorate License Fees	40,000.00	40,000.00	41,498.26	1,498.26
335.1 Abused and Neglected Child Defense			0.00	0.00
335.11 63 3/4% Mobile Home	1,500.00	1,500.00	1,476.65	(23.35)
335.13 Secondary Road Remittances	145,000.00	145,000.00	152,484.36	7,484.36

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries			0.00	0.00
344.12 Veterans Service Officer			0.00	0.00
344.13 Low Income Energy Assistance Program			0.00	0.00
344.14 Food Stamp Administration			0.00	0.00
344.19 Other			0.00	0.00
344.20 Health Assistance:				
344.21 County Nurse			0.00	0.00
344.22 Ambulance			0.00	0.00
344.23 Hospital			0.00	0.00
344.24 Women, Infants and Children			0.00	0.00
344.29 Other			0.00	0.00
344.30 Social Services			0.00	0.00
344.40 Mental Health Services			0.00	0.00
345 Culture and Recreation			0.00	0.00
346 Urban and Economic Development			0.00	0.00
348 Conservation of Natural Resources			0.00	0.00
349 Other Charges			0.00	0.00
Total Charges for Goods and Services	1,400.00	1,400.00	972.96	(427.04)
350 Fines and Forfeits:				
351 Fines			0.00	0.00
352 Costs			0.00	0.00
353 Forfeits			0.00	0.00
359 Other			0.00	0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	100.00	100.00	199.08	99.08
362 Rent			0.00	0.00
363 Special Assessments			0.00	0.00

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Positive (Negative)	Final Budget
365	Contributions and Donations	0.00	0.00	100.00	100.00
366	Refund of Prior Year's Expenditures			0.00	0.00
369	Other	0.00	0.00	40.00	40.00
	Total Miscellaneous Revenue	100.00	100.00	339.08	239.08
	Total Revenues	825,200.00	906,370.18	904,384.97	(1,985.21)
Expenditures:					
100	General Government:				
110	Legislative:				
111	Board of County Commissioners				
112	Contingency				
	Amount Transferred				
120	Elections			0.00	0.00
130	Judicial System			0.00	0.00
140	Financial Administration:				
141	Auditor			0.00	0.00
142	Treasurer			0.00	0.00
143	Finance Office			0.00	0.00
149	Other			0.00	0.00
150	Legal Services:				
151	State's Attorney			0.00	0.00
152	Public Defender			0.00	0.00
153	Court Appointed Attorney			0.00	0.00
154	Abused and Neglected Child Defense			0.00	0.00
159	Other Legal Services			0.00	0.00
160-170	Other General Government:				
161	General Government Building			0.00	0.00
162	Director of Equalization			0.00	0.00
163	Register of Deeds			0.00	0.00
164	Judgments			0.00	0.00
165	Veterans Service Officer			0.00	0.00

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
166			0.00	0.00
167			0.00	0.00
168			0.00	0.00
169			0.00	0.00
170			0.00	0.00
171			0.00	0.00
172			0.00	0.00
	Total General Government		0.00	0.00
200	Public Safety:			
210	Law Enforcement:			
211			0.00	0.00
212			0.00	0.00
213			0.00	0.00
214			0.00	0.00
215			0.00	0.00
219			0.00	0.00
220	Protective and Emergency Services:			
221			0.00	0.00
222			0.00	0.00
223			0.00	0.00
225			0.00	0.00
229			0.00	0.00
	Total Public Safety		0.00	0.00
300	Public Works:			
310	Highways and Bridges:			
311	820,235.00	820,235.00	410,388.50	409,846.50
320	Sanitation:			
321			0.00	0.00
322			0.00	0.00

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
330 Transportation:				
331 Airport			0.00	0.00
332 Railroad			0.00	0.00
333 Other Transportation			0.00	0.00
340 Water System			0.00	0.00
390 Other Public Works			0.00	0.00
Total Public Works	820,235.00	820,235.00	410,388.50	409,846.50
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor			0.00	0.00
412 Public Welfare			0.00	0.00
413 Low Income Energy Assistance Program			0.00	0.00
415 Food Stamp Distribution			0.00	0.00
419 Other			0.00	0.00
420 Health Assistance:				
421 County Nurse			0.00	0.00
422 Health Services			0.00	0.00
423 Hospital			0.00	0.00
424 Ambulance			0.00	0.00
425 Board of Health			0.00	0.00
426 Women, Infants and Children			0.00	0.00
429 Other			0.00	0.00
430 Social Services:				
431 Day Care Centers			0.00	0.00
432 Child Support Enforcement			0.00	0.00
433 Care of Aged			0.00	0.00
434 Domestic Abuse			0.00	0.00
439 Other			0.00	0.00
440 Mental Health Services:				
441 Mentally Ill			0.00	0.00

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
442			0.00	0.00
443			0.00	0.00
444			0.00	0.00
445			0.00	0.00
449			0.00	0.00
	Total Health and Welfare		0.00	0.00
500				
510				
511			0.00	0.00
512			0.00	0.00
513			0.00	0.00
514			0.00	0.00
515			0.00	0.00
519			0.00	0.00
520				
521			0.00	0.00
522			0.00	0.00
523			0.00	0.00
524			0.00	0.00
525			0.00	0.00
529			0.00	0.00
	Total Culture and Recreation		0.00	0.00
600				
610				
611			0.00	0.00
612			0.00	0.00
613			0.00	0.00
614			0.00	0.00
615			0.00	0.00

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
616 Grasshopper and Pest Control			0.00	0.00
619 Other			0.00	0.00
620 Water Conservation:				
621 Geological Survey			0.00	0.00
622 Weather Modification			0.00	0.00
623 Water Conservation Districts			0.00	0.00
624 Drainage Commissions			0.00	0.00
629 Other			0.00	0.00
Total Conservation of Natural Resources	0.00	0.00	0.00	0.00
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning			0.00	0.00
712 Urban and Rural Development			0.00	0.00
719 Other			0.00	0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development			0.00	0.00
729 Other			0.00	0.00
Total Urban and Economic Development	0.00	0.00	0.00	0.00
750 Intergovernmental Expenditures			0.00	0.00
800 Debt Service			40,185.61	(40,185.61)
850 Payments to Local Education Agencies			0.00	0.00
890 Capital Outlay			0.00	0.00
Total Expenditures	820,235.00	820,235.00	450,574.11	369,660.89
Excess of Revenues Over (Under) Expenditures	4,965.00	86,135.18	453,810.86	367,675.68
Other Financing Sources (Uses):				
371 Transfers In			0.00	0.00
911 Transfers Out			0.00	0.00
372 Long-Term Debt Issued			0.00	0.00

SUPPLEMENTARY INFORMATION
 OGLALA LAKOTA COUNTY
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 ROAD AND BRIDGE FUND
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Positive (Negative)	
373 Insurance Proceeds	0.00	0.00	1,352.11	1,352.11	
374 Sale of County Property			0.00	0.00	
912 Payments to Refunded Debt Escrow Agent			0.00	0.00	
915 Discount on Bonds Issued			0.00	0.00	
Total Other Financing Sources (Uses)	0.00	0.00	1,352.11	1,352.11	
(913) 376 Special Items			0.00	0.00	
(914) 375 Extraordinary Items			0.00	0.00	
Net Change in Fund Balances	4,965.00	86,135.18	455,162.97	369,027.79	
Fund Balance - Beginning	1,794,690.85	1,794,690.85	1,794,690.85	0.00	
Adjustments:					
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
Adjusted Fund Balance - Beginning	1,794,690.85	1,794,690.85	1,794,690.85	0.00	
FUND BALANCE - ENDING	1,799,655.85	1,880,826.03	2,249,853.82	369,027.79	

OGLALA LAKOTA COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 December 31, 2020

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
ASSETS:				
Cash and Cash Equivalents	2,378,282.97	0.00	2,378,282.97	
Cash with Fiscal Agent	0.00	0.00	0.00	
Investments	251,651.53	0.00	251,651.53	
Restricted Assets:				
Cash and cash equivalents	0.00	0.00	0.00	
Investments	0.00	0.00	0.00	
TOTAL ASSETS	2,629,934.50	0.00	2,629,934.50	0.00

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
NET POSITION:				
Restricted For: (See Note ___)				
Road and Bridge Purposes	2,249,853.82	0.00	2,249,853.82	
Capital Projects Purposes	0.00	0.00	0.00	
Debt Service Purposes	0.00	0.00	0.00	
Permanently Restricted Purposes:				
Expendable	0.00	0.00	0.00	
Non-Expendable	0.00	0.00	0.00	
Other Purposes	57,948.55	0.00	57,948.55	
Unrestricted (Deficit)	322,132.13	0.00	322,132.13	
TOTAL NET POSITION	2,629,934.50	0.00	2,629,934.50	0.00

The notes to the financial statements are an integral part of this statement.

OGLALA LAKOTA COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020

	Governmental Funds				Other Governmental Funds	Total Governmental Funds
	General Fund	Road and Bridge Fund	Fund	Fund		
Revenues:						
310 Taxes:						
311 General Property Taxes--Current	294,614.32				5,589.72	300,204.04
312 General Property Taxes--Delinquent	10,535.54				198.10	10,733.64
313 Penalties and Interest	3,832.92				72.30	3,905.22
314 Telephone Tax (Outside)					0.00	0.00
315 Mobile Home Tax					0.00	0.00
316 Wheel Tax					0.00	0.00
318 Tax Deed Revenue					0.00	0.00
319 Other Taxes					0.00	0.00
Total Taxes	308,982.78	0.00	0.00	0.00	5,860.12	314,842.90
320 Licenses and Permits	430.00				90.00	520.00
330 Intergovernmental Revenue:						
331 Federal Grants	89,372.69	37,619.03			0.00	126,991.72
332 Federal Shared Revenue	5,732.00				0.00	0.00
333 Federal Payments in Lieu of Taxes		338,551.15			0.00	5,732.00
334 State Grants					0.00	338,551.15
335 State Shared Revenue:						
335.01 Bank Franchise					0.00	0.00
335.02 Motor Vehicle Licenses		327,195.78			0.00	327,195.78
335.04 Liquor Tax Reversion (Unincorporated Town)					0.00	0.00
335.05 Lottery Shared Revenue					0.00	0.00
335.06 State Highway Fund (former 10% game)					0.00	0.00
335.07 Court Appointed Attorney/Public Defender					0.00	0.00
335.08 Energy Minerals Severance Tax					0.00	0.00
335.09 Prorate License Fees		41,498.26			0.00	41,498.26
335.10 Abused and Neglected Child Defense					0.00	0.00
335.11 63 3/4% Mobile Home		1,476.65			0.00	1,476.65
335.13 Secondary Road Remittances		152,484.36			0.00	152,484.36
335.14 Telecommunications Gross Receipt Tax	38,406.09				0.00	38,406.09
335.15 Motor Vehicle 1/4%	1,652.80				0.00	1,652.80
335.16 Renewable Facility Tax					0.00	0.00
335.17 Motor Fuel Tax		4,247.70			0.00	4,247.70
335.18 911 Remittances					0.00	0.00
335.19 Liquor Tax Reversion (25%)	66,628.71				0.00	66,628.71
335.99 Other State Shared Revenue					0.00	0.00
336 State Payments in Lieu of Taxes					0.00	0.00
338 Other Payments in Lieu of Taxes					0.00	0.00

OGLALA LAKOTA COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020

	Governmental Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Road and Bridge Fund	Fund		
339 Other Intergovernmental Revenue					
Total Intergovernmental Revenue	201,792.29	903,072.93	0.00	0.00	1,104,865.22
340 Charges for Goods and Services:					
341 General Government:					
341.10 Treasurer's Fees	34,169.12			0.00	34,169.12
341.20 Register of Deeds' Fees	6,660.83			5,313.20	11,974.03
341.30 Driver's License Exam				0.00	0.00
341.40 Legal Services	1,066.68			25.00	1,091.68
341.50 Clerk of Courts Fees	835.00			0.00	835.00
341.90 Other Fees	349.44			0.00	349.44
342 Public Safety:					
342.10 Law Enforcement				0.00	0.00
342.20 Prisoner Care				0.00	0.00
342.30 Sobriety Testing				0.00	0.00
342.90 Other				0.00	0.00
343 Public Works:					
343.10 Road Maintenance Contract Charges		972.96		0.00	972.96
343.20 Sanitation				0.00	0.00
343.30 Airport				0.00	0.00
343.90 Other				0.00	0.00
344 Health and Welfare:					
344.10 Economic Assistance:					
344.11 Poor Lien Recoveries				0.00	0.00
344.12 Veterans Service Officer	3,750.00			0.00	3,750.00
344.13 Low Income Energy Assistance Program				0.00	0.00
344.14 Food Stamp Administration				0.00	0.00
344.19 Other				0.00	0.00
344.20 Health Assistance:					
344.21 County Nurse				0.00	0.00
344.22 Ambulance				0.00	0.00
344.23 Hospital				0.00	0.00
344.24 Women, Infants and Children				0.00	0.00
344.29 Other				0.00	0.00
344.30 Social Services				0.00	0.00
344.40 Mental Health Services				0.00	0.00
345 Culture and Recreation				0.00	0.00
346 Urban and Economic Development				0.00	0.00
348 Conservation of Natural Resources				0.00	0.00
349 Other Charges				0.00	0.00

OGLALA LAKOTA COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020

	General Fund	Road and Bridge Fund	Fund	Governmental Funds	Other Governmental Funds	Total Governmental Funds
Total Charges for Goods and Services	46,831.07	972.96	0.00	0.00	5,338.20	53,142.23
350 Fines and Forfeits:						
351 Fines					0.00	0.00
352 Costs					0.00	0.00
353 Forfeits					0.00	0.00
359 Other					0.00	0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:						
361 Investment Earnings	2,802.59	199.08			0.00	3,001.67
362 Rent					0.00	0.00
363 Special Assessments					0.00	0.00
365 Contributions and Donations		100.00			0.00	100.00
366 Refund of Prior Year's Expenditures	2,447.00				0.00	2,447.00
369 Other	616.54	40.00			0.00	656.54
Total Miscellaneous Revenue	5,866.13	339.08	0.00	0.00	0.00	6,205.21
Total Revenues	563,902.27	904,384.97	0.00	0.00	11,288.32	1,479,575.56
Expenditures:						
100 General Government:						
110 Legislative:						
111 Board of County Commissioners	34,218.20				0.00	34,218.20
120 Elections	76,142.62				0.00	76,142.62
130 Judicial System	334.70				0.00	334.70
140 Financial Administration:						
141 Auditor	55,232.32				0.00	55,232.32
142 Treasurer	63,421.32				0.00	63,421.32
143 Finance Office					0.00	0.00
149 Other					0.00	0.00
150 Legal Services:						
151 State's Attorney	36,269.70				0.00	36,269.70
152 Public Defender					0.00	0.00
153 Court Appointed Attorney	4,219.47				0.00	4,219.47
154 Abused and Neglected Child Defense					0.00	0.00
159 Other Legal Services					0.00	0.00
160-170 Other General Government:						
161 General Government Building	20,912.26				0.00	20,912.26
162 Director of Equalization					0.00	0.00
163 Register of Deeds	33,013.05				1,126.50	34,139.55

OGJALA LAKOTA COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020

	General			Other		Total
	Fund	Road and Bridge Fund	Fund	Governmental Funds	Governmental Funds	
164	Judgments			0.00	0.00	0.00
165	Veterans Service Officer			0.00	21,967.48	21,967.48
166	Predatory Animal	2,010.10		0.00	2,010.10	2,010.10
167	Disability Coordinator			0.00	0.00	0.00
168	Self-Insurance Plan			0.00	0.00	0.00
169	Other			0.00	0.00	0.00
170	Geographic Information System	100.00		0.00	100.00	100.00
171	Information Technology	6,650.00		0.00	6,650.00	6,650.00
172	Human Resources			0.00	0.00	0.00
	Total General Government	354,491.22	0.00	0.00	1,126.50	355,617.72
200	Public Safety:					
210	Law Enforcement:					
211	Sheriff	142,766.16			0.00	142,766.16
212	County Jail	9,055.00			0.00	9,055.00
213	Coroner	12,934.91			0.00	12,934.91
214	County-Wide Law Enforcement				0.00	0.00
215	Juvenile Detention				0.00	0.00
219	Other Law Enforcement				0.00	0.00
220	Protective and Emergency Services:					
221	Fire Protection				30,770.95	30,770.95
222	Emergency and Disaster Services	7,218.25			3,765.00	10,983.25
223	Flood Control				0.00	0.00
225	Communication Center				0.00	0.00
229	Other Protective and Emergency Services				0.00	0.00
	Total Public Safety	171,974.32	0.00	0.00	34,535.95	206,510.27
300	Public Works:					
310	Highways and Bridges:					
311	Highways, Roads and Bridges	410,388.50			0.00	410,388.50
320	Sanitation:					
321	Sewers				0.00	0.00
322	Solid Waste				0.00	0.00
330	Transportation:					
331	Airport				0.00	0.00
332	Railroad				0.00	0.00
333	Other Transportation				0.00	0.00
340	Water System				0.00	0.00
390	Other Public Works				0.00	0.00
	Total Public Works	0.00	410,388.50	0.00	0.00	410,388.50

OGLALA LAKOTA COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
400 Health and Welfare:						
410 Economic Assistance:						
411 Support of Poor					0.00	0.00
412 Public Welfare					0.00	0.00
413 Low Income Energy Assistance Program					0.00	0.00
415 Food Stamp Distribution					0.00	0.00
419 Other					0.00	0.00
420 Health Assistance:						
421 County Nurse					0.00	0.00
422 Health Services					0.00	0.00
423 Hospital					0.00	0.00
424 Ambulance					0.00	0.00
425 Board of Health					0.00	0.00
426 Women, Infants and Children					0.00	0.00
429 Other					0.00	0.00
430 Social Services:						
431 Day Care Centers					0.00	0.00
432 Child Support Enforcement					0.00	0.00
433 Care of Aged					0.00	0.00
434 Domestic Abuse	17.55				0.00	17.55
439 Other					0.00	0.00
440 Mental Health Services:						
441 Mentally Ill					0.00	0.00
442 Developmentally Disabled					0.00	0.00
443 Drug Abuse					0.00	0.00
444 Mental Health Centers	3,000.00				0.00	3,000.00
445 Mental Illness Board					0.00	0.00
449 Other					0.00	0.00
Total Health and Welfare	3,017.55	0.00	0.00	0.00	0.00	3,017.55
500 Culture and Recreation:						
510 Culture:						
511 Public Library					0.00	0.00
512 Historical Museum					0.00	0.00
513 County Monuments					0.00	0.00
514 Historical Sites					0.00	0.00
515 Memorial Day Expense					0.00	0.00
519 Other					0.00	0.00
520 Recreation:					0.00	0.00

OGLALA LAKOTA COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
521	Recreational Programs				0.00	0.00
522	Parks				0.00	0.00
523	Exhibition Building				0.00	0.00
524	County Fair				0.00	0.00
525	Senior Center				0.00	0.00
529	Other				0.00	0.00
	Total Culture and Recreation				0.00	0.00
600	Conservation of Natural Resources:					
610	Soil Conservation:					
611	County Extension				0.00	0.00
612	Soil Conservation Districts	2,500.00			0.00	2,500.00
613	Rodent Control				0.00	0.00
614	Predator Control Districts				0.00	0.00
615	Weed and Pest Control	950.08			0.00	950.08
616	Grasshopper and Pest Control				0.00	0.00
619	Other				0.00	0.00
620	Water Conservation:					
621	Geological Survey				0.00	0.00
622	Weather Modification				0.00	0.00
623	Water Conservation Districts				0.00	0.00
624	Drainage Commissions				0.00	0.00
629	Other				0.00	0.00
	Total Conservation of Natural Resources	3,450.08	0.00	0.00	0.00	3,450.08
700	Urban and Economic Development:					
710	Urban Development:					
711	Planning and Zoning				0.00	0.00
712	Urban and Rural Development				0.00	0.00
719	Other				0.00	0.00
720	Economic Development:					
721	Tourism, Industrial or Recreational Development				0.00	0.00
729	Other				0.00	0.00
	Total Urban and Economic Development	0.00	0.00	0.00	0.00	0.00
750	Intergovernmental Expenditures				0.00	0.00
800	Debt Service		40,185.61		0.00	40,185.61
850	Payments to Local Education Agencies				0.00	0.00
890	Capital Outlay				0.00	0.00
	Total Expenditures	532,933.17	450,574.11	0.00	35,662.45	1,019,169.73

OGLALA LAKOTA COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020

	General				Other		Total
	Fund	Road and Bridge Fund	Fund	Fund	Governmental Funds	Governmental Funds	
Excess of Revenues Over (Under) Expenditures	30,969.10	453,810.86	0.00	0.00	(24,374.13)	460,405.83	
Other Financing Sources (Uses):							
371 Transfers In					7,520.00	7,520.00	
911 Transfers Out	(7,520.00)				0.00	(7,520.00)	
372 Long-Term Debt Issued					0.00	0.00	
373 Insurance Proceeds		1,352.11			0.00	1,352.11	
374 Sale of County Property	1,050.00				0.00	1,050.00	
912 Payments to Refunded Debt Escrow Agent					0.00	0.00	
915 Discount on Bonds Issued					0.00	0.00	
Total Other Financing Sources (Uses)	(6,470.00)	1,352.11	0.00	0.00	7,520.00	2,402.11	
(913) 376 Special Items					0.00	0.00	
(914) 375 Extraordinary Items					0.00	0.00	
Net Change in Fund Balances	24,499.10	455,162.97	0.00	0.00	(16,854.13)	462,807.94	
Fund Balance - Beginning	297,633.03	1,794,690.85			74,802.68	2,167,126.56	
Adjustments:					0.00	0.00	
Adjusted Fund Balance - Beginning	297,633.03	1,794,690.85	0.00	0.00	74,802.68	2,167,126.56	
FUND BALANCE - ENDING	322,132.13	2,249,853.82	0.00	0.00	57,948.55	2,629,934.50	
	Yes	Yes	Yes	Yes	Yes	Yes	

The notes to the financial statements are an integral part of this statement.