

OGLALA LAKOTA COUNTY APPROVED MINUTES OF APRIL 14, 2021

The Oglala Lakota Board of County Commissioners met in regular session on April 14, 2021. Present: Ramon Bear Runner, Art Hopkins, Wendell Yellow Bull and Sue Ganje, Auditor. Anna Takes the Shield (DuBray) and Eugenio White Hawk were not present.

The Pledge of Allegiance was given, and meeting was called to order at 1:15 p.m. by the Yellow Bull. The agenda was reviewed for conflicts. ALL MOTIONS RECORDED IN THESE MINUTES WERE PASSED BY UNANIMOUS VOTE, UNLESS OTHERWISE STATED.

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

Motion made by Yellow Bull, seconded by Bear Runner, to approve the March 10 and March 22, 2021 minutes.

Motion made by Yellow Bull, seconded by Bear Runner, to accept the Veteran's Service Officer monthly report and place it on file.

Discussion was held on privacy of claims and applicants that the Veteran's Service Officer processes.

Takes the Shield (DuBray) joined the meeting via phone at 1:20 p.m. and the meeting was turned over to her as chairwoman.

Motion made by Yellow Bull, seconded by Bear Runner, to approve the Auditor's Account with the Treasurer as follows:

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
TOTAL		\$2,844,136.55

Dated This 28th Day of February 2021.
/s/Sue Ganje, County Auditor 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.

White Hawk joined the meeting at 1:26 p.m.

Motion made by Yellow Bull, seconded by White Hawk, to approve travel for Bobbie Janis to attend the South Dakota Association of County Officials 2021 Spring Workshop, May 4 and May 5, 2021.

Motion made by Yellow Bull, seconded by Hopkins, to approve appointing all commissioners to the Local Emergency Planning Committee. They will confer with the Sheriff, Emergency Manager and Oglala Sioux Tribe.

Travis Engel, Golden West Facility Technician II, met with the board. Motion made by Yellow Bull, seconded by White Hawk, to approve the following plat resolution:

OGLALA LAKOTA COUNTY RESOLUTION #2021-07

A Plat of Utility Lot, located in the Southeast Quarter of the Southwest Quarter of Section 34, Township 40 North, Range 43 West of the 6th Principal Meridian, Oglala Lakota County, South Dakota

WHEREAS, there has been presented to the County Commissioners of Oglala Lakota County, South Dakota, the within plot of the above described lands, and it appearing to the Board that the system of streets conforms to the system of streets of existing plots and section lines of the county; adequate provision is made for access to adjacent unplatted lands by public dedication or section line when physically accessible; all provisions of the county subdivision regulations have

been completed with; all taxes and special assessments upon the property have been fully paid; and the plot and survey have been lawfully executed; now and therefore,

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

Dated this 14th day of April, 2021.

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

ATTEST:

/s/Sue Ganje

Oglala Lakota County Auditor

Allen Schaefer, SD Department of Legislative Audit, met via phone with the board to give the closing conference for the 2018 – 2019 audit. The distribution of Fire Insurance Premium Tax will need to be changed to comply with state law.

Nathan Kehn, one of the five Badlands Conservation District Supervisors, met with the board via phone, and spoke of the history of the district that was formed in 1954, and of the 403,270 trees and shrubs sold to residents, as well as nearly 2000 orders this year. Kehn thanked the commission for their support of the district.

Lynx Bettelyoun, Highway Superintendent, met with the board and presented fuel quotes as follows:

3/22/2021 Fuel Quotes	520 Gal Unleaded Gas	1,100 Gal #1 Diesel
Westco	\$2.765/gallon	\$2.969/gallon
Pine Ridge Oil	No Bid	No Bid
Nelson's	No Bid	No Bid

Motion made by Yellow Bull, seconded by White Hawk, to approve the low and only bid from Westco for 520 gallons of gasoline at \$2.765 per gallon, for a total of \$1,437.80 and 1,100 gallons of #1 diesel, at \$2.969 per gallon, for a total of \$3,265.90.

Motion made by Yellow Bull, seconded by White Hawk, to approve the February 13, 2021 through March 21, 2021 sheriff fuel transfer to reimburse the highway for 341.2 gallons of fuel at \$2.316 per gallon, for a total of \$790.22.

Motion made by Yellow Bull, seconded by White Hawk, to approve the contract with Bob Lee Trucking, Mitchell SD, to move aggregate from the designated pile located at Buzzy's Pit in Kyle to County Road #9 at Wounded Knee, for a total amount of \$20,227.50.

Bettelyoun updated the board on activities: snow removal and blading on all county roads, 50 tons of gravel trucked to County Road 16A, and 75 tons to County Road 11 and the re-shaped 2 miles of County Road 8 and 1 mile of County Road 7. One motor grader had a break down with an injector failing and the new grader is here. Two trucks have been having minor issues. The Road Groom was used on County Road 11 and will work perfect for small repairs.

Joe Herman, Sheriff, met with the board. Motion made by Yellow Bull, seconded by Hopkins, to approve a part time administrative assistant, up to 30 hours, Monday through Thursday, at \$14.00 per hour to work for the sheriff and the highway department at the highway department office in Batesland.

Herman requested the possibility of outside employment with IHS in security for patrol of clinics. State's Attorney Russell will review this request, look at the job description from IHS and bring back to the board.

Discussion was held on paper service process, things are not working like they anticipated with use of a lay attorney, or with the tribe serving paperwork. State's Attorney Russell will reach out to the tribe to see if they have a UCC, and if it addresses the paperwork process, would like to work out an agreement with them. Russell also discussed predatory lending and a law that was passed to provide county residents consumer protection.

Discussion was held on the Jackson County Coroner Jon Siedschlaw attending most coroner calls in Oglala Lakota County; contact will be made with the County Coroner for a follow-up at the next meeting.

Yellow Bull questioned Herman about providing a firearm safety program; Herman advised there are 4 trainers on the reservation that are authorized by the state.

Robert Haivala, SD Attorney General office, and Shorty Zilverberg, SD Brand board, met with the commission via phone, along with Lance Russell, State's Attorney, in person to discuss cattle and horse theft. Russell also invited the FBI, who have jurisdiction in the issue, but did not attend the meeting. The brand board, state and state's attorney have no jurisdiction, with Russell noting that involvement of the FBI is critical. If a theft occurs and they are a tribal member, the Oglala Sioux Tribe has jurisdiction. Discussion was held on required paperwork at sale barn, enforcing laws in western South Dakota, sovereignty of tribal members, and jurisdiction. Russell spoke of Nebraska not mandating brands on horses and a possible memorandum of understanding with them.

A proclamation was given to Edie Jenniges in appreciation for her work in the state's attorney's office.

Hopkins left the meeting at 3:51 p.m.

Ramon Bear Runner, Commissioner, met with the board. Motion made by Yellow Bull, seconded by Bear Runner to classify the Veteran's Service Officer as temporary full-time to carry additional duties for tribal emergency rental assistance, through December 31, 2021.

Motion made by Yellow Bull, seconded by Bear Runner to table the 2020 annual report until the next meeting.

Susie Hayes, Director of Equalization met with the board to discuss the updated soil tables and the increase to Ag producers. Her department will be sending out agriculture applications for

all parcels. These will be required to continue receiving Ag classification.

Sue Ganje, Auditor, met with board, to briefly update them on the Black Hills Association of County Commissioners and Officials Meeting on May 14, 2021 at Prairie Wind Casino that Oglala Lakota County is hosting.

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

GENERAL FUND

APPLIED CONCEPTS, INC.	PARTS	\$50.00
AT&T MOBILITY	WIRELESS PHONE SHERIFF	\$54.08
AT&T TELECONFERENCE	TELECONFERENCE	\$140.15
BEAR RUNNER, RAMON	MILEAGE	\$53.76
BEAM INSURANCE ADMIN. LLC	DENTAL/VISION PLANS	\$125.14
CENTURY BUSINESS	COPIER LEASE	\$170.79
EFTPS	EFTPS PAYROLL TAXES	\$1,539.60
FALL RIVER CO. SHERIFF	INMATE HOUSING	\$765.00
CARDMEMBER SERVICE	CARDMEMBER SERVICES	\$439.82
GOLDEN WEST	LOCAL PHONE/EMAIL/LONG DISTANCE	\$320.57
HOPKINS, ARTHUR L	TRAVEL REIMBURSEMENT/MILEAGE	\$350.48
LAKOTA TIMES	PUBLICATION	\$1,576.20
MASTEL, BRUCE	WEB HOST/UPDATE/SERVER	\$35.00
MASTERCARD	COUNTY CREDIT CARD	\$162.44
MICROFILM IMAGING SYSTEMS	SCANNING EQUIPMENT LEASE	\$17.50
QUADIENT FINANCE USA, INC	POSTAGE	\$593.58
OGLALA SIOUX TRIBE	MONTH RENT FOR VETERAN'S SERVICE OFFICER	\$100.00
RAMKOTA HOTEL	CONFERENCE HOTEL ROOM	\$606.00
RELIANCE STANDARD	LIFE INSURANCE	\$59.00
SD ASSN OF CO OFFICIALS	2021 SPRING WORKSHOP	\$185.00
SDAAO	REGISTRATION ANNUAL	\$200.00
SDACHS	2021 SHORT COURSE	\$100.00
SECRETARY OF STATE	PISTOL PERMITS	\$91.00
OL COUNTY TREASURER	SALES TAX	\$25.21
SOFTWARE SERVICES	SOFTWARE SERVICES	\$1,200.00
SD STATE RETIREMENT	SDRS CONTRIBUTIONS	\$701.68
WENDELL'S GARAGE	SERVICE	\$58.77
WESTERN COMMUNICATIONS	PARTS/SERVICE	\$84.05
WHITE HAWK, EUGENIO	MILEAGE	\$75.60
YELLOW BULL, WENDELL	MILEAGE	\$53.76
FAST HORSE, KRISTOPHER	PISTOL PERMIT REFUND	\$10.00
JANIS, EDWARD	PISTOL PERMIT REFUND	\$10.00
COMMISSION	MARCH SALARIES	\$1,350.00
STATE'S ATTORNEY'S OFFICE	MARCH SALARIES	\$500.00

VETERAN'S SERVICE OFFICE	MARCH SALARIES	\$1,291.67
SHERIFF	MARCH SALARIES	\$4,350.56
	TOTAL FOR GENERAL FUND	\$17,446.41
COUNTY ROAD & BRIDGE		
AT&T MOBILITY	WIRELESS PHONE SHERIFF	\$85.71
BANNER ASSOCIATES, INC.	PROFESSIONAL SERVICE	\$1,656.50
BEAM INSURANCE ADMIN. LLC	DENTAL/VISION PLANS	\$380.02
BLUE CROSS/BLUE SHIELD	HEALTH INSURANCE PREMIUM	\$1,876.98
BOOT BARN INC.	CLOTHING ALLOWANCE	\$589.13
CULLIGAN	UTILITY	\$18.00
EFTPS	EFTPS PAYROLL TAXES	\$2,791.01
GREAT PLAINS COMMUNICATION	LOCAL PHONE & INTERNET	\$183.74
GREAT WESTERN TIRE INC.	SUPPLY	\$1,122.85
HUSKER AUTO PARTS	AUTO PARTS/SUPPLIES	\$1,983.48
LACREEK ELECTRIC ASSOC	UTILITY/ELECTRIC	\$434.09
LAKOTA TIMES	PUBLICATION	\$91.00
MARTIN AUTO PARTS	PARTS/SUPPLY	\$957.58
MASTERCARD	COUNTY CREDIT CARD	\$402.49
MCI COMM SERVICE	LONG DISTANCE	\$51.55
PACIFIC STEEL & SIDING	SUPPLY	\$56.41
RELIANCE STANDARD	LIFE INSURANCE	\$111.25
SD DEPT OF REVENUE	TRAILER TAGS	\$21.20
SDACHS	2021 ASSOCIATION MEMBERSHIP	\$350.00
SD STATE RETIREMENT	SDRS CONTRIBUTIONS	\$1,441.82
WESTCO	FUEL/UTILITES	\$4,703.7
HIGHWAY DEPARTMENT	MARCH SALARIES	\$12,155.29
HIGHWAY DEPARTMENT	OVERTIME	\$356.68
	TOTAL FOR COUNTY ROAD & BRIDGE	\$31,820.48
	TOTAL PAID BETWEEN 3/11/21 AND 4/14/21	\$49,266.89

No public comment was given. Motion made by White Hawk, seconded by Yellow Bull, to adjourn as a Board of County Commissioners and reconvene as a County Board of Equalization at 5:00 p.m.

The County Board of Equalization was called to order at 5:01 p.m. Director of Equalization Hayes reviewed the responsibilities of the board and the oath of office was taken by board members and given to the Auditor.

Motion made by Yellow Bull, seconded by Bear Runner, to accept the local meeting minutes from the Town of Batesland.

Motion made by Bear Runner, seconded by Yellow Bull, to approve the 2021 exempt list.

Motion made by Yellow Bull, seconded by Bear Runner, to approve the new application

of Potters House Chinle Christian Center, 100%, to the 2021 exempt list.

Motion made by Yellow Bull, seconded by White Hawk, to remove Knife Chief Buffalo Nation Society from the 2021 exempt list, as no application was received.

Motion made by Yellow Bull, seconded by White Hawk, to approve stipulation #2021-1 for Loren and Eva McMillan, parcel number 09000-03641-02110.

Motion made by Yellow Bull, seconded by Bear Runner to adjourn at 5:09 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

April 2021

Oglala Lakota County
VSO Monthly Activity Report

Appointments 8
Walk-ins 17
Deaths
Tribal members 1
Non-tribal members _____
Veterans Administration
New claims 2
Existing claims 7
New medical enrollment _____
DD214 3
Office visits/other 25
SD State Benefits
State home _____
Veteran/Active Duty Bonus _____
Headstone 3
Other _____
Tribal
Tribal Veterans Flag _____
Funerals/Roll Call _____
Headstone set-up 2
Meetings 2 Veterans Mtg 4-22 & 4-29
Other Suicide Awareness Training 4-26
Public Outreach
Social media _____
Radio station _____
Other _____
Other _____

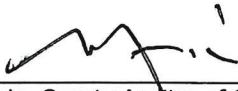
VSO Name Janelene S. Ottobrando

AUDITOR'S ACCOUNT WITH THE COUNTY TREASURER

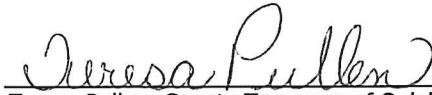
TO THE HONORABLE BOARD OF OGLALA LAKOTA COUNTY COMMISSIONERS:
I hereby submit the following report of my examination of the cash and cash items in the hands of the County Treasurer of this County on this 31st day of March 2021.

Total Amount of Deposit in First Interstate Bank, HS:	\$	291,916.22
Total Amount of Cash:	\$	997.20
Total Amount of Checks in Treasurer's Possession Not Exceeding Three Days:	\$	21,757.04
MONEY MARKET SAVINGS:		
First Interstate, HS:	\$	2,356,725.91
CERTIFICATES OF DEPOSIT:		
First Interstate, HS:	\$	201,954.01
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
		TOTAL \$ 2,923,640.38

Dated This 31st Day of March 2021.



Sue Ganje, County Auditor of Oglala Lakota County



Teresa Pullen, County Treasurer of Oglala Lakota County

County Monies	\$	2,819,829.22
Held for other Entities	\$	46,614.49
Held in Trust	\$	57,196.67
TOTAL	\$	2,923,640.38

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.

Filled Date: 3-25-21

Cost:

2,765

Sheriff Activity Cost

Coroner Activity Cost

Date	Name	Gallons	Unit	Date	Name	Gallons	Unit
3-25-21	Herman	25	CO 11742				
3-27-21	Herman	11	CO 11398				
3-30-21	Herman	17	CO 11742				
4-2-21	Herman	13	CO 11398				
4-5-21	Herman	12	CO 11398				
4-8-21	Herman	12	CO 11398				
4-14-21	Herman	10	CO 11398				
4-17-21	Herman	10	CO 11398				
4-23-21	Herman	20	CO 11742				
4-25-21	Herman	9	CO 11398				
		139 Gals					
		X 2.765	Per Gall				
		\$ 384.335					

UGLALA LAKOTA COUNTY HIGHWAY DEPARTMENT

Date: 4-26-2021

To: WESTCO, 1-800-762-9906

The Oglala Lakota County Highway Department is requesting a quote on fuel on this 26 day of April, 20 21.

Please provide a bid for the following:

350 Gallons of Unleaded Gas at \$ 2.765 / gal.

1,700 Gallons of ^{Ruby} Diesel at \$ 2.619 / gal.

_____ Gallons of Propane at \$ _____ / gal.

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

Signature: [Signature]

Date: 4-26-21

County Exemptions / Taxes Applicable:

Unleaded: Federal tax exempt; State tax applicable

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

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

Oglala Lakota County Highway Department

PO Box 208, Batesland, SD 57716

Ph - 605-288-1866, Cell - 605-441-6261, Fax - 605-288-1867

Email: olchwy@hotmail.com

No Response

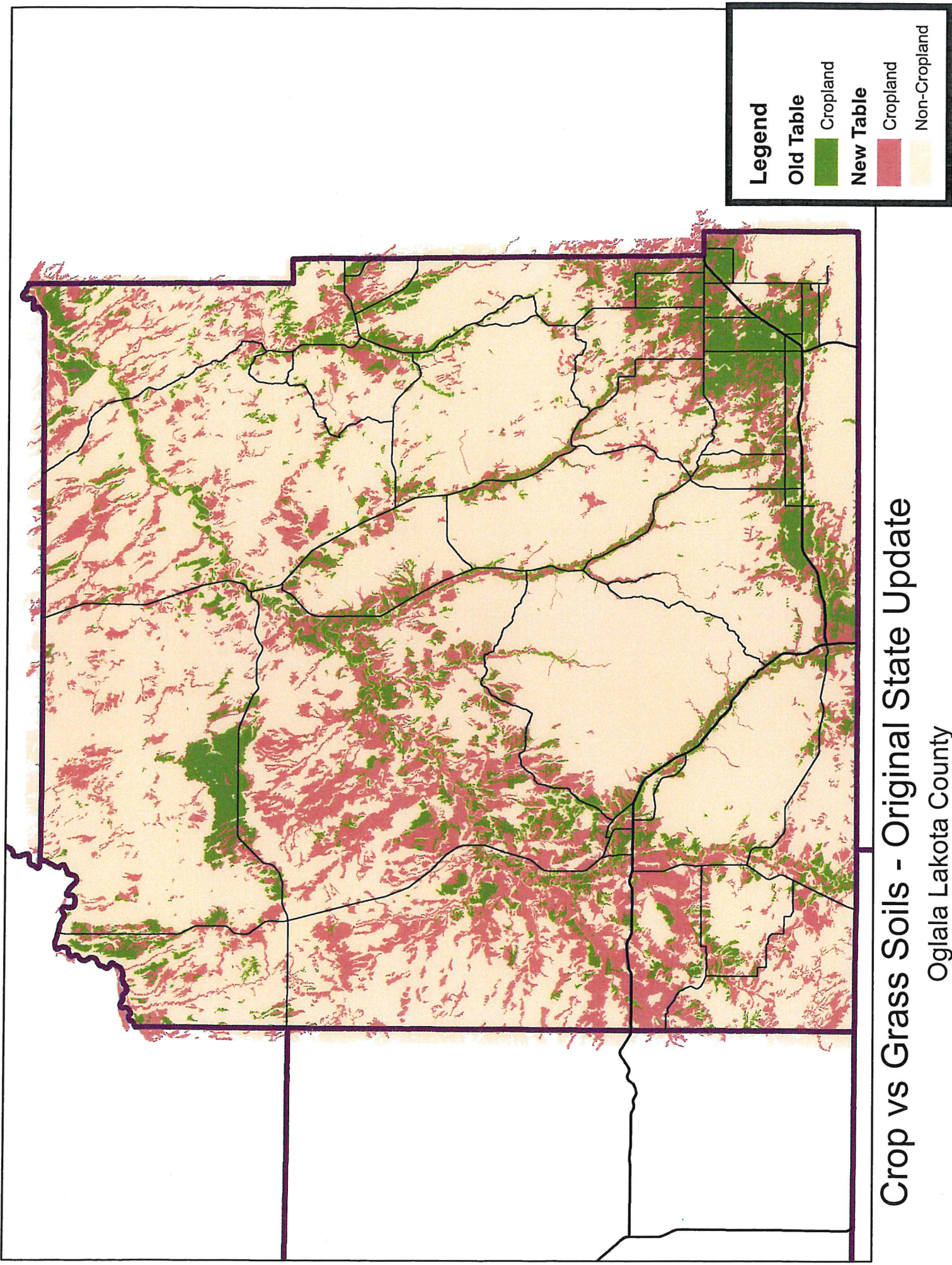
Nelson's

Pine Ridge Oil

For office use only:

Response

No Response



Crop vs Grass Soils - Original State Update

Oglala Lakota County

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

	Primary Government		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
NET POSITION:			
Restricted For: (See Note ___)			
Road and Bridge Purposes	2,249,853.82		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
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

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

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:				
Taxes:				
310				
311	301,981.00	301,981.00	294,614.32	(7,366.68)
312	2,500.00	2,500.00	10,535.54	8,035.54
313	750.00	750.00	3,832.92	3,082.92
314			0.00	0.00
315			0.00	0.00
316			0.00	0.00
318			0.00	0.00
319			0.00	0.00
Total Taxes	305,231.00	305,231.00	308,982.78	3,751.78
320	330.00	330.00	430.00	100.00
Licenses and Permits				
330				
Intergovernmental Revenue:				
331	29,000.00	100,089.79	89,372.69	(10,717.10)
332	800.00	800.00	0.00	0.00
333			5,732.00	4,932.00
334			0.00	0.00
335			0.00	0.00
335.01			0.00	0.00
335.02			0.00	0.00
335.04			0.00	0.00
335.05			0.00	0.00
335.06			0.00	0.00
335.07			0.00	0.00
335.08			0.00	0.00
335.09			0.00	0.00
335.1			0.00	0.00
335.11			0.00	0.00
335.13			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		
335.14	55,000.00	55,000.00	38,406.09	(16,593.91)
335.15	1,600.00	1,600.00	1,652.80	52.80
335.16			0.00	0.00
335.17			0.00	0.00
335.18			0.00	0.00
335.19	60,000.00	60,000.00	66,628.71	6,628.71
335.99			0.00	0.00
336			0.00	0.00
338			0.00	0.00
339			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	34,169.12	869.12
341.20	Register of Deeds' Fees	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	1,066.68	116.68
341.50	Clerk of Courts Fees	650.00	835.00	185.00
341.90	Other Fees	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 Final Budget Positive (Negative)
	Original	Final		
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries			0.00	0.00
344.12 Veterans Service Officer	3,750.00	3,750.00	3,750.00	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	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	5,000.00	5,000.00	2,802.59	(2,197.41)
362 Rent			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:

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		
Amount Transferred		(40,000.00)		
120 Elections	59,530.00	76,142.62	76,142.62	0.00
130 Judicial System	200.00	334.70	334.70	0.00
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
150 Legal Services:				
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
160-170 Other General Government:				
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 Positive (Negative)
	Original	Final		
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	375,634.00	373,541.32	354,491.22	19,050.10
200				
Public Safety:				
210				
Law Enforcement:				
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
Other Law Enforcement			0.00	0.00
220				
Protective and Emergency Services:				
221			0.00	0.00
Fire Protection			0.00	0.00
222	0.00	7,218.25	7,218.25	0.00
Emergency and Disaster Services				
223			0.00	0.00
Flood Control				
225			0.00	0.00
Communication Center				
229			0.00	0.00
Other Protective and Emergency Services				
Total Public Safety	116,052.00	181,597.85	171,974.32	9,623.53
300				
Public Works:				
310				
Highways and Bridges:				
311			0.00	0.00
Highways, Roads and Bridges				
320				
Sanitation:				
321			0.00	0.00
Sewers				
322			0.00	0.00
Solid Waste				

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				
443			0.00	0.00
444	3,000.00	3,000.00		0.00
445	2,000.00	2,000.00	3,000.00	0.00
449			0.00	2,000.00
	7,200.00	7,217.55	3,017.55	0.00
Total Health and Welfare				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			0.00	0.00
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
	0.00	0.00	0.00	0.00
Total Culture and Recreation				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

Conservation of Natural Resources:
 Soil Conservation:
 County Extension
 Soil Conservation Districts
 Rodent Control
 Predator Control Districts
 Weed and Pest Control

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		
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			(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
374 Sale of County Property	1,050.00	1,050.00	1,050.00	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)	(2,715.00)	(6,470.00)	(6,470.00)	0.00
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			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
320 Licenses and Permits			0.00	0.00
330 Intergovernmental Revenue:				
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	295,000.00	338,551.15	338,551.15	0.00
335 State Shared Revenue:				
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		
335.14			0.00	0.00
335.15			0.00	0.00
335.16			0.00	0.00
335.17	4,200.00	4,200.00	4,247.70	47.70
335.18			0.00	0.00
335.19			0.00	0.00
335.99			0.00	0.00
336			0.00	0.00
338			0.00	0.00
339			0.00	0.00
Total Intergovernmental Revenue	823,700.00	904,870.18	903,072.93	(1,797.25)

340	Charges for Goods and Services:			
341	General Government:			
341.10	Treasurer's Fees		0.00	0.00
341.20	Register of Deeds' Fees		0.00	0.00
341.30	Driver's License Exam		0.00	0.00
341.40	Legal Services		0.00	0.00
341.50	Clerk of Courts Fees		0.00	0.00
341.90	Other Fees		0.00	0.00
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	1,400.00	972.96	(427.04)
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
 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 Positive (Negative)
	Original	Final		
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			0.00	0.00
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	0.00	0.00
200				
Public Safety:				
210				
Law Enforcement:				
211			0.00	0.00
Sheriff				
212			0.00	0.00
County Jail				
213			0.00	0.00
Coroner				
214			0.00	0.00
County-Wide Law Enforcement				
215			0.00	0.00
Juvenile Detention				
219			0.00	0.00
Other Law Enforcement				
220			0.00	0.00
Protective and Emergency Services:				
221			0.00	0.00
Fire Protection				
222			0.00	0.00
Emergency and Disaster Services				
223			0.00	0.00
Flood Control				
225			0.00	0.00
Communication Center				
229			0.00	0.00
Other Protective and Emergency Services				
Total Public Safety	0.00	0.00	0.00	0.00
300				
Public Works:				
310				
Highways and Bridges:				
311	820,235.00	820,235.00	410,388.50	409,846.50
Highways, Roads and Bridges				
320				
Sanitation:				
321			0.00	0.00
Sewers				
322			0.00	0.00
Solid Waste				

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	0.00	0.00
500				
Culture and Recreation:				
510				
Culture:				
511			0.00	0.00
Public Library				
512			0.00	0.00
Historical Museum				
513			0.00	0.00
County Monuments				
514			0.00	0.00
Historical Sites				
515			0.00	0.00
Memorial Day Expense				
519			0.00	0.00
Other				
520			0.00	0.00
Recreation:				
521			0.00	0.00
Recreational Programs				
522			0.00	0.00
Parks				
523			0.00	0.00
Exhibition Building				
524			0.00	0.00
County Fair				
525			0.00	0.00
Senior Center				
529			0.00	0.00
Other				
Total Culture and Recreation	0.00	0.00	0.00	0.00
600				
Conservation of Natural Resources:				
610				
Soil Conservation:				
611			0.00	0.00
County Extension				
612			0.00	0.00
Soil Conservation Districts				
613			0.00	0.00
Rodent Control				
614			0.00	0.00
Predator Control Districts				
615			0.00	0.00
Weed and Pest Control				

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 Positive (Negative)
	Original	Final		
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 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
Revenues:						
Taxes:						
310 General Property Taxes--Current	294,614.32				5,589.72	300,204.04
311 General Property Taxes--Delinquent	10,535.54				198.10	10,733.64
312 Penalties and Interest	3,832.92				72.30	3,905.22
313 Telephone Tax (Outside)					0.00	0.00
314 Mobile Home Tax					0.00	0.00
315 Wheel Tax					0.00	0.00
316 Tax Deed Revenue					0.00	0.00
317 Other Taxes					0.00	0.00
318 Total Taxes	308,982.78	0.00	0.00	0.00	5,860.12	314,842.90
319						
320 Licenses and Permits	430.00				90.00	520.00
321						
322 Intergovernmental Revenue:						
323 Federal Grants	89,372.69	37,619.03			0.00	126,991.72
324 Federal Shared Revenue	5,732.00				0.00	5,732.00
325 Federal Payments in Lieu of Taxes		338,551.15			0.00	338,551.15
326 State Grants						
327 State Shared Revenue:						
328 Bank Franchise					0.00	0.00
329 Motor Vehicle Licenses		327,195.78			0.00	327,195.78
330 Liquor Tax Reversion (Unincorporated Town)					0.00	0.00
331 Lottery Shared Revenue					0.00	0.00
332 State Highway Fund (former 10% game)					0.00	0.00
333 Court Appointed Attorney/Public Defender					0.00	0.00
334 Energy Minerals Severance Tax		41,498.26			0.00	41,498.26
335 Prorate License Fees					0.00	0.00
336 Abused and Neglected Child Defense					0.00	0.00
337 63 3/4% Mobile Home		1,476.65			0.00	1,476.65
338 Secondary Road Remittances		152,484.36			0.00	152,484.36
339 Telecommunications Gross Receipt Tax	38,406.09				0.00	38,406.09
340 Motor Vehicle 1/4%	1,652.80				0.00	1,652.80
341 Renewable Facility Tax					0.00	0.00
342 Motor Fuel Tax		4,247.70			0.00	4,247.70
343 911 Remittances					0.00	0.00
344 Liquor Tax Reversion (25%)	66,628.71				0.00	66,628.71
345 Other State Shared Revenue					0.00	0.00
346 State Payments in Lieu of Taxes					0.00	0.00
347 Other Payments in Lieu of Taxes					0.00	0.00
348						

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
339 Other Intergovernmental Revenue						
Total Intergovernmental Revenue	201,792.29	903,072.93	0.00	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	0.00	11,974.03
341.30 Driver's License Exam					0.00	0.00
341.40 Legal Services	1,066.68			25.00	0.00	1,091.68
341.50 Clerk of Courts Fees	835.00			0.00	0.00	835.00
341.90 Other Fees	349.44			0.00	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	Fund	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
Fines and Forfeits:						
350 Fines					0.00	0.00
351 Costs					0.00	0.00
352 Forfeits					0.00	0.00
353 Other					0.00	0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue:						
360 Investment Earnings	2,802.59	199.08			0.00	3,001.67
361 Rent					0.00	0.00
362 Special Assessments					0.00	0.00
363 Contributions and Donations		100.00			0.00	100.00
364 Refund of Prior Year's Expenditures	2,447.00				0.00	2,447.00
365 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:						
General Government:						
100 Legislative:						
110 Board of County Commissioners	34,218.20				0.00	34,218.20
111 Elections	76,142.62				0.00	76,142.62
112 Judicial System	334.70				0.00	334.70
113 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
144 Other					0.00	0.00
145 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
155 Other Legal Services					0.00	0.00
156-170 Other General Government:						
161 General Government Building	20,912.26				0.00	20,912.26
162 Director of Equalization	33,013.05				0.00	33,013.05
163 Register of Deeds					1,126.50	1,126.50

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
164						
165	21,967.48				0.00	21,967.48
166	2,010.10				0.00	2,010.10
167					0.00	0.00
168					0.00	0.00
169					0.00	0.00
170	100.00				0.00	100.00
171	6,650.00				0.00	6,650.00
172					0.00	0.00
	354,491.22	0.00	0.00	0.00	1,126.50	355,617.72
Total General Government						
200						
210						
211	142,766.16				0.00	142,766.16
212	9,055.00				0.00	9,055.00
213	12,934.91				0.00	12,934.91
214					0.00	0.00
215					0.00	0.00
219					0.00	0.00
220					0.00	0.00
221					30,770.95	30,770.95
222	7,218.25				3,765.00	10,983.25
223					0.00	0.00
225					0.00	0.00
229					0.00	0.00
	171,974.32	0.00	0.00	0.00	34,535.95	206,510.27
Total Public Safety						
300						
310						
311		410,388.50			0.00	410,388.50
320						
321					0.00	0.00
322					0.00	0.00
330						
331					0.00	0.00
332					0.00	0.00
333					0.00	0.00
340					0.00	0.00
390					0.00	0.00
	0.00	410,388.50	0.00	0.00	0.00	410,388.50
Total Public Works						

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:						

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	0.00	0.00	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	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	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	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 Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total 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						
911 Transfers Out	(7,520.00)				7,520.00	7,520.00
372 Long-Term Debt Issued					0.00	(7,520.00)
373 Insurance Proceeds					0.00	0.00
374 Sale of County Property	1,050.00	1,352.11			0.00	1,352.11
912 Payments to Refunded Debt Escrow Agent					0.00	1,050.00
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
					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.