

OGLALA LAKOTA COUNTY UNAPPROVED MINUTES OF JUNE 12, 2025

The Oglala Lakota Board of County Commissioners met in regular session at Prairie Wind Casino on June 12, 2025. Present: Allyssa Comer, Art Hopkins, Wendell Yellow Bull and Sue Ganje, Auditor. Ramon Bear Runner and Anna Takes the Shield (Dubray) were absent.

The meeting was called to order at 1:25 p.m. by Chairwoman Comer. The agenda was reviewed for conflicts. ALL MOTIONS RECORDED IN THESE MINUTES WERE PASSED BY UNANIMOUS VOTE, UNLESS OTHERWISE STATED.

Motion made by Yellow Bull, seconded by Hopkins, to approve the agenda as written with the addition of having a discussion regarding obtaining a credit card for Commissioners to use during travel when a credit card is used for securing incidentals, etc.

Motion made by Yellow Bull, seconded by Hopkins, to approve May 22, 2025, minutes.

Motion made by Yellow Bull, seconded by Hopkins, to correct the May 8, 2025 minutes to reflect offering Colonial Life, not AFLAC insurance.

Motion made by Yellow Bull, seconded by Hopkins, to hold the July 10, 2025 Commission meeting at the Lakota Prairie Ranch Resort in Kyle.

Lynx Bettelyoun, Highway Superintendent, met with the Board..

Motion made by Yellow Bull, seconded by Hopkins, to approve the Sheriff Department fuel transfer to reimburse the Highway Department 100 gallons @ \$3.1999 = \$319.99 for March 5 – 25, 2025.

Motion made by Yellow Bull, seconded by Hopkins, to approve the Sheriff Department fuel transfer to reimburse the Highway Department 100.6 gallons @ \$3.1999 = \$321.90994 for April 2 – 25, 2025.

Motion made by Yellow Bull, seconded by Hopkins, to accept the Highway Department monthly report and place it on file. There was a brief discussion regarding potential land to purchase.

Bettelyoun then presented fuel bids for 8,000 gallons of unleaded gasoline and 4,700 gallons of dyed diesel #2.

Motion made by Yellow Bull, seconded by Hopkins to accept and approve the one and only bid of \$3.456/gallon for unleaded gasoline and \$2.916/gallon for dyed diesel #2 from Westco.

Bettelyoun then presented the County Highway Budget request for 2026 noting an increase for repairs, an increase of \$8,000.00 for cement, utilities, welding rods, etc.

Anna Takes the Shield (Dubray) entered the meeting at 2:00 p.m.

Jerlene Arredondo, VSO, met with the Board to provide updates.

Motion made by Yellow Bull, seconded by Takes the Shield (Dubray) for Arredondo to sit as a Co-chair on the South Dakota Native Home Ownership Veterans' Committee Coalition to represent Oglala Lakota County.

Motion made by Takes the Shield (Dubray), seconded by Yellow Bull, to approve the VSO Monthly Report and place it on file.

Motion made by Yellow Bull, seconded by Takes the Shield (Dubray), to move the following resolution to the next meeting:

**OGLALA LAKOTA COUNTY RESOLUTION #2025-
Contingency Transfer 2025 #1**

WHEREAS, SDCL 7-21-32.2 provides that the Board of County Commissioners may adopt a transfer appropriation from the contingency budget to other appropriations, which are insufficient, a contingency transfer shall be approved and adopted to the following Departments: Mental Illness Board \$875.62;

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners to adopt a Contingency Transfer #1.

Dated at Oglala Lakota County, South Dakota this 12th day of June 2025.

ATTEST:

Allyssa Comer, Chairwoman
Oglala Lakota County Board of Commissioners

Sue Ganje, Auditor
Oglala Lakota County Auditor's Office

Takes the Shield (Dubray) and Yellow Bull asked that the names for Mental Health billings be checked against all the SD Tribal Enrollments. The Auditor will check on this.

Daylon Black Bull, Sheriff, met with the Board. He presented the proposal for Omnixx (teletype). Yellow Bull asked that Black Bull get with State's Attorney Russell as to whether this is a viable option.

The discussion turned to State's Attorney Russell regarding the later agenda item to discuss a 3 County Dispatch agreement. He provided the benefit of doing this; however, he is waiting for Custer County to get back to him regarding their interest in participating. He will follow up after he hears from them. Yellow Bull brought up the various roadblocks that law enforcement in Oglala Lakota County has had in dealing with other State/County entities and expressed his concern for the lack of willingness to cooperate and work with each other.

Motion made by Yellow Bull, seconded by Takes the Shield (Dubray), for the Sheriff to pursue getting something in place to be able to run background checks for Concealed Carry Permits. Black Bull will report back at the next meeting with the best method of moving forward.

Motion made by Yellow Bull, seconded by Takes the Shield (Dubray), to accept the Sheriff's monthly report.

Motion made by Yellow Bull, seconded by Takes the Shield (Dubray), to approve for the Sheriff to purchase a bullet proof vest that fits him.

Lance Russell, State's Attorney, presented the second reading of Oglala Lakota County Ordinance #2025-01.

Motion made by Yellow Bull, seconded by Takes the Shield (Dubray), to adopt the following

ordinance:

OGLALA LAKOTA COUNTY ORDINANCE #2025-01
AN ORDINANCE TO PROVIDE FOR TEMPORARY EMERGENCY REGULATION
OF FIRE HAZARDS OGLALA LAKOTA COUNTY, SOUTH DAKOTA

WHEREAS, Oglala Lakota County Commission is charged with protecting the health and safety of the citizens of Oglala Lakota County including all property situated therein; and

WHEREAS, the Oglala Lakota County Commission has consulted with local fire officials, law enforcement and emergency management officials concerning the threat posed by wildfires; and

WHEREAS, the threat of wildfires in Oglala Lakota County is such so as to pose a significant danger to the health and safety of the citizens of Oglala Lakota County including property situated therein; and

WHEREAS, the Oglala Lakota County Commission has deemed it necessary to enact certain temporary controls to reduce the threat posed to the citizens and property of Oglala Lakota County by wildfires.

NOW THEREFORE BE IT ORDAINED BY THE OGLALA LAKOTA COUNTY BOARD
OF COMMISSIONERS AS FOLLOWS:

SECTION 1: That pursuant to SDCL 7-8-20 (18) the Oglala Lakota County Commission does hereby enact this ordinance to ensure public safety on an emergency basis, effective immediately and impose a ban on all open burning and fireworks except for petroleum fueled or charcoal briquette fueled grills used for preparing food. This burn ban applies to any Non-Native American individual in Oglala Lakota County, South Dakota, outside any municipality, and is in effect when the National Weather Service has declared the South Dakota Grassland Fire Danger Index to be in the **MODERATE, HIGH, VERY HIGH or EXTREME** level. Individuals will be allowed to use gas fueled or charcoal fired BBQ grills and will be allowed open burning when the fire index is at the **LOW** level. Campfires will **NOT** be allowed on private land or licensed commercial campgrounds. Campgrounds operated by the State of South Dakota or US Government must follow the established laws and regulations.

SECTION 2: That this open burning ban will remain in effect until repealed by the Oglala Lakota County Commission. Pursuant to SDCL 7-18A-2 the penalty for violating this ordinance shall include a fine not to exceed two hundred dollars for each violation and/or imprisonment for a period not to exceed thirty days for each violation: or both such fine and imprisonment. Additionally, person(s) in violation of this burn ban may be responsible for any and all suppression costs pursuant to South Dakota Law.

SECTION 3: That the Oglala Lakota County Commission declares an emergency and this ordinance shall be in effect immediately in order to protect the peace, health and safety of the citizens of Oglala Lakota County.

Dated this 12th day of June, 2025

/S/ Allyssa Comer
Allyssa Comer
Chairman, Oglala Lakota County Commission

ATTEST:

/S/ Sue Ganje

Sue Ganje, Oglala Lakota County Auditor

First reading: May 22, 2025

Second reading: June 12, 2025

Roger Risty, Risty Benefits, met with the Board to report the employees' interest in the various insurances and the amount that they would be comfortable paying "out of pocket".

Motion made by Yellow Bull, seconded by Takes the Shield (Dubray), to approve the County to pay 85% of the Avera Health Plan, leaving 15% to be covered by the employee; to approve the County to pay for 100% of the Lincoln Financial Life Insurance, but the employee would pay 100% of the Optional Lincoln Financial Life Insurance; to approve the County to pay 100% of the Lincoln Financial Dental Insurance; to approve the County to pay 100% of the Beam Vision Insurance and to approve the County to pay 100% of the MASA Insurance. Yellow Bull amended his motion that was seconded by Takes the Shield (Dubray), to approve the Auditor to calculate all the insurance benefits added together, then having the County pay benefits as to limit the amount deducted from the actual employee to \$90.00 per bi-weekly pay period.

Risty will get information regarding what Optional Life Insurance would cost for Comer and Takes the Shield (Dubray), which will be a payroll deduction (not paid by the County).

Amanda Makley, West River Mental Health, met with the Board to present their 2026 Budget request.

Mike Emery, Risty Benefits, representing Colonial Life Insurance briefly spoke with the Board to find out if there was any interest in a proposal being put forward. It was noted that the Board would like to hear more about Colonial from him.

Motion made by Takes the Shield (Dubray), to move the Badlands Conservation District 2026 Budget request to the next meeting.

Sue Ganje, Auditor, met with the Board and provided the Oglala Lakota County 2024 Annual Report.

Takes the Shield (Dubray) left at 4:24 p.m.

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

GENERAL FUND		
ARREDONDO, JERLENE	MILEAGE TO/FROM COMM	\$18.76
AT&T MOBILITY	WIRELESS PHONE SERVICE	\$202.73
BEAR RUNNER, RAMON	MILEAGE TO/FROM COMM	\$40.20
BEAR RUNNER, RAMON	VOID/DID NOT ATTEND	-\$321.60
BEAR RUNNER, RAMON	VOID DID NOT ATTEND	-\$40.20
BENNETT COUNTY BOOSTER	SHER NOTICE OF VACANCY	\$18.98
CENTURY BUSINESS	COPIER LEASE & USAGE	\$567.16
TAKES THE SHIELD, ANNA	MILEAGE TO/FROM COMM	\$18.76
TAKES THE SHIELD, ANNA	VOID DID NOT ATTEND	-\$300.16
TAKES THE SHIELD, ANNA	VOID DIDN'T ATTEND SPEC MTG	-\$18.76
FALL RIVER COUNTY HERALD	PUBLICATION	\$18.98

HOPKINS, ARTHUR L	MILEAGE TO/FROM MEET	\$104.52
LAKOTA TIMES	PUBLICATION	\$379.08
MASTEL, BRUCE	HOST DATABASE	\$70.00
MASTERCARD	CREDIT CARD PAYMENT	
	AUDITOR-CALCULATOR	\$96.99
MINNEHAHA COUNTY AUDITOR	NON-TRIBAL MH SERVICE	\$601.06
PAYLOCITY	PROFESSIONAL SERVICE	\$263.94
PRAIRIE WIND CASINO	COMM MTG RENTAL & SNACKS	\$126.00
RAMKOTA HOTEL	SPRING WORKSHOP LODGING	\$816.00
RUSSELL, LANCE	TRAVEL TO PW CASINO	\$49.58
SD DEPT OF HEALTH	BLOOD SCREENING	\$40.00
SD DEPT OF REVENUE	STATE REMITTANCE	\$1,380.03
SOFTWARE SERVICES	SOFTWARE SERV ANALYSIS	\$200.00
STURGIS RESPONDER SUPPLY	UNIFORM	\$109.98
THOMSON REUTERS - WEST	ONLINE SOFTWARE SUBSCRIPT	\$163.17
AKICITA LAKOTA VETERANS	VSO MONTHLY OFFICE RENT	\$100.00
YELLOW BULL, WENDELL	MILEAGE TO/FROM COMM	\$32.16
COMER, ALLYSSA	MILEAGE TO/FROM COMM	\$67.00
COMMISSION	WAGES & BENEFITS	\$3,920.60
ST ATTY	WAGES & BENEFITS	\$284.13
VET'S	WAGES & BENEFITS	\$3,882.77
SHERIFF	WAGES & BENEFITS	\$6,090.72
CORONER	WAGES & BENEFITS	\$1,880.14
	TOTAL FOR GENERAL FUND	\$20,862.72
COUNTY ROAD & BRIDGE		
A & B WELDING SUPPLY	SUPPLIES/REPAIRS	\$217.20
AT&T MOBILITY	WIRELESS PHONE SERVICE	\$95.22
BUTLER MACHINERY CO.	EQUIP/REPAIR	\$146.96
CULLIGAN	DRINKING WATER	\$6.95
DMC WEAR PARTS LLC	PARTS/SUPPLIES	\$294.50
BUCHE HARDWARE & LUMBER	SUPPLIES	\$20.00
LACREEK ELECTRIC ASSOC	ELECTRICITY/UTILITY	\$284.26
MARTIN AUTO PARTS	PARTS/SUPPLY	\$611.97
MCI COMM SERVICE	LONG DISTANCE PHONE	\$55.36
MENARDS	SUPPLY	\$165.81
WESTCO	FUEL/UTILITES	\$16,480.11
CRBR ADMIN	WAGES & BENEFITS	\$25,889.85
	TOTAL FOR COUNTY ROAD & BRIDGE	\$44,268.19
M & P RELIEF FUND		
MICROFILM IMAGING SYSTEMS	SCANNING EQUIPMENT	\$75.00
	TOTAL FOR M & P RELIEF FUND	\$75.00
	TOTAL FOR BILLS PD BETWEEN 05/23 AND 06/12/2025	\$65,205.91

There were no public comments and no Executive Session.

Motion made by Yellow Bull, seconded by Hopkins, to adjourn the meeting at 5:00 p.m.

/s/Allyssa Comer
Allyssa Comer, Chairwoman
Board of Oglala Lakota County Commissioners

ATTEST:

/s/Sue Ganje

Sue Ganje

Oglala Lakota County Auditor

Register of Deeds Office

DATE: 7/2/25

INVENTORY TRANSFER FORM

TAG# 02175

Inventory Description: Yoga Chair

Circle one:

SURPLUS

JUNK

TRANSFER

COMMISSIONER

Approval Date: _____

Destroyed By: _____

OR

Transferred To: _____

Oglala Lakota County Highway Department
Monthly Report June 05,2025 to July 08,2025

Blade Roads

06/09/25 Rd 11, 16 completed by Sam, Kelly
06/10/25 Rd 16, 2, 7 completed by Sam, Kelly
06/11/25 Rd 16 24, 7, 4 completed by Sam, Kelly
06/12/25 Rd 16A, 16 completed by Sam
06/16/25 Rd 16, 7 completed by Sam, Kelly
06/17/25 Rd 2 completed by Sam
06/18/25 Rd 4, 11 7 completed by Sam, Kelly
06/23/25 Rd 24C, 15, 17 completed by Sam
06/26/25 Rd 9 completed by Sam
06/30/25 Rd 27, 6, 16 completed by Sam, Kelly
07/01/25 Rd Bates01,15L, 7, 9 completed by Sam, Kelly
07/02/25 Rd 16A, 16 completed by Sam, Kelly
07/07/25 Rd 16, 4, 7 completed by Sam, Kelly
07/08/25 Rd 9, 25, 16 completed by Sam

Safety Meeting

06/05/25 Safety Meeting: Sam, Kelly, Doreen and Lynx

Equipment

06/11/25 BL05: changed cutting edges, completed by Kelly, Sam and Lynx

06/12/25 PK02: Fixed pin, fixed 3 tires, completed by Kelly

06/17/25 BL07: Replaced cutting edges, completed by Sam and Kelly

06/24/25 Pete: Fixed 4 tires and airline, completed by Kelly

06/24/25 Ken: Replaced height control valve, completed by Lynx

06/25/25 WS01: Replaced batteries, completed by Kelly and Lynx

06/26/25 Ram01: Replaced batteries, crank sensor, completed by Kelly

07/08/25 TRA93: Replaced 2 tires, completed by Kelly and Lynx

Gravel

07/08/25 Rd: 16 120 Tons of Gravel, completed by Lynx and Kelly

Mulching

06/11/25 Rd 16, completed by Lynx

06/12/25 Rd 16, completed by Doreen

06/23/25 Rd 16, completed by Kelly

06/24/25 Rd 16, completed by Doreen

06/25/25 Rd 16, completed by Doreen

06/26/25 Rd 16, completed by Doreen

06/30/25 Rd 16, completed by Doreen

Mowing

07/08/25 Rd 16A, 2, completed by Doreen



Auditor Office <aud@frcounty.org>

Fwd: Omnixx Access

1 message

Oglala Lakota Sheriff Office <olcso@olcounty.net>
To: Auditor Office <agenda@olcounty.org>

Tue, Jun 10, 2025 at 12:26 PM

Attached is the item information needed to be submitted for the commission meeting.

Thank you

----- Forwarded message -----

From: **Erickson, Kelli (DPS)** <Kelli.Erickson@state.sd.us>
Date: Tue, Jun 10, 2025, 12:24 PM
Subject: Omnixx Access
To: Oglala Lakota Sheriff Office <olcso@olcounty.net>

Good Afternoon –

As we discussed the Omnixx (teletype) charge for 1 NCIC link is \$390 per month. The billing occurs twice a year January/July at the rate of \$2,340 (\$390x6).

The access to this link is only authorized for use in a secure office setting and cannot be used outside of your secure law enforcement office. The software is accessed through an internet connection that you're your agency would be responsible for providing. Any users will need to be NCIC certified and complete CJIS Online Security training, agency will be required to appoint a TAC (Terminal Agency Contact), adhere to all CJIS Security Policies, participate in a CJIS audit every 3 years and sign a terminal agency agreement.

Kelli Erickson

SD LETS Director

SD DEPARTMENT OF PUBLIC SAFETY

KELLI.ERICKSON@STATE.SD.US

P: 605.773.4636 | C: 605.280.9282 | W: DPS.SD.GOV



Oglala Lakota County Sheriff's Office

906 N. River Street
Hot Springs South Dakota 57747
Phone: 605-891-5819



June 2025 Monthly Report:

Calls for Service:

10 Calls for Service

4 Arrests

Non-Enforcement Service:

Security Checks

Other actions:

Fuel Log.

	Starting Mileage:	Ending Mileage:	Total Mileage:
CO 12594	27560	30321	2761
CO 12572	10191	12000	1809

Gallons used from County Tank.

188 Gallons used

Fuel purchased with County Credit Card.

204.64

Oil Change with County Credit Card

150.15

**OGLALA LAKOTA COUNTY RESOLUTION #2025-
Contingency Transfer 2025 #2**

WHEREAS, SDCL 7-21-32.2 provides that the Board of County Commissioners may adopt a transfer appropriation from the contingency budget to other appropriations, which are insufficient, a contingency transfer shall be approved and adopted to the following Departments: Mental Illness Board \$601.06;

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners to adopt a Contingency Transfer #2.

Dated at Oglala Lakota County, South Dakota this 10th day of July 2025.

ATTEST:

Sue Ganje, Auditor
Oglala Lakota County Auditor's Office

Allyssa Comer, Chairwoman
Oglala Lakota County Board of Commissioners

OGLALA LAKOTA COUNTY

7/10/2025

Contingency Transfer #2

7/10/2025	\$	601.06	10100x4221445	Mental Illness Board

GRAND TOTAL \$ 601.06

MAY 31 25

OGLALA LAKOTA COUNTY
TRIAL BALANCE SUMMARY

PAGE 1

ACCOUNT	DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	NET CHANGE	ENDING BALANCE
CASH ONLY BALANCE SHEET						
10100A1010000	GENERAL FUND CASH	1,857,452.46	52,327.31	29,628.69	22,698.62	1,880,151.08
	SUBTOTAL OF COUNTY GENL CASH	1,857,452.46	52,327.31	29,628.69	22,698.62	1,880,151.08
20100A1010000	ROAD & BRIDGE CASH	2,650,427.08	96,256.17	41,453.26	54,802.91	2,705,229.99
20100A1071000	H & B RES RESTRICTED CASH	.00	.00	.00	.00	.00
20100A1073000	WHEEL TAX RESTRICTED CASH	.00	.00	.00	.00	.00
	SUBTOTAL OF ROAD & BRIDGE	2,650,427.08	96,256.17	41,453.26	54,802.91	2,705,229.99
29000A1010000	AMERICAN RESCUE PLAN FUND CASH	.00	.00	.00	.00	.00
29500A1010000	RURAL ACCESS INFRASTRUCTURE CASH	10,956.10	.00	.00	.00	10,956.10
21100A1010000	FIRE FUND CASH	42,455.00	864.08	.00	864.08	43,319.08
22600A1010000	EM MGT CASH	.00	.00	.00	.00	.00
22900A1010000	SPOUSE ABUSE CASH	2,870.00	30.00	.00	30.00	2,900.00
23400A1010000	GRANTS	.00	.00	.00	.00	.00
25000A1010000	M & P CASH	31,076.41	12.00	.00	12.00	31,088.41
70400A1010000	LAW LIBR CASH	.00	.00	.00	.00	.00
	SUBTOTAL NON-MAJOR COUNTY FUNDS	76,401.41	906.08	.00	906.08	77,307.49
	SUBTOTAL OF COUNTY MANAGED FUNDS	4,595,237.05	149,489.56	71,081.95	78,407.61	4,673,644.66
72100A1010000	CASH DUE TO SCHOOLS	105,759.21	50,378.70	105,759.21	55,380.51CR	50,378.70
72300A1010000	CASH DUE TO TOWNS	2,435.77	2,787.53	2,435.77	351.76	2,787.53
76600A1010000	LAW LIBR CASH	3,944.58	14.00	.00	14.00	3,958.58
76900A1010000	M & P FLOW THRU CASH	.00	8.00	8.00	.00	.00
	TOTAL TO PAY OUT BY 20TH OF NEXT MONTH	112,139.56	53,188.23	108,202.98	55,014.75CR	57,124.81
72500A1010000	ADVANCE CASH FUND	876.70	.00	.00	.00	876.70
72800A1010000	CLERK OF COURT CASH	.00	.00	.00	.00	.00
72900A1010000	TAX REDEMPTION CASH	.00	.00	.00	.00	.00
73000A1010000	FIRE INS FUND	46,607.19	.00	.00	.00	46,607.19
73500A1010000	PARTIAL PYMT CASH	900.00	650.00	259.34	390.66	1,290.66
74200A1010000	STATE MV CASH	30,729.18	117,823.34	118,867.65	1,044.31CR	29,684.87
79900A1010000	CASH CLEARING FUND	.00	.00	.00	.00	.00
	SUBTOTAL SPECIALS & OTHER AGENCY FUND	79,113.07	118,473.34	119,126.99	653.65CR	78,459.42
	SUBTOTAL AGENCY FUNDS	191,252.63	171,661.57	227,329.97	55,668.40CR	135,584.23
	TOTAL CASH DETAILED ABOVE	4,786,489.68	321,151.13	298,411.92	22,739.21	4,809,228.89
88800A1010000	CASH CONTROL OF TRS MR/TX PRIOR TO EOM	.00	.00	.00	.00	.00
	TOTAL ALL CASH ACCOUNTS	4,786,489.68	321,151.13	298,411.92	22,739.21	4,809,228.89
	CONTROL TOTAL OF A101,102,103,106,107'	4,786,489.68	321,151.13	298,411.92	22,739.21	4,809,228.89

4110.165 V.S.O. SALARIES	10100X4110165	37,150.31	39,271.96	40,802.92	39,075.06	41,000.00	10,249.55	25
4120.165 V.S.O. SOCIAL SECURITY	10100X4120165	2,842.00	3,004.30	3,121.42	2,989.24	3,137.00	784.02	25
4130.165 V.S.O. RETIREMENT	10100X4130165	1,699.52	2,356.32	2,448.12	2,167.99	2,460.00	614.91	25
4140.165 WORKMANS COMP	10100X4140165	38.63	12.12	52.51	34.42	20.00	.00	
4151.165 VSO LIFE INS	10100X4151165	138.00	276.00	299.00	237.67	300.00	69.00	23
4160.165 UNEMPLOYMENT	10100X4160165	.00	.00	.00	.00	.00	.00	
ACCOUNT TYPE TOTALS	41	41,868.46	44,920.70	46,723.97	44,504.38	46,917.00	11,716.48	25
4240.165 VSO RENT	10100X4240165	1,200.00	1,100.00	.00	766.67	1,200.00	600.00	50
4260.165 V.S.O. SUPPLY	10100X4260165	1,768.10	1,533.12	212.29	1,171.17	3,100.00	56.30	2
4270.165 V.S.O. TRAVEL	10100X4270165	492.80	368.22	1,898.08	919.70	1,900.00	67.00	4
4280.165 VSO PHONE	10100X4280165	.00	16.77	917.07	277.95	.00	258.67	
ACCOUNT TYPE TOTALS	42	3,460.90	3,018.11	2,927.44	3,135.48	6,200.00	981.97	16
4340.165 VSO EQUIP	10100X4340165	449.00	449.00	449.00	449.00	500.00	.00	
ACCOUNT TYPE TOTALS	43	449.00	449.00	449.00	449.00	500.00	.00	
FUND TOTALS	10100	45,778.36	48,387.81	50,100.41	48,088.86	53,617.00	12,698.45	24
DEPT TOTALS	165	45,778.36	48,387.81	50,100.41	48,088.86	53,617.00	12,698.45	24

* = BUDGET INCLUDES TRANSFERS AND/OR SUPPLEMENTS

Jetlene Oxtobando 6-18-25

OGLALA LAKOTA COUNTY VSO

MONTHLY ACTIVITY REPORT June 2025

OFFICE VISITS APPOINTMENTS 9 WALK-INS 18 PHONE 2 TOTAL 29

DEATHS TRIBAL MEMBERS 2 NON-TRIBAL MEMBERS

VETERANS ADMINISTRATION

NEW CLAIMS 2 (PERSON 2 PHONE)

EXISTING CLAIMS 14 (PERSON 11 PHONE 3)

NEW MEDICAL ENROLLMENT 1

DD214 REQUESTS 6 (OFFICE 6 OTHER)

HOME LOAN 2 VA STATE HOME OTHER

SD STATE BENEFITS

VETERANS/ACTIVE DUTY BONUS 1 BURIAL BENEFITS 3 EDUCATION 1

HEADSTONE/SET UP 2 RECORDS/OTHER 3 STATE PARKS

HUNTING/FISHING LICENSES LICENSE PLATES DRIVERS LICENSE

TRIBAL

TRIBAL VETERANS FLAG

MEETINGS OTHER

PUBLIC OUTREACH

SOCIAL MEDIA RADIO STATION OTHER

OTHER

4/10/25	OGJALA LAKOTA COUNTY	3+ YEAR BUDGET WORKSHEET	REGISTER OF DEEDS (S)			AS OF APRIL	25	LPBUDW	PAGE
ACCOUNT DESCRIPTION	GL#	22 ACTUAL	23 ACTUAL	24 ACTUAL	3-YEAR AVERAGE	25 BUDGET	25 YTD ACTUAL		19
								26 REQUESTED	26 APPROVED
4110.163 R.O.D. SALARIES	10100X4110163	38,795.40	42,135.28	44,028.72	41,653.13	45,350.00	.00		
4120.163 R.O.D. SOCIAL SECURIT	10100X4120163	2,967.85	3,223.35	3,368.20	3,186.47	3,470.00	.00		
4130.163 R.O.D. RETIREMENT	10100X4130163	2,507.72	2,528.12	2,641.72	2,559.19	2,725.00	.00		
4140.163 WORKMANS COMP	10100X4140163	77.25	24.24	105.01	68.83	45.00	.00		
4160.163 UNEMPLOYMENT	10100X4160163	.00	.00	.00	.00	.00	.00		
ACCOUNT TYPE TOTALS	41	44,348.22	47,910.99	50,143.65	47,467.62	51,590.00	.00		
4210.163 INSURANCE	10100X4210163	4.52	4.74	4.74	4.67	6.00	.00	6.00	
4225.163 R.O.D. MICROFILM SER.	10100X4225163	.00	.00	.00	.00	100.00	.00	100.00	
4260.163 R.O.D. SUPPLIES	10100X4260163	1,830.47	879.66	1,014.09	1,241.41	1,200.00	.00	1200.00	
4261.163 XEROX SUPPLY	10100X4261163	.00	.00	98.47	32.82	540.00	86.49	540.00	
4265.163 ROD POSTAGE SUPPLY	10100X4265163	124.40	73.86	70.40	89.55	200.00	.00	200.00	
4270.163 R.O.D. TRAVEL	10100X4270163	.00	483.92	100.00	194.64	400.00	.00	400.00	
4280.163 ROD PHONE	10100X4280163	.00	324.00	836.96	386.99	540.00	.00	540.00	
ACCOUNT TYPE TOTALS	42	1,959.39	1,766.18	2,124.66	1,950.08	2,986.00	86.49	2,986.00	
4340.163 EQUIPMENT	10100X4340163	475.49	263.20	.00	246.23	1,000.00	.00		
ACCOUNT TYPE TOTALS	43	475.49	263.20	.00	246.23	1,000.00	.00		
FUND TOTALS	10100	46,783.10	49,940.37	52,268.31	49,663.93	55,576.00	86.49		
DEPT TOTALS	163	46,783.10	49,940.37	52,268.31	49,663.93	55,576.00	86.49		

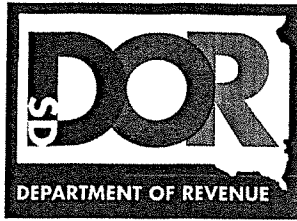
* = BUDGET INCLUDES TRANSFERS AND/OR SUPPLEMENTS

4/10/25	OGJALA LAKOTA COUNTY	3+ YEAR BUDGET WORKSHEET	REGISTER OF DEEDS (S)			AS OF APRIL		25	LPBUDW		PAGE	20
ACCOUNT DESCRIPTION	GL#	22 ACTUAL	23 ACTUAL	24 ACTUAL	3-YEAR AVERAGE	25 BUDGET	25 YTD ACTUAL	26 REQUESTED	26 APPROVED			
SERVICE & FEES	25000X4220163	3,196.27	3,704.86	225.00	2,375.38	.00	.00	0				
REPAIRS & MAINTENANCE	25000X4250163	.00	.00	7,725.00	2,575.00	5,000.00	2,883.00	6,500.00				
SUPPLIES	25000X4260163	.00	.00	.00	.00	.00	.00	1,000.00				
TRAVEL AND CONFERENCE	25000X4270163	.00	.00	.00	.00	400.00	.00	400.00				
ACCOUNT TYPE TOTALS	42	3,196.27	3,704.86	7,950.00	4,950.38	5,400.00	2,883.00	7,900.00				
SOFTWARE & EQUIPMENT	25000X4340163	.00	.00	.00	.00	.00	.00	2,000.00				
ACCOUNT TYPE TOTALS	43	.00	.00	.00	.00	.00	.00	2,000.00				
FUND TOTALS	25000	3,196.27	3,704.86	7,950.00	4,950.38	5,400.00	2,883.00	9,900.00				
DEPT TOTALS	163	3,196.27	3,704.86	7,950.00	4,950.38	5,400.00	2,883.00	9,900.00				

* = BUDGET INCLUDES TRANSFERS AND/OR SUPPLEMENTS

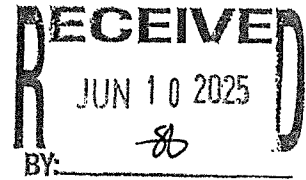
Oglala Lakota County DOE - 2026 Proposed Budget

<u>GL#</u>	<u>GL Account Name</u>	<u>Account Detail</u>	<u>Est</u>	<u>Proposed Budget</u>	<u>Est</u>	<u>Prev Yr Budget</u>
	SALARIES, INS, RET			As calculated by Auditor		
4220.162	Reappraisal	Vanguard	894		894	
				894		894
4230.162	DOE Publishing		480		480	
				480		480
4260.162	DOE Supplies	Misc. office supplies	2300		2300	
				2300		2300
4265.162	Postage Supply	Postage used as supplies	200		200	
				200		200
4270.162	Travel & Education		3090		3090	
				3090		3090
		<u>TOTAL BUDGET</u>		6964		6964



SOUTH DAKOTA DEPARTMENT OF REVENUE

445 East Capitol Avenue • Pierre, SD 57501
(605) 773-3311 • dor.sd.gov



June 5, 2025

Fall River/Oglala Lakota County Commission
906 North River Street
Hot Springs, SD 57747

Dear Commissioners,

This letter is to discuss the intended usage of the GIS data that is being requested of all counties for the Department of Revenue's Property Tax Modernization Project.

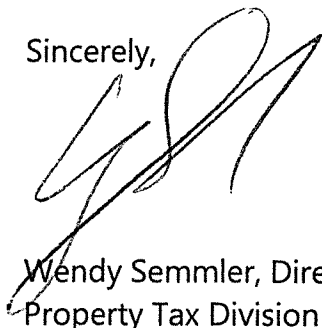
The Department started the Modernization Project in 2020, with the intent to improve many of its processes including a new sales ratio portal, annual evaluations, agricultural productivity exemption analysis, annexations, and TIF management. Each of these new functionalities will benefit both the Department and the county users.

To provide these new tools, the Department needs to build and maintain a statewide GIS parcel layer. If you have not done so already, pursuant to SDCL §§ 10-1-17 and 18 and ARSD 64:04:01:04.0, please provide the Department with the GIS data from your county.

Each county will continue to have the authoritative administration of its data. That data being requested is only a "snapshot" of rudimentary data. The initial intent of the GIS data is to be strictly in-house, meaning only the counties and the Department will have access to the parcel layer. The Department does not have the authority to sell the data.

If you have any further questions, please don't hesitate to contact our office.

Sincerely,



Wendy Semmler, Director
Property Tax Division

Oglala Lakota County GIS data sale policy

Data Requests that can be accepted without User Agreement or fee:

1. Requests for District Boundaries: fire, school, ambulance, etc.
2. Project Specific Data – data that was created for the purpose of being in a project hosted by another entity.

Data Requests that can be accepted with User Agreement and without fee:

Data layers which already exist, not those which must be custom built.

1. Government Agencies from within the State of South Dakota who are requesting the data for internal use.
2. Hired or official agents of Local Governments (within Oglala Lakota County) who are requesting data for completion of a specific project which they have been hired to complete.
3. Educational Entities (schools and universities) from within the State of South Dakota requesting data for education or research purposes.

Data Requests that can be accepted with User Agreement, fee applies:

1. Requests from businesses registered with a Secretary of State or otherwise professionally licensed.
2. Requests from Government agencies, government agents, or educational entities which require customization.

Fees:

Parcel Layer (with parcel number attribute only): \$0.10 per parcel, \$50.00 minimum (entire county \$150)

Custom data layers: \$50.00 per hour, plus layer cost (above), plus database cost (see database resolution)

OTLALA LAKOTA COUNTY GIS USER AGREEMENT

WHEREAS, the User has requested that Oglala Lakota County supply the User with digital data;

WHEREAS, Oglala Lakota County is agreeable to copying the digital data at an agreed cost to the User, provided that the User complies with the terms of this Agreement.

NOW THEREFORE, in consideration of the mutual promises and covenants set forth herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the User and Oglala Lakota County agree as follows:

1. The User's name, address and telephone number are as follows: _____

2. Oglala Lakota County agrees to copy and deliver to the User digital data as requested.
3. The digital data to be provided is specifically described as follows: _____

4. User shall pay to Oglala Lakota County the sum of \$_____ prior to any digital data being provided to User.
5. Oglala Lakota County hereby disclaims any and all liability or responsibility for damage, injury, loss, claim or lawsuit arising from any error, inaccuracy or other problem with either the digital data provided to the User in any medium or format. The User hereby releases Oglala Lakota County, its officers, agents and all employees and volunteers from all liability, damages, claims, injuries or suits arising from such error, inaccuracy or problem. Furthermore, the User agrees to indemnify and hold harmless Oglala Lakota County and its officers, agents and all employees and volunteers, from any and all claims, liability, damages, injuries and suits arising from use of the digital data, provided to the User in any medium or format, by the User, its employees or assignees, or by any third parties.

6. Oglala Lakota County reserves the right to deny access to certain coverages.
7. The digital data provided hereunder, in any medium or format, is provided “as is” and Oglala Lakota County expressly disclaims all warranties, UCC and otherwise, express or implied, including warranties as to the accuracy of the digital data and the merchantability and fitness for a particular purpose, and further expressly disclaims responsibility for all incidental, consequential or special damages arising out of or in connection with the use or performance of the digital data as provided in any medium or format.
8. User specifically acknowledges this disclaimer of warranty and expressly waives all warranties, express or implied, and waives any right of claim for damages incidental, consequential or special, arising out of or in connection with the use or performance of the digital data as provided in any medium or format.
9. The digital data provided by Oglala Lakota County shall remain the property of Oglala Lakota County, which shall retain all rights commensurate with ownership, including the right to sell, release, license, and use or provide the digital data to others as it deems appropriate in its sole discretion.
10. The digital data provided by Oglala Lakota County are deemed and remain hereafter proprietary information of Oglala Lakota County, and shall not be provided, sold, disseminated or assigned to any other party, without the prior written consent of Oglala Lakota County.
11. Time is the essence of this Agreement.
12. This Agreement and all of its terms and conditions shall be binding upon all successors in interest of the parties hereto.
13. All signed copies of this Agreement shall be construed the same as the original hereof.
14. Written notices required to be given hereunder, or any written notices required to be given under South Dakota law, shall be made by certified mail, return receipt requested, to the User’s address listed above and to the Oglala Lakota County Auditor at 906 N. River St., Hot Springs, South Dakota, 57747.
15. In the event that either party determines that this Agreement has been or will be breached, then and in that event, said party shall send written

notice to the offending party, stating the grounds, facts and circumstances that it believes led to the breach of this Agreement.

The party receiving such notice of breach shall have thirty (30) days from the date that notice was delivered to them, as indicated on the return receipt, to correct said breach. If said breach is not corrected, then the non-offending party may terminate this Agreement and may seek the appropriate relief as provided by South Dakota Codified Law.

16. The parties agree that even if a party does not enforce the other parties' breach of a provision of this Agreement, the failure to do so shall not be deemed a waiver of that parties' right to enforce any subsequent breach or default of the same or similar nature. Any waiver by a party of a right provided for in this Agreement must be in writing and signed by the parties to be effective.
17. This Agreement shall be construed in accordance with the substantive laws of the State of South Dakota.
18. Any dispute arising between the parties shall be brought before the Seventh Judicial Circuit Court, State of South Dakota, and the parties hereto consent to the jurisdiction of said court.
19. This Agreement may be modified only if said modification is in writing and signed by all the parties.
20. User agrees and hereby represents that in this Agreement, it was and is acting solely on its own, and acting through its own knowledge, and it is not in any manner relying upon any representation either from the Oglala Lakota County, its officials or any employee. This Agreement incorporates all the demands that User has made in regard to determining and fully settling all the terms and conditions herein. User hereby states and represents and warrants that it executes this Agreement of its own free will and based upon its own independent judgement.
21. The foregoing Agreement constitutes the entire Agreement between the parties and there is no other oral or collateral Agreement between the parties.

DATED this _____ day of _____, 20__.

Chairperson
Oglala Lakota County Commissioners

STATE OF SOUTH DAKOTA)
)
COUNTY OF OGLALA LAKOTA)

On this ____ day of _____, 20__, before me personally appeared _____, known to me to the Chairperson of the Board of Oglala Lakota County Commissioners and he/she that executed the within instrument and acknowledged to me that said Board approved the same.

Notary Public – South Dakota

My commission expires:
(SEAL)

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DATED this _____ day of _____, 20__.

User,
Title of Person Signing_____

STATE OF _____)
_____)
COUNTY OF _____)

On this ____ day of _____, 20__, before me personally
appeared _____, known to me to the
_____ (title of person signing) for
_____ (name of company) and that he/she
executed the within instrument and acknowledged to me that such company
approved the same.

Notary Public – _____

My commission expires:
(SEAL)

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OL

GIS Department

	Request 2026	Budget 2025	Budget 2024
GIS Software	\$ 900	\$ 900	\$ 900
GIS Supply	\$ 300	\$ 300	\$ 300
GIS Salary	\$ 2,000	\$ 2,000	\$ 300

OGLALA LAKOTA COUNTY RESOLUTION #2025-_____

WHEREAS, Oglala Lakota County has on record in the Office of the Auditor, Treasurer and Sheriff, outstanding checks as follows for First Interstate Bank in the amount of \$2,041.67:

Check #2501-----Issued on 2/16/2018 to Red Shirt School in the amount of \$100.00.

Check #2819-----Issued on 7/27/2018 to the S.D. Division of Criminal Investigations in the amount of \$43.25.

Check #4956-----Issued on 5/29/2019 to Capital One Auto in the amount of \$10.00.

Check #5000-----Issued on 11/15/2019 to Capital One, NA in the amount of \$5.00.

Check #5016-----Issued on 3/3/2020 to Capital One in the amount of \$5.00.

Check #5168-----Issued on 10/18/2021 to ENT Credit Union in the amount of \$10.00.

Check #5188-----Issued on 2/14/2022 to Jennifer Dixon in the amount of \$10.00.

Check #5203-----Issued on 4/13/2022 to Davis Ghost in the amount of \$32.00.

Check #5211-----Issued on 5/5/2022 to Sam Two Bulls Jr. in the amount of \$20.00.

Check #5250-----Issued on 12/2/2022 to Maretta Champagne in the amount of \$11.33.

Check #5253-----Issued on 12/8/2022 to Antonio Murrufu in the amount of \$8.50.

Check #5280-----Issued on 5/31/2023 to Christopher Benson in the amount of \$25.00.

Check #10472-----Issued on 8/13/2008 to Pennington Co. States Attorney in the amount of \$200.00.

Check #11832-----Issued on 12/3/2009 to General Store in the amount of \$103.48.

Check #12458-----Issued on 6/11/2010 to Pennington Co. States Attorney in the amount of \$400.00.

Check #14493-----Issued on 8/3/2012 to S.D. Sheriff's Association in the amount of \$757.58.

Check #17150-----Issued on 5/6/2016 to Yankton County Sheriff in the amount of \$25.00.

Check #18492-----Issued on 9/11/2019 to Safety Services Co. in the amount of \$65.00.

Check #19713-----Issued on 7/14/2021 to Robert Faulk in the amount of \$7.46.

Check #19727-----Issued on 8/5/2021 to Marla Day Boy in the amount of \$10.00.

Check #19826-----Issued on 10/8/2021 to Rashawn Schreiner in the amount of \$10.00.

Check #20520-----Issued on 11/14/2022 to Daniel Johnson in the amount of \$176.02.

Check #20631-----Issued on 1/11/2023 to Debra Black Crow in the amount of \$7.05.

WHEREAS, the Board of County Commissioners of Oglala Lakota County may by resolution make the “cancellation of checks and warrants not presented within two years of issuance” as stated in SDCL 1967 7-22-17.

NOW THEREFORE BE IT RESOLVED that the above-mentioned outstanding checks be canceled and the County Treasurer and County Auditor be instructed to cancel the same unless the individuals on the above listing contact the Auditor’s Office within 30 days from publication.

PASSED AND APPROVED THIS ____ DAY OF JULY 2025.

Attest:

**Sue Ganje, Auditor
Oglala Lakota County**

**Allyssa Comer, Chairwoman
Oglala Lakota County Commission**

4/10/25	OGALA LAKOTA COUNTY	3+ YEAR BUDGET WORKSHEET	TREASURER'S OFFICE (S)			AS OF	APRIL	25	LPBUDW		PAGE	11
ACCOUNT DESCRIPTION	GL#	22 ACTUAL	23 ACTUAL	24 ACTUAL	3-YEAR AVERAGE	25 BUDGET	25	25 YTD ACTUAL	26 REQUESTED	26 APPROVED		
4340.142 TREAS EQUIP	10100X4340142	699.58	1,998.92	3,854.91	2,184.47	3,000.00	11	327.01	11			
ACCOUNT TYPE TOTALS	43	699.58	1,998.92	3,854.91	2,184.47	3,000.00	11	327.01	11			
FUND TOTALS	10100	84,166.80	82,458.39	82,140.82	82,922.00	114,186.00	2	2,445.91	2			
DEPT TOTALS	142	84,166.80	82,458.39	82,140.82	82,922.00	114,186.00	2	2,445.91	2			

3,000 same

* = BUDGET INCLUDES TRANSFERS AND/OR SUPPLEMENTS

2025 Parcels that should
have not been taxed as
they are in USA Trust for
OST

Tax Yr	Bill #	Parcel #	Name	Total Due	Abate #	Reason
2018	762	28000-03844-23300	Gieger, Wilbert	\$11.96		Trust
2019	752	28000-03844-23300	Gieger, Wilbert	\$6.93		Trust
2020	752	28000-03844-23300	Gieger, Wilbert	\$12.22		Trust
2021	752	28000-03844-23300	Gieger, Wilbert	\$6.27		Trust
2022	135	28000-03844-23300	Gieger, Wilbert	\$10.68		Trust
2023	916	28000-03844-23300	Gieger, Wilbert	\$10.97		Trust
2024	551	28000-03844-23300	Gieger, Wilbert	\$5.63		Trust
2018	760	28000-03844-22300	Gieger, Wilbert	\$11.96		Trust
2019	751	28000-03844-22300	Gieger, Wilbert	\$6.93		Trust
2020	751	28000-03844-22300	Gieger, Wilbert	\$12.23		Trust
2021	751	28000-03844-22300	Gieger, Wilbert	\$6.25		Trust
2022	638	28000-03844-22300	Gieger, Wilbert	\$10.68		Trust
2023	1413	28000-03844-22300	Gieger, Wilbert	\$10.97		Trust
2024	907	28000-03844-22300	Gieger, Wilbert	\$5.63		Trust
2018	898	41000-04041-10200	Gieger, Wilbert	\$15.16		Trust
2019	879	41000-04041-10200	Gieger, Wilbert	\$9.90		Trust
2020	877	41000-04041-10200	Gieger, Wilbert	\$15.24		Trust
2021	878	41000-04041-10200	Gieger, Wilbert	\$9.05		Trust
2022	554	41000-04041-10200	Gieger, Wilbert	\$13.59		Trust
2023	430	41000-04041-10200	Gieger, Wilbert	\$13.86		Trust
2024	70	41000-04041-10200	Gieger, Wilbert	\$8.16		Trust
2020	458	16000-03648-12200	Marcy, Joyce	\$41.20		Trust
2021	458	16000-03648-12200	Marcy, Joyce	\$32.65		Trust
2022	637	16000-03648-12200	Marcy, Joyce	\$35.05		Trust
2023	1499	16000-03648-12200	Marcy, Joyce	\$45.69		Trust
2024	1021	16000-03648-12200	Marcy, Joyce	\$38.13		Trust



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

RUSSELL A. OLSON
AUDITOR GENERAL

July 10, 2025

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, 2023 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.

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, 2023. 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 July 10, 2025.

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



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

RUSSELL A. OLSON
AUDITOR GENERAL

July 10, 2025

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, 2023 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. The County has a procurement policy that references the outdated bid laws. We recommend the County consider updating the policy to reflect the current bidding requirements.
2. Internal accounting controls over financial reporting for the years 2022 and 2023 were inadequate resulting in inaccurate information being presented to users of the annual financial reports. We recommend that the financial statements be properly presented.
3. Internal accounting controls were inadequate to ensure the custodial fund subsidiary records were reconciled to the general ledger balances. Reconciliations of the taxing entity funds, motor vehicle fund and partial payments fund were not consistently done. We recommend all appropriate reconciliations be completed.

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. The County used federal funds to purchase a snowblower and fuel tanks without following all requirements for suspension and debarment. We recommend when federal funds are used that all federal requirements applicable to the federal program be followed and documented.
3. The County Auditor recorded a supplement to the Sheriff's budget that was not included in the resolution approved by the County Commission. We recommend only amounts approved and listed in the resolution approved be recorded as supplements or contingency transfers.

4. The bill list published with the minutes for items approved for payment did not detail the purpose of the purchases made with the credit card. We recommend the items purchased with the credit card be detailed in the bill list as to the purpose of the purchases included with that payment.
5. The County did not retain the required bidding support when purchasing items off Sourcewell contracts and making sure the County was properly charged the amounts as bid by Sourcewell. We recommend the County printout the relevant information off the Sourcewell web site to show the item was bid and the County was charged the amount as noted in the award documents.
6. The County purchased fuel tanks without advertising for bids as required by SDCL 5-18A-14. We recommend the County follow the state bids laws.

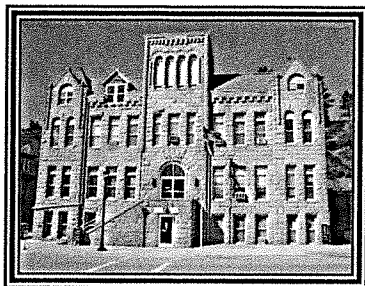
We also noted other less significant items throughout the course of the audit that were discussed with management.

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
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 sue.ganje@state.sd.us

July 10, 2025

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, 2023 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 December 9, 2024, 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. Where Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) applies, cost allocations have been made in conformity with its requirements.
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 and the Schedule of Federal Awards, 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:
- 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.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - 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.
38. With respect to federal awards, we represent the following to you:
- We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform*

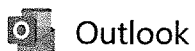
Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

- b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
- c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- d. The methods of measurement or presentation have not changed from those used in the prior period.
- e. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
- f. We have identified and disclosed all our government programs and related activities subject to the Uniform Guidance compliance audit.
- g. When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
- h. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- i. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- j. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- k. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- l. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- m. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared and are prepared on a basis consistent with the schedule of expenditures of federal awards.
- o. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

- p. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- q. We have charged costs to federal awards in accordance with applicable cost principles.
- r. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- s. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- t. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- u. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- v. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
- w. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- x. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Board Chairperson

County Auditor



Documents for OL closing conference

From Schaefer, Al <Al.Schaefer@state.sd.us>

Date Wed 6/25/2025 10:21 AM

To Ganje, Sue <Sue.Ganje@state.sd.us>

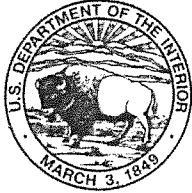
 3 attachments (247 KB)

Q6-Closing-Communication Those Charged with Governance.docx; Q6- Closing-Management Letter (Updated April 2020).docx;
Q5-Letter of Representation SPRF (Updated April 2020).docx;

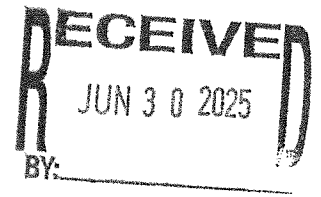
Here are the documents for the OL County closing conference. You can put me on the agenda for the July 10th meeting. I know it is in Kyle so it will be a long trip for a short meeting. The representations letter I will need to have you printout so that you and the chairperson can sign it.

Any questions let me know

Allen L Schaefer, Auditor III
Department of Legislative Audit
Email al.schaefer@state.sd.us



THE SECRETARY OF THE INTERIOR
WASHINGTON



JUN 24 2025

OGLALA LAKOTA COUNTY
906N River Street
Hot Springs, SD 57747-1390

Dear County Official:

I am pleased to notify you that on June 24, 2025, the Department of the Interior (Department) issued payments under the Payments in Lieu of Taxes (PILT) program. The PILT program compensates eligible local jurisdictions for Federal lands administered by agencies within the Department and on behalf of the U.S. Forest Service, U.S. Army Corps of Engineers, and Utah Reclamation Mitigation and Conservation Commission. Local governments may use the PILT payments for any governmental purpose, including emergency response, public schools, and roads. Since local governments cannot tax Federal lands, annual PILT payments help to defray the costs associated with maintaining important community services.

The Payments in Lieu of Taxes Act, 31 U.S.C. 6901–6907, as amended, authorized the program. The PILT Act prescribes the formula used to compute the annual payments based on annually adjusted per-acre and population variables. Prior-year Federal payments under certain revenue-sharing programs, as reported annually by States, are deducted in formulating the payment amounts. A provision in the PILT Act provides temporary compensation for recent additions to the National Park System and National Forest Wilderness Areas.

The President signed the Full-Year Continuing Appropriations and Extensions Act, 2025 (Public Law 119–4) on March 15, 2025, providing full funding for the 2025 PILT program. More than 1,900 local jurisdictions received a total of \$644.8 million in PILT payments this year.

For 2025, your county is receiving a PILT payment of \$6,871. If you provided current bank routing and account numbers to our Interior Business Center or to the System of Awards Management (SAM), an electronic funds transfer was posted to your account on or about June 24, 2025. If you did not receive a payment or require further information, please refer to www.doi.gov/pilt. The website includes information on how to register in SAM to expedite receipt of future PILT payments. If you have any questions, please contact the PILT Program Manager, Dionna Kiernan, at DOI_PILT@ios.doi.gov or (202) 513–7783.

With gratitude,

Doug Burgum

5/10/25		GOTLAND COUNTY		3+ YEAR BUDGET WORKSHEET		SOIL CONSERVATION		AS OF APRIL		25		LFSUM		PAGE 54	
ACCOUNT DESCRIPTION	GL#	22	23	24	3-YEAR	25	25 YTD	26	26	26	26	26	26	26	26
		ACTUAL	ACTUAL	ACTUAL	AVERAGE	BUDGET									
4291.612 SOIL CONSERVATION ANN 10100W4291612		2,500.00	2,500.00	2,500.00	2,500.00	3,000.00	3,000.00	100		3,000.00					
ACCOUNT TYPE TOTALS	42	2,500.00	2,500.00	2,500.00	2,500.00	3,000.00	3,000.00	100		3,000.00					
FUND TOTALS	10100	2,500.00	2,500.00	2,500.00	2,500.00	3,000.00	3,000.00	100		3,000.00					
DEPT TOTALS	612	2,500.00	2,500.00	2,500.00	2,500.00	3,000.00	3,000.00	100		3,000.00					
* = BUDGET INCLUDES TRANSFERS AND/OR SUPPLEMENTS															

* = BUDGET INCLUDES TRANSFERS AND/OR SUPPLEMENTS

*Gottland's Conservation
District
Betty Cook, Dist. Clerk*

FVI

RECEIVED
JUL 07 2025
BY: _____

401 CERTIFICATION 15-DAY PUBLIC NOTICE

The South Dakota Department of Agriculture and Natural Resources (DANR) has received an application for state certification under Section 401 of the Clean Water Act. The U.S. Army Corps of Engineers (Corps) is proposing to reissue the 56 existing nationwide permits (NWP), issue one new NWP, and not reissue one NWP. The proposed NWPs would cover permitted activities within the state of South Dakota.

Nationwide permits are general permits issued on a nationwide basis to streamline the authorization of activities that result in no more than minimal individual and cumulative adverse environmental effects. Many of the proposed NWPs require notification to the district engineer before commencing those activities, to ensure that the activities authorized by those NWPs cause no more than minimal individual and cumulative adverse environmental effects. A full text copy of the NWPs is available at: <https://www.usace.army.mil/Missions/Civil-Works/Regulatory-Program-and-Permits/Nationwide-Permits/>, at www.regulations.gov in docket number COE-2025-0002, or at <https://www.federalregister.gov/d/2025-11190>.

Written comments regarding 401 water quality certification for the proposed NWPs must be received by the department on or before **July 18, 2025**. Questions and/or written comments should be directed to: Water Quality at DANRmail@state.sd.us. Written comments may also be mailed to the following address: SD DANR WQP, 523 E Capitol, Pierre, SD 57501-3181 or submitted using the online comment form, accessible via the "Comment Deadline" link at <https://danr.sd.gov/public/default.aspx>. If no objections are received within the specified 15-day period, the Secretary will issue a final determination by September 12, 2025. Any person may request, in writing, within the 15-day comment period, that a public hearing pursuant to ARSD Chapter 74:50:02 be held to consider the water quality certification. Requests for public hearings must state the reasons for holding a public hearing.

Secretary Hunter Roberts