



City of Flandreau City Council Meeting

Agenda

6:30 p.m., Monday
March 3rd, 2025
City Council Chambers
1005 W. Elm Avenue
Flandreau, SD

Meeting called by: Mayor Sutton

Type of meeting: Regular

Agenda Topics

Pledge of Allegiance

Alderman Bjerke

2

Adopt Agenda

2

Approve Minutes-February 18th, 2025

2

Approve Bills

Public Hearing

5

Public Hearing: First Reading Ordinance 628: Rezone from Industrial to Central Commercial the following property; All of Block 14, except the E 100' of Lots 5-6-7-8-9-10-11, in Pettigrew's First Addition, and all of Block 5 of Railroad Addition, and all of Block 4 of Park Addition, to the City of Flandreau, Moody County, South Dakota.

Visitors to be Heard

Visitors to be Heard is the opportunity for persons to address the Council on items not on the Agenda. If the item can be handled administratively without Council action, the Mayor will refer it to the City Administrator. If the item requires Council action, it will be scheduled for an upcoming meeting. Persons wishing to comment on items on the Agenda shall request to speak following presentation of the agenda item and after the Mayor opens the item up for public comment.

Administrative Reports

5

Mayor's Report

Mayor Sutton

5

City Administrator's Report

City Administrator
Cohl Turnquist

2 Approve Administrative Reports

Old Business

5 Second Reading Ordinance 627: Electric Rates

New Business

10 Pre-Disaster Mitigation Plan Review: First District Association of Local Government

5 Temporary On-Sale Alcoholic Beverage License; Blue Jays: Event at William J Janklow Community Center: 3-29-25

5 Resolution 2025-03: Final Plat Lots 3A and 4A in Block 1 of Brown's Addition

10 Updated Letter of Engagement with Ketel Thorstenson

5 Placement of Myranda Wester on Aquatic Center Manager Wage Scale

Special notes: Other business properly referred to the City Council.

Cohl Turnquist
City Administrator

Distribution:

Mayor Sutton
Alderman Ahlers
Alderman Bjerke
Alderman Ekern
Alderman Fargen
Alderman Tufty
Alderman Yeaton

Cc:
Newspaper: Moody County Enterprise
City Attorney: Corey Bruning

**CITY OF FLANDREAU
1005 W. Elm Avenue
Flandreau, SD 57028-1404**

**COUNCIL PROCEEDINGS
February 18th, 2025**

The City Council of the City of Flandreau, South Dakota, met in regular session on Tuesday, February 18th, 2025 at 6:30 p.m. at the City Council Chambers, 1005 W. Elm Avenue, Flandreau, SD.

Present: Mayor Dan Sutton. Aldermen: Curt Ahlers, Brad Bjerke, Mark Ekern, Mike Fargen, Karen Tufty, and Tim Yeaton. Absent: None. Also present were City Administrator Cohl Turnquist; Finance Officer Lori Kneebone; and Police Chief Zach Weber, Mark Bonrud, Linnea Janssen, Marvin Schoenwetter, Wes Hall, Scott Panschow, Roxee Boysen and Carleen Wild.

The proposed agenda was reviewed. Motion by Bjerke and seconded by Fargen to adopt the proposed agenda. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen, Tufty and Yeaton. Nays: None. Absent: None. Motion carried.

Motion by Yeaton and seconded by Tufty to approve the minutes of February 3rd, 2025. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen, Tufty and Yeaton. Nays: None. Absent: None. Motion carried.

Motion by Ahlers and seconded by Ekern to allow the following claims for the City and to pay them: Payroll: 2/5/25: general, \$25,050.46; water, \$1,494.38; electric, \$5,570.18; sewer, \$3,110.82; (26543) HW Contracting, LLC, mutual release of all claims pmt, \$147,615.74; (26544) Access Systems Leasing, copier lease & quote to return copier, \$1,140.60; AFLAC, supplemental insurance, \$277.44; Andy Wede, safety glasses, \$145.00; Automatic Building Controls, annual alarm inspection at CC/armory, \$742.00; Avera Occupational Medicine, annual drug screen fee, \$106.60; Axon Enterprise, Inc., contract/agreement, \$10,850.40; Banner Associates, Inc., professional services, \$880.00; Big Sioux Community Water System, water purchases, \$17,970.60; Catalis LLC, e-mail services, \$787.50; Cintas, rugs/linens, \$560.11; Cole's Petroleum Inc., aviation gas, \$6,052.00; Cybercoach Inc., repairs, \$1,967.28; DANR, Andy Wede class/certification, \$60.00; Ditch Witch Undercon, parts, \$1,428.77; First Savings Bank, loan payments, \$5,918.72; Glock Inc., supplies, \$217.00; GreatAmerica Financial Services, FPD copier agreement, \$171.21; International Association of Chiefs of Police, dues, \$270.00; Maynards, supplies, \$712.28; Meierhenry Sargent LLP, sales tax revenue bond, \$7,753.57; MidAmerican Energy, gas, \$3,084.15; Missouri River Energy Services, AMI meter count, \$386.40; Moody County Enterprise, publishing/advertising, \$544.32; Office Peeps Inc., supplies, \$201.03; Ottertail Power Company, airport electricity, \$389.86; River's Edge Cooperative, gas/oil, \$1,138.81; SD Supplemental Retirement Plan, supplemental retirement, \$50.00; Sioux Falls Area Humane Society, impound fees, \$572.00; Sioux Valley Energy, electricity, \$203.00; Steve's Tire & Service Inc., repairs, \$225.71; Sturdevant's Auto Supply, supplies/repairs, \$281.44; Transunion Risk and Alternative, contract/agreement, \$120.00; Valley Fibercom, phone/internet, \$764.98; Verizon Wireless, phones/iPads, \$145.51; Wesco Receivables Corp., minor capital equipment, \$23,890.00 (26578). The following members voted aye:

Ahlers, Bjerke, Ekern, Fargen, Tufty and Yeaton. Nays: None. Absent: None. Motion carried.

Visitors to Be Heard: None.

Mayor Dan Sutton reported on the water main break city crews worked on February 13th. Sutton thanked city staff for working through the night to resolve the problem. Sutton also reminded residents to remove snow from their sidewalks.

City Administrator Cohl Turnquist reported there will be a joint public hearing with the Planning Commission Board regarding a rezone of the new fire hall land. The public hearing will be held on March 3rd at 6:30 p.m. Turnquist also thanked city staff and Claflin Excavating for their work with the recent water main break. The Housing Authority committee continues to meet about the Broad Street Development and is currently looking into developing a 14-unit complex. Turnquist also stated there will be a Legislative Cracker Barrel on Saturday, March 1st at city hall at 8:00 a.m.

Motion by Ekern and seconded by Fargen to approve the Administrator's Reports. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen, Tufty and Yeaton. Nays: None. Absent: None. Motion carried.

Old Business: The second reading was held for Ordinance 626: Amending Mediacom Franchise Term. Motion by Ahlers and seconded by Bjerke to approve Ordinance 626. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen, Tufty and Yeaton. Nays: None. Absent: None. Motion carried.

Discussion was had on the Ambulance Task Force Recommendation. Mayor Sutton thanked the task force members for their time meeting over the last two months to discuss this important issue. At the last ambulance task force meeting, a motion was made stating it is feasible for the City of Flandreau to take over operations of the ambulance service. Sutton laid out three options for consideration by the city council; do not accept the task force recommendation, accept the task force recommendation, or accept the recommendation, with additional information needed, and charge Administrator Turnquist with developing a business model by June 1st for the council's consideration.

Alderman Yeaton spoke in favor of the city taking over the ambulance stating with additional subsidy funds and Turnquist's leadership, he believes the ambulance takeover will be successful.

Turnquist spoke to the importance of developing a plan, organizationally and financially, and stated by having a model it may give the city council more certainty on how ambulance operations would run, if taken over by the city.

Alderman Bjerke spoke in favor of developing an ambulance district, where all parties utilizing the ambulance service would be included. Once established, an ambulance district would be its own entity whose sole purpose was to operate and oversee the ambulance service.

Alderman Fargen spoke in favor of the third option stating he would like Administrator Turnquist to develop a model for the council to look at it. Fargen also spoke in favor of the ambulance district.

Carleen Wild asked the council if they would consider offering the county a subsidy in the interim period of time, while the city develops a business model. Turnquist stated the council would have to vote on an additional subsidy, and isn't ruling out the possibility, but would like specific meaning and details from the county on what the subsidy funds would be used for.

City resident Roxee Boysen stated this is more than just a city problem and believes all members of the county should share in the expense of running an ambulance. Boysen offered both anecdotal and research-based information to the council on operating an ambulance.

Task Force Member Linnea Janssen stated she believes the community is looking for a commitment and feels the city should take over the operation of the ambulance, as the county has run the ambulance for 25-plus years.

Mark Bonrud stated the city should move forward cautiously and have several plans in place before jumping into taking over the ambulance. Bonrud believes the city should wait until budget planning begins for year 2026 to even consider taking over the ambulance.

Motion by Fargen and seconded by Ekern to charge Administrator Turnquist with putting together a business model for ambulance operations to be ready on or before the June 2nd council meeting. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen, Tufty and Yeaton. Nays: None. Absent: None. Motion carried.

Motion by Bjerke and seconded by Yeaton to authorize Mayor Sutton and Administrator Turnquist to draft a response letter to the county's request prior to the February 28, 2025 deadline. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen, Tufty and Yeaton. Nays: None. Absent: None. Motion carried.

The first reading of Ordinance 627: Electric Rates was held, which includes a 5% electric rate increase, which would be applied to April utility bills. No council action was taken at this time. The second reading of Ordinance 627 will be held on March 3rd, 2025.

Council Comments: None.

The Mayor declared the meeting adjourned at 8:03 p.m.

Daniel D. Sutton
Mayor

ATTEST:

Cohl Turnquist
City Administrator



City of Flandreau, SD

Income Statement

Group Summary

For Fiscal: 2025 Period Ending: 02/28/2025

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 101 - General Fund					
Revenue	2,497,960.00	2,497,960.00	59,163.83	266,174.68	2,231,785.32
Expense	2,492,313.68	2,492,313.68	107,237.24	318,262.78	2,174,050.90
Fund: 101 - General Fund Surplus (Deficit):	5,646.32	5,646.32	-48,073.41	-52,088.10	57,734.42
Fund: 211 - Bed, Board, Booze OR 3rd Cent Sales Tax Fund?					
Revenue	32,000.00	32,000.00	2,143.14	4,755.43	27,244.57
Expense	32,000.00	32,000.00	1,953.80	2,429.78	29,570.22
Fund: 211 - Bed, Board, Booze OR 3rd Cent Sales Tax Fund? Surplus (Defi	0.00	0.00	189.34	2,325.65	-2,325.65
Fund: 307 - Aquatic Center Bond					
Revenue	0.00	0.00	0.00	7.15	-7.15
Fund: 307 - Aquatic Center Bond Total:	0.00	0.00	0.00	7.15	-7.15
Fund: 500 - Capital Project-Fire Station					
Expense	0.00	0.00	13,672.29	22,836.41	-22,836.41
Fund: 500 - Capital Project-Fire Station Total:	0.00	0.00	13,672.29	22,836.41	-22,836.41
Fund: 602 - Water					
Revenue	4,670,428.13	4,670,428.13	60,967.24	120,263.33	4,550,164.80
Expense	762,511.00	762,511.00	95,908.05	145,607.76	616,903.24
Fund: 602 - Water Surplus (Deficit):	3,907,917.13	3,907,917.13	-34,940.81	-25,344.43	3,933,261.56
Fund: 603 - Electric					
Revenue	3,289,100.00	3,289,100.00	340,720.51	676,431.00	2,612,669.00
Expense	3,265,435.00	3,265,435.00	243,960.16	449,798.72	2,815,636.28
Fund: 603 - Electric Surplus (Deficit):	23,665.00	23,665.00	96,760.35	226,632.28	-202,967.28
Fund: 604 - Sewer					
Revenue	4,491,019.00	4,491,019.00	55,429.85	111,355.28	4,379,663.72
Expense	608,410.00	608,410.00	192,693.21	233,683.36	374,726.64
Fund: 604 - Sewer Surplus (Deficit):	3,882,609.00	3,882,609.00	-137,263.36	-122,328.08	4,004,937.08
Fund: 606 - Airport					
Revenue	1,093,975.00	1,093,975.00	505.08	5,657.06	1,088,317.94
Expense	1,130,252.00	1,130,252.00	10,678.75	12,011.29	1,118,240.71
Fund: 606 - Airport Surplus (Deficit):	-36,277.00	-36,277.00	-10,173.67	-6,354.23	-29,922.77
Fund: 612 - Solid Waste					
Revenue	218,805.00	218,805.00	17,893.10	35,684.06	183,120.94
Expense	195,450.00	195,450.00	15,268.92	15,464.85	179,985.15
Fund: 612 - Solid Waste Surplus (Deficit):	23,355.00	23,355.00	2,624.18	20,219.21	3,135.79
Fund: 708 - TIF 8					
Revenue	33,500.00	33,500.00	0.00	0.00	33,500.00
Expense	56,455.58	56,455.58	0.00	0.00	56,455.58
Fund: 708 - TIF 8 Surplus (Deficit):	-22,955.58	-22,955.58	0.00	0.00	-22,955.58
Fund: 710 - Housing Corporation					
Revenue	0.00	0.00	0.00	15,000.00	-15,000.00
Fund: 710 - Housing Corporation Total:	0.00	0.00	0.00	15,000.00	-15,000.00
Fund: 728 - Park Board					
Revenue	0.00	0.00	0.00	16.06	-16.06
Fund: 728 - Park Board Total:	0.00	0.00	0.00	16.06	-16.06
Total Surplus (Deficit):	7,783,959.87	7,783,959.87	-144,549.67	35,249.10	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
101 - General Fund	5,646.32	5,646.32	-48,073.41	-52,088.10	57,734.42
211 - Bed, Board, Booze OR	0.00	0.00	189.34	2,325.65	-2,325.65
307 - Aquatic Center Bond	0.00	0.00	0.00	7.15	-7.15
500 - Capital Project-Fire Sta	0.00	0.00	-13,672.29	-22,836.41	22,836.41
602 - Water	3,907,917.13	3,907,917.13	-34,940.81	-25,344.43	3,933,261.56
603 - Electric	23,665.00	23,665.00	96,760.35	226,632.28	-202,967.28
604 - Sewer	3,882,609.00	3,882,609.00	-137,263.36	-122,328.08	4,004,937.08
606 - Airport	-36,277.00	-36,277.00	-10,173.67	-6,354.23	-29,922.77
612 - Solid Waste	23,355.00	23,355.00	2,624.18	20,219.21	3,135.79
708 - TIF 8	-22,955.58	-22,955.58	0.00	0.00	-22,955.58
710 - Housing Corporation	0.00	0.00	0.00	15,000.00	-15,000.00
728 - Park Board	0.00	0.00	0.00	16.06	-16.06
Total Surplus (Deficit):	7,783,959.87	7,783,959.87	-144,549.67	35,249.10	



City of Flandreau, SD

Expense Approval Report

By Vendor Name

Payment Dates 2/26/2025 - 2/26/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Vendor: 2041 - AVERA HEALTH PLANS							
AVERA HEALTH PLANS	INV0001383	02/26/2025	HEALTH INSURANCE -- COVE	101-00-2169		02/26/2025	6,235.78
AVERA HEALTH PLANS	INV0001383	02/26/2025	HEALTH INSURANCE -- COVE	602-00-2169		02/26/2025	2,160.89
AVERA HEALTH PLANS	INV0001383	02/26/2025	HEALTH INSURANCE -- COVE	603-00-2169		02/26/2025	2,612.63
AVERA HEALTH PLANS	INV0001383	02/26/2025	HEALTH INSURANCE -- COVE	604-00-2169		02/26/2025	2,160.89
Vendor 2041 - AVERA HEALTH PLANS Total:							13,170.19
Vendor: 0183 - CITY OF FLANDREAU							
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	101-02-4280		02/26/2025	602.52
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	101-03-4280		02/26/2025	537.44
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	101-04-4280		02/26/2025	205.98
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	101-04-4281		02/26/2025	1,321.62
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	101-07-4280		02/26/2025	172.45
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	101-08-4280		02/26/2025	187.65
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	101-08-4810		02/26/2025	40.82
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	101-08-4820		02/26/2025	260.37
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	101-09-4280		02/26/2025	1,844.37
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	101-10-4280		02/26/2025	499.40
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	101-13-4280		02/26/2025	54.90
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	602-31-4280		02/26/2025	60.23
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	602-32-4280		02/26/2025	312.60
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	603-31-4280		02/26/2025	635.75
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	603-32-4280		02/26/2025	312.60
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	604-31-4280		02/26/2025	942.61
CITY OF FLANDREAU	INV0001387	02/26/2025	CITY BILLS VIA BANK DRAFT	604-32-4280		02/26/2025	312.61
Vendor 0183 - CITY OF FLANDREAU Total:							8,303.92
Vendor: 0151 - EFTPS							
EFTPS	INV0001378	02/26/2025	PAYROLL TAXES -- PAYROLL O	101-00-2162		02/26/2025	4,960.00
EFTPS	INV0001378	02/26/2025	PAYROLL TAXES -- PAYROLL O	602-00-2162		02/26/2025	1,350.53
EFTPS	INV0001378	02/26/2025	PAYROLL TAXES -- PAYROLL O	603-00-2162		02/26/2025	2,587.80
EFTPS	INV0001378	02/26/2025	PAYROLL TAXES -- PAYROLL O	604-00-2162		02/26/2025	1,446.27
EFTPS	INV0001379	02/26/2025	PAYROLL TAXES -- PAYROLL O	101-00-2162		02/26/2025	5,217.46
EFTPS	INV0001379	02/26/2025	PAYROLL TAXES -- PAYROLL O	602-00-2162		02/26/2025	1,336.39
EFTPS	INV0001379	02/26/2025	PAYROLL TAXES -- PAYROLL O	603-00-2162		02/26/2025	2,746.39
EFTPS	INV0001379	02/26/2025	PAYROLL TAXES -- PAYROLL O	604-00-2162		02/26/2025	1,483.19
Vendor 0151 - EFTPS Total:							21,128.03

Expense Approval Report

Payment Dates: 2/26/2025 - 2/26/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Vendor: 0511 - MISSOURI RIVER ENERGY SERVICES							
MISSOURI RIVER ENERGY SE	INV0001376	02/26/2025	MRES/WAPA -- JAN. 2025	603-30-4341		02/26/2025	173,602.81
Vendor 0511 - MISSOURI RIVER ENERGY SERVICES Total:							173,602.81
Vendor: 0075 - POSTMASTER							
POSTMASTER	INV0001385	02/26/2025	FEB. 2025: POSTAGE FOR UTI	602-32-4260		02/26/2025	149.78
POSTMASTER	INV0001385	02/26/2025	FEB. 2025: POSTAGE FOR UTI	603-32-4260		02/26/2025	149.79
POSTMASTER	INV0001385	02/26/2025	FEB. 2025: POSTAGE FOR UTI	604-32-4260		02/26/2025	149.79
Vendor 0075 - POSTMASTER Total:							449.36
Vendor: 0093 - SD STATE TREAS-SALES TAX							
SD STATE TREAS-SALES TAX	INV0001380	02/26/2025	SALES TAX PAYABLE -- JAN. 2	101-00-2170		02/26/2025	1,330.34
SD STATE TREAS-SALES TAX	INV0001380	02/26/2025	SALES TAX PAYABLE -- JAN. 2	603-00-2170		02/26/2025	7,982.05
SD STATE TREAS-SALES TAX	INV0001380	02/26/2025	SALES TAX PAYABLE -- JAN. 2	606-00-2170		02/26/2025	665.17
SD STATE TREAS-SALES TAX	INV0001380	02/26/2025	SALES TAX PAYABLE -- JAN. 2	612-00-2170		02/26/2025	3,325.85
Vendor 0093 - SD STATE TREAS-SALES TAX Total:							13,303.41
Vendor: 1856 - US DEPT OF AGRICULTURE--WATER/SEWER							
US DEPT OF AGRICULTURE--	INV0001377	02/26/2025	WATER AND SEWER BOND P	602-40-4716		02/26/2025	3,615.62
US DEPT OF AGRICULTURE--	INV0001377	02/26/2025	WATER AND SEWER BOND P	602-40-4717		02/26/2025	4,627.38
US DEPT OF AGRICULTURE--	INV0001377	02/26/2025	WATER AND SEWER BOND P	604-40-4718		02/26/2025	5,129.13
US DEPT OF AGRICULTURE--	INV0001377	02/26/2025	WATER AND SEWER BOND P	604-40-4719		02/26/2025	6,563.87
US DEPT OF AGRICULTURE--	INV0001377	02/26/2025	WATER AND SEWER BOND P	604-40-4728		02/26/2025	680.73
US DEPT OF AGRICULTURE--	INV0001377	02/26/2025	WATER AND SEWER BOND P	604-40-4729		02/26/2025	870.27
Vendor 1856 - US DEPT OF AGRICULTURE--WATER/SEWER Total:							21,487.00
Grand Total:							251,444.72

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
101 - General Fund	23,471.10	23,471.10
602 - Water	13,613.42	13,613.42
603 - Electric	190,629.82	190,629.82
604 - Sewer	19,739.36	19,739.36
606 - Airport	665.17	665.17
612 - Solid Waste	3,325.85	3,325.85
Grand Total:	251,444.72	251,444.72

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
101-00-2162	Payroll Taxes Payable	10,177.46	10,177.46
101-00-2169	Health Insurance Payabl	6,235.78	6,235.78
101-00-2170	Sales Taxes Payable	1,330.34	1,330.34
101-02-4280	Utilities	602.52	602.52
101-03-4280	Utilities	537.44	537.44
101-04-4280	Utilities	205.98	205.98
101-04-4281	Utilities Street Lighting	1,321.62	1,321.62
101-07-4280	Utilities	172.45	172.45
101-08-4280	Utilities	187.65	187.65
101-08-4810	Band Shell Expenses	40.82	40.82
101-08-4820	Bike Path Expenses	260.37	260.37
101-09-4280	Utilities	1,844.37	1,844.37
101-10-4280	Utilities	499.40	499.40
101-13-4280	Utilities	54.90	54.90
602-00-2162	Payroll Taxes Payable	2,686.92	2,686.92
602-00-2169	Health Insurance Payabl	2,160.89	2,160.89
602-31-4280	Utilities	60.23	60.23
602-32-4260	Supplies	149.78	149.78
602-32-4280	Utilities	312.60	312.60
602-40-4716	Principal - 2019 Water B	3,615.62	3,615.62
602-40-4717	Interest - 2019 Water Bo	4,627.38	4,627.38
603-00-2162	Payroll Taxes Payable	5,334.19	5,334.19
603-00-2169	Health Insurance Payabl	2,612.63	2,612.63
603-00-2170	Sales Taxes Payable	7,982.05	7,982.05
603-30-4341	MRES/WAPA/PWR Cost	173,602.81	173,602.81
603-31-4280	Utilities	635.75	635.75
603-32-4260	Supplies	149.79	149.79
603-32-4280	Utilities	312.60	312.60
604-00-2162	Payroll Taxes Payable	2,929.46	2,929.46
604-00-2169	Health Insurance Payabl	2,160.89	2,160.89

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
604-31-4280	Utilities	942.61	942.61
604-32-4260	Supplies	149.79	149.79
604-32-4280	Utilities	312.61	312.61
604-40-4718	Principal - 2019 Sewer B	5,129.13	5,129.13
604-40-4719	Interest - 2019 Sewer Bo	6,563.87	6,563.87
604-40-4728	Principal - 2019 Sewer B	680.73	680.73
604-40-4729	Interest - 2019 Sewer Bo	870.27	870.27
606-00-2170	Sales Taxes Payable	665.17	665.17
612-00-2170	Sales Taxes Payable	3,325.85	3,325.85
	Grand Total:	251,444.72	251,444.72

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	251,444.72	251,444.72
	Grand Total:	251,444.72



City of Flandreau, SD

Expense Approval Report

By Vendor Name
Payment Dates 3/3/2025 - 3/3/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Vendor: 0143 - AT & T MOBILITY							
AT & T MOBILITY	287302231339X02232025	03/03/2025	FPD: PHONES (1/16/25-2/15	101-02-4280		03/03/2025	212.68
Vendor 0143 - AT & T MOBILITY Total:							212.68
Vendor: 1140 - BETTY VON EYE							
BETTY VON EYE	INV0001370	03/03/2025	MAR. 2025: VON EYE MEDIC	604-00-2169		03/03/2025	185.00
Vendor 1140 - BETTY VON EYE Total:							185.00
Vendor: 2232 - BIG AL'S CONTRACTING							
BIG AL'S CONTRACTING	137	03/03/2025	B&G CLUB CONCRETE WORK	101-04-4252		03/03/2025	1,700.00
BIG AL'S CONTRACTING	137	03/03/2025	B&G CLUB CONCRETE WORK	101-04-4254		03/03/2025	7,905.00
BIG AL'S CONTRACTING	137	03/03/2025	B&G CLUB CONCRETE WORK	101-04-4257		03/03/2025	2,060.00
Vendor 2232 - BIG AL'S CONTRACTING Total:							11,665.00
Vendor: 0013 - BOOSTER PUBLISHING							
BOOSTER PUBLISHING	00036770	03/03/2025	CITY MINUTES (2/5) & CRAC	101-01-4230		03/03/2025	400.00
Vendor 0013 - BOOSTER PUBLISHING Total:							400.00
Vendor: 0014 - BORDER STATES ELECTRIC SUPPLY							
BORDER STATES ELECTRIC SU	929843706	03/03/2025	CHASE'S JEANS -- ARIAT BOO	101-08-4265		03/03/2025	150.90
Vendor 0014 - BORDER STATES ELECTRIC SUPPLY Total:							150.90
Vendor: 1890 - CANNON TECHNOLOGIES, INC.							
CANNON TECHNOLOGIES, IN	954330899	03/03/2025	METERS (QTY:2)	603-31-4362		03/03/2025	443.04
Vendor 1890 - CANNON TECHNOLOGIES, INC. Total:							443.04
Vendor: 1269 - CENEX FLEETCARD							
CENEX FLEETCARD	307722CL	03/03/2025	FPD: GAS/OIL (1/23/35 - 2/2	101-02-4263		03/03/2025	1,417.32
Vendor 1269 - CENEX FLEETCARD Total:							1,417.32
Vendor: 2228 - CENTURY BUSINESS PRODUCTS							
CENTURY BUSINESS PRODUC	775146	03/03/2025	KYOCERA COPIER LEASE -- 1/	602-32-4293		03/03/2025	143.91
CENTURY BUSINESS PRODUC	775146	03/03/2025	KYOCERA COPIER LEASE -- 1/	603-32-4293		03/03/2025	143.92
CENTURY BUSINESS PRODUC	775146	03/03/2025	KYOCERA COPIER LEASE -- 1/	604-32-4293		03/03/2025	143.92
Vendor 2228 - CENTURY BUSINESS PRODUCTS Total:							431.75
Vendor: 1608 - CHASE AMDAHL							
CHASE AMDAHL	INV0001382	03/03/2025	PERSONAL EXPENSE REIMBU	604-31-4270		03/03/2025	39.81
Vendor 1608 - CHASE AMDAHL Total:							39.81
Vendor: 1721 - CINTAS							
CINTAS	5231182501	03/03/2025	9/2024: CITY OFFICE FIRST AI	602-31-4260		03/03/2025	12.57
CINTAS	5231182501	03/03/2025	9/2024: CITY OFFICE FIRST AI	603-31-4260		03/03/2025	12.57
CINTAS	5231182501	03/03/2025	9/2024: CITY OFFICE FIRST AI	604-31-4260		03/03/2025	12.58

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
CINTAS	5231182502	03/03/2025	9/2024: FFD FIRST AID CABIN	101-03-4260		03/03/2025	37.72
CINTAS	5235701801	03/03/2025	10/2024:CITY OFFICE FIRST A	602-31-4260		03/03/2025	10.07
CINTAS	5235701801	03/03/2025	10/2024:CITY OFFICE FIRST A	603-31-4260		03/03/2025	10.07
CINTAS	5235701801	03/03/2025	10/2024:CITY OFFICE FIRST A	604-31-4260		03/03/2025	10.07
CINTAS	5235701802	03/03/2025	10/2024: FFD FIRST AID CABI	101-03-4260		03/03/2025	30.21
CINTAS	5239122514	03/03/2025	11/2024: FFD FIRST AID CABI	101-03-4260		03/03/2025	12.51
CINTAS	5240239901	03/03/2025	11/2024:CITY OFFICE FIRST A	602-31-4260		03/03/2025	14.83
CINTAS	5240239901	03/03/2025	11/2024:CITY OFFICE FIRST A	603-31-4260		03/03/2025	14.82
CINTAS	5240239901	03/03/2025	11/2024:CITY OFFICE FIRST A	604-31-4260		03/03/2025	14.83
CINTAS	5243943908	03/03/2025	12/2024:CITY OFFICE FIRST A	602-31-4260		03/03/2025	10.97
CINTAS	5243943908	03/03/2025	12/2024:CITY OFFICE FIRST A	603-31-4260		03/03/2025	10.97
CINTAS	5243943908	03/03/2025	12/2024:CITY OFFICE FIRST A	604-31-4260		03/03/2025	10.97
CINTAS	5243943909	03/03/2025	12/2024: FFD FIRST AID CABI	101-03-4260		03/03/2025	7.16
CINTAS	5247994808	03/03/2025	1/2025: CITY OFFICE FIRST AI	602-31-4260		03/03/2025	11.71
CINTAS	5247994808	03/03/2025	1/2025: CITY OFFICE FIRST AI	603-31-4260		03/03/2025	11.71
CINTAS	5247994808	03/03/2025	1/2025: CITY OFFICE FIRST AI	604-31-4260		03/03/2025	11.71
CINTAS	5247994809	03/03/2025	1/2025: FFD FIRST AID CABIN	101-03-4260		03/03/2025	55.31
CINTAS	5253869702	03/03/2025	2/2025: CITY OFFICE FIRST AI	602-31-4260		03/03/2025	7.07
CINTAS	5253869702	03/03/2025	2/2025: CITY OFFICE FIRST AI	603-31-4260		03/03/2025	7.07
CINTAS	5253869702	03/03/2025	2/2025: CITY OFFICE FIRST AI	604-31-4260		03/03/2025	7.07
CINTAS	5253869703	03/03/2025	2/2025: FFD FIRST AID CABIN	101-03-4260		03/03/2025	17.46
Vendor 1721 - CINTAS Total:							362.03
Vendor: 0602 - CITY OF SIOUX FALLS							
CITY OF SIOUX FALLS	30946	03/03/2025	JAN. 2025: BACTERIA WATER	602-31-4297		03/03/2025	29.00
Vendor 0602 - CITY OF SIOUX FALLS Total:							29.00
Vendor: 1649 - CLAFLIN EXCAVATING, LLC							
CLAFLIN EXCAVATING, LLC	775	03/03/2025	2/13/25 - 2/14/25 WATER M	602-31-4250		03/03/2025	3,147.50
Vendor 1649 - CLAFLIN EXCAVATING, LLC Total:							3,147.50
Vendor: 1722 - CORE & MAIN LP							
CORE & MAIN LP	W341433	03/03/2025	WATER REPAIRS	602-31-4250		03/03/2025	2,036.05
CORE & MAIN LP	W452331	03/03/2025	HYMAX COUPLING/PVC PIPE	602-31-4260		03/03/2025	3,764.48
Vendor 1722 - CORE & MAIN LP Total:							5,800.53
Vendor: 0363 - DAKOTA PUMP & CONTROL, INC.							
DAKOTA PUMP & CONTROL,	50213	03/03/2025	FOGROD REPLACEMENT ON	604-31-4250		03/03/2025	780.61
Vendor 0363 - DAKOTA PUMP & CONTROL, INC. Total:							780.61
Vendor: 1030 - DELTA DENTAL OF SOUTH DAKOTA							
DELTA DENTAL OF SOUTH DA	1940196	03/03/2025	MAR. 2025: DENTAL INSURA	101-00-2158		03/03/2025	378.54
DELTA DENTAL OF SOUTH DA	1940196	03/03/2025	MAR. 2025: DENTAL INSURA	602-00-2158		03/03/2025	252.38
DELTA DENTAL OF SOUTH DA	1940196	03/03/2025	MAR. 2025: DENTAL INSURA	603-00-2158		03/03/2025	192.10
DELTA DENTAL OF SOUTH DA	1940196	03/03/2025	MAR. 2025: DENTAL INSURA	604-00-2158		03/03/2025	214.08
Vendor 1030 - DELTA DENTAL OF SOUTH DAKOTA Total:							1,037.10

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Vendor: 0025 - DGR ENGINEERING							
DGR ENGINEERING	00273850	03/03/2025	PROF. SERVICES & ARCGIS O	603-31-4220		03/03/2025	1,129.40
Vendor 0025 - DGR ENGINEERING Total:							1,129.40
Vendor: 0029 - EKERN HOME EQUIPMENT, INC.							
EKERN HOME EQUIPMENT, I	194705	03/03/2025	12/10/24: ARMORY REPAIRS	211-09-4250		03/03/2025	398.75
EKERN HOME EQUIPMENT, I	194993	03/03/2025	PIPE WRENCH, PIPE DOPE, G	602-31-4250		03/03/2025	78.36
EKERN HOME EQUIPMENT, I	195140	03/03/2025	1/7/25: 4-WAY KEY	604-31-4260		03/03/2025	7.99
EKERN HOME EQUIPMENT, I	195163	03/03/2025	1/8/25: GALV BUSHING, NIP	602-31-4260		03/03/2025	173.44
Vendor 0029 - EKERN HOME EQUIPMENT, INC. Total:							658.54
Vendor: 1937 - ELM CUSTOMS							
ELM CUSTOMS	1528	03/03/2025	CITY RED GMC REPAIRS	101-04-4250		03/03/2025	2,196.38
ELM CUSTOMS	1535	03/03/2025	FFD TRUCK T3:7" HEADLIGHT	101-03-4250		03/03/2025	486.68
ELM CUSTOMS	1536	03/03/2025	FFD LADDER TRUCK:HEATED	101-03-4250		03/03/2025	411.84
ELM CUSTOMS	1537	03/03/2025	FFD TRUCK 3R: OIL CHANGE	101-03-4250		03/03/2025	2,374.01
ELM CUSTOMS	1582	03/03/2025	FFD BRUSH TRUCK REPAIRS	101-03-4250		03/03/2025	3,595.34
Vendor 1937 - ELM CUSTOMS Total:							9,064.25
Vendor: 0032 - ENG SERVICES							
ENG SERVICES	INV0001384	03/03/2025	FEB. 2025: HAULING SOLID	612-05-4293		03/03/2025	15,504.00
Vendor 0032 - ENG SERVICES Total:							15,504.00
Vendor: 0167 - FSST							
FSST	INV0001386	03/03/2025	FEB. 2025: UTILITY TAXES	603-00-2172		03/03/2025	619.59
FSST	INV0001386	03/03/2025	FEB. 2025: UTILITY TAXES	612-00-2172		03/03/2025	88.53
Vendor 0167 - FSST Total:							708.12
Vendor: 1880 - GRANICUS							
GRANICUS	197522	03/03/2025	GRANICUS SOFTWARE -- TER	101-00-1550		03/03/2025	1,213.04
GRANICUS	197522	03/03/2025	GRANICUS SOFTWARE -- TER	101-01-4293		03/03/2025	3,639.19
Vendor 1880 - GRANICUS Total:							4,852.23
Vendor: 0344 - GRAYBAR ELECTRIC COMPANY, INC							
GRAYBAR ELECTRIC COMPAN	9340808075	03/03/2025	SHAFT P&K TUBULAR PROD	603-31-4261		03/03/2025	11,217.90
Vendor 0344 - GRAYBAR ELECTRIC COMPANY, INC Total:							11,217.90
Vendor: 0050 - HEIMAN INC.							
HEIMAN INC.	0939607-IN	03/03/2025	FFD: BATTERY PACK DXL (QTY	101-03-4250		03/03/2025	336.00
Vendor 0050 - HEIMAN INC. Total:							336.00
Vendor: 0830 - HELMS & ASSOCIATES							
HELMS & ASSOCIATES	35444	03/03/2025	AIRPORT LAND ACQUISITION	606-11-4220		03/03/2025	1,645.00
Vendor 0830 - HELMS & ASSOCIATES Total:							1,645.00
Vendor: 2062 - IIA LIFTING SERVICES							
IIA LIFTING SERVICES	INDI92913	03/03/2025	TRUCK SAFETY INSPECTION	603-31-4250		03/03/2025	1,564.92
Vendor 2062 - IIA LIFTING SERVICES Total:							1,564.92

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Vendor: 1771 - JAYMAR							
JAYMAR	58169	03/03/2025	LASER CHECKS QTY: 2,000 (\$	602-32-4260		03/03/2025	169.93
JAYMAR	58169	03/03/2025	LASER CHECKS QTY: 2,000 (\$	603-32-4260		03/03/2025	169.93
JAYMAR	58169	03/03/2025	LASER CHECKS QTY: 2,000 (\$	604-32-4260		03/03/2025	169.94
Vendor 1771 - JAYMAR Total:							509.80
Vendor: 1999 - K & K INSURANCE GROUP, INC							
K & K INSURANCE GROUP, IN	INV0001366	03/03/2025	2025 SEASON: BLUE TEAL BA	101-23-4901		03/03/2025	300.00
K & K INSURANCE GROUP, IN	INV0001381	03/03/2025	2025 SEASON: CARDINALS B	101-23-4901		03/03/2025	336.30
Vendor 1999 - K & K INSURANCE GROUP, INC Total:							636.30
Vendor: 0913 - KRULL'S GARAGE							
KRULL'S GARAGE	35355	03/03/2025	FPD: 2022 DODGE CHARGER	101-02-4250		03/03/2025	124.38
KRULL'S GARAGE	35356	03/03/2025	FPD: 2021 FORD INTERCEPT	101-02-4250		03/03/2025	26.00
KRULL'S GARAGE	35362	03/03/2025	SEWER PICK-UP: BRAKE REPA	604-31-4250		03/03/2025	646.00
KRULL'S GARAGE	35404	03/03/2025	FPD: 2022 DODGE CHARGER	101-02-4250		03/03/2025	68.24
KRULL'S GARAGE	35410	03/03/2025	FPD: WIPER BLADES FOR 202	101-02-4250		03/03/2025	28.99
KRULL'S GARAGE	35458	03/03/2025	ELECTRIC DEPT. DODGE RAM	603-31-4250		03/03/2025	1,023.49
KRULL'S GARAGE	35459	03/03/2025	FPD: '21 FORD F150 OIL CHA	101-02-4250		03/03/2025	78.86
Vendor 0913 - KRULL'S GARAGE Total:							1,995.96
Vendor: 1530 - MATT JOACHIMS							
MATT JOACHIMS	INV0001371	03/03/2025	DEPOSIT RETURN: ARMORY	101-00-2200		03/03/2025	250.00
Vendor 1530 - MATT JOACHIMS Total:							250.00
Vendor: 1911 - MOODY COUNTY ABSTRACT CO.							
MOODY COUNTY ABSTRACT	INV0001367	03/03/2025	MRES ENERGY STAR REBATE	603-31-4294		03/03/2025	604.80
Vendor 1911 - MOODY COUNTY ABSTRACT CO. Total:							604.80
Vendor: 0033 - MOODY COUNTY ENTERPRISE							
MOODY COUNTY ENTERPRIS	INV0001368	03/03/2025	MRES ENERGY STAR REBATE	603-31-4294		03/03/2025	226.80
Vendor 0033 - MOODY COUNTY ENTERPRISE Total:							226.80
Vendor: 1838 - PATRIOT ELECTRIC, INC.							
PATRIOT ELECTRIC, INC.	INV0001369	03/03/2025	MRES ENERGY STAR REBATE	603-31-4294		03/03/2025	100.00
Vendor 1838 - PATRIOT ELECTRIC, INC. Total:							100.00
Vendor: 1862 - PRINCIPAL LIFE INSURANCE COMPANY							
PRINCIPAL LIFE INSURANCE	INV0001375	03/03/2025	MAR. 2025: VISION INSURAN	101-00-2157		03/03/2025	88.12
PRINCIPAL LIFE INSURANCE	INV0001375	03/03/2025	MAR. 2025: VISION INSURAN	602-00-2157		03/03/2025	21.03
PRINCIPAL LIFE INSURANCE	INV0001375	03/03/2025	MAR. 2025: VISION INSURAN	603-00-2157		03/03/2025	23.05
PRINCIPAL LIFE INSURANCE	INV0001375	03/03/2025	MAR. 2025: VISION INSURAN	604-00-2157		03/03/2025	20.01
Vendor 1862 - PRINCIPAL LIFE INSURANCE COMPANY Total:							152.21
Vendor: 0056 - PYE BARKER FIRE & SAFETY							
PYE BARKER FIRE & SAFETY	IVN00322776	03/03/2025	AIRPORT: FIRE EXTGR. INSPE	606-11-4250		03/03/2025	81.00
PYE BARKER FIRE & SAFETY	IVN00322862	03/03/2025	POOL: FIRE EXTGR. INSPECTI	101-07-4250		03/03/2025	245.00
PYE BARKER FIRE & SAFETY	IVN00322871	03/03/2025	STREET DEPT: FIRE EXTGR. IN	101-04-4250		03/03/2025	1,199.00
PYE BARKER FIRE & SAFETY	IVN00322874	03/03/2025	ELECTRIC DEPT: FIRE EXTGR.	603-31-4250		03/03/2025	1,628.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
PYE BARKER FIRE & SAFETY	IVN00322875	03/03/2025	PARKS DEPT: FIRE EXTGR. INS	101-08-4250		03/03/2025	243.00
Vendor 0056 - PYE BARKER FIRE & SAFETY Total:							3,396.00
Vendor: 0275 - RAMSDELL F&M LTD							
RAMSDELL F&M LTD	391075	03/03/2025	AIRPORT: 200 GALLONS PRO	606-11-4260		03/03/2025	399.40
RAMSDELL F&M LTD	391052	03/03/2025	AIRPORT: HEATER SERVICE	606-11-4250		03/03/2025	350.00
Vendor 0275 - RAMSDELL F&M LTD Total:							749.40
Vendor: 0092 - SD RETIREMENT SYSTEM							
SD RETIREMENT SYSTEM	INV0001372	03/03/2025	FEB. 2025 RETIREMENT CON	101-00-2161		03/03/2025	6,991.17
SD RETIREMENT SYSTEM	INV0001372	03/03/2025	FEB. 2025 RETIREMENT CON	602-00-2161		03/03/2025	1,399.13
SD RETIREMENT SYSTEM	INV0001372	03/03/2025	FEB. 2025 RETIREMENT CON	603-00-2161		03/03/2025	2,661.91
SD RETIREMENT SYSTEM	INV0001372	03/03/2025	FEB. 2025 RETIREMENT CON	604-00-2161		03/03/2025	1,645.89
Vendor 0092 - SD RETIREMENT SYSTEM Total:							12,698.10
Vendor: 0141 - SD SUPPLEMENTAL RETIREMENT PLAN							
SD SUPPLEMENTAL RETIREM	INV0001373	03/03/2025	SUPP. RETIREMENT CONTRIB	602-00-2166		03/03/2025	25.00
SD SUPPLEMENTAL RETIREM	INV0001373	03/03/2025	SUPP. RETIREMENT CONTRIB	602-32-4135		03/03/2025	25.00
Vendor 0141 - SD SUPPLEMENTAL RETIREMENT PLAN Total:							50.00
Vendor: 1570 - SPARKLE CAR WASH, INC.							
SPARKLE CAR WASH, INC.	303951	03/03/2025	JAN. 2025: FPD CAR WASHES	101-02-4260		03/03/2025	3.60
Vendor 1570 - SPARKLE CAR WASH, INC. Total:							3.60
Vendor: 1665 - STANDARD INSURANCE COMPANY							
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	101-00-2168		03/03/2025	10.53
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	101-02-4209		03/03/2025	100.10
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	101-03-4209		03/03/2025	159.00
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	101-04-4209		03/03/2025	15.40
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	101-08-4209		03/03/2025	15.40
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	101-17-4209		03/03/2025	10.78
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	602-31-4209		03/03/2025	7.70
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	602-32-4209		03/03/2025	18.48
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	603-31-4209		03/03/2025	30.80
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	603-32-4209		03/03/2025	21.56
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	604-31-4209		03/03/2025	23.10
STANDARD INSURANCE COM	INV0001374	03/03/2025	MAR. 2025: LIFE INSURANCE	604-32-4209		03/03/2025	10.02
Vendor 1665 - STANDARD INSURANCE COMPANY Total:							422.87
Vendor: 0102 - STURDEVANT'S AUTO SUPPLY							
STURDEVANT'S AUTO SUPPL	804016644	03/03/2025	SEWER: RECEIVER-MOUNT P	604-31-4260		03/03/2025	227.03
STURDEVANT'S AUTO SUPPL	804016646	03/03/2025	SEWER: REAR FLOOR LINER	604-31-4260		03/03/2025	136.23
STURDEVANT'S AUTO SUPPL	804016647	03/03/2025	FFD: 80GL VERTICAL AIR CO	101-03-4260		03/03/2025	3,387.70
STURDEVANT'S AUTO SUPPL	804016663	03/03/2025	SEWER: LIQUID FIRE STARTIN	604-31-4260		03/03/2025	5.49
STURDEVANT'S AUTO SUPPL	804016707	03/03/2025	25 AMP TEST CLIP (QTY:1)	603-31-4260		03/03/2025	6.49
STURDEVANT'S AUTO SUPPL	804016714	03/03/2025	5.6OZ DISPOSABLE BUTANE;	603-31-4260		03/03/2025	42.59

Expense Approval Report

Payment Dates: 3/3/2025 - 3/3/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
STURDEVANT'S AUTO SUPPL	804016723	03/03/2025	25 AMP TEST CLIP (QTY: 3)	603-31-4260		03/03/2025	19.47
Vendor 0102 - STURDEVANT'S AUTO SUPPLY Total:							3,825.00
Vendor: 0182 - USA BLUEBOOK							
USA BLUEBOOK	INV00613595	03/03/2025	HACH DPD TOTAL CHLORINE	602-31-4260		03/03/2025	110.28
USA BLUEBOOK	INV00629505	03/03/2025	HACH DR300 COLORIMETER	604-31-4260		03/03/2025	709.00
Vendor 0182 - USA BLUEBOOK Total:							819.28
Grand Total:							99,222.75

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
101 - General Fund	42,318.86	0.00
211 - Bed, Board, Booze OR 3rd Cent Sales Tax Fund?	398.75	0.00
602 - Water	11,468.89	0.00
603 - Electric	21,936.97	0.00
604 - Sewer	5,031.35	0.00
606 - Airport	2,475.40	0.00
612 - Solid Waste	15,592.53	0.00
Grand Total:	99,222.75	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
101-00-1550	Prepaid Expense	1,213.04	0.00
101-00-2157	Vision Insurance Payable	88.12	0.00
101-00-2158	Dental Insurance Payabl	378.54	0.00
101-00-2161	Retirement Payable	6,991.17	0.00
101-00-2168	Life Insurance Payable	10.53	0.00
101-00-2200	Customer Deposits	250.00	0.00
101-01-4230	Publishing/Advertising	400.00	0.00
101-01-4293	Contract/Agreement	3,639.19	0.00
101-02-4209	Insurance- Life A/P	100.10	0.00
101-02-4250	Repairs	326.47	0.00
101-02-4260	Supplies	3.60	0.00
101-02-4263	Gas/Oil	1,417.32	0.00
101-02-4280	Utilities	212.68	0.00
101-03-4209	Insurance- Life A/P	159.00	0.00
101-03-4250	Repairs	7,203.87	0.00
101-03-4260	Supplies	3,548.07	0.00
101-04-4209	Insurance- Life A/P	15.40	0.00
101-04-4250	Repairs	3,395.38	0.00
101-04-4252	Repair-Street	1,700.00	0.00
101-04-4254	Repair-Curb & Gutter	7,905.00	0.00
101-04-4257	Sidewalks	2,060.00	0.00
101-07-4250	Repairs	245.00	0.00
101-08-4209	Insurance- Life A/P	15.40	0.00
101-08-4250	Repairs	243.00	0.00
101-08-4265	Uniforms	150.90	0.00
101-17-4209	Insurance- Life A/P	10.78	0.00
101-23-4901	Miscellaneous	636.30	0.00
211-09-4250	Repairs	398.75	0.00
602-00-2157	Vision Insurance Payable	21.03	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
602-00-2158	Dental Insurance Payabl	252.38	0.00
602-00-2161	Retirement Payable	1,399.13	0.00
602-00-2166	Retire. Supplemental Pa	25.00	0.00
602-31-4209	Insurance- Life A/P	7.70	0.00
602-31-4250	Repairs	5,261.91	0.00
602-31-4260	Supplies	4,115.42	0.00
602-31-4297	Test Samples	29.00	0.00
602-32-4135	Retirement-Special	25.00	0.00
602-32-4209	Insurance- Life A/P	18.48	0.00
602-32-4260	Supplies	169.93	0.00
602-32-4293	Contract/Agreement	143.91	0.00
603-00-2157	Vision Insurance Payable	23.05	0.00
603-00-2158	Dental Insurance Payabl	192.10	0.00
603-00-2161	Retirement Payable	2,661.91	0.00
603-00-2172	Tribal Utility Tax Payable	619.59	0.00
603-31-4209	Insurance- Life A/P	30.80	0.00
603-31-4220	Professional Fees	1,129.40	0.00
603-31-4250	Repairs	4,216.41	0.00
603-31-4260	Supplies	135.76	0.00
603-31-4261	Supplies-Street Light	11,217.90	0.00
603-31-4294	Other - Energy Star Appli	931.60	0.00
603-31-4362	Equipment/Meters	443.04	0.00
603-32-4209	Insurance- Life A/P	21.56	0.00
603-32-4260	Supplies	169.93	0.00
603-32-4293	Contract/Agreement	143.92	0.00
604-00-2157	Vision Insurance Payable	20.01	0.00
604-00-2158	Dental Insurance Payabl	214.08	0.00
604-00-2161	Retirement Payable	1,645.89	0.00
604-00-2169	Health Insurance Payabl	185.00	0.00
604-31-4209	Insurance- Life A/P	23.10	0.00
604-31-4250	Repairs	1,426.61	0.00
604-31-4260	Supplies	1,152.97	0.00
604-31-4270	Travel/Conference	39.81	0.00
604-32-4209	Insurance- Life A/P	10.02	0.00
604-32-4260	Supplies	169.94	0.00
604-32-4293	Contract/Agreement	143.92	0.00
606-11-4220	Professional Fees	1,645.00	0.00
606-11-4250	Repairs	431.00	0.00
606-11-4260	Supplies	399.40	0.00
612-00-2172	Tribal Utility Tax Payable	88.53	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
612-05-4293	Contract/Agreement	15,504.00	0.00
	Grand Total:	99,222.75	0.00

Project Account Summary

Project Account Key		Expense Amount	Payment Amount
None		99,222.75	0.00
	Grand Total:	99,222.75	0.00

**NOTICE OF PUBLIC HEARING
OF THE PLANNING AND ZONING COMMISSION AND CITY COUNCIL
ON PROPOSED ORDINANCE NUMBER 628, AN ORDINANCE CHANGING
THE ZONING ORDINANCE OF THE CITY OF FLANDREAU, AND AMENDING
ITS ZONING MAP**

Notice is hereby given pursuant to SDCL Chapter 11-4 that on the 3rd day of March 2025, at 6:30 o'clock p.m. in the City Council Chambers, 1005 W. Elm Avenue in the City of Flandreau, South Dakota, is the time and place when and where all persons interested therein may appear and be heard before the City Planning and Zoning Commission and City Council concerning a proposed change to the Zoning Ordinances for the City of Flandreau. The Planning and Zoning Commission will submit to the City Council their recommendation as to whether or not the following ordinance should be passed by the City Council. If recommended for approval, the City Council will then have the first reading of the proposed following Ordinance:

ORDINANCE NO. 628

AN ORDINANCE THAT AMENDS TITLE XV CHAPTER 155 SECTION 155.006 ZONING MAP.

BE IT ORDAINED BY THE MUNICIPALITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA, THAT TITLE XV CHAPTER 155 SECTION 155.006 BE AMENDED TO REZONE THE BELOW LISTED PROPERTY FROM "I" INDUSTRIAL TO "C1" CENTRAL COMMERCIAL:

ALL OF BLOCK 14, EXCEPT THE E 100' OF LOTS 5-6-7-8-9-10-11,
IN PETTIGREW'S FIRST ADDITION, AND
ALL OF BLOCK 5 OF RAILROAD ADDITION, AND
ALL OF BLOCK 4 OF PARK ADDITION, TO THE CITY OF FLANDREAU, MOODY
COUNTY, SOUTH DAKOTA

Any persons wishing to present testimony may appear at said hearing or may file written comments with the City Finance Officer, 1005 W. Elm Ave., Flandreau, SD 57028, prior to the hearing.

Cohl Turnquist
City Administrator

Published Once (February 19th, 2025) at the Total Approximate Cost of \$ _____

ORDINANCE NO. 628

**AN ORDINANCE THAT AMENDS TITLE XV CHAPTER 155 SECTION
155.006 ZONING MAP.**

**BE IT ORDAINED BY THE MUNICIPALITY OF FLANDREAU, MOODY
COUNTY, SOUTH DAKOTA**, That Title XV Chapter 155 Section 155.006 Be
Amended To Rezone The Below Listed Property From “I” Industrial To “C1”
Central Commercial:

All of Block 14, Except the E 100’ of Lots 5-6-7-8-9-10-11,
in Pettigrew’s First Addition, and
All of Block 5 of Railroad Addition, and
All of Block 4 of Park Addition, to the City Of Flandreau, Moody
County, South Dakota

Dated this 17th day of March, 2025

ATTEST:

Daniel D. Sutton
Mayor

Cohl Turnquist
City Administrator

First Reading: March 3, 2025
Second Reading: March 17, 2025
Published:
Effective:

February 12th, 2025

Parcels:
21.02.11.01
21.52.05.01
21.03.04.02

Dear Property Owner:

The purpose of this letter is to inform you that the City Council of Flandreau has scheduled a joint hearing with the Planning and Zoning Commission for a proposed amendment to the Zoning Ordinance for the City of Flandreau. The proposed amendment would rezone the City owned properties described below from Industrial (I) to Central Commercial (C1):

ALL OF BLOCK 14, EXCEPT THE E 100' OF LOTS 5-6-7-8-9-10-11,
IN PETTIGREW'S FIRST ADDITION, AND
ALL OF BLOCK 5 OF RAILROAD ADDITION, AND
ALL OF BLOCK 4 OF PARK ADDITION, TO THE CITY OF
FLANDREAU, MOODY COUNTY, SOUTH DAKOTA

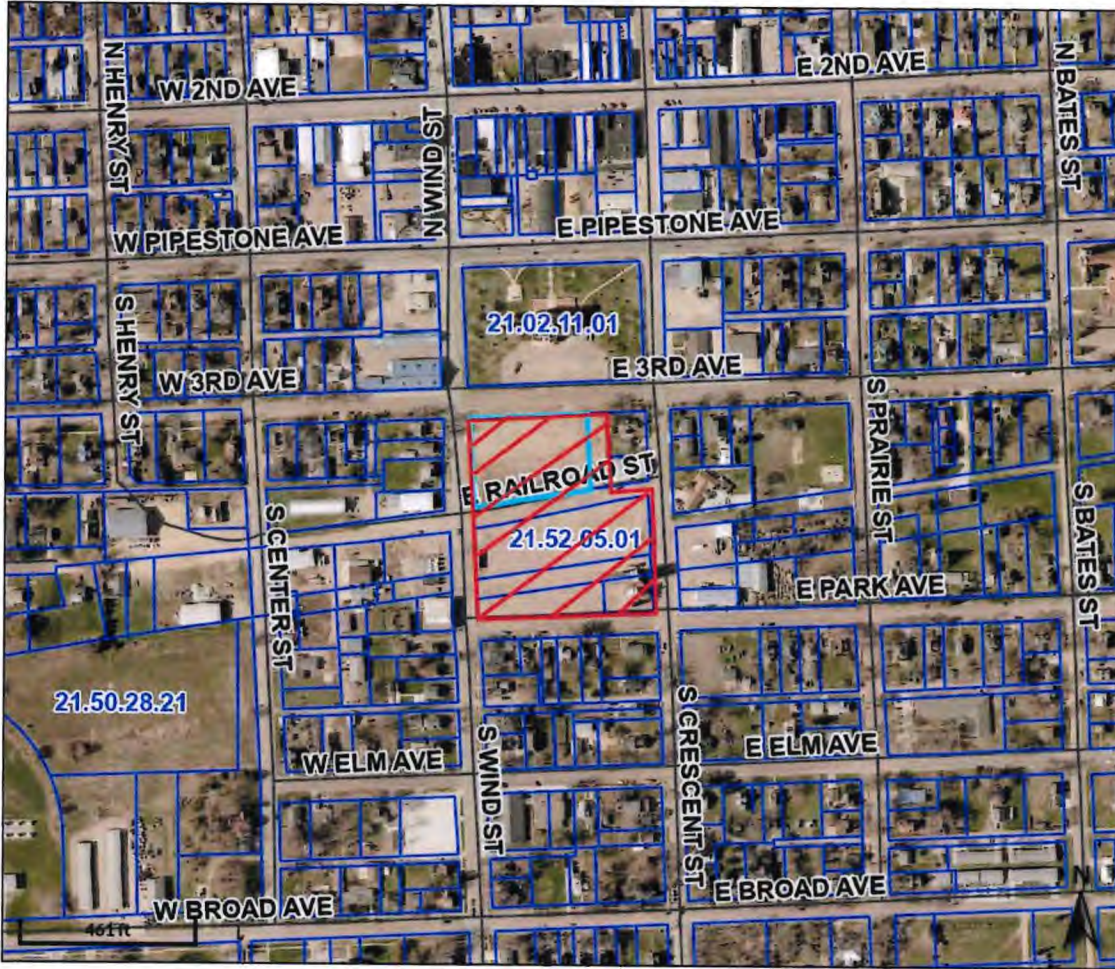
The public hearing will be held on March 3rd, 2025 at 6:30 p.m. in the City Council Chambers, 1005 W. Elm Avenue, Flandreau.

This notice is sent to you as an owner of property within 250' of said property. You may appear either in person or be represented by agent or attorney and if you wish to present any comment on the proposed rezoning.

This notice is sent to you by order of the City Council.

Sincerely,



Cohl Turnquist
City Administrator



Overview



Legend

-  Parcels
-  Road Centerlines

Parcel ID	21.02.14.01	Alternate ID	n/a	Owner Address	FLANDREAU CITY
Sec/Twp/Rng	0002--	Class	F.CITY		
Property Address		Acres	n/a		
District	2153 - FLANDREAU CITY				
Brief Tax Description	LOTS 1-2-3-4 BLOCK 14 PETTIGREW'S FIRST ADDITION				
	<i>(Note: Not to be used on legal documents)</i>				

Please note that the GIS mapping features do not replace or modify land survey, deeds or other legal instruments.

Date created: 2/12/2025
 Last Data Uploaded: 2/12/2025 8:24:42 AM

Developed by  **SCHNEIDER**
 GEOSPATIAL

Agenda Action Form Flandreau City Council

Meeting Date: 3/3/2025

Title: Ordinance 627: Electricity Utility Rates For Customers-Second Reading

Motion Resolution Ordinance Other

Background Information: Following a rate study conducted and presented by Missouri River Energy Services (MRES) in December 2023, the City Council voted to approve Ordinance 618, increasing Electric Utility Rates. The MRES Rate Study included the suggestion that the City Council approve a series 5% increases annually from 2024-2026 to electric rates. The initial increase was approved by the Council and effective in February 2024, which increased the base rate, but decreased the surcharge amount applied to bills. The overall rate increase in 2024 was approximately 5%. If approved Ordinance 627 would go into effect March 3, first being applied to April Utility Bills. Each of the proposed rate increases is listed in Ordinance 618 for an approximate total 5% rate increase.

Justification: In the beforementioned Rate Study, MRES found that without appropriate rate increases, the Electric Utility will be operating at a net loss by 2027. The proposed increases will ensure that the Electric Department is in a strong financial position to continue providing high level service to all of its customers. The 2023 study showed that Flandreau's Electric Rates were well below geographically near and similarly-sized utilities. By phasing the increases over a three-year period, the City Council can make the necessary increases without placing the burden on rate-payers all at once.

Financial Consideration: It is imperative that the City review and make adjustments to rates to remain in a sustainable financial position. As wholesale power, transmission, operational, and capital expenditure costs continue to increase, responsible rate increases ensure that the Electric Department remains in a strong position to continue offering reliable services to the Flandreau Community. All revenues and expenses are accounted for within the Electric Enterprise Fund.

City Administrator's Recommendation: Approval.

Attachments: Ordinance 627

ORDINANCE NO. 627
AN ORDINANCE ESTABLISHING ELECTRIC UTILITY RATES FOR CUSTOMERS

WHEREAS, the City of Flandreau operates a Municipal Electric utility; and

WHEREAS, the City desires to provide an adequate supply of electricity to its customers; and

WHEREAS, upgrades to the distribution system are needed to ensure an adequate supply of electricity.

BE IT ORDAINED BY THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA that the following rates are hereby established to be effective with utility bills billed in April 2025:

<u>Residential Customers</u>	Base	Surcharge	Total
Basic Customer Charge	\$17.50 per month		
Energy Charge (per kWh)			
July-September Billings	\$ 0.113	\$0.015	\$0.128
October-June Billings	\$ 0.092	\$0.015	\$0.107
 <u>Small Commercial Customers</u>			
Basic Customer Charge	\$26.00 per month		
Energy Charge (Per kWh)			
July-September Billings	\$ 0.122	\$0.015	\$0.137
October-June Billings	\$ 0.099	\$0.015	\$0.114
 <u>Large Commercial Customers (Loads over 40 kW)</u>			
Basic Customer Charge	\$70.00 per month		
Demand Charge (Per kW)			
July-September Billings	\$23.20		
October-June Billings	\$17.10		
Energy Charge (Per kWh)	\$ 0.039	\$0.015	\$0.054
 <u>Street Lights</u>			
Energy Charge	\$ 0.131	\$0.015	\$0.146
 <u>Security Lights</u>			
Metered	\$4.80 per month		
Unmetered	\$7.75 per month		

School Lights

\$43.50 per month

BE IT FURTHER ORDAINED that the City of Flandreau reserves the right to adjust the amount billed to a Large Commercial customer if the customer's average power factor is determined to be less than 95%.

All ordinances and parts of ordinances in conflict herewith are hereby repealed insofar as the conflicting portions thereof are concerned.

CITY OF FLANDREAU, SOUTH DAKOTA

ATTEST:

Lori Kneebone
Finance Officer

Daniel D. Sutton
Mayor

First Reading: February 18, 2025

Second Reading: March 3, 2025

Published: March 12, 2025

Effective: March 3, 2025

MEMO TO: Flandreau Finance Officer

FROM: Kelli Henricks, GIS Analyst
First District Association of Local Governments

As you may be aware, the First District is assisting Moody County in the update of the county's Pre-Disaster Mitigation (PDM) Plan. Moody County is required to update its PDM Plan every five years in order to maintain eligibility for federal funding for disaster mitigation projects and other federal funding/programs. The last plan was approved by FEMA in 2020. For the purposes of this plan municipalities are considered participating units of government. One of the components of the PDM Plan involves identifying critical infrastructure to be protected from potential hazards.

Attached you will find:

1. Personal Hazard Identification and Vulnerability Worksheet
2. Community Wide Hazard Identification and Vulnerability Worksheet
3. Critical Structure/Infrastructure Worksheet and Map
4. Propose Mitigation Project Worksheet and Map:

This information was previously approved by your respective community prior to the adoption of the previous plan. I will be meeting with your City Council in the next two months. Please distribute the enclosed worksheets to the members of the City Council prior to the meeting with your elected officials.

At our meeting, we will review and update the worksheets for your community.

If you have any questions regarding the worksheets or the upcoming meeting, please contact Todd or Luke at 605-882-5115 or email either todd@1stdistrict.org or luke@1stdistrict.org

**Moody County PDM
Worksheet #1 (City of Flandreau)
Risk Assessment Worksheet – Personal Hazard Identification and Vulnerability**

How often does it seem these hazards occur?

Please mark one for each

(KEY)

- 0 – Does not occur in this jurisdiction
- 1 – Am aware this occurred but has not while I lived here

- 2 – Remember this happening once
- 3 – This has happened a few times, but not every year
- 4 – This seems to happen every year
- 5 – This seems to happen more than once every year

Hazard	Frequency/Probability (See Above)						Vulnerability (See Below)					
Dam Failure	0	1	2	3	4	5	0	1	2	3	4	5
Drought	0	1	2	3	4	5	0	1	2	3	4	5
Extreme Cold	0	1	2	3	4	5	0	1	2	3	4	5
Extreme Heat	0	1	2	3	4	5	0	1	2	3	4	5
Flood	0	1	2	3	4	5	0	1	2	3	4	5
Freezing Rain/Sleet/Ice	0	1	2	3	4	5	0	1	2	3	4	5
Hail	0	1	2	3	4	5	0	1	2	3	4	5
Heavy Rain	0	1	2	3	4	5	0	1	2	3	4	5
Heavy Snow	0	1	2	3	4	5	0	1	2	3	4	5
Ice Jam	0	1	2	3	4	5	0	1	2	3	4	5
Lightning	0	1	2	3	4	5	0	1	2	3	4	5
Rapid Snow Melt	0	1	2	3	4	5	0	1	2	3	4	5
Strong Winds	0	1	2	3	4	5	0	1	2	3	4	5
Tornado	0	1	2	3	4	5	0	1	2	3	4	5
Urban Fire	0	1	2	3	4	5	0	1	2	3	4	5
Wild Fire	0	1	2	3	4	5	0	1	2	3	4	5

How Vulnerable is your community to the following hazards? *Please mark one for each*

(KEY – Description with anecdotal description in *parentheses*.)

- 0 – Does not occur in this jurisdiction
- 1 – I do not recall the community or anyone in this community experiencing property damage or personal damage from this hazard. (*"I'm sure this has happened, but nobody is concerned about what would happen if it occurs again."*)
- 2 – If this hazard occurs, it is unlikely it will be noticed as more than a nuisance. (*"I expect this hazard to occur, and am not concerned with any damage or injury that could occur."*)
- 3 – If this hazard occurs, some properties may experience minor damage and/or minor injuries may occur. (*"I worry about certain properties and/or people that may be significantly vulnerable to this hazard, but not everyone is."*)
- 4 – If this hazard occurs, several people affected will need financial assistance, assistance in repairing/cleaning up property, and/or treating physical harm. (*"I worry what could happen if this hits us wrong."*)
- 5 – If this hazard occurs it may destroy or nearly destroy all property in its path, and result in injury to those experiencing it. (*"I worry about what would happen if this happened in town, no matter where."*)

**Moody County PDM
Worksheet #2 (City of Colman)**

Risk Assessment Worksheet – Community Wide Hazard Identification and Vulnerability

How often does it seem these hazards occur?

*Please mark one for each
(KEY)*

- 0 – Does not occur in this jurisdiction
- 1 – Am aware this occurred but has not while I lived here

- 2 – Remember this happening once
- 3 – This has happened a few times, but not every year
- 4 – This seems to happen every year
- 5 – This seems to happen more than once every year

Hazard	Frequency/Probability (See Above)					Vulnerability (See Below)						
Dam Failure	0	1	2	3	4	5	0	1	2	3	4	5
Drought	0	1	2	3	4	5	0	1	2	3	4	5
Extreme Cold	0	1	2	3	4	5	0	1	2	3	4	5
Extreme Heat	0	1	2	3	4	5	0	1	2	3	4	5
Flood	0	1	2	3	4	5	0	1	2	3	4	5
Freezing Rain/Sleet/Ice	0	1	2	3	4	5	0	1	2	3	4	5
Hail	0	1	2	3	4	5	0	1	2	3	4	5
Heavy Rain	0	1	2	3	4	5	0	1	2	3	4	5
Heavy Snow	0	1	2	3	4	5	0	1	2	3	4	5
Ice Jam	0	1	2	3	4	5	0	1	2	3	4	5
Lightning	0	1	2	3	4	5	0	1	2	3	4	5
Rapid Snow Melt	0	1	2	3	4	5	0	1	2	3	4	5
Strong Winds	0	1	2	3	4	5	0	1	2	3	4	5
Tornado	0	1	2	3	4	5	0	1	2	3	4	5
Urban Fire	0	1	2	3	4	5	0	1	2	3	4	5
Wild Fire	0	1	2	3	4	5	0	1	2	3	4	5

How Vulnerable is your community to the following hazards? *Please mark one for each*

(KEY – Description with anecdotal description in parentheses.)

- 0 – Does not occur in this jurisdiction
- 1 – I do not recall the community or anyone in this community experiencing property damage or personal damage from this hazard. (“This would not affect normal community operations.”)
- 2 – If this hazard occurs, it is unlikely it will be noticed as more than a nuisance. (“Any damage could be addressed with normal staff/community time dedicated at this time.”)
- 3 – If this hazard occurs, some properties may experience minor damage and/or minor injuries may occur. (“Any damage could be addressed with normal staff/community involvement, but would be noticed as a temporary notice to residents outside the affected area.”)
- 4 – If this hazard occurs, several people affected will need financial assistance, assistance in repairing/cleaning up property, and/or treating physical harm. (“Damage would require over-time or extra assistance in some form to recover from, assist those affected. Daily life by most residents in the town would be affected negatively during recovery.”)
- 5 – If this hazard occurs it may destroy or nearly destroy all property in its path, and result in injury to those experiencing it. (“Normal government business or daily life could not resume until significant recovery occurs.”)

Critical Infrastructure in 2020-2025 Plan

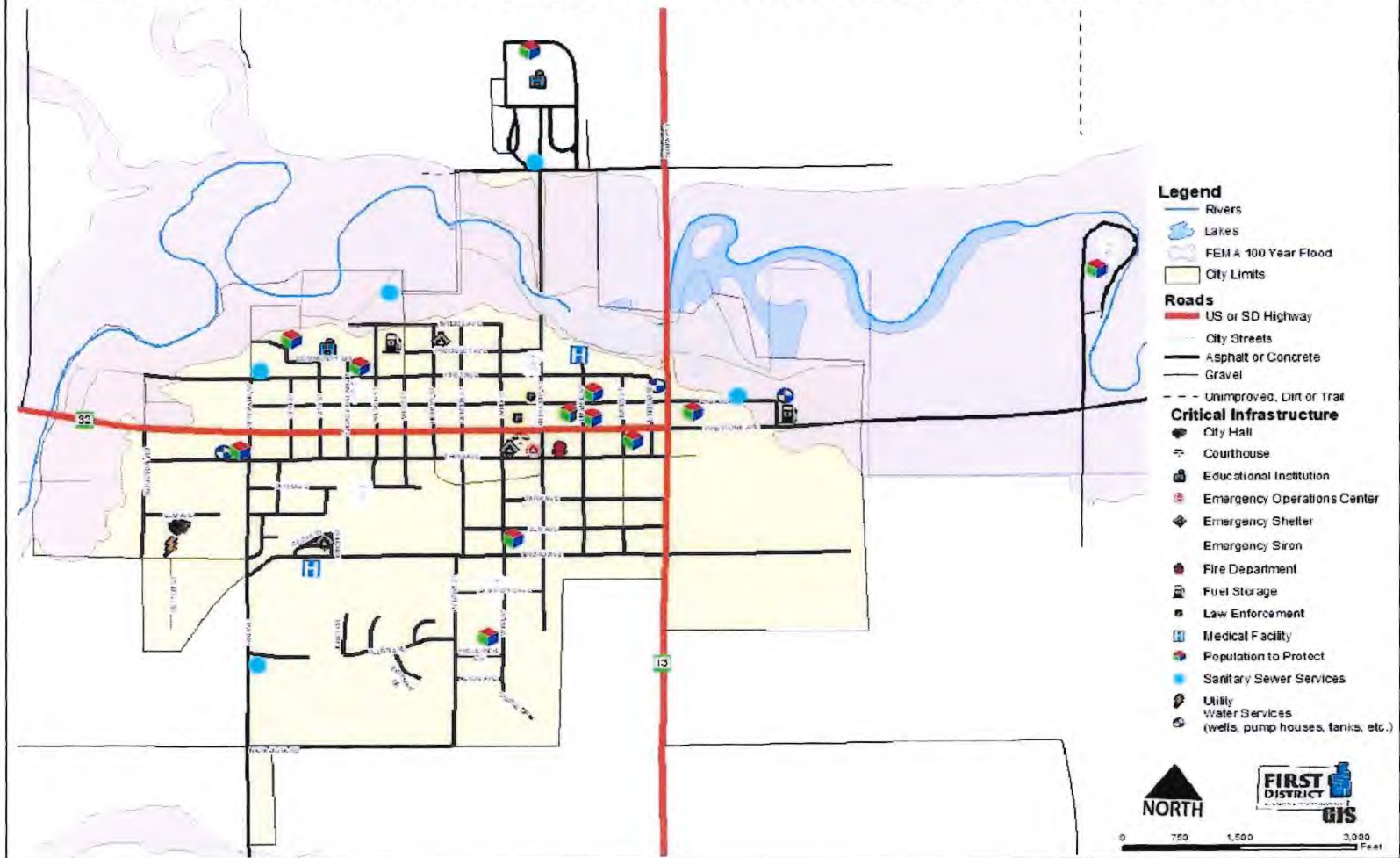
Jurisdiction/ Entity	Location	Address	Sector	Sub-sector	Name	Owner Type
Flandreau	City of Flandreau	108 E Pipestone	Emergency Services	Building	Moody County Sheriff	Public
Flandreau	City of Flandreau	Intersection of Prospect Ave & Henry St	Emergency Shelter	Building	Tornado Shelter	Public
Flandreau	City of Flandreau	Mobile Home Park (Intersection of Ash Ave & Birch St)	Emergency Shelter	Building	Tornado Shelter	Public
Flandreau	City of Flandreau	200 N Crescent	Emergency Services	Building	Flandreau Police Department	Public
Flandreau	City of Flandreau	206 E 3 rd St	Emergency Services	Building	Flandreau Fire Dept	Public
Flandreau	City of Flandreau	101 E Pipestone	Emergency Services Government Facility	Building	Courthouse & Emergency Operation Center & Emergency Shelter	Public
Flandreau	City of Flandreau	1005 West Elm Ave	Government Facility	Building	Flandreau City Hall	Public
Flandreau	City of Flandreau	Flandreau Municipal Airport	Government Facility	Building	Snow Removal Equipment Building	Public
Flandreau	City of Flandreau	One mile east of the intersection of Hwy 32 & 13 on 230 th St	Population to Protect	Recreation	Flandreau City Park	Public
Flandreau	City of Flandreau	601 W 1 st Ave	Population to Protect	Recreation	Flandreau Aquatic Center	Public
Flandreau	City of Flandreau	800 S Wind St	Population to Protect	Building	Greenleaf Assisted Living	Public
Flandreau	City of Flandreau	611 2 nd Ave	Population to Protect	Building	Riverview Health Services	Public
Flandreau	City of Flandreau	505 S Wind St	Population to Protect	Building	Our Saviors Lutheran Church	Public
Flandreau	City of Flandreau	1005 S Mountain Chief Dr	Population to Protect	Building	United States Indian School	Public
Flandreau	City of Flandreau	500/600/700 W Community Dr	Population to Protect	Building	Flandreau Public School	Public
Flandreau	City of Flandreau	2 nd Ave and Prairie St	Population to Protect	Building	Rescue Church	Public
Flandreau	City of Flandreau	800 W Community Dr	Population to Protect	Building	National Guard Armory/Flandreau Community Center	Public
Flandreau	City of Flandreau	101 N Prairie St	Population to Protect	Building	Second Presbyterian Church	Public

Jurisdiction/ Entity	Location	Address	Sector	Sub-sector	Name	Owner Type
Flandreau	City of Flandreau	105 S Bates St	Population to Protect	Building	St. Simon and Jude Church	Public
Flandreau	City of Flandreau	508 W 1 st Ave	Population to Protect	Building	Redeemer Lutheran Church	Public
Flandreau	City of Flandreau	202 E 2 nd Ave	Population to Protect	Building	Flandreau Baptist Tree	Public
Flandreau	City of Flandreau	104 S Veterans St	Population to Protect	Building	Big Sioux Baptist Church	Public
Flandreau	City of Flandreau	109 N Main Ave	Population to Protect	Building	FSST Medical Center	Public
Flandreau	City of Flandreau	214 N Prairie	Population to Protect	Building	Flandreau Medical Center	Public
Flandreau	City of Flandreau	1005 S Mountain Chief Dr	Population to Protect	Building	United States Indian School Dormitory	Public
Flandreau	City of Flandreau	803 W Community Dr	Population to Protect	Building	Boys and Girls Club	Public
Flandreau	City of Flandreau	S Veterans St	Non-Emergency Response Facility	Sanitary Sewer	Lift Station	Public
Flandreau	City of Flandreau	E 2 nd Ave	Non-Emergency Response Facility	Sanitary Sewer	Lift Station	Public
Flandreau	City of Flandreau	W 1 st Ave	Non-Emergency Response Facility	Sanitary Sewer	Lift Station	Public
Flandreau	City of Flandreau	FIS Indian School	Non-Emergency Response Facility	Sanitary Sewer	Lift Station	Public
Flandreau	City of Flandreau	105 N Water St	Non-Emergency Response Facility	Sanitary Sewer	Flandreau Street Department	Public
Flandreau	City of Flandreau	407 N West Street	Non-Emergency Response Facility	Sanitary Sewer	County Highway Shop	Public
Flandreau	City of Flandreau	W Bridge Avenue	Non-Emergency Response Facility	Sanitary Sewer	City Disposal Plant	Public
Flandreau	City of Flandreau	107 N Water St	Non-Emergency Response Facility	Water	Flandreau Water Pump House	Public

Jurisdiction/ Entity	Location	Address	Sector	Sub-sector	Name	Owner Type
Flandreau	City of Flandreau	211 N Lindsay St	Non-Emergency Response Facility	Water	Water tower	Public
Flandreau	City of Flandreau	Corner of 3 rd Ave and Veterans St	Non-Emergency Response Facility	Water	Water tower	Public
Flandreau	City of Flandreau	201 S Wilson St	Non-Emergency Response Facility	Siren	Emergency Siren	Public
Flandreau	City of Flandreau	207 N George Billam Drive	Non-Emergency Response Facility	Siren	Emergency Siren	Public
Flandreau	City of Flandreau	102 W LaFayette Ave	Non-Emergency Response Facility	Siren	Emergency Siren	Public
Flandreau	City of Flandreau	310 N Crescent St	Non-Emergency Response Facility	Siren	Emergency Siren	Public
Flandreau	City of Flandreau	401 S Crescent St	Non-Emergency Response Facility	Siren	Emergency Siren	Public
Flandreau	City of Flandreau	Located in Flandreau City Park east of City	Non-Emergency Response Facility	Siren	Emergency Siren	Public
Flandreau	City of Flandreau	1005 W Elm Ave	Non-Emergency Response Facility	Substation	Flandreau Substation	Public
Flandreau	City of Flandreau	202 South Center St	Non-Emergency Response Facility	Communications	Wow!	Private
Flandreau	City of Flandreau	210 North Crescent St	Non-Emergency Response Facility	Communications	Century Link	Private

CITY OF FLANDREAU

HAZARD VULNERABILITY / CRITICAL INFRASTRUCTURE



Mitigation Projects in 2020-2025 Plan

CITY OF FLANDREAU PROBLEM STATEMENTS	CITY OF FLANDREAU ACTIONS	RATING	TIMEFRAME	CONTACT	COST	FUNDING SOURCE	HAZARD	GOAL
The City needs to upgrade existing fire station.	Construct new fire station for the City.	Low	Long	Flandreau City Council	\$1,000,000	HMGP RD/CITY	Fire	Increase fire-fighting capabilities.
Structures constructed in the floodplain prior to identification of flood hazard areas.	Acquisition of structures located in the floodplain or floodway.	Medium	Long	Flandreau City Council	\$Unknown	HMGP/CITY	Severe Weather Hazards (Summer and Winter)	Reduce the extent to which utility interruptions affect areas during flooding events.
Development has exceeded capacity/capability of stormwater mgt system. Areas of city are prone to flooding in heavy rain or rapid snow melt.	Implement Drainage Improvements Including Storm Sewer in multiple areas of community.	Medium	Medium	Flandreau City Council	\$2,000,000	HMGP/DENR CDBG/RD/City	Flooding	Protect Specific Areas of Moody County from floods.
Public is unfamiliar with certain disaster preparation measures.	Educate public on use and enrollment in the City's emergency alert system.	High	Short	Flandreau City Council	Minimal	HMGP/CITY	Tornado	Increase public awareness and education on severe weather issues.

CITY OF FLANDREAU MITIGATION ACTIVITY SITES

Legend

◆ Mitigation Activity Site

Roads

— US or SD Highway

— Asphalt or Concrete

— Gravel

- - - Unimproved, Dirt or Trail

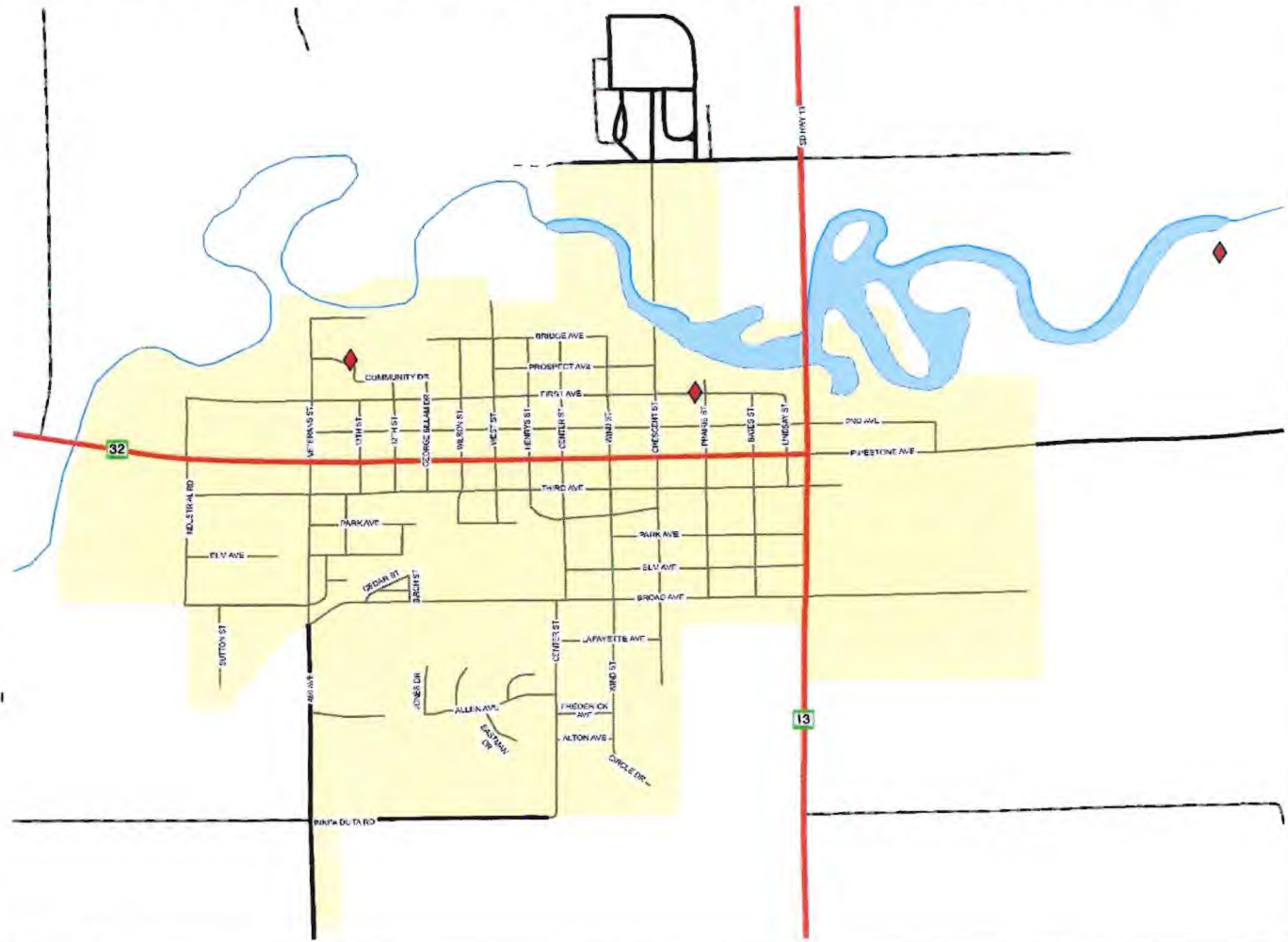
— City Streets

— City Limits

— Lakes



0 500 1,000 2,000
Feet



APPLICATION FOR TEMPORARY ON-SALE SPECIAL ALCOHOLIC BEVERAGE LICENSE AT THE WILLIAM J. JANKLOW COMMUNITY CENTER ACCORDING TO SDCL 35-4-124

NAME OF APPLICANT: Egan Blue Jays Inc
ADDRESS: 407 Bill Davis St Hwy 34
TELEPHONE NUMBER: 605 864-1129

EVENT: Andy Rosendahl Benefit
March 29th 2025

I, the undersigned, hereby make application to the CITY OF FLANDREAU, SOUTH DAKOTA for a Temporary On-Sale Special Alcoholic Beverage License to be operated at the William J. Janklow Community Center for the following period of time not to exceed twenty-four (24) hours:

From 8:00 o'clock A.m. on the 29th day of March, 2025
To 6:00 o'clock P.m. on the 29th day of March, 2025

In making this application, I understand that all State Laws governing on-sale licenses apply including the hours of authorized sale/consumption and the prohibitions regarding the presence and/or sale to minors.

Dated this 13th day of Feb, 2025

Shari Hamme
Applicant's Signature

TEMPORARY PERMIT

Having considered the foregoing Application and approving the same, the governing body of the City of Flandreau, South Dakota issues to said applicant a temporary on-sale license upon the property described above during the hours set forth in the application subject to and as authorized by SDCL 35-4-124.

Dated this _____ day of _____, _____.

CITY OF FLANDREAU, SD

By: _____
Mayor or Council President

APPROVED BY COUNCIL on the _____ day of _____, 20_____

PLAT OF LOTS 3A AND 4A IN BLOCK 1 OF BROWN'S ADDITION

TO THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA.

SURVEYOR'S CERTIFICATE

I, Jeffery C. Schievelbein, of Midwest Land Surveying, Inc., a Registered Land Surveyor in the State of South Dakota, do hereby state that I did, on or before this date, survey Lots 3 and 4 in Block 1 of Brown's Addition to the City of Flandreau, Moody County, South Dakota, and did re-plot the same into Lots 3A and 4A in Block 1 of Brown's Addition to the City of Flandreau, Moody County, South Dakota, as shown on the foregoing PLAT.

The same shall be known and described as LOTS 3A AND 4A IN BLOCK 1 OF BROWN'S ADDITION TO THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA.

I further certify that the above PLAT correctly represents the same, is true and correct and that it was made at the request of the owners.

Dated this ____ day of _____, 20____.



Jeffery C. Schievelbein, Registered Land Surveyor No. 10141

OWNER'S CERTIFICATE

We, the undersigned, do hereby certify that we are the owners of the land included in the attached plat and that said plat has been made at our request and in accordance with our instructions for the purposes of transfer, and that the development of this land shall conform to all existing applicable zoning, subdivision and erosion and sediment control regulations.

We hereby dedicate to the public for public use forever, the streets, roads, alleys, parks and public grounds, if any, as shown on said plat, including all sewers, culverts, bridges, water distribution lines, sidewalks and other improvements on or under the streets, roads, alleys, parks and public grounds whether such improvements are shown or not. We also hereby grant easements to run with the land for water, drainage, sewer, gas, electric, telephone, cable television, or other public utility lines or services, under, on or over those strips of land designated hereon as easements.

We further certify that this platting of said described Lots 3A and 4A in Block 1 of Brown's Addition to the City of Flandreau, Moody County, South Dakota does hereby vacate the following platting:

Lots 3 and 4 in Block 1 of Brown's Addition to the City of Flandreau, Moody County, South Dakota, on file at the office of the Register of Deeds in Book 6 of Plats on Page 300, said plat, hereby vacated, being situated within described Lots 3A and 4A in Block 1 of Brown's Addition as surveyed.

Dated this ____ day of _____, 20____.

Dawn R. Vaughn

State of _____

County of _____

On this the ____ day of _____, 20____, before me, the undersigned officer, personally appeared Dawn R. Vaughn, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that they executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand and official seal.

Notary Public - State of _____
My Commission Expires: _____

Dated this ____ day of _____, 20____.

Carl VanVoorst

Janice E. VanVoorst

State of _____

County of _____

On this the ____ day of _____, 20____, before me, the undersigned officer, personally appeared Carl VanVoorst and Janice E. VanVoorst, known to me or satisfactorily proven to be the persons whose names are subscribed to the within instrument and acknowledged that they executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand and official seal.

Notary Public - State of _____
My Commission Expires: _____



PLAT OF LOTS 3A AND 4A IN BLOCK 1 OF BROWN'S ADDITION

TO THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA.

CITY COUNCIL RESOLUTION

WHEREAS, CARL VANVOORST, JANICE E. VANVOORST, EDDIE D. VAUGHN, and DAWN R. VAUGHN, owners of the hereinafter described real property has submitted to the governing board a proposed plat of LOTS 3A AND 4A IN BLOCK 1 OF BROWN'S ADDITION TO THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA, and the City Council of said City having Examined the proposed plat and it appearing that all municipal taxes and special assessments, if any, upon said plat and survey, have been executed according to law, and that the system of streets set forth therein conforms to the system of streets in the existing plats of the City of Flandreau and that approval for access to the abutting streets is hereby authorized.

NOW THEREFORE, BE IT RESOLVED that said plat and survey be and are hereby in all things accepted and approved.

Dated this ____ day of _____, 20____.

ATTEST:

Finance Officer, City of Flandreau, South Dakota

CITY FINANCE OFFICER'S CERTIFICATE

I, _____, being the duly appointed, qualified and acting Finance Officer of the City of Flandreau, South Dakota, do hereby certify that I have compared the copy of the foregoing Resolution No. _____ with the original thereof as contained in the minutes of said City Council for the meeting of said Council as held on the ____ day of _____, 20____, and that the foregoing is a true and correct copy of said resolution and that the same has not been modified and that more than twenty (20) days have elapsed since the publication of said resolution.

Finance Officer, City of Flandreau, South Dakota

DIRECTOR OF EQUALIZATION

I, the Director of Equalization of Moody County, South Dakota, do hereby certify that a copy of the above plat has been filed in my office.

Director of Equalization
Moody County, South Dakota

COUNTY TREASURER'S CERTIFICATE

I, Treasurer of Moody County, South Dakota, hereby certify that all taxes which are liens upon any land shown in the above (and the foregoing) plat as shown by records of my office, have been fully paid.

Treasurer
Moody County, South Dakota

REGISTER OF DEEDS

Filed for record this ____ day of _____, 20____ at _____ O'Clock,

____ M., and recorded in Plat Document# _____ Envelope# _____.

Register of Deeds
Moody County, South Dakota



PLAT OF LOTS 3A AND 4A IN BLOCK 1 OF BROWN'S ADDITION

TO THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA.

W. BRIDGE AVENUE

W. PROSPECT AVENUE



0 50'
SCALE: 1"=50'



LEGEND:

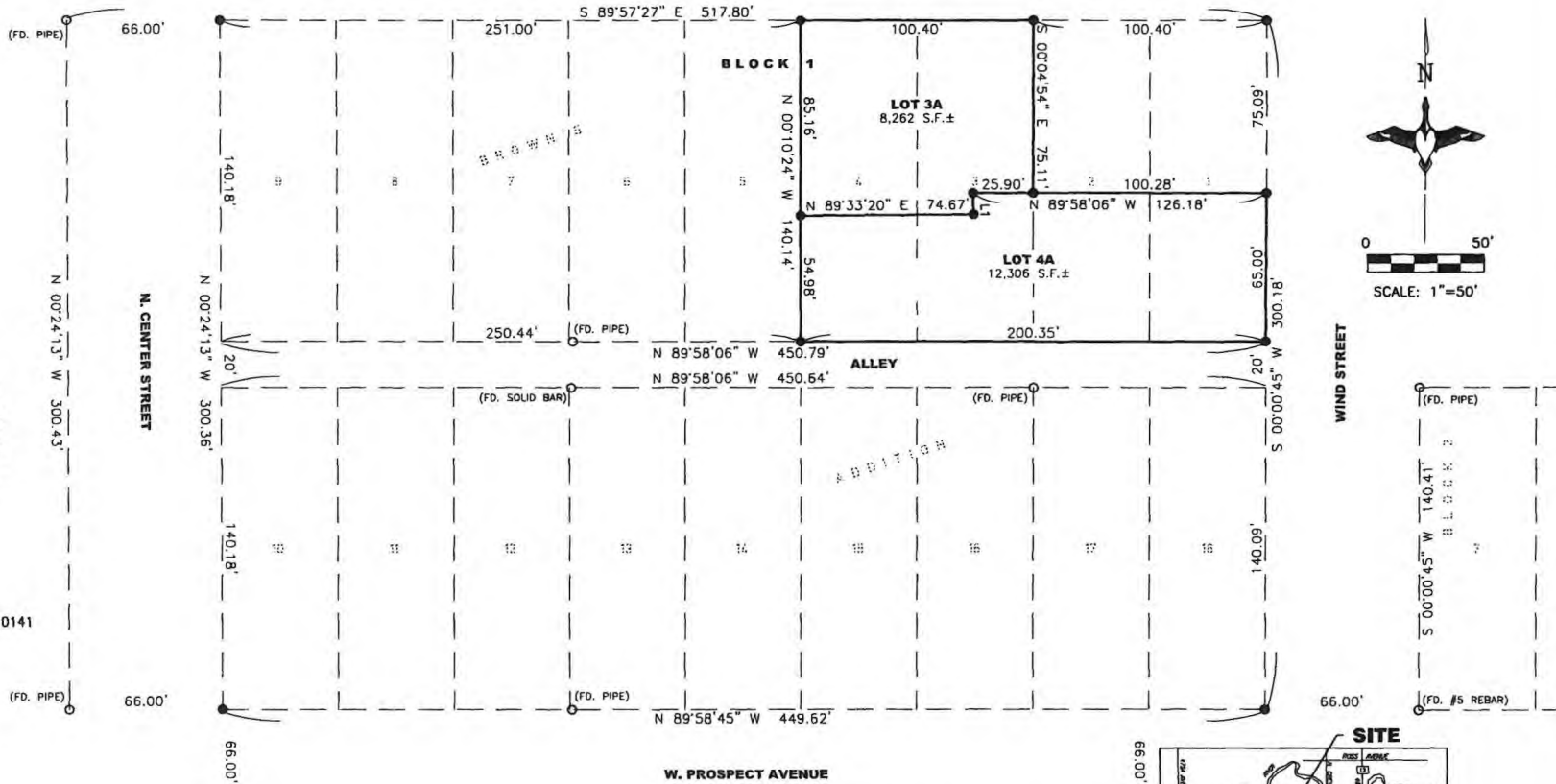
- SET 5/8" REBAR W/CAP #10141
- FD. MONUMENT
- △ SECTION CORNER
- (M) MEASURED DISTANCE
- (R) RECORD INFORMATION
- AC. ACRES
- S.F. SQUARE FEET
- U.E. UTILITY EASEMENT
- R/W RIGHT-OF-WAY
- N.T.S. NOT TO SCALE
- PREVIOUSLY PLATTED LINE
- - - RIGHT OF WAY LINE

NOTES:

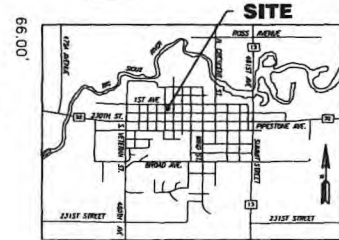
BASIS OF BEARINGS IS UTM-ZONE 14
 THIS PLAT WAS PREPARED WITHOUT THE BENEFIT OF A TITLE COMMITMENT.
 EASEMENTS OF RECORD WERE NOT RESEARCHED AND ARE NOT SHOWN ON THE PLAT.



0 50'
SCALE: 1"=50'



LINE	BEARING	DISTANCE
L1	N 01°54'31" W	9.41'



VICINITY MAP N.T.S.
CITY OF FLANDREAU



211 E. 14th street, Sioux Falls, SD 57104 | Phone: (605) 339-8901

EXHIBIT - LOTS 3A AND 4A IN BLOCK 1 OF BROWN'S ADDITION

TO THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA.

W. BRIDGE AVENUE

W. PROSPECT AVENUE



0 50'
SCALE: 1"=50'

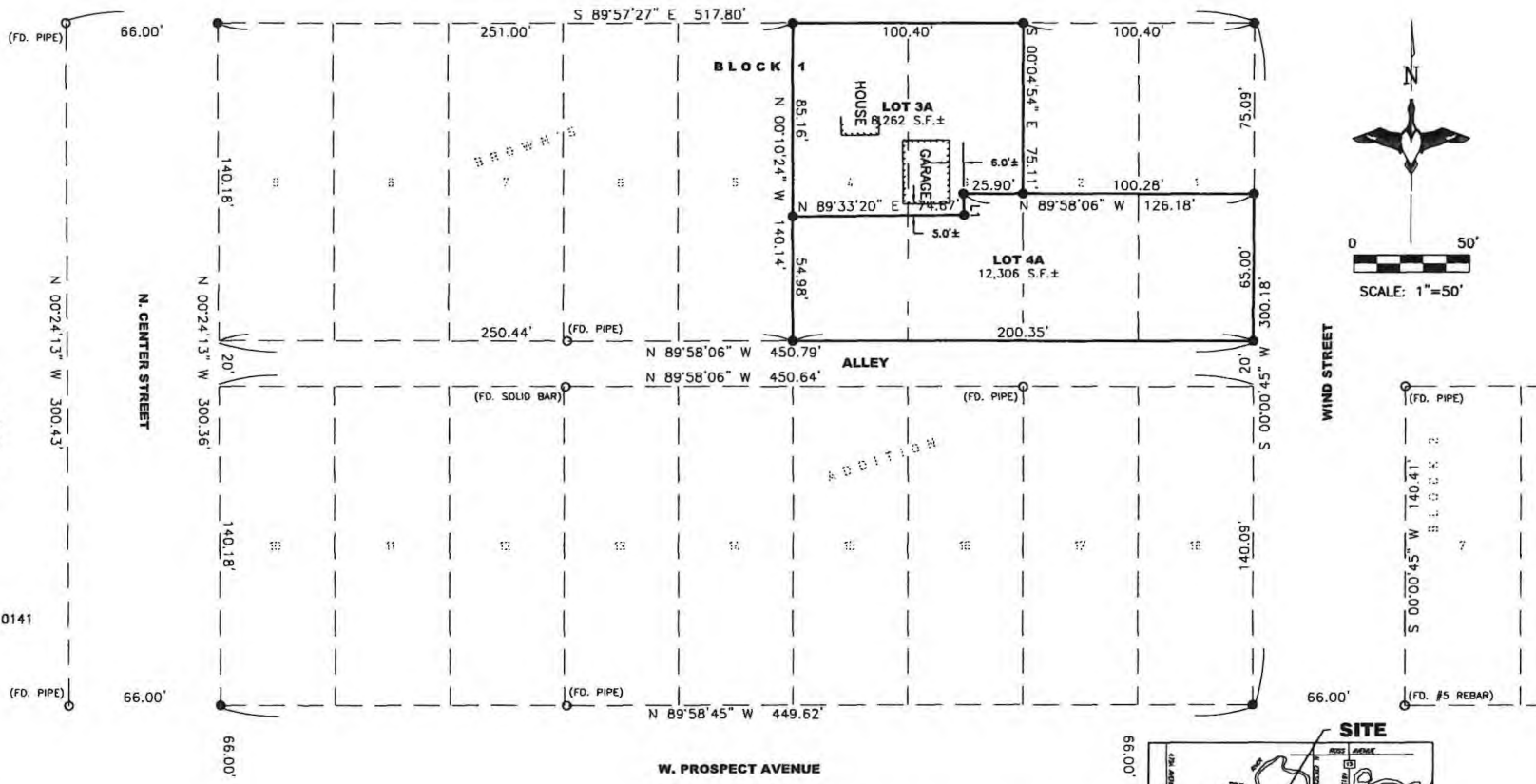
0 50'
SCALE: 1"=50'



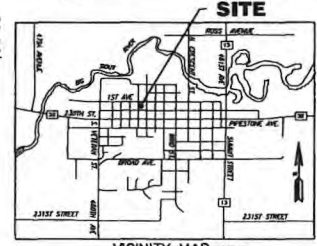
LEGEND:

- SET 5/8" REBAR W/CAP #10141
- FD. MONUMENT
- △ SECTION CORNER
- (M) MEASURED DISTANCE
- (R) RECORD INFORMATION
- AC. ACRES
- S.F. SQUARE FEET
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- PREVIOUSLY PLATTED LINE
- - - RIGHT OF WAY LINE

NOTES:
BASIS OF BEARINGS IS UTM-ZONE 14
THIS PLAT WAS PREPARED WITHOUT THE BENEFIT OF A TITLE COMMITMENT.
EASEMENTS OF RECORD WERE NOT RESEARCHED AND ARE NOT SHOWN ON THE PLAT.



LINE	BEARING	DISTANCE
L1	N 01°54'31" W	9.41'



VICINITY MAP N.T.S.
CITY OF FLANDREAU



211 E. 14th street, Sioux Falls, SD 57104 | Phone: (605) 339-8901

Lori Kneebone - City Of Flandreau

From: Jordan Jones <Jordan.Jones@KTLLP.com>
Sent: Tuesday, February 25, 2025 8:40 AM
To: Lori Kneebone - City Of Flandreau
Cc: Jeff Yennie
Subject: Modified-Cash Basis Engagement Letter
Attachments: 2023 Flandreau, City of - FINAL EL Revised.pdf

Good morning! I've attached an updated 2023 audit engagement letter specific to the financials being prepared on the modified cash-basis of accounting. We need page 8 signed and returned.

As we discussed, the engagement letter indicates the use of the cash basis of accounting for the 2023 audit. The modified cash basis of accounting simplifies the internal accounting process and the audit process. Essentially, the City reports cash, revenues and expenses. Accounts receivable, accounts payable, prepaids, inventory, deferred revenue, and pension activity would not be presented. **Long-term debt and fixed asset activity would still be recorded** and disclosed. I've included some additional benefits to the switch in basis:

- Ease of recording – don't need to track/record AP and AR at year end, or unbilled receivables.
- The GASB68 SDRS pension adjustments will no longer be required.
- No requirement to present component units, so the Disclaimer of Opinion from the 2021/2022 FS will be removed.
- As we did not observe inventory balances at 12/31/23, we would have to qualify our audit opinion over inventory balances had we not made the switch to mod-cash.
- The switch will exclude the City from the requirements of various new GASB standards including GASB87 Leases, GASB 96 SBITA, and GASB101 Compensated Absences. (each of which require complex calculations)
- Finally, the City can avoid added costs associated with correcting all accrual-based accounts at 12/31/23.

Please reach out with any questions.

Thanks,



Jordan Jones, CPA
Manager
Audit Department

📞 605-716-3298

📞 605-342-5630

📍 810 Quincy Street Rapid City, SD 57701

✉️ Jordan.Jones@KTLLP.com 🌐 ktllp.com



Pay Online

PRIVILEGED AND CONFIDENTIAL: This communication and any accompanying documents are confidential and privileged. They are intended for the sole use of the addressee. If you receive this transmission in error, you are advised that any disclosure, copying, distribution, or the taking of any action in reliance upon this communication is strictly prohibited. Moreover, any such disclosure shall not compromise or waive the attorney-client, accountant-client, or other privileges as to this communication or otherwise. If you have received this communication in error, please contact me at the above email address. Thank you.



Ketel Thorstenson, LLP
810 Quincy Street Rapid City, SD 57701
P: 605.342.5630 | F: 605.342.2172
E: info@ktllp.com

February 24, 2025

Governing Board
City of Flandreau
1005 West Elm Avenue
Flandreau, SD 57028

Dear Client:

We are pleased to confirm our understanding of the services we are to provide for City of Flandreau (the City) for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the modified-cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the entity's basic financial statements as of and for the year end stated above. The modified-cash basis of accounting provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate, economic, or historical context. The City has elected omit the RSI.

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the supplementary information, which includes the combining statements of non-major governmental funds, to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with the modified-cash basis of accounting in a report combined with our auditor's report on the financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified-cash basis of accounting; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the City and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2), fraudulent financial reporting, (3) misappropriation of assets, or (4) violation of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Our procedures may include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks." Although our audit planning has not yet been concluded, we anticipate the following significant risks of material misstatement will be identified:

1. Revenue recognition
2. Management override of controls

If we conclude that the above risks are no longer significant or if new significant risks are identified, we will communicate those to you as part of our planning process.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the City and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the modified-cash basis of accounting with the oversight of those charged with governance, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Management is responsible for including all informative disclosures that are appropriate for the modified-cash basis of accounting. Those disclosures will include (1) a description of the (SPF), including a summary of significant accounting policies, and how the modified-cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for the twelve months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplementary information which we have been engaged to report on, in conformity with the modified-cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified-cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified-cash basis of accounting; (3) the methods of measurement of presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will assist in preparing the financial statements and related notes, including GASB 34 adjustments, of the City in conformity with the modified-cash basis of accounting based on information provided by you. Other non-audit services provided by Ketel Thorstenson, LLP and its affiliates are:

1. General consulting and advisory services
2. Depreciation schedule maintenance

These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other non-audit services we provide. You will be required to acknowledge in the management representation letter the services provided and our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

Jeff Yennie is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in approximately February 2025 and to issue our reports soon thereafter.

We understand that your employees will prepare all confirmations and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees from our original fee estimate. If the engagement is rescheduled due to lack of providing enough information in a timely manner, we may assess a rescheduling fee up to 10 percent of your service fee, with a minimum rescheduling fee of \$1,000. We will not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) without obtaining your approval.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We will utilize portals, collaborative, virtual workspaces in a protected, online environment. Our portals permit real-time collaboration across geographic boundaries and time zones and allow us to share data, engagement information, knowledge, and deliverables in a protected environment. To use the portals, you may be required by the provider of portals to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that we have no responsibility for the activities of the portals and agree to indemnify and hold us harmless with respect to all claims arising from your misuse of the portals.

You are responsible for maintaining your own copy of information provided on the portals. We do not provide back-up services for any of your data or records, including information we provide to you. Portals are utilized solely as a method of transferring data and are not intended for the storage of your information. Information on the portals may be deleted at any time.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal or encrypted email, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

In providing our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards. You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

In the interest of enhancing our availability to meet your professional service needs while maintaining service quality and timeliness, we may use a third-party service provider to assist us. This may include provision of your confidential information to the third-party service provider. We require our third-party service providers to have established procedures and controls designed to protect client confidentiality and maintain data security. As the paid provider of professional services, our firm remains responsible for exercising reasonable care in providing such services, and our work product will be subjected to our firm's customary quality control procedures. By accepting the terms and conditions of our engagement, you are providing your consent and authorization to disclose your confidential information to a third-party service provider, if such disclosure is necessary to deliver professional services or provide support services to our firm.

With regard to electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

The audit documentation for this engagement is the property of Ketel Thorstenson, LLP, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight or grantor agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of our audit personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Your acceptance of this engagement letter will serve as your advance consent to our compliance with these requests. We may bill you separately for our time and expenses in responding to any such requests.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by your oversight or grantor agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

If you have engaged Ketel Thorstenson, LLP to assist with your BOI reporting, that service will be governed by a separate engagement letter.

Our professional fees for the services outlined above will be \$23,500 for the audit, plus applicable sales tax. This fee is based upon the complexity of the work to be performed and our professional time. In addition, this fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. If you choose to have us maintain lease calculations and schedules, an additional fee of \$150 per lease will be billed. You will also be billed for travel and other out-of-pocket costs such as postage. We will provide you with an electronic copy of the financial statements. If you elect to have paper copies produced by us, they will be billed at \$25 each. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed, even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. At completion of the engagement, we will submit a final invoice which is due upon receipt.

Our audit engagement ends on delivery of our audit report. You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We may also issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter and will be billed separately each month.

Either party may terminate this agreement at any time, and we reserve the right to withdraw from the engagement without completing services for any reason, including, but not limited to, non-payment of fees, your failure to comply with the terms of this agreement, or as we determine professional standards require. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, or for any liability, including but not limited to, penalties or interest that may be assessed against you resulting from your failure to meet such deadlines. If this agreement is terminated before services are completed, you agree to compensate us for the services performed and expenses incurred through the effective date of termination.

In the event we are requested pursuant to subpoena or other legal process to produce documents relating to current or prior engagements for the Organization in legal, administrative, arbitration, or similar proceedings to which we are not a party, the Organization shall reimburse us at our standard billing rates for our professional time and expenses, including reasonable attorney's fees, incurred by us in responding to such requests. In the event of a dispute, the courts of the state of South Dakota shall have jurisdiction, and all disputes will be submitted to the state of South Dakota, which is the proper and most convenient venue for resolution. We also agree that the law of the state of South Dakota shall govern all such disputes.

If a dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the AAA Accounting and Related Services Arbitration Rules and Mediation Procedures before resorting to arbitration, litigation, or some other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in the state noted above.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

Notwithstanding anything to the contrary in this agreement, Ketel Thorstenson, LLP shall not be liable for any lost profits, indirect, special, incidental, punitive, consequential, or similar damages, to the extent such damages may be lawfully limited or excluded, of any nature even if we have been advised by you of the possibility of such damages..

You agree that any claim arising out of this agreement shall be commenced within 3 years from the date our services conclude as outlined in this agreement, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against Ketel Thorstenson, LLP.

We are independent within the meaning of the AICPA *Code of Professional Conduct*.

You acknowledge we have invested time and money into developing and training our personnel. To ensure our independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. If you should choose to hire one of our employees, we may, at our discretion, charge you a recruiting fee of fifty percent of the annual salary offered to our employee to compensate us for the loss of our valued and extensively trained employee.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract, when requested by you. Our September 23, 2022, peer review report accompanies this letter.

We understand that our services are subject to advance approval by the Auditor General. Such approval should be requested by you directly to the Auditor General.

Reporting

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to Council, Mayor, and Finance Officer of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to you. Please sign below and return it to us to indicate your acknowledgement of, and agreement with, the arrangements for our engagement, and our respective responsibilities.

Sincerely,

KETEL THORSTENSON, LLP



Jeff T. Yennie, CPA, CVA
Partner

This letter correctly sets forth our understanding of our contract. I have read it and fully understand its terms and provisions.

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

Report on the Firm's System of Quality Control

To the Partners of Ketel Thorstenson, LLP
and the Peer Review Committee of the Oklahoma Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Ketel Thorstenson, LLP (the Firm) in effect for the year ended March 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Ketel Thorstenson, LLP in effect for the year ended March 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Ketel Thorstenson, LLP has received a peer review rating of *pass*.

Anderson Zurmuehlen + Co, P.C.

Billings, Montana
September 23, 2022

Agenda Action Form Flandreau City Council

Meeting Date: 3/3/2025

Title: Approval of Myranda Wester as the Aquatic Center Manager

Motion Resolution Ordinance Other

Background Information: Lori Williams, who has been the Aquatic Center Manager for two years, has decided not to return for the 2025 summer season. City staff has interviewed Myranda Wester, and has offered her the position. Administration recommends placing Myranda on Step 1 of the wage scale, which is \$7,204.96 for the season.

Justification: It is recommended to place Wester at Step 1 of the Aquatic Center Scale.

Financial Consideration: Wages for the Aquatic Center Manager are funded out of the Aquatic Center budget

City Administrator's Recommendation: Approval

Attachments: Aquatic Center Manager Wage Scale

Aquatic Center Manager Wage Scale					
Year	Step 1	Step 2	Step 3	Step 4	COLA
2025	\$ 7,204.96	\$ 7,384.63	\$ 7,568.83	\$ 7,947.38	3.0%