



City of Flandreau City Council Meeting

Agenda

6:30 p.m., Monday
April 20th, 2026
City Council Chambers
1005 W. Elm Avenue
Flandreau, SD

Meeting called by: Mayor Sutton

Type of meeting: Regular

Agenda Topics

Pledge of Allegiance

Alderman Ekern

2

Adopt Agenda

Consent Agenda

- Approve Minutes from 4-7-2026
- Merit Increase, Deputy Finance Officer Crystal Hanson; \$27.70/hourly
- Approval Aydin Chhet, PT EMT; \$12.00/hourly
- 2026 Aquatic Center Hires
- Approve Bills

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 No. 640: Amend Ordinance No. 519-Appointment of Officers

New Business

10	Shane Waterman, IMEG; Utility Improvement Project Update
5	SRF Pay Requests, Utility Improvement Project; Sewer #11: \$7,760; Water #24: \$15,720
5	Resolution No. 2026-07: Final Plat; Lot 1 in Block 1 of Koch Addition
5	Resolution No. 2026-08: Declaring Property Surplus
5	2026 1 st Quarter Sales Tax Report
5	Letter of Engagement with Ketel Thorstenson; 2025 Annual Report
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: Matthew Tysdal

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

**COUNCIL PROCEEDINGS
April 7th, 2026**

The City Council of the City of Flandreau, South Dakota, met in regular session on Tuesday, April 7th, 2026, 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 and Karen Tufty. Absent: Tim Yeaton. Also present were City Administrator Cohl Turnquist; Finance Officer Lori Kneebone; City Attorney Matthew Tysdal; Shane Waterman, IMEG Engineering; New Police Officer Jesse Mohr and Carrie Sanderson.

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

Motion by Fargen and seconded by Bjerke to move the Step Increase for Andy Wede off the consent agenda to new business, before executive session. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Motion by Fargen and seconded by Tufty to approve the **Amended Consent Agenda** to include the minutes of March 16th, 2026; 2026 Cemetery Land Lease to Michael Johnson, \$1,450/year; Placement of Jesse Mohr on Step 5 Uncertified Police Officer Wage Scale, \$24.78/hourly; Seasonal Laborer Hire, Tate Hammer, \$16.97/hourly; and to allow the following claims for the City and to pay them: Payroll of 3/18/2026: general, 31,703.58; water, 3,776.26; electric, 7,624.16; sewer, 3,776.22. Payroll of 4/1/2026: general, 31,707.50; water, 4,212.81; electric, 7,844.95; sewer, 4,212.90. (27772) A-1 Portable Toilets, rentals, 425.00; Alpha Training & Tactics LLC & Sales, uniforms, 1,394.28; Amaril uniform Company, uniforms, 234.26; Amazon Capital Services, EMS supplies, 1,999.25; AT & T Mobility, FPD & EMS utilities, 360.99; Betty Von Eye, Medicare reimbursed, 202.90; Big Sioux Community Water System, March 2026 water usage, 16,104.00; Booster Publishing, publishing/advertising, 395.00; Border States Electric Supply, uniforms, 152.34; Bound Tree Medical, LLC, EMS supplies, 2,416.33; Cardmember Services, supplies/uniforms/capital outlay, 1,476.35; Cenex Fleetcard, FPD & EMS gas/oil, 2,105.09; Chesterman Company, supplies, 34.50; Christy Hanson, personal expense reimbursed, 7.42; Colman Building Center, park supplies, 761.60; Curt's Collision Center, repairs, 1,084.96; D & D Small Engine Repair & Sales, LLC, lawn mower, 18,610.14; Dakota Pump & Control, Inc., repairs, 18,698.06; Defensive Edge Training & Consulting, training, 550.00; Delta Dental of South Dakota, dental insurance, 1,416.80; Dollar General – Regions 410526, supplies, 27.10; Donny Biles, personal expense reimbursed, 164.60; ELM Customs, repairs, 198.99; Eng Services, March 2026 hauling solid waste, 15,504.00; Flandreau Volunteer Fire Dept., 2026 1st Qt compensation, 1,304.00; Hawkins, Inc., pool supplies, 20.00; Helms & Associates, airport project fees, 14,482.04; Hillyard/Sioux Falls, supplies, 778.19; Holist Sutton, BES rebate, 400.00; Intoximeters, Inc., supplies, 67.00; Krull's Garage, repairs, 2,173.75; Merchant J T & S, training, 550.00; MidAmerican Energy, utilities, 1,135.20;

Minnesota Municipal Utilities Association, training, 4,698.75; Missouri River Energy Services, meter fees, 393.40; Moody County Enterprise, publishing/advertising, 238.25; NDSU Wellness Center, training, 80.00; Office Peeps, Inc., supplies, 31.94; PCC Ambulance Billing Service, ambulance billing, 466.94; Pitney Bowes-Purchase Powers, postage, 366.57; Principal Life Insurance Company, vision insurance, 157.98; Ramsdell F&M LTD, propane, 22.95; SD Retirement System, retirement, 15,966.78; SD Supplemental Retirement Plan, supplemental retirement, 557.91; Sioux Valley Energy, utilities, 184.00; South Dakota 811, message fees, 29.12; Sparkle Car Wash, Inc., FPD car washes, 23.63; Standard Insurance Company, life insurance, 526.51; Sturdevant's Auto Supply, supplies/repairs, 361.84; T & R Electric Supply Co., Inc., oil sampling, 380.00; TE Underground, LLC, street repair/trenching, 15,075.75; Transunion Risk and Alternative, dues/subscriptions, 120.00; Tyler Lumber Company, supplies/repairs/ambulance capital outlay, 3,841.45; US Bank, elect. Bond fees, 1,450.00; Verizon Wireless, utilities, 139.49; Waxdahl Napa Plus LLC, supplies/repairs, 30.07; Wes Hall, AFLAC reimbursed, 91.78; WESCO Receivables Corp, supplies, 7,761.04 (27825). March 2026 EFT Payments: Avera Health Plans, health insurance, 17,944.60; City of Flandreau, city bills, 7,313.53; EFTPS, payroll taxes, 13,689.37; Missouri River Energy Services, energy cost, 152,811.34; Postmaster, postage for utility bills, 489.53; SD State Treas, sales tax, 13,899.33; US Dept. of Agriculture, water/sewer bond, 21,487.00. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Visitors to Be Heard: Carrie Sanderson, who is running for District 25 House of Representatives, introduced herself to the council. Police Sergeant Raleigh Burk introduced Jesse Mohr to the council. Mohr will be graduating in May from Southeast Technical Institute but will start training with Burk right away.

Mayor Dan Sutton reported that the water and sewer project has resumed and requested residents' patience regarding temporary road conditions during construction. He also announced that the new daycare facility at the Boys and Girls Club will be opening soon, with an open house scheduled for April 24 from 11:00 a.m. to 1:00 p.m., during which the public is invited to tour the facility. Additionally, Mayor Sutton noted that he attended the ribbon-cutting ceremony for the Crescent Street Bridge project and commended FSST for securing the necessary funding to reconstruct the vehicular bridge.

City Administrator Cohl Turnquist reported that he and Alderman Bjerke attended a recent County Commissioners meeting, at which a conditional use permit was approved for the airport expansion project. He also noted that City Council members toured the renovations of the new ambulance hall. Turnquist stated that bi-weekly public meetings to provide updates on the water and sewer project will resume at noon on April 15 in the City Council Chambers. He further reported that the Planning Commission will meet on Monday, April 20 at 5:15 p.m. to consider a variance application and a plat approval. Additionally, Turnquist reported that reconstruction of Community Drive is currently underway, with completion anticipated by the end of the week. The project also includes replacement of the sidewalk.

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

Old Business: None.

New Business: Shane Waterman of IMEG Engineering reported that the construction season is officially underway. Crews from H&W Contracting are currently working at the intersections of Center and Broad Streets, where minor adjustments are being made at no additional cost to help prevent future issues. Waterman stated that every effort will be made to have streets within the active project area paved as soon as possible. Waterman also explained Change Order #4, which addresses including asphalt millings into the project.

Motion by Bjerke and seconded by Tufty to approve Change Order #4, addressing asphalt millings, at the cost of \$28,749.60 for the Utility Improvement Project. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Motion by Ekern and seconded by Ahlers to authorize payment #10 for the utility improvement project, which will be paid with the city's designated ARPA funds, sewer portion: \$37,829.02; water portion: \$30,066.92. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Motion by Ahlers and seconded by Fargen to approve Change Order #1 (\$34,209.50) prepared by Banner & Associates, for the city's seal coat project, which includes additional work to Astech's original contract. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Motion by Bjerke and seconded by Tufty to approve the appointment of Marc Burggraff to the Airport Board. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Motion by Fargen and seconded by Bjerke to approve the appointment of Anna Duncan, Mike Skroch and Lowell Johnson to the Cemetery Committee. Mayor Sutton will serve as the council liaison for the committee. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Motion by Ekern and seconded by Fargen to approve Resolution 2026-03: Discretionary Formula for New Commercial Residential Structures. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Motion by Ahlers and seconded by Tufty to approve Resolution 2026-04: Discretionary Formula for Redevelopment Neighborhood Housing. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Motion by Bjerke and seconded by Ahlers to approve Resolution 2026-05: Discretionary Formula for Affordable Housing Structures. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Motion by Ahlers and seconded by Fargen to approve Resolution 2026-06: Amending the Aquatic Center Party Fee Schedule; Private Party, \$200 (2-hour rental); Party Pad Rental, \$100 (2-hour rental). The following members voted aye:

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

Motion by Tufty and seconded by Bjerke to approve the operational hours at the Aquatic Center for the 2026 season as follows: Sundays; 1:00-5:00 p.m., Open Swim. 5:00-7:00 p.m. Private Parties (if no private party is scheduled, the pool will close at 5:00 p.m. on Sundays). Monday-Saturday; 1:00-7:00 p.m. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Motion by Bjerke and seconded by Ahlers to approve Amendment #1 to the Agreement for Professional Services with Helm's and Associates for the Airport Runway Realignment project. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

The First Reading of Ordinance No. 640 was held, which aligns the appointment of municipal officers with the newly adopted election date. Appointment of Officers will now take place at the first regular meeting in July each year. No council action was taken, and the Second Reading of Ordinance No. 640 will take place on April 20th, 2026.

Discussion was had on the Step Increase for Andy Wede. Motion by Bjerke and seconded by Tufty to approve Wede to Step 9 of the Public Works Operator Wage Scale, \$27.13/hourly. The following members voted aye: Ahlers, Bjerke, Ekern and Tufty. Nays: Fargen. Absent: Yeaton. Motion carried.

Motion by Ahlers and seconded by Tufty to go into Executive Session for Legal Matter at 7:43 p.m. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Motion by Tufty and seconded by Ekern to come out of Executive Session for Legal Matter at 8:16 p.m. The following members voted aye: Ahlers, Bjerke, Ekern, Fargen and Tufty. Nays: None. Absent: Yeaton. Motion carried.

Council Comments: None.

The Mayor declared the meeting adjourned at 8:17 p.m.

Daniel D. Sutton
Mayor

ATTEST:

Cohl Turnquist
City Administrator

Agenda Action Form Flandreau City Council

Meeting Date: 4/20/2026

Title: Crystal Hanson-Merit Pay Increase

Motion Resolution Ordinance Other

Background Information: City Employee Crystal Hanson has reached the top of the Deputy Finance Office Wage Scale. Hanson received the 2.5% COLA increase at the beginning of 2026 and is due for her yearly performance review. It is recommended that since Hanson is at the top of her wage scale, she should receive a merit increase of .25 hourly to compensate her wage, bringing her wage to \$27.70/hourly.

Justification: Hanson has met all necessary requirements for merit increase eligibility. The merit increases seek to compensate City employees at a level that is commensurate with their expertise and growth.

Financial Consideration: Wages for Hanson are budgeted 33% out of the Water Admin Utility Fund, 33% out of the Electric Admin Utility Fund and 34% out of the Sewer Admin Utility Fund. Hanson's new wage, if approved, would be \$27.70/hourly.

City Administrator's Recommendation: Approval

Attachments: Deputy Finance Officer Wage Scale

Deputy Finance Officer							
Year	Step 7	Step 6	Step 5	Step 4	Step 3	Step 2	Step 1
	100.0%	96.0%	93.0%	90.0%	87.0%	84.0%	81.0%
2022	\$ 23.25	\$ 22.32	\$ 21.62	\$ 20.93	\$ 20.23	\$ 19.53	\$ 18.83
2023	\$ 24.65	\$ 23.66	\$ 22.92	\$ 22.18	\$ 21.44	\$ 20.70	\$ 19.96
2024	\$ 25.51	\$ 24.49	\$ 23.72	\$ 22.96	\$ 22.19	\$ 21.43	\$ 20.66
2025	\$ 26.28	\$ 25.22	\$ 24.43	\$ 23.65	\$ 22.86	\$ 22.07	\$ 21.28
2025	\$ 26.78	Merit Increase					
2026	\$ 27.70	Merit Increase					

PT Employees		
Driver	\$ 10.00	hourly
Paramedic	\$ 14.00	hourly
AEMT	\$ 13.00	hourly
EMT	\$ 12.00	hourly

Holiday Pay		
\$ 150.00		Bonus for 24 Hours
\$ 75.00		Bonus for 12 Hours

2026 FAC Staff Hires:

Name:	Job:	Year:	Wage:
Harper Pearson	Clerk	1	\$12.27
Racquel DeMarteleare	Clerk	1	\$12.27
Eli Pavlis	Clerk	2	\$12.64
Holdyn Rentschler	Clerk	3	\$13.03
<i>Brooks Ballard</i>	<i>Lifeguard</i>	1	<i>\$14.42</i>
<i>Brody Johnson</i>	<i>Lifeguard</i>	1	<i>\$14.42</i>
<i>Grace Quick</i>	<i>Lifeguard</i>	1	<i>\$14.42</i>
<i>Tenley Quick</i>	<i>Lifeguard</i>	1	<i>\$14.42</i>
<i>Rory Thielsen</i>	<i>Lifeguard</i>	1	<i>\$14.42</i>
Maebe Groos	Lifeguard	2	\$14.85
Juliauna Anderson	Lifeguard	2	\$14.85
Chloe Bryan	Lifeguard	2	\$14.85
Patricia Roy	Lifeguard	2	\$14.85
Autumn Pittman	Lifeguard	2	\$14.85
Hailey Lahr	Lifeguard – <i>WSI Certified</i>	3	\$15.65
Ella Hoffman	Lifeguard	4	\$15.73
Ben Ballard	Lifeguard	4	\$15.73
Aly Schepel	Lifeguard - <i>WSI Certified</i>	4	\$16.12
	Assistant Manager	1	\$16.39

Aquatic Center Wage Scales					
	Year 1	Year 2	Year 3	Year 4	COLA
Clerk					
2025	\$ 11.97	\$ 12.33	\$ 12.71	\$ 13.08	4%
2026	\$ 12.27	\$ 12.64	\$ 13.03	\$ 13.41	2.5%
Lifeguard					
2025	\$ 14.07	\$ 14.49	\$ 14.92	\$ 15.35	20%
2026	\$ 14.42	\$ 14.85	\$ 15.29	\$ 15.73	2.5%
WSI Certified Lifeguard					
2025	\$ 14.39	\$ 14.83	\$ 15.27	\$ 15.73	20%
2026	\$ 14.75	\$ 15.20	\$ 15.65	\$ 16.12	2.5%
Assistant Manager					
2025	\$ 15.99	\$ 16.43	\$ 16.87	\$ 17.32	25%
2026	\$ 16.39	\$ 16.84	\$ 17.29	\$ 17.75	2.5%



City of Flandreau, SD

Income Statement Group Summary

For Fiscal: 2026 Period Ending: 04/30/2026

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 101 - General Fund					
Revenue	2,779,235.00	2,779,235.00	103,072.17	817,598.63	1,961,636.37
Expense	2,631,435.84	2,631,435.84	180,695.37	901,197.70	1,730,238.14
Fund: 101 - General Fund Surplus (Deficit):	147,799.16	147,799.16	-77,623.20	-83,599.07	231,398.23
Fund: 211 - Bed, Board, Booze OR 3rd Cent Sales Tax Fund?					
Revenue	33,000.00	33,000.00	453.96	9,208.27	23,791.73
Expense	33,000.00	33,000.00	45.99	2,573.54	30,426.46
Fund: 211 - Bed, Board, Booze OR 3rd Cent Sales Tax Fund? Surplus (Defi	0.00	0.00	407.97	6,634.73	-6,634.73
Fund: 500 - Capital Project-Fire Station					
Expense	100,146.83	100,146.83	9,891.45	39,093.41	61,053.42
Fund: 500 - Capital Project-Fire Station Total:	100,146.83	100,146.83	9,891.45	39,093.41	61,053.42
Fund: 602 - Water					
Revenue	3,138,672.50	3,138,672.50	6,745.53	198,171.92	2,940,500.58
Expense	874,778.05	874,778.05	33,002.41	292,235.35	582,542.70
Fund: 602 - Water Surplus (Deficit):	2,263,894.45	2,263,894.45	-26,256.88	-94,063.43	2,357,957.88
Fund: 603 - Electric					
Revenue	3,522,110.34	3,522,110.34	5,017.72	981,069.00	2,541,041.34
Expense	3,451,316.11	3,451,316.11	55,757.71	1,017,796.08	2,433,520.03
Fund: 603 - Electric Surplus (Deficit):	70,794.23	70,794.23	-50,739.99	-36,727.08	107,521.31
Fund: 604 - Sewer					
Revenue	2,799,689.66	2,799,689.66	15,550.97	188,210.53	2,611,479.13
Expense	676,726.19	676,726.19	54,076.24	243,784.29	432,941.90
Fund: 604 - Sewer Surplus (Deficit):	2,122,963.47	2,122,963.47	-38,525.27	-55,573.76	2,178,537.23
Fund: 606 - Airport					
Revenue	383,858.00	383,858.00	0.00	1,167,424.91	-783,566.91
Expense	398,721.42	398,721.42	15,755.21	1,229,052.71	-830,331.29
Fund: 606 - Airport Surplus (Deficit):	-14,863.42	-14,863.42	-15,755.21	-61,627.80	46,764.38
Fund: 612 - Solid Waste					
Revenue	224,780.00	224,780.00	267.07	53,559.54	171,220.46
Expense	220,047.22	220,047.22	15,579.00	46,483.15	173,564.07
Fund: 612 - Solid Waste Surplus (Deficit):	4,732.78	4,732.78	-15,311.93	7,076.39	-2,343.61
Fund: 708 - TIF 8					
Revenue	18,707.00	18,707.00	0.00	4,470.42	14,236.58
Expense	56,456.08	56,456.08	0.00	0.00	56,456.08
Fund: 708 - TIF 8 Surplus (Deficit):	-37,749.08	-37,749.08	0.00	4,470.42	-42,219.50
Fund: 710 - Housing Corporation					
Revenue	0.00	0.00	0.00	25,000.00	-25,000.00
Expense	0.00	0.00	7,563.45	15,255.36	-15,255.36
Fund: 710 - Housing Corporation Surplus (Deficit):	0.00	0.00	-7,563.45	9,744.64	-9,744.64
Fund: 728 - Park Board					
Revenue	0.00	0.00	0.00	13.75	-13.75
Fund: 728 - Park Board Total:	0.00	0.00	0.00	13.75	-13.75
Total Surplus (Deficit):	4,457,424.76	4,457,424.76	-241,259.41	-342,744.62	

Income Statement

For Fiscal: 2026 Period Ending: 04/30/2026

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
101 - General Fund	147,799.16	147,799.16	-77,623.20	-83,599.07	231,398.23
211 - Bed, Board, Booze OR	0.00	0.00	407.97	6,634.73	-6,634.73
500 - Capital Project-Fire Sta	-100,146.83	-100,146.83	-9,891.45	-39,093.41	-61,053.42
602 - Water	2,263,894.45	2,263,894.45	-26,256.88	-94,063.43	2,357,957.88
603 - Electric	70,794.23	70,794.23	-50,739.99	-36,727.08	107,521.31
604 - Sewer	2,122,963.47	2,122,963.47	-38,525.27	-55,573.76	2,178,537.23
606 - Airport	-14,863.42	-14,863.42	-15,755.21	-61,627.80	46,764.38
612 - Solid Waste	4,732.78	4,732.78	-15,311.93	7,076.39	-2,343.61
708 - TIF 8	-37,749.08	-37,749.08	0.00	4,470.42	-42,219.50
710 - Housing Corporation	0.00	0.00	-7,563.45	9,744.64	-9,744.64
728 - Park Board	0.00	0.00	0.00	13.75	-13.75
Total Surplus (Deficit):	4,457,424.76	4,457,424.76	-241,259.41	-342,744.62	



City of Flandreau, SD

Refund Check Register

Refund Check Detail

UBPKT02343 - Ross's Badger Meter Correction 2026

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
01-00579-03	ROSS, SCOTT AND KELLY	4/20/2026	27831	1,447.49			1447.49	Deposit
Total Refunds: 1			Total Refunded Amount:	1,447.49				

Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS	1447.49
Revenue Total:	1447.49

General Ledger Distribution

Posting Date: 04/15/2026

Account Number	Account Name	Posting Amount	IFT
Fund: 603 - Electric			
603-00-1011	Claim On Cash	-1,447.49	Yes
603-00-1150	AR-Utilities	1,447.49	
603 Total:		0.00	
Fund: 999 - POOLED CASH			
999-00-1000	Cash In Bank - Checking	-1,447.49	
999-00-2000	Due To Other Funds	1,447.49	Yes
999 Total:		0.00	
Distribution Total:		0.00	



City of Flandreau, SD

Expense Approval Report

By Vendor Name

Payment Dates 4/20/2026 - 4/20/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Vendor: 0004 - AFLAC							
AFLAC	588323	04/20/2026	MAY 2026: J.P. SUPPLEMENT	101-04-4154		04/20/2026	21.75
AFLAC	588323	04/20/2026	MAY 2026: J.P. SUPPLEMENT	101-08-4154		04/20/2026	21.75
AFLAC	588323	04/20/2026	MAY 2026: J.P. SUPPLEMENT	602-31-4154		04/20/2026	21.74
AFLAC	588323	04/20/2026	MAY 2026: J.P. SUPPLEMENT	604-31-4154		04/20/2026	21.75
Vendor 0004 - AFLAC Total:							86.99
Vendor: 0784 - ALEX AIR APPARATUS, INC.							
ALEX AIR APPARATUS, INC.	10793	04/20/2026	2026: ANNUAL COMPRESSO	101-03-4250		04/20/2026	484.40
Vendor 0784 - ALEX AIR APPARATUS, INC. Total:							484.40
Vendor: 2300 - AMAZON CAPITAL SERVICES							
AMAZON CAPITAL SERVICES	1RWC-F437-TNQK	04/20/2026	EMS: TRASH BAGS	101-29-4260		04/20/2026	39.97
AMAZON CAPITAL SERVICES	1Y1H-P9MT-J413	04/20/2026	EMS: MINI O2 REGULATOR,	101-29-4260		04/20/2026	281.22
AMAZON CAPITAL SERVICES	1J1J-L4C9-VM1W	04/20/2026	EMS: BINDER, BATTERY BELT	101-29-4260		04/20/2026	225.48
AMAZON CAPITAL SERVICES	1GGF-CH19-FDCY	04/20/2026	EMS: PARKING SIGNS	101-29-4260		04/20/2026	121.14
AMAZON CAPITAL SERVICES	1PCY-JV3K-XVRD	04/20/2026	EMS: CHUCKS PADS, MICROF	101-29-4260		04/20/2026	112.72
AMAZON CAPITAL SERVICES	1MW1-VKVV-FRKH	04/20/2026	EMS: TIRE PRESSURE GAUGE	101-29-4260		04/20/2026	576.80
AMAZON CAPITAL SERVICES	16J6-73XF-F3C3	04/20/2026	EMS: CHIPS, SODA, UNCRUST	101-29-4260		04/20/2026	138.07
AMAZON CAPITAL SERVICES	14MT-44FV-6WJ6	04/20/2026	EMS: REPLACEMENT WALKIE	101-29-4250		04/20/2026	56.40
AMAZON CAPITAL SERVICES	1JYP-NDMJ-VLFR	04/20/2026	EMS: BALLPOINT PENS	101-29-4260		04/20/2026	10.04
AMAZON CAPITAL SERVICES	1RJ1-7LG1-7VWR	04/20/2026	EMS: STAPLER	101-29-4260		04/20/2026	15.74
Vendor 2300 - AMAZON CAPITAL SERVICES Total:							1,577.58
Vendor: 0008 - BANNER ASSOCIATES, INC							
BANNER ASSOCIATES, INC	47693	04/20/2026	24412.01: PROF. FEES FOR A	101-04-4220		04/20/2026	812.50
Vendor 0008 - BANNER ASSOCIATES, INC Total:							812.50
Vendor: 0009 - BIG SIOUX COMM WATER SYSTEM							
BIG SIOUX COMM WATER SY	INV0002050	04/20/2026	MAR. 2026: AIRPORT WATER	606-11-4280		04/20/2026	65.00
BIG SIOUX COMM WATER SY	INV0002051	04/20/2026	MAR. 2026: PARK WATER US	101-08-4280		04/20/2026	65.00
BIG SIOUX COMM WATER SY	INV0002070	04/20/2026	COMM. CTR DEPOSIT REIMB	101-10-4902		04/20/2026	250.00
Vendor 0009 - BIG SIOUX COMM WATER SYSTEM Total:							380.00
Vendor: 2017 - BLUEPEAK							
BLUEPEAK	INV0002066	04/20/2026	ELECTRIC SUBSTATION PHON	603-31-4280		04/20/2026	52.62
Vendor 2017 - BLUEPEAK Total:							52.62
Vendor: 2290 - BOUND TREE MEDICAL, LLC.							
BOUND TREE MEDICAL, LLC.	86150435	04/20/2026	EMS: GOWNS, N95 RESPIRAT	101-29-4260		04/20/2026	168.07
BOUND TREE MEDICAL, LLC.	86157754	04/20/2026	EMS: ALBUTEROL	101-29-4260		04/20/2026	32.49

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
BOUND TREE MEDICAL, LLC.	86166209	04/20/2026	EMS: NALOXONE NASAL SPR	101-29-4260		04/20/2026	294.96
Vendor 2290 - BOUND TREE MEDICAL, LLC. Total:							495.52
Vendor: 2228 - CENTURY BUSINESS PRODUCTS							
CENTURY BUSINESS PRODUC	849603	04/20/2026	CITY OFFICE + EMS COPIER L	101-29-4293		04/20/2026	104.92
CENTURY BUSINESS PRODUC	849603	04/20/2026	CITY OFFICE + EMS COPIER L	602-32-4293		04/20/2026	144.13
CENTURY BUSINESS PRODUC	849603	04/20/2026	CITY OFFICE + EMS COPIER L	603-32-4293		04/20/2026	144.13
CENTURY BUSINESS PRODUC	849603	04/20/2026	CITY OFFICE + EMS COPIER L	604-32-4293		04/20/2026	144.14
Vendor 2228 - CENTURY BUSINESS PRODUCTS Total:							537.32
Vendor: 1721 - CINTAS							
CINTAS	4265154777	04/20/2026	APR. 2026: RUGS/LINENS/TO	101-10-4240		04/20/2026	344.25
CINTAS	4265154777	04/20/2026	APR. 2026: RUGS/LINENS/TO	602-32-4240		04/20/2026	107.69
CINTAS	4265154777	04/20/2026	APR. 2026: RUGS/LINENS/TO	603-32-4240		04/20/2026	107.68
CINTAS	4265154777	04/20/2026	APR. 2026: RUGS/LINENS/TO	604-32-4240		04/20/2026	107.72
CINTAS	5328215403	04/20/2026	CITY OFFICE: FIRST AID BOX	602-31-4260		04/20/2026	37.50
CINTAS	5328215403	04/20/2026	CITY OFFICE: FIRST AID BOX	603-31-4260		04/20/2026	37.50
CINTAS	5328215403	04/20/2026	CITY OFFICE: FIRST AID BOX	604-31-4260		04/20/2026	37.49
CINTAS	5328215404	04/20/2026	FFD: FIRST AID BOX REFILL	101-03-4260		04/20/2026	42.58
Vendor 1721 - CINTAS Total:							822.41
Vendor: 0602 - CITY OF SIOUX FALLS							
CITY OF SIOUX FALLS	00561924	04/20/2026	APR. 2026: WATER SAMPLE (602-31-4297		04/20/2026	26.37
CITY OF SIOUX FALLS	00561929	04/20/2026	APR. 2026: WATER SAMPLE (602-31-4297		04/20/2026	26.37
Vendor 0602 - CITY OF SIOUX FALLS Total:							52.74
Vendor: 1722 - CORE & MAIN LP							
CORE & MAIN LP	Y819970	04/20/2026	4X1 SADDLES, BALLCORP ST	602-31-4260		04/20/2026	755.85
Vendor 1722 - CORE & MAIN LP Total:							755.85
Vendor: 2308 - CREATIVE TILE AND FLOORING LLC							
CREATIVE TILE AND FLOORIN	1980	04/20/2026	AMBULANCE BAY: SHOWER	101-29-4340		04/20/2026	1,120.00
Vendor 2308 - CREATIVE TILE AND FLOORING LLC Total:							1,120.00
Vendor: 0584 - CYBERCOACH, INC							
CYBERCOACH, INC	6078	04/20/2026	OFFICE: CALLED COHL RE: E	101-29-4250		04/20/2026	25.00
CYBERCOACH, INC	6079	04/20/2026	EMS: GETTING LAPTOP CON	101-29-4250		04/20/2026	900.00
CYBERCOACH, INC	6082	04/20/2026	OFFICE: CRYSTAL'S WRKST / M	602-32-4250		04/20/2026	25.00
CYBERCOACH, INC	6082	04/20/2026	OFFICE: CRYSTAL'S WRKST / M	603-32-4250		04/20/2026	25.00
CYBERCOACH, INC	6082	04/20/2026	OFFICE: CRYSTAL'S WRKST / M	604-32-4250		04/20/2026	25.00
CYBERCOACH, INC	6083	04/20/2026	OFFICE: CRYSTAL WRKST / BI	602-32-4250		04/20/2026	16.67
CYBERCOACH, INC	6083	04/20/2026	OFFICE: CRYSTAL WRKST / BI	603-32-4250		04/20/2026	16.67
CYBERCOACH, INC	6083	04/20/2026	OFFICE: CRYSTAL WRKST / BI	604-32-4250		04/20/2026	16.66
CYBERCOACH, INC	6084	04/20/2026	OFFICE: SETUP 3/16 BOE GR	602-32-4250		04/20/2026	12.50
CYBERCOACH, INC	6084	04/20/2026	OFFICE: SETUP 3/16 BOE GR	603-32-4250		04/20/2026	12.50
CYBERCOACH, INC	6084	04/20/2026	OFFICE: SETUP 3/16 BOE GR	604-32-4250		04/20/2026	12.50
CYBERCOACH, INC	6085	04/20/2026	COMM. CTR: INSTALLED NE	101-10-4250		04/20/2026	360.00
CYBERCOACH, INC	6085	04/20/2026	COMM. CTR: INSTALLED NE	101-10-4260		04/20/2026	458.99

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
CYBERCOACH, INC	6086	04/20/2026	FFD: BROUGHT ACTIVE 911	101-03-4250		04/20/2026	25.00
CYBERCOACH, INC	6088	04/20/2026	OFFICE: WIPED/RECONF. WR	602-32-4250		04/20/2026	100.00
CYBERCOACH, INC	6088	04/20/2026	OFFICE: WIPED/RECONF. WR	603-32-4250		04/20/2026	100.00
CYBERCOACH, INC	6088	04/20/2026	OFFICE: WIPED/RECONF. WR	604-32-4250		04/20/2026	100.00
CYBERCOACH, INC	6089	04/20/2026	OFFICE: SETUP WRKST 6	602-32-4250		04/20/2026	83.33
CYBERCOACH, INC	6089	04/20/2026	OFFICE: SETUP WRKST 6	603-32-4250		04/20/2026	83.33
CYBERCOACH, INC	6089	04/20/2026	OFFICE: SETUP WRKST 6	604-32-4250		04/20/2026	83.34
CYBERCOACH, INC	6077	04/20/2026	FPD: REMOTELY UPDATED SY	101-02-4250		04/20/2026	25.00
CYBERCOACH, INC	6087	04/20/2026	FFD: SYSTEM UPDATE ON FF	101-03-4250		04/20/2026	25.00
CYBERCOACH, INC	6090	04/20/2026	OFFICE: REMOTELY UPDATED	602-32-4250		04/20/2026	8.33
CYBERCOACH, INC	6090	04/20/2026	OFFICE: REMOTELY UPDATED	603-32-4250		04/20/2026	8.33
CYBERCOACH, INC	6090	04/20/2026	OFFICE: REMOTELY UPDATED	604-32-4250		04/20/2026	8.34
CYBERCOACH, INC	6076	04/20/2026	AIRPORT: RAN UPDATES ON	606-11-4250		04/20/2026	50.00
CYBERCOACH, INC	6091	04/20/2026	OFFICE: WRKST 6 REPAIRS	602-32-4250		04/20/2026	25.00
CYBERCOACH, INC	6091	04/20/2026	OFFICE: WRKST 6 REPAIRS	603-32-4250		04/20/2026	25.00
CYBERCOACH, INC	6091	04/20/2026	OFFICE: WRKST 6 REPAIRS	604-32-4250		04/20/2026	25.00
CYBERCOACH, INC	6094	04/20/2026	OFFICE: SWITCH WRKST 6 TO	602-32-4250		04/20/2026	50.00
CYBERCOACH, INC	6094	04/20/2026	OFFICE: SWITCH WRKST 6 TO	603-32-4250		04/20/2026	50.00
CYBERCOACH, INC	6094	04/20/2026	OFFICE: SWITCH WRKST 6 TO	604-32-4250		04/20/2026	50.00
CYBERCOACH, INC	6093	04/20/2026	FPD: REMOVE/ADD STAFF E	101-02-4250		04/20/2026	25.00
CYBERCOACH, INC	6095	04/20/2026	OFFICE: SETUP GRANICUS FO	602-32-4250		04/20/2026	25.00
CYBERCOACH, INC	6095	04/20/2026	OFFICE: SETUP GRANICUS FO	603-32-4250		04/20/2026	25.00
CYBERCOACH, INC	6095	04/20/2026	OFFICE: SETUP GRANICUS FO	604-32-4250		04/20/2026	25.00
Vendor 0584 - CYBERCOACH, INC Total:							2,931.49
Vendor: 2268 - DOLLAR GENERAL - REGIONS 410526							
DOLLAR GENERAL - REGIONS	INV0002071	04/20/2026	MAR. 2026: SUPPLIES	602-32-4260		04/20/2026	9.03
DOLLAR GENERAL - REGIONS	INV0002071	04/20/2026	MAR. 2026: SUPPLIES	603-31-4260		04/20/2026	8.50
DOLLAR GENERAL - REGIONS	INV0002071	04/20/2026	MAR. 2026: SUPPLIES	603-32-4260		04/20/2026	9.03
DOLLAR GENERAL - REGIONS	INV0002071	04/20/2026	MAR. 2026: SUPPLIES	604-32-4260		04/20/2026	9.04
Vendor 2268 - DOLLAR GENERAL - REGIONS 410526 Total:							35.60
Vendor: 0029 - EKERN HOME EQUIPMENT, INC.							
EKERN HOME EQUIPMENT, I	202147	04/20/2026	STREET SHOP: BUILDING REP	101-04-4253		04/20/2026	132.49
EKERN HOME EQUIPMENT, I	202191	04/20/2026	SEWER: 1/4" BRASS 90, PIPE	604-31-4250		04/20/2026	33.48
EKERN HOME EQUIPMENT, I	202208	04/20/2026	WEIGEL DEMO	101-01-4631		04/20/2026	60.98
Vendor 0029 - EKERN HOME EQUIPMENT, INC. Total:							226.95
Vendor: 0032 - ENG SERVICES							
ENG SERVICES	36496	04/20/2026	221 E. 2ND AVE: DEMOLISH	101-01-4631		04/20/2026	51,500.00
Vendor 0032 - ENG SERVICES Total:							51,500.00
Vendor: 0046 - GALLS LLC							
GALLS LLC	034513829	04/20/2026	FPD: POLOS, TAC LITE PANTS	101-02-4265		04/20/2026	303.83
GALLS LLC	034617731	04/20/2026	FPD: BLACKHAWK EPOCH LV	101-02-4265		04/20/2026	137.16
Vendor 0046 - GALLS LLC Total:							440.99

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Vendor: 1742 - GREATAMERICA FINANCIAL SVCS.							
GREATAMERICA FINANCIAL S	41658232	04/20/2026	FPD: TOSHIBA COPIER AGREE	101-02-4293		04/20/2026	177.92
Vendor 1742 - GREATAMERICA FINANCIAL SVCS. Total:							177.92
Vendor: 0048 - HAWKINS, INC.							
HAWKINS, INC.	7335093	04/20/2026	CHLORINE CYLINDERS (QTY:2	101-07-4260		04/20/2026	20.00
HAWKINS, INC.	7390915	04/20/2026	CHLORINE CYLINDERS (QTY:2	101-07-4260		04/20/2026	20.00
Vendor 0048 - HAWKINS, INC. Total:							40.00
Vendor: 2251 - HEIDPRIEM, PURTELL, SIEGEL, HINRICHS & TYSDAL, LLP							
HEIDPRIEM, PURTELL, SIEG	14371	04/20/2026	MAR. 2026: PROFESSIONAL F	101-01-4220		04/20/2026	1,966.50
HEIDPRIEM, PURTELL, SIEG	14371	04/20/2026	MAR. 2026: PROFESSIONAL F	606-11-4220		04/20/2026	57.00
Vendor 2251 - HEIDPRIEM, PURTELL, SIEGEL, HINRICHS & TYSDAL, LLP Total:							2,023.50
Vendor: 2109 - JACOB PULSCHER							
JACOB PULSCHER	INV0002063	04/20/2026	PERSONAL EXPENSE REIMBU	211-09-4250		04/20/2026	14.99
JACOB PULSCHER	INV0002063	04/20/2026	PERSONAL EXPENSE REIMBU	211-10-4250		04/20/2026	15.00
Vendor 2109 - JACOB PULSCHER Total:							29.99
Vendor: 2309 - LEXIPOL LLC							
LEXIPOL LLC	INVPR11261933	04/20/2026	EMS: EMS LEARNING PLATFO	101-29-4290		04/20/2026	1,041.84
Vendor 2309 - LEXIPOL LLC Total:							1,041.84
Vendor: 2013 - LIBERTY BLADES, LLC							
LIBERTY BLADES, LLC	3028	04/20/2026	DURACOR (QTY: 8)	101-08-4260		04/20/2026	261.34
LIBERTY BLADES, LLC	3028	04/20/2026	DURACOR (QTY: 8)	604-31-4260		04/20/2026	261.33
LIBERTY BLADES, LLC	3028	04/20/2026	DURACOR (QTY: 8)	606-11-4260		04/20/2026	261.33
Vendor 2013 - LIBERTY BLADES, LLC Total:							784.00
Vendor: 0066 - MAYNARDS OF FLANDREAU							
MAYNARDS OF FLANDREAU	INV0002052	04/20/2026	MAR. 2026: SUPPLIES	101-02-4260		04/20/2026	61.72
MAYNARDS OF FLANDREAU	INV0002052	04/20/2026	MAR. 2026: SUPPLIES	602-32-4260		04/20/2026	95.00
MAYNARDS OF FLANDREAU	INV0002052	04/20/2026	MAR. 2026: SUPPLIES	603-32-4260		04/20/2026	95.00
MAYNARDS OF FLANDREAU	INV0002052	04/20/2026	MAR. 2026: SUPPLIES	604-31-4260		04/20/2026	84.40
MAYNARDS OF FLANDREAU	INV0002052	04/20/2026	MAR. 2026: SUPPLIES	604-32-4260		04/20/2026	95.00
Vendor 0066 - MAYNARDS OF FLANDREAU Total:							431.12
Vendor: 0067 - MIDAMERICAN ENERGY							
MIDAMERICAN ENERGY	578702930	04/20/2026	CITY OFFICE: GAS BILL (2/25/	602-31-4280		04/20/2026	125.24
MIDAMERICAN ENERGY	578702930	04/20/2026	CITY OFFICE: GAS BILL (2/25/	602-32-4280		04/20/2026	62.62
MIDAMERICAN ENERGY	578702930	04/20/2026	CITY OFFICE: GAS BILL (2/25/	603-31-4280		04/20/2026	258.31
MIDAMERICAN ENERGY	578702930	04/20/2026	CITY OFFICE: GAS BILL (2/25/	603-32-4280		04/20/2026	125.24
MIDAMERICAN ENERGY	578702930	04/20/2026	CITY OFFICE: GAS BILL (2/25/	604-31-4280		04/20/2026	140.90
MIDAMERICAN ENERGY	578702930	04/20/2026	CITY OFFICE: GAS BILL (2/25/	604-32-4280		04/20/2026	70.44
MIDAMERICAN ENERGY	578705338	04/20/2026	POOL: GAS BILL (2/25/26 - 3/	101-07-4280		04/20/2026	9.25
MIDAMERICAN ENERGY	578708552	04/20/2026	STREET: GAS BILL (2/25/26 -	101-04-4280		04/20/2026	371.18
MIDAMERICAN ENERGY	578708683	04/20/2026	WATER: GAS BILL (2/25/26 -	602-31-4280		04/20/2026	112.86
MIDAMERICAN ENERGY	578733738	04/20/2026	POOL PUMP HOUSE: GAS BIL	101-07-4280		04/20/2026	152.19

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
MIDAMERICAN ENERGY	578736175	04/20/2026	EMS: GAS BILL (2/25/26 - 3/	101-29-4280		04/20/2026	104.96
MIDAMERICAN ENERGY	578741723	04/20/2026	COMM. CTR: GAS BILL (2/25/	101-10-4280		04/20/2026	368.36
Vendor 0067 - MIDAMERICAN ENERGY Total:							1,901.55
Vendor: 0022 - OFFICE PEEPS, INC.							
OFFICE PEEPS, INC.	1124530-0	04/20/2026	SCISSORS, LEGAL NOTE PADS	602-32-4260		04/20/2026	11.05
OFFICE PEEPS, INC.	1124530-0	04/20/2026	SCISSORS, LEGAL NOTE PADS	603-32-4260		04/20/2026	11.05
OFFICE PEEPS, INC.	1124530-0	04/20/2026	SCISSORS, LEGAL NOTE PADS	604-32-4260		04/20/2026	11.06
Vendor 0022 - OFFICE PEEPS, INC. Total:							33.16
Vendor: 0120 - OTTERTAIL POWER COMPANY							
OTTERTAIL POWER COMPAN	INV0002065	04/20/2026	AIRPORT ELECTRICITY (2/27/	606-11-4280		04/20/2026	206.32
Vendor 0120 - OTTERTAIL POWER COMPANY Total:							206.32
Vendor: 0890 - PICTOMETRY INTERNATIONAL CORP.							
PICTOMETRY INTERNATIONA	2026-2	04/20/2026	2026 PICTOMETRY PAYMENT	101-01-4293		04/20/2026	4,000.00
Vendor 0890 - PICTOMETRY INTERNATIONAL CORP. Total:							4,000.00
Vendor: 2098 - PLUNKETT'S PEST CONTROL							
PLUNKETT'S PEST CONTROL	10471633	04/20/2026	RODENT CONTROL PROGRA	602-32-4293		04/20/2026	48.68
PLUNKETT'S PEST CONTROL	10471633	04/20/2026	RODENT CONTROL PROGRA	603-32-4293		04/20/2026	48.67
PLUNKETT'S PEST CONTROL	10471633	04/20/2026	RODENT CONTROL PROGRA	604-32-4293		04/20/2026	48.67
Vendor 2098 - PLUNKETT'S PEST CONTROL Total:							146.02
Vendor: 0128 - RIVER'S EDGE COOPERATIVE							
RIVER'S EDGE COOPERATIVE	INV0002058	04/20/2026	MAR. 2026: PARKS GAS/OIL	101-08-4263		04/20/2026	84.74
RIVER'S EDGE COOPERATIVE	INV0002059	04/20/2026	MAR. 2026: ELECT. GAS/OIL	603-31-4263		04/20/2026	442.94
RIVER'S EDGE COOPERATIVE	INV0002060	04/20/2026	MAR. 2026: WATER/SEWER	602-31-4263		04/20/2026	199.19
RIVER'S EDGE COOPERATIVE	INV0002060	04/20/2026	MAR. 2026: WATER/SEWER	604-31-4260		04/20/2026	29.63
RIVER'S EDGE COOPERATIVE	INV0002060	04/20/2026	MAR. 2026: WATER/SEWER	604-31-4263		04/20/2026	199.19
RIVER'S EDGE COOPERATIVE	INV0002061	04/20/2026	MAR. 2026: STREET GAS/OIL	101-04-4260		04/20/2026	11.15
RIVER'S EDGE COOPERATIVE	INV0002061	04/20/2026	MAR. 2026: STREET GAS/OIL	101-04-4263		04/20/2026	572.97
RIVER'S EDGE COOPERATIVE	INV0002062	04/20/2026	MAR. 2026: FFD GAS/OIL	101-03-4263		04/20/2026	481.28
Vendor 0128 - RIVER'S EDGE COOPERATIVE Total:							2,021.09
Vendor: 0141 - SD SUPPLEMENTAL RETIREMENT PLAN							
SD SUPPLEMENTAL RETIREM	INV0002064	04/20/2026	4/15/26 PAYROLL: L.K. + N.P.	101-17-4135		04/20/2026	12.50
SD SUPPLEMENTAL RETIREM	INV0002064	04/20/2026	4/15/26 PAYROLL: L.K. + N.P.	101-29-4135		04/20/2026	241.28
SD SUPPLEMENTAL RETIREM	INV0002064	04/20/2026	4/15/26 PAYROLL: L.K. + N.P.	602-32-4135		04/20/2026	12.50
SD SUPPLEMENTAL RETIREM	INV0002064	04/20/2026	4/15/26 PAYROLL: L.K. + N.P.	603-32-4135		04/20/2026	12.50
SD SUPPLEMENTAL RETIREM	INV0002064	04/20/2026	4/15/26 PAYROLL: L.K. + N.P.	604-32-4135		04/20/2026	12.50
Vendor 0141 - SD SUPPLEMENTAL RETIREMENT PLAN Total:							291.28
Vendor: 1316 - STEVES TIRE & SERVICE INC							
STEVES TIRE & SERVICE INC	282474	04/20/2026	EMS: '18 FORD E450 OIL CHA	101-29-4250		04/20/2026	359.82
Vendor 1316 - STEVES TIRE & SERVICE INC Total:							359.82
Vendor: 0102 - STURDEVANT'S AUTO SUPPLY							
STURDEVANT'S AUTO SUPPL	804022643	04/20/2026	ELECTRIC: '23 FORD F350 BA	603-31-4250		04/20/2026	6.49

Expense Approval Report

Payment Dates: 4/20/2026 - 4/20/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
STURDEVANT'S AUTO SUPPL	804022644	04/20/2026	AIRPORT: HD AIR FARM, HD	606-11-4260		04/20/2026	133.26
STURDEVANT'S AUTO SUPPL	804022645	04/20/2026	PARKS: HD AIR FARM, HD AIR	101-08-4260		04/20/2026	133.26
STURDEVANT'S AUTO SUPPL	804022646	04/20/2026	CEMETERY: BATTERY	101-12-4260		04/20/2026	63.99
STURDEVANT'S AUTO SUPPL	804022676	04/20/2026	ELECT: 25 AMP TEST CLIP	603-31-4260		04/20/2026	6.49
STURDEVANT'S AUTO SUPPL	804022701	04/20/2026	HITCH PIN CLIP	604-31-4260		04/20/2026	4.49
STURDEVANT'S AUTO SUPPL	804022746	04/20/2026	ELECT: SHOP TOWELS	603-31-4260		04/20/2026	16.99
STURDEVANT'S AUTO SUPPL	804022747	04/20/2026	CIVIL DEFENSE: BATTERY (QT	101-13-4250		04/20/2026	515.96
Vendor 0102 - STURDEVANT'S AUTO SUPPLY Total:							880.93
Vendor: 1876 - TRITECH SOFTWARE SYSTEMS							
TRITECH SOFTWARE SYSTEM	INV0002067	04/20/2026	2026: ANNUAL SUBSCRIPTIO	101-02-5502		04/20/2026	15,382.74
TRITECH SOFTWARE SYSTEM	INV0002068	04/20/2026	2026: ANNUAL MAPPING FE	101-02-5502		04/20/2026	8,543.05
Vendor 1876 - TRITECH SOFTWARE SYSTEMS Total:							23,925.79
Vendor: 1692 - ULINE							
ULINE	206667290	04/20/2026	POST ANCHORS FOR B&G CL	101-04-4260		04/20/2026	203.76
Vendor 1692 - ULINE Total:							203.76
Vendor: 2151 - VALLEY FIBERCOM							
VALLEY FIBERCOM	INV0002053	04/20/2026	APR. 2026: AMBULANCE PH	101-29-4280		04/20/2026	148.96
VALLEY FIBERCOM	INV0002054	04/20/2026	APR. 2026: CITY OFFICE PHO	602-32-4280		04/20/2026	147.72
VALLEY FIBERCOM	INV0002054	04/20/2026	APR. 2026: CITY OFFICE PHO	603-32-4280		04/20/2026	147.72
VALLEY FIBERCOM	INV0002054	04/20/2026	APR. 2026: CITY OFFICE PHO	604-32-4280		04/20/2026	147.73
VALLEY FIBERCOM	INV0002055	04/20/2026	APR. 2026: FFD PHONES/INT	101-03-4280		04/20/2026	128.10
VALLEY FIBERCOM	INV0002056	04/20/2026	APR. 2026: POOL/COMM. CT	101-10-4280		04/20/2026	17.13
VALLEY FIBERCOM	INV0002057	04/20/2026	APR. 2026: FPD PHONES/INT	101-02-4280		04/20/2026	180.21
Vendor 2151 - VALLEY FIBERCOM Total:							917.57
Vendor: 0907 - WAXDAHL NAPA PLUS LLC							
WAXDAHL NAPA PLUS LLC	211722	04/20/2026	HYD HOSE FITTINGS, HYD HO	101-08-4250		04/20/2026	49.36
WAXDAHL NAPA PLUS LLC	211723	04/20/2026	23PC DRILL BIT KIT	603-31-4260		04/20/2026	34.99
WAXDAHL NAPA PLUS LLC	211797	04/20/2026	PARKS: UNIVERSAL SUPPORT	101-08-4250		04/20/2026	55.80
WAXDAHL NAPA PLUS LLC	211826	04/20/2026	COMM. CTR: 8IN ROUND FIL	211-10-4250		04/20/2026	16.00
WAXDAHL NAPA PLUS LLC	211842	04/20/2026	12 FLUSH FACE COUPL, HYD	603-31-4250		04/20/2026	81.07
Vendor 0907 - WAXDAHL NAPA PLUS LLC Total:							237.22
Vendor: 0207 - WESCO RECEIVABLES CORP							
WESCO RECEIVABLES CORP	968802	04/20/2026	CMC NACC4-3S - PEDESTAL I	603-31-4260		04/20/2026	66.36
WESCO RECEIVABLES CORP	968803	04/20/2026	DIRECT BURIAL SPLICE KIT (Q	603-31-4260		04/20/2026	143.50
WESCO RECEIVABLES CORP	971378	04/20/2026	PROTECTIVE CAP (QTY: 30), E	603-31-4260		04/20/2026	1,986.00
WESCO RECEIVABLES CORP	985271	04/20/2026	IND HTLF08-48 HI-LINE (QTY:	603-31-4260		04/20/2026	84.50
Vendor 0207 - WESCO RECEIVABLES CORP Total:							2,280.36
Vendor: 1201 - WW TIRE SERVICE, INC							
WW TIRE SERVICE, INC	4-356346	04/20/2026	STREET: SWEEPER TIRES DIS	101-04-4250		04/20/2026	120.00
Vendor 1201 - WW TIRE SERVICE, INC Total:							120.00
Grand Total:							104,366.20

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
101 - General Fund	95,180.02	0.00
211 - Bed, Board, Booze OR 3rd Cent Sales Tax Fund?	45.99	0.00
602 - Water	2,289.37	0.00
603 - Electric	4,273.11	0.00
604 - Sewer	1,804.80	0.00
606 - Airport	772.91	0.00
Grand Total:	104,366.20	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
101-01-4220	Professional Fees	1,966.50	0.00
101-01-4293	Contract/Agreement	4,000.00	0.00
101-01-4631	Urban Redevelopment	51,560.98	0.00
101-02-4250	Repairs	50.00	0.00
101-02-4260	Supplies	61.72	0.00
101-02-4265	Uniforms	440.99	0.00
101-02-4280	Utilities	180.21	0.00
101-02-4293	Contract/Agreement	177.92	0.00
101-02-5502	Tritech Software System	23,925.79	0.00
101-03-4250	Repairs	534.40	0.00
101-03-4260	Supplies	42.58	0.00
101-03-4263	Gas/Oil	481.28	0.00
101-03-4280	Utilities	128.10	0.00
101-04-4154	Insurance-Supplement	21.75	0.00
101-04-4220	Professional Fees	812.50	0.00
101-04-4250	Repairs	120.00	0.00
101-04-4253	Repairs-Building	132.49	0.00
101-04-4260	Supplies	214.91	0.00
101-04-4263	Gas/Oil	572.97	0.00
101-04-4280	Utilities	371.18	0.00
101-07-4260	Supplies	40.00	0.00
101-07-4280	Utilities	161.44	0.00
101-08-4154	Insurance-Supplemental	21.75	0.00
101-08-4250	Repairs	105.16	0.00
101-08-4260	Supplies	394.60	0.00
101-08-4263	Gas/Oil	84.74	0.00
101-08-4280	Utilities	65.00	0.00
101-10-4240	Rentals	344.25	0.00
101-10-4250	Repairs	360.00	0.00
101-10-4260	Supplies	458.99	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
101-10-4280	Utilities	385.49	0.00
101-10-4902	COMM CTR-DEPOSIT REI	250.00	0.00
101-12-4260	Supplies	63.99	0.00
101-13-4250	Repairs	515.96	0.00
101-17-4135	Retirement-Special	12.50	0.00
101-29-4135	Retirement-Special	241.28	0.00
101-29-4250	Repairs	1,341.22	0.00
101-29-4260	Supplies	2,016.70	0.00
101-29-4280	Utilities	253.92	0.00
101-29-4290	Dues/Subscriptions	1,041.84	0.00
101-29-4293	Contract/Agreement	104.92	0.00
101-29-4340	Capital Outlay	1,120.00	0.00
211-09-4250	Repairs	14.99	0.00
211-10-4250	Repairs	31.00	0.00
602-31-4154	Insurance-Supplemental	21.74	0.00
602-31-4260	Supplies	793.35	0.00
602-31-4263	Gas/Oil	199.19	0.00
602-31-4280	Utilities	238.10	0.00
602-31-4297	Test Samples	52.74	0.00
602-32-4135	Retirement-Special	12.50	0.00
602-32-4240	Rentals	107.69	0.00
602-32-4250	Repairs	345.83	0.00
602-32-4260	Supplies	115.08	0.00
602-32-4280	Utilities	210.34	0.00
602-32-4293	Contract/Agreement	192.81	0.00
603-31-4250	Repairs	87.56	0.00
603-31-4260	Supplies	2,384.83	0.00
603-31-4263	Gas/Oil	442.94	0.00
603-31-4280	Utilities	310.93	0.00
603-32-4135	Retirement-Special	12.50	0.00
603-32-4240	Rentals	107.68	0.00
603-32-4250	Repairs	345.83	0.00
603-32-4260	Supplies	115.08	0.00
603-32-4280	Utilities	272.96	0.00
603-32-4293	Contract/Agreement	192.80	0.00
604-31-4154	Insurance-Supplemental	21.75	0.00
604-31-4250	Repairs	33.48	0.00
604-31-4260	Supplies	417.34	0.00
604-31-4263	Gas/Oil	199.19	0.00
604-31-4280	Utilities	140.90	0.00
604-32-4135	Retirement-Special	12.50	0.00
604-32-4240	Rentals	107.72	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
604-32-4250	Repairs	345.84	0.00
604-32-4260	Supplies	115.10	0.00
604-32-4280	Utilities	218.17	0.00
604-32-4293	Contract/Agreement	192.81	0.00
606-11-4220	Professional Fees	57.00	0.00
606-11-4250	Repairs	50.00	0.00
606-11-4260	Supplies	394.59	0.00
606-11-4280	Utilities	271.32	0.00
Grand Total:		104,366.20	0.00

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	104,366.20	0.00
Grand Total:	104,366.20	0.00

Agenda Action Form Flandreau City Council

Meeting Date: 4/20/2026

Title: Second Reading: Ordinance 640

Motion Resolution Ordinance Other

Background Information: Historically, the City of Flandreau has appointed both the Finance Officer and the City Attorney at the first Meeting in May. On election years, this would align with the swearing in of Councilmembers. SDCL 9-13-1, required that the City change municipal elections to align with the South Dakota June Primary Election or the November General Election. The City Council, by approving Ordinance 633, elected to move the City Elections to the first Tuesday after the first Monday in June. Ordinance 640 aligns appointments of municipal officers with that newly adopted election date.

Justification: Ordinance 640 will ensure that appointment of Municipal Officers better aligns with municipal elections, as has been the historical precedent.

Financial Consideration: There is no cost associated with Ordinance 640, aside from publishing costs with the City's legal publication and supplementing our Code with American Legal.

City Administrator's Recommendation: No recommended action until the Second Reading of Ordinance 640.

Attachments: Ordinance 640

ORDINANCE 640

**AN ORDINANCE AMENDING TITLE III CHAPTER 31 SECTION 02:
APPOINTMENT OF OFFICERS**

Whereas, the City of Flandreau Mayor appoints the City Finance Officer and City Attorney each year; and,

Whereas, the Flandreau City Council approves the Mayor’s appointments; and,

Whereas, the appointment of Officers has historically taken place in May following municipal elections in April; and,

Whereas, SDCL 9-13-1 requires that elections must be held on either the first Tuesday after the first Monday in June or the first Tuesday after the first Monday in November; and,

Whereas, the Flandreau City Council elected to hold elections on the first Tuesday after the first Monday in June.

THEREFORE, BE IT ORDAINED by the Flandreau City Council that Title III Chapter 31 Section 02 be amending to read as follows:

§ 31.02 APPOINTMENT OF OFFICERS.

At the first regular meeting in **July** each year, there shall be appointed by the governing body a City Attorney and other such officers as may be provided by ordinance to hold office until the appointment and qualification of their successors. The Mayor shall make all such as appointments with the approval of the City Council.

Dated this 20th day of April, 2026

ATTEST:

Daniel D. Sutton
Mayor

Cohl Turnquist
City Administrator

(SEAL)

First Reading: April 7, 2026
Second Reading: April 20, 2026
Published: April 29, 2026
Effective: May 19, 2026

**Agenda Action Form
Flandreau City Council**

Meeting Date: 4/20/2026

Title: SRF FUNDS-Payment Request No. Eleven (11) for Sewer and No. Twenty-Four (24) for Water-Utility Improvement Project

Motion Resolution Ordinance Other

Background Information: The City has received invoices from IMEG for construction observation/management for the Utility Improvement Project-**Sewer Portion: \$7,760** and **Water Portion: \$15,720**, which includes payment for 2 invoices. These funds will be drawn using State Revolving Funds, as grant funds are not allowed to be used for professional services. This will result in Pay Request No. 11 for SRF Funds for the Sewer portion and Pay Request No. 24 for SRF Funds for the Water portion of the Utility Improvement Project.

Justification: SRF Reimbursement Pay Request is needed to pay the professional services associated with the upcoming Water/Sewer Project.

Financial Consideration: Upon receipt of these invoices, a pay request was made to the DANR to draw from funds eligible to the City from the \$2,776,087 Clean Water State Revolving Fund loan and \$2,818,087 Drinking Water State Revolving Fund Loan.

City Administrator's Recommendation: Approval

Attachments: Invoices from IMEG Engineering; Pay Req 11 and Pay Req 24 to IMEG using SRF Funds.



Protecting South Dakota's Tomorrow ... Today

State Revolving Fund Loan - Reimbursement Request

Submitted To: SD Dept. of Environment and Natural Resources
Water Resources Assistance Program

Recipient Identification		Payment Information	
Name: <u>City of Flandreau</u>		CWSRF <input checked="" type="checkbox"/>	DWSRF <input type="checkbox"/>
Street or PO Box: <u>1005 W. Elm Ave.</u>		Partial <input checked="" type="checkbox"/>	Final <input type="checkbox"/>
City, State, ZIP: <u>Flandreau, SD 57028</u>		Payment Request No.: <u>11</u>	
SRF Loan Program Number: <u>C461125-01</u>			
Payee (Where payment should be sent if different than Recipient)		Period Covered by this Payment Request	
Name: <u>same</u>		From: <u>1/12/26</u>	To: <u>4/9/26</u>
Street or PO Box: _____			
City, State, ZIP: _____			
SRF Eligible Request Cost Breakdown			
Category	Previous Request(s)	Current Request	Total Requests
Administrative Expense			
Preliminary Expense			
Land, Structures, Right-Of-Way			
Architectural & Engineering Basic Fees			
Other Architectural & Engineering Fees			
Project Inspection Fees	\$205,640.00	\$7,760.00	\$213,400.00
Land Development			
Relocation Expenses			
Relocation Payments to Individuals/Businesses			
Demolition and Removal			
Construction & Project Improvement Cost			
Equipment			
Miscellaneous Costs			
Total Cumulative	\$205,640.00	\$7,760.00	\$213,400.00
Total Cumulative Rounded Down to Nearest \$1			\$213,400.00
Total SRF Payments Previously Drawn			\$205,640.00
SRF Reimbursement Amount			\$7,760.00
Percentage of Physical Completion of Project			
Certifications			
I certify that to the best of my knowledge and belief the billed costs or disbursements are in accordance with the terms of the project and that the reimbursement represents the Federal share due which has not been previously requested and that an inspection has been performed and all work is in accordance with the terms of the SRF loan Agreement.	Recipient	Signature of Authorized Certifying Official	Date
		Typed or Printed Name and Title	Telephone No.
	Representative certifying to % of Physical Project Completion	Signature of Authorized Certifying Official	Date
		Typed or Printed Name and Title	Telephone No.
		Cohl Turnquist	(605) 997-2492
		Mason Weidenbach, First District	605-882-5115
For DENR Use Only			
Approve for Payment: \$ _____			
Signature: _____		Date: _____	

SRF Sewer
11



Invoice Total \$7,760.00

Cohl Turnquist
City of Flandreau
1005 W Elm Ave
Flandreau, SD 57028

April 09, 2026
Invoice No: 23000362.03 - 12
Project #:
PO #:
Contract #:
Work Order #:

Email/Submit to: lorikneebone@cityofflandreau.com; mason@1stdistrict.org

Project 23000362.03 City of Flandreau, SD / Flandreau Utility Improvements/ Construction
Observation - Sewer

Fixed Fee \$388,000

Professional Services through March 29, 2026

Fee

Phase	Fee	%	Fee Earned	Previous Billing	Current Billing
Construction Administration	388,000.00	56.00	217,280.00	209,520.00	7,760.00
Total Fee	388,000.00		217,280.00	209,520.00	7,760.00
Total Fee					7,760.00
Total this Invoice					\$7,760.00

Please direct any questions to accountsreceivable@imegcorp.com. The right to refute an invoice is waived after 30 days. If you would like to pay your invoice by credit card, please click on the hyperlink below. Please note, this is available for US clients only. You may also find a 'Pay Now' button on our website at imegcorp.com.

Click here to [Pay via credit card](#).

** For payments by check, please reference project/invoice number on remittance stub and mail to:
IMEG Consultants Corp For overnight packages: IMEG Consultants Corp
PO Box 182094 PO Box 182094 GW2W10
Columbus, OH 43218-2094 7 Easton Oval
Columbus, OH 43219

NOTICE TO U.S. CUSTOMERS PAYING WITH CREDIT CARD:

Effective October 1, 2023, IMEG imposes a surcharge of 3% when paying with a credit card, which is not greater than our cost of acceptance. The adjustment will appear on your receipt. We do not surcharge debit cards. Any payments made with a debit card, check/cash, or ACH will not include a surcharge.



State Revolving Fund Loan - Reimbursement Request

Submitted To: SD Dept. of Agriculture and Natural Resources
Environmental Funding Program

Recipient Identification	Payment Information
Name: <u>City of Flandreau</u> Street or PO Box: <u>1005 W. Elm Ave.</u> City, State, ZIP: <u>Flandreau, SD 57028</u> SRF Loan ID Number: <u>C462125-01</u>	CWSRF <input type="checkbox"/> DWSRF <input checked="" type="checkbox"/> Partial <input checked="" type="checkbox"/> Final <input type="checkbox"/> Payment Request No.: <u>24</u>
Payee (Where payment should be sent if different than Recipient)	
Name: <u>same</u> Street or PO Box: _____ City, State, ZIP: _____	Period Covered by this Payment Request From: <u>1/12/26</u> To: <u>4/9/26</u>

SRF Eligible Request Cost Breakdown			
Category	Previous Request(s)	Current Request	Total Requests
Administrative Expense	\$28,180.87		\$28,180.87
Preliminary Expense			
Land, Structures, Right-Of-Way			
Architectural & Engineering Basic Fees	\$344,250.00		\$344,250.00
Other Architectural & Engineering Fees			
Project Inspection Fees	\$176,850.00	\$15,720.00	\$192,570.00
Land Development			
Relocation Expenses			
Relocation Payments to Individuals/Businesses			
Demolition and Removal			
Construction & Project Improvement Cost			
Equipment			
Miscellaneous Costs			
Total Cumulative	\$549,280.87	\$15,720.00	\$565,000.87
Total Cumulative Rounded Down to Nearest \$1			\$565,000.00
Total SRF Payments Previously Drawn			\$549,280.00
SRF Reimbursement Amount			\$15,720.00
Percentage of Physical Completion of Project			

Certifications	
I certify that to the best of my knowledge that the billed costs or disbursements are in accordance with the terms of the project and that the reimbursement represents the share due which has not been previously requested and that all work is in accordance with the terms of the SRF loan Agreement.	
_____ Signature of Authorized Certifying Official	_____ Date
_____ Cohl Turnquist Typed or Printed Name and Title	_____ (605)997-2492 Telephone No.

DANR Use Only	DANR Use Only	DANR Use Only
Approve for Payment: \$ _____		
Signature: _____		Date: _____



SRF- Water
24
2 invoices
Total - \$15,720

Cohl Turnquist
City of Flandreau
1005 W Elm Ave
Flandreau, SD 57028

Invoice Total \$7,860.00

March 25, 2026
Invoice No: 23000362.02 - 13
Project #:
PO #:
Contract #:
Work Order #:

Email/Submit to: lorikneebone@cityofflandreau.com; mason@1stdistrict.org

Project 23000362.02 City of Flandreau, SD / Flandreau Utility Improvements/ Construction
Observation - Water

Fixed Fee \$393,000

Professional Services through March 01, 2026
Fee

Phase	Fee	%	Fee Earned	Previous Billing	Current Billing
Construction Administration	393,000.00	52.00	204,360.00	196,500.00	7,860.00
Total Fee	393,000.00		204,360.00	196,500.00	7,860.00
Total Fee					7,860.00
Total this Invoice					\$7,860.00

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IMEG Consultants Corp
PO Box 182094
Columbus, OH 43218-2094
For overnight packages: IMEG Consultants Corp
PO Box 182094 GW2W10
7 Easton Oval
Columbus, OH 43219

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SRF - Water
24
2 Invoices
Total - \$15,720

Cohl Turnquist
City of Flandreau
1005 W Elm Ave
Flandreau, SD 57028

Invoice Total **\$7,860.00**

April 09, 2026
Invoice No: 23000362.02 - 14
Project #:
PO #:
Contract #:
Work Order #:

Email/Submit to: lorikneebone@cityofflandreau.com; mason@1stdistrict.org
Project 23000362.02 City of Flandreau, SD / Flandreau Utility Improvements/ Construction
Observation - Water

Fixed Fee \$393,000
Professional Services through March 29, 2026
Fee

Phase	Fee	%	Fee Earned	Previous Billing	Current Billing
Construction Administration	393,000.00	54.00	212,220.00	204,360.00	7,860.00
Total Fee	393,000.00		212,220.00	204,360.00	7,860.00
Total Fee					7,860.00
Total this Invoice					\$7,860.00

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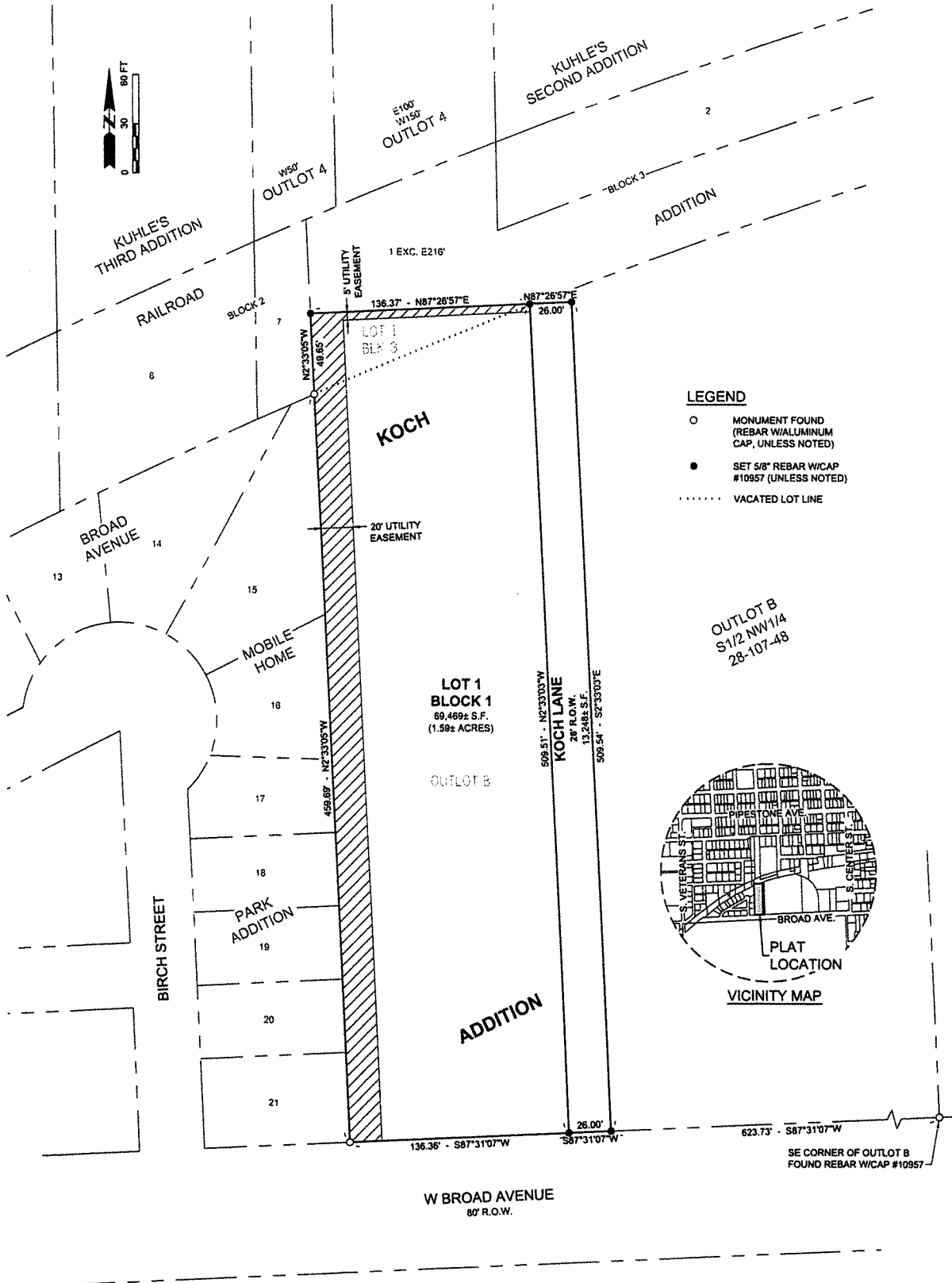
Click here to [Pay via credit card](#).

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IMEG Consultants Corp
PO Box 182094
Columbus, OH 43218-2094
For overnight packages: IMEG Consultants Corp
PO Box 182094 GW2W10
7 Easton Oval
Columbus, OH 43219

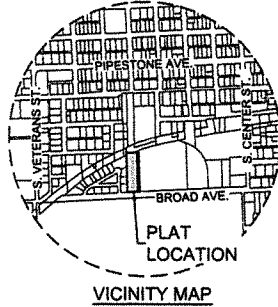
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PLAT OF
LOT 1 IN BLOCK 1 OF KOCH ADDITION,
AN ADDITION TO THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA



- LEGEND**
- MONUMENT FOUND (REBAR W/ALUMINUM CAP, UNLESS NOTED)
 - SET 5/8" REBAR W/CAP #10957 (UNLESS NOTED)
 - VACATED LOT LINE



PREPARED BY:
BANNER ASSOCIATES, INC.
409 22nd AVE. S.
BROOKINGS, SD 57006
(605) 892-6342

VACATION NOTICE
THIS PLAT WILL VACATE A PORTION OF "OUTLOT B" AS SHOWN IN THE PLAT OF "OUTLOT B OF THE S1/2 NW1/4 28-107-48". FILED IN BOOK 68 ON PAGE 496 THEREOF.

THIS PLAT WILL VACATE A PORTION OF "LOT 1" AS SHOWN IN THE PLAT OF "BLOCK 3 OF RAILROAD ADDITION TO THE CITY OF FLANDREAU, SOUTH DAKOTA". FILED IN BOOK 74 ON PAGE 670 THEREOF.

REGISTERED PROFESSIONAL LAND SURVEYOR
1957
AUSTIN JOHNSON
Austin Johnson
3/31/2006

COUNTY TREASURER CERTIFICATE

I, THE COUNTY TREASURER FOR MOODY COUNTY, SOUTH DAKOTA, DO HEREBY CERTIFY THAT ALL TAXES WHICH ARE LIENS UPON ANY OF THE PROPERTY INCLUDED IN THE ABOVE PLAT, AS SHOWN BY THE RECORDS OF MY OFFICE, HAVE BEEN PAID IN FULL.

DATED THIS _____ DAY OF _____, 20 _____

TREASURER, MOODY COUNTY

DIRECTOR OF EQUALIZATION CERTIFICATE

I, THE DIRECTOR OF EQUALIZATION FOR MOODY COUNTY, SOUTH DAKOTA, DO HEREBY CERTIFY THAT A COPY OF THE ABOVE PLAT HAS BEEN RECEIVED BY MY OFFICE.

DATED THIS _____ DAY OF _____, 20 _____

DIRECTOR OF EQUALIZATION, MOODY COUNTY

REGISTER OF DEEDS CERTIFICATE

STATE OF SOUTH DAKOTA }
COUNTY OF MOODY } SS

FILED FOR RECORD THIS _____ DAY OF _____, 20 _____, AT _____ O'CLOCK _____, AND RECORDED IN BOOK _____ OF PLATS ON PAGE _____ THEREOF.

REGISTER OF DEEDS, MOODY COUNTY



SURVEYOR'S CERTIFICATE

I, AUSTIN L. JOHNSON, A PROFESSIONAL LAND SURVEYOR IN THE STATE OF SOUTH DAKOTA, DO HEREBY CERTIFY THAT I DID, ON OR BEFORE MARCH 18, 2026, AT THE REQUEST OF THE OWNER(S) LISTED HEREON, SURVEY A PORTION OF THAT PARCEL OF LAND DESCRIBED AS OUTLOT B, EXCLUDING THE S40' THEREOF, IN THE S1/2 OF THE NW1/4 OF SECTION 28-107-48 OF THE 5TH P.M., AND LOT 1 IN BLOCK 3, EXCLUDING THE E216' THEREOF, OF RAILROAD ADDITION, AN ADDITION TO THE CITY OF FLANDREAU; ALL IN MOODY COUNTY, SOUTH DAKOTA, AND PLATTED THE SAME AS SHOWN ON THE ABOVE PLAT.

THE SAME SHALL HEREAFTER BE KNOWN AND DESCRIBED AS LOT 1 IN BLOCK 1 OF KOCH ADDITION, AN ADDITION TO THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA.

I HAVE SURVEYED THE TRACT OF LAND SHOWN, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, SAID PLAT IS AN ACCURATE REPRESENTATION OF SAID SURVEY.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND SEAL THIS 31ST DAY OF MARCH, 2026.



Austin L. Johnson
AUSTIN L. JOHNSON
PROFESSIONAL LAND SURVEYOR
REGISTRATION NO. 10957

OWNER'S CERTIFICATE

WE, FLANDREAU HOUSING CORPORATION, THE ABSOLUTE AND UNQUALIFIED OWNER OF ALL OF THE LAND INCLUDED IN THE WITHIN AND FOREGOING PLAT, HEREBY CERTIFY THAT WE DID AUTHORIZE AND DO JOIN IN AND APPROVE THE ABOVE SURVEY AND PLAT 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. THERE IS HEREBY GRANTED TO THE CITY OF FLANDREAU, OR TO THE HOLDER OF ANY UTILITY FRANCHISE, AN EASEMENT AT THE LOCATIONS SHOWN IN THE ABOVE PLAT FOR THE PURPOSE OF INSTALLING AND MAINTAINING ANY UTILITY LINE. WE HEREBY DEDICATE ANY LAND IF SHOWN ON THE ABOVE PLAT AND DESIGNATED AS A STREET, ROAD, ALLEY, PARK OR PUBLIC GROUND TO PUBLIC USE AS SUCH FOREVER, BUT SUCH DEDICATION SHALL NOT BE CONSTRUED TO BE A DONATION OF THE FEE OF SUCH LAND.

WE FURTHER CERTIFY THAT THIS PLATTING OF THE DESCRIBED LOT 1 IN BLOCK 1 OF KOCH ADDITION, AN ADDITION TO THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA DOES HEREBY VACATE A PORTION OF "OUTLOT B" OF THE FOLLOWING PLATTING: OUTLOT B OF THE S1/2 NW1/4 28-107-48 ON FILE AT THE REGISTER OF DEEDS OFFICE IN BOOK 68, PAGE 496, AND A PORTION OF "LOT 1" OF THE FOLLOWING PLATTING: BLOCK 3 OF RAILROAD ADDITION TO THE CITY OF FLANDREAU, SOUTH DAKOTA ON FILE AT THE REGISTER OF DEEDS OFFICE IN BOOK 74, PAGE 870, THE PLATS, HEREBY VACATED, BEING SITUATED WITHIN DESCRIBED LOT 1 IN BLOCK 1 OF KOCH ADDITION, AN ADDITION TO THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA AS SURVEYED.

IN WITNESS WHEREOF, WE HAVE EXECUTED THIS OWNER'S CERTIFICATE THIS _____ DAY OF _____, 20 _____.

DON WHITMAN, PRESIDENT
FLANDREAU HOUSING CORPORATION

ACKNOWLEDGMENT OF OWNER

STATE OF _____ }
COUNTY OF _____ } SS

ON THIS DAY, BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC, WITHIN AND FOR THE STATE AND COUNTY AFORESAID, PERSONALLY APPEARED DON WHITMAN ACKNOWLEDGED THAT HE, AS PRESIDENT OF FLANDREAU HOUSING CORPORATION, BEING AUTHORIZED SO TO DO, EXECUTED THE FOREGOING OWNER'S CERTIFICATE FOR THE PURPOSE THEREIN CONTAINED.

IN WITNESS MY HAND AND SEAL THIS _____ DAY OF _____, 20 _____.

NOTARY PUBLIC
MY COMMISSION
EXPIRES _____

RESOLUTION TO APPROVE PLAT

STATE OF SOUTH DAKOTA }
COUNTY OF MOODY } SS

WHEREAS, FLANDREAU HOUSING CORPORATION, OWNER OF THE TRACT OF LAND SHOWN IN THE ABOVE PLAT, HAVE SUBMITTED TO THE GOVERNING BOARD, A PROPOSED PLAT IN THE CITY OF FLANDREAU.

IT WAS MOVED BY _____ AND SECONDED BY _____ AND THE MOTION CARRIED THAT THE PLAT AS SHOWN HEREON AND AS DESCRIBED IN THE ACCOMPANYING CERTIFICATES OF AND DESIGNATED AS LOT 1 IN BLOCK 1 OF KOCH ADDITION, AN ADDITION TO THE CITY OF FLANDREAU, MOODY COUNTY, SOUTH DAKOTA BE APPROVED AND ACCEPTED AND IT APPEARING THAT ALL MUNICIPAL TAXES AND SPECIAL ASSESSMENTS, IF ANY, UPON SAID PLAT AND SURVEY HAVE BEEN EXECUTED ACCORDING TO THE LAW, AND THE FINANCE OFFICER IS HEREBY INSTRUCTED TO ENDORSE ON SUCH PLAT A COPY OF THIS RESOLUTION AND TO CERTIFY THE SAME.

DATED THIS _____ DAY OF _____, 20 _____.

RESOLUTION NUMBER _____

MAYOR, CITY OF FLANDREAU

CITY FINANCE OFFICER'S CERTIFICATE

I, _____, FINANCE OFFICER FOR THE CITY OF FLANDREAU, SOUTH DAKOTA DO HEREBY CERTIFY THAT THE WITHIN AND FOREGOING IS A TRUE COPY OF THE RESOLUTION ADOPTED BY THE CITY COUNCIL OF FLANDREAU, SOUTH DAKOTA AT ITS MEETING ON THE _____ DAY OF _____, 20 _____.

DATED THIS _____ DAY OF _____, 20 _____.

FINANCE OFFICER, CITY OF FLANDREAU

Agenda Action Form Flandreau City Council

Meeting Date: 4/20/2026

Title: Resolution 2026-08: Declaring Property Surplus

Motion Resolution Ordinance Other

Background Information: Resolution 2026-08 declares two obsolete fire department vehicles, a 1996 GMC Pumper Truck and a 2005 Ford F-250 Brush Truck, as surplus following their replacement with new equipment. In accordance with South Dakota law, the City Council must formally designate these assets as surplus before they can be sold. The resolution authorizes the City to dispose of the vehicles through a competitive and transparent sales process, such as an online auction platform like Garage Technologies, Inc., which helps reach a broader market and maximize sale value. It also grants the City Administrator authority to carry out the sale and ensures that all proceeds are deposited into the City's Vehicle Replacement Fund, supporting future equipment needs.

Justification: The proposed resolution is justified as a necessary and responsible step in the management of City assets. With the recent replacement of outdated fire department vehicles, the 1996 GMC Pumper Truck and 2005 Ford F-250 Brush Truck are no longer needed for municipal operations and therefore qualify as surplus property. Declaring these items surplus and authorizing their sale through a competitive process ensures compliance with state law while promoting transparency and fiscal accountability. Utilizing an online auction platform expands market exposure and increases the likelihood of obtaining fair market value. Additionally, directing the proceeds into the Vehicle Replacement Fund supports long-term capital planning and helps offset the cost of future equipment purchases, making this action both practical and financially prudent for the City.

Financial Consideration: Funds collected from the surplus property will be credited to the Vehicle Replacement Fund. Garage collects a 10% fee for all trucks that are listed and sold. For trucks that are auctioned, the buyer pays a 10% fee to Garage with no fee for the City.

City Administrator's Recommendation: Approval

Attachments: Resolution: 2026-08: Declaring Surplus Property

RESOLUTION 2026-08

**A RESOLUTION DECLARING PROPERTY SURPLUS AND AUTHORIZING
COMPETITIVE SALE**

Whereas, the City of Flandreau has replaced the 1996 Pumper Truck and the 2005 Brush Truck with new equipment; and

Whereas, the City Council has determined that such property is surplus pursuant to SDCL Chapter 6-13; and,

Whereas, the City Council desires to dispose of said surplus property in a manner that is competitive, transparent, and in the best financial interest of the City; and,

Whereas, Garage Technologies, Inc. is an online platform that facilitates the competitive sale and auction of emergency vehicles to a nationwide market;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL of the City of Flandreau, Moody County, South Dakota that:

1. The following property be declared surplus:
 - i. **1996 GMC Pumper Truck**
 - ii. **2005 Ford F250 Brush Truck**
2. The Flandreau City Council authorize the sale the above-described surplus property through a competitive online sales process, including auction or listing, utilizing Garage or a similar platform, as determined to be in the best interest of the City.
3. The City Administrator is authorized to take all necessary steps to effectuate the competitive sale or auction of the property.
4. Proceeds of the surplus property be deposited within the City's Vehicle Replacement Fund

Dated this 20th day of April, 2026

ATTEST:

Daniel D. Sutton
Mayor

Lori Kneebone
Finance Officer

(SEAL)

Adopted: April 20, 2026
Published: April 29, 2026
Effective: May 19, 2026

2026 Sales Tax Receipts Comparison to Previous Years

Qtr	2026			2025			2024			2023			2022		
	Received YTD	Received YTD	Qtly and YTD Variance	Received YTD	Received YTD	Qtly and YTD Variance	Received YTD	Received YTD	Qtly and YTD Variance	Received YTD	Received YTD	Qtly and YTD Variance	Received YTD	Received YTD	Qtly and YTD Variance
1st Qtr	\$ 254,102.60	\$ 249,292.83	1.9%	\$ 254,102.60	\$ 234,244.47	8.5%	\$ 254,102.60	\$ 228,720.88	11.1%	\$ 254,102.60	\$ 282,811.15	-10.2%	\$ 254,102.60	\$ 221,356.83	-100.0%
2nd Qtr	\$ -	\$ 210,345.30	-100.0%	\$ -	\$ 177,226.32	-100.0%	\$ -	\$ 230,075.65	-100.0%	\$ -	\$ 243,283.50	-100.0%	\$ -	\$ 269,764.87	-100.0%
3rd Qtr	\$ -	\$ 249,084.27	-100.0%	\$ -	\$ 295,813.92	-100.0%	\$ -	\$ 254,844.05	-100.0%	\$ -	\$ 238,812.27	-100.0%	\$ -	\$ 952,452.85	-73.3%
4th Qtr	\$ -	\$ 255,621.54	-100.0%	\$ -	\$ 264,009.38	-100.0%	\$ -	\$ 238,812.27	-100.0%	\$ -	\$ 269,764.87	-100.0%	\$ -	\$ 1,017,216.35	-75.0%
YTD	\$ 254,102.60	\$ 964,343.94	-73.7%	\$ 254,102.60	\$ 971,294.09	-73.8%	\$ 254,102.60	\$ 952,452.85	-73.3%	\$ 254,102.60	\$ 1,017,216.35	-75.0%	\$ 254,102.60	\$ 1,017,216.35	-75.0%
		\$ (710,241.34)			\$ (717,191.49)			\$ (698,350.25)			\$ (763,113.75)			\$ (763,113.75)	

1st Quarter COMPARISON

Date	2026			2025			2024			2023			2022		
	Monthly Totals	Monthly Totals	Variance	Monthly Totals	Monthly Totals	Variance	Monthly Totals	Monthly Totals	Variance	Monthly Totals	Monthly Totals	Variance	Monthly Totals	Monthly Totals	Variance
1/9	12,143.88	12,458.57	-3%	12,143.88	12,795.74	-5%	12,143.88	2,802.39	333%	12,143.88	17,014.73	-29%	12,143.88	17,014.73	-29%
1/30	92,018.57	68,841.42	33.7%	92,018.57	62,262.76	48%	92,018.57	79,489.55	16%	92,018.57	79,668.67	16%	92,018.57	79,668.67	16%
2/7	7,284.23	22,677.32	-68%	7,284.23	25,843.34	-72%	7,284.23	18,905.08	-61%	7,284.23	35,641.98	-80%	7,284.23	35,641.98	-80%
2/28	63,819.94	73,818.79	-14%	63,819.94	60,950.81	5%	63,819.94	70,330.91	-9%	63,819.94	52,373.15	22%	63,819.94	52,373.15	22%
3/7	13,540.73	3,754.42	261%	13,540.73	6,786.74	100%	13,540.73	4,724.05	187%	13,540.73	40,851.33	-67%	13,540.73	40,851.33	-67%
3/27	65,295.25	67,742.31	-4%	65,295.25	65,605.08	0%	65,295.25	52,468.90	24%	65,295.25	57,261.29	14%	65,295.25	57,261.29	14%
YTD	254,102.60	249,292.83	2%	254,102.60	234,244.47	8%	254,102.60	228,720.88	11%	254,102.60	282,811.15	-10%	254,102.60	282,811.15	-10%

SALES TAX BREAKDOWN

2026
4/16/2026

	101-01-3130	101-01-3133	211-01-3130			
Date	First penny	Second penny	BBB	Total		
1/9/2026	5,814.79	5,814.79	514.30	12,143.88		
1/30/2026	44,700.34	44,700.34	2,617.89	92,018.57	104,162.45	
2/7/2026	3,626.74	3,626.74	30.75	7,284.23		
2/28/2026	30,795.17	30,795.17	2,229.60	63,819.94	71,104.17	
3/7/2026	6,653.34	6,653.34	234.05	13,540.73		
3/27/2026	31,176.87	31,176.87	2,941.51	65,295.25	78,835.98	
1Qtr	122,767.25	122,767.25	8,568.10	254,102.60	254,102.60	23.48%
4/9/2026	5,381.77	5,381.77	453.96	11,217.50		
4/29/2026				-	11,217.50	
5/8/2026				-		
5/30/2026				-		
6/6/2026				-		
6/26/2026				-		
2Qtr	5,381.77	5,381.77	453.96	11,217.50	11,217.50	-93.21%
7/6/2026				-		
7/26/2026				-		
8/4/2026				-		
8/29/2026				-		
9/6/2026				-		
9/28/2026				-		
3Qtr	-	-	-	-	-	-100.00%
10/4/2026				-		
10/27/2026				-		
11/7/2026				-		
11/30/2026				-		
12/5/2026				-		
12/28/2026				-		
4Qtr	-	-	-	-	-	-100.00%

No. of months to date >	3.0				
Year-to-date:	128,149.02	128,149.02	9,022.06	265,320.10	265,320.10
Avg/mo:	\$ 42,716.34	\$ 42,716.34	\$ 3,007.35	\$ 88,440.03	Based on the following number of months 3.0
Year to Date Projected:	\$ 512,596.08	\$ 512,596.08	\$ 36,088.24	\$ 1,061,280.40	
Year to Date Avg/16&17:	\$ 78,181.73	\$ 78,181.73	\$ 7,475.56	\$ 163,839.02	
Variance:	\$ 434,414.35	\$ 434,414.35	\$ 28,612.68	\$ 897,441.39	
Variance %:	555.65%	555.65%	382.75%	547.76%	

1st 1/2 penny
64,074.51

Agenda Action Form Flandreau City Council

Meeting Date: 4/20/2026

Title: 2025 Annual Report Engagement Letter with Ketel Thorstenson

Motion Resolution Ordinance Other

Background Information: Ketel Thorstenson CPAs and Advisors was hired by the City of Flandreau in September of 2024 to replace Schoenfish, LLC for the city's audit and annual report services. Attached is the Letter of Engagement stating Ketel Thorstenson will prepare the modified cash basis annual report of the City of Flandreau for the 2025 fiscal year. The annual report will be provided to the council in May of 2026 for review and approval.

Justification: Required per SDCL 9-22-21

Financial Consideration: Ketel Thorstenson will bill the City on an hourly basis for professional services associated with preparation of the annual report. The cost to prepare the 2024 Annual Report was \$7,500, and the cost for the 2025 Annual Report is anticipated to be comparable. Funds have been budgeted within the General, Water, Sewer, and Electric Administrative funds to cover these expenses.

City Administrator's Recommendation: Approval

Attachments: 2025 Annual Report Engagement Letter



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

April 14, 2026

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 the City of Flandreau (the City) for the year ended December 31, 2025.

You have requested that we prepare the financial statements of the City, which comprise the modified cash basis annual report of the City, as of and for the year ended December 31, 2025, for the Department of Legislative Audit requirements.

We will assist your staff in adjusting the books of accounts with the objective that they will be able to prepare a working trial balance from which the financial statements can be prepared. Your staff will provide us with a detailed trial balance and any supporting schedules we require. We will work with your staff throughout the year to prepare any journal entries necessary to correct the books and records, with the goal of having constant communication and training throughout this process.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with the modified-cash basis of accounting based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws or regulations.

An engagement to compile financial statements differs significantly from a review or audit of financial statements. An engagement to compile financial statements does not contemplate performing inquiry, analytical procedures, or other procedures ordinarily performed in a review. It also does not contemplate obtaining an understanding of the entity's internal controls, assessing fraud risk, testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents, or other procedures ordinarily performed in an audit.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the annual report in accordance with the modified-cash basis of accounting. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARS:

- a. The selection of the modified-cash basis of accounting as the financial reporting framework to be applied in the preparation of the annual report.
- b. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- c. The prevention and detection of fraud.
- d. To ensure that the entity complies with the laws and regulations applicable to its activities.
- e. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- f. To provide us with:
 - i. Documentation and other related information that is relevant to the preparation and presentation of the financial statements,
 - ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
 - iii. Unrestricted access to persons within the entity of whom we determine it necessary to communicate.

It is your responsibility to review these financial statements and copies of the other reconciliations, schedules, forms, reports, or any other item that results from the scope of services when we deliver them. Our regular procedures include making certain adjusting or reclassification entries to your general ledger. Some will be in the nature of standard recurring accruals and adjustments. Others will be one-time adjustments or reclassifications. We will provide copies of all such items with the financial statement when we deliver it. It is your responsibility to review these entries as well and let us know if there should be any changes or corrections to the statements. Your acceptance of the financial statements, reconciliations, schedules, forms, reports, or any other items that results from the scope of services is acknowledgment that you have reviewed and approved them.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, or experience to oversee our bookkeeping services and preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Engagement Administration, Fees and Other

Jeff Yennie is the engagement partner and is responsible for supervising the engagement.

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 and retrieving supporting documents. 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 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 third-party service providers, subcontractors, commercially-available artificial intelligence, or software tools, some of which may utilize or offer artificial intelligence capabilities (collectively, "external parties") to assist us. We may provide your confidential information to external parties in support of our services. We require our external parties to have established procedures and controls designed to protect client confidentiality and maintain data security. Our firm remains responsible for exercising reasonable care in providing our 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 external parties, if such disclosure is necessary to deliver professional services or provide support services to our firm.

The documentation for this engagement will be retained for a minimum of seven years after the report release date.

Our professional fees for the services outlined above will be based upon the complexity of the work to be performed and our professional time, plus applicable sales tax. Professional time spent depends on the timely delivery, availability, quality, and completeness of the information you provide to us. 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. You will also be billed for travel, other out-of-pocket costs such as postage, and technology fees. 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.

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.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may 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.

In the event we are requested pursuant to subpoena or other legal process to produce documents relating to current or prior engagements for the Company in legal, administrative, arbitration, or similar proceedings to which we are not a party, the Company 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.

You acknowledge we have invested time and money into developing and training our personnel. 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.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Sincerely,

KETEL THORSTENSON, LLP



Jeff T. Yennie, CPA, CVA
Partner

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

Accepted By: _____

Title: Finance Officer

Accepted By: _____

Title: Mayor / Council

Date: _____