

Tentative Agenda

Monday, September 11, 2023

6:00 pm

Flandreau School Board

Elementary Commons

Below is a link for the live stream of the school board meeting:

LiveTicket = fliers.liveticket.tv or <https://youtu.be/MXIVRs95zUU>

- I. PLEDGE OF ALLEGIANCE
- II. APPROVAL OF AGENDA
- III. OPEN FORUM *
- IV. COMMUNICATION – Recognition of visitors
 - a. Superintendent’s report.
 - b. ELL Report.
 - c. Disclosure/Conflict of Interest – HB 1214.
 - d. Stay Well Plan 23-24.
- V. CONSENT AGENDA
 - a. Approval of minutes, financial statements, and bills.
 - b. Resignation:
 - Julia Griffin – Elementary evening custodian
 - c. New hires:
 - Justin Kelm – Boys golf coach
 - Zach Mueller = JH boys basketball coach
- VI. NEW BUSINESS
 - a. I love u Guys MOU.
 - b. Staff In-Service.
 - c. Truancy policy.
 - d. Use of weight room by public.
 - e. After-Prom use of facilities.
 - f. School Club.
 - g. ELO for annual audit.
 - h. Executive Session according to SDCL 1-25-2 (1) and (4).
 - i. Discussion and approval of any action deemed necessary from executive session.
 - j. Adjournment.

*NOTE: Members of the public who desire to address the board on items of interest or concern are invited to do so at this time. Up to 15 minutes will be devoted to this agenda item with the board president to increase or decrease the time as needed.

It would be most appreciated if you would limit your remarks to not more than 3 minutes; to appoint a spokesperson if the concern is a group concern; and to supplement verbal presentations with written reports, if necessary or desired.

We ask that you remember that South Dakota law prohibits the board from discussing specific employees, their job performance, or students.

This open forum is for you to express your general concerns about the Flandreau School System and any of its policies or procedures. If you have a specific complaint on any employee, teacher, coach or administrative person, you need to first go through the proper school procedure to see whether or not the matter can be resolved by the chain of command.

SCHOOL BOARD MEETING

August 14, 2023

The Board of Education of the Flandreau School District No. 50-3, Flandreau, Moody County, South Dakota, met in regular session in the Elementary School commons at 6:00 p.m. Board members Kari Burggraff, Dustin Headrick, Brian Johnson, Brian Klein, Morgan Kontz, Tom Stenger, and Adam Wiese were present. Superintendent Rick Weber; Business Manager Stacey VanBeek; Principals Kristi Fischer, Justin Kelm, and Brian Relf; and Special Education Director Courtney Decker were also present.

The Pledge of Allegiance was recited.

08-024.23 Motion by Klein, seconded by Wiese to approve the agenda with the correction of new hire's Myranda's last name to be Wester, not Westra. All voted aye.

There was no open forum.

Visitors to the meeting: Kayla Charles, Gabe Frias, Nicole Heier, Ken Prorok, Brendan Streit.

Superintendent's, principals', and Special Education director's reports were given.

There were no Conflict of Interest disclosures to report for this month.

08-025.23 Motion by Johnson, seconded by Klein to continue to operate in the green phase at this time and to continue to follow the CDC guidelines of quarantining for five days and returning to school on day six or after, if the student is asymptomatic, wearing a mask for another five days. All voted aye.

08-026.23 Motion by Headrick, seconded by Burggraff to approve the consent agenda consisting of minutes for the regular meeting on July 10, 2023; the financial reports as of July 31, 2023; the bills in the amount of \$189,571.08 be allowed from General Fund; \$236,895.87 be allowed from Capital Outlay Fund; \$55,482.03 be allowed from Special Education Fund; \$225.89 be allowed from Food Service Fund; \$281.37 be allowed from Drivers Education Fund; the resignations of Konstance Fricke (paraprofessional); the hiring of Donald Schroeder (MS math), Susan Maier (HS student council advisor), Jennifer Johnson (HS science) and Myranda Wester (paraprofessional). All voted aye.

Discussion was held on the School Resource Deputy's job description and duties.

08-027.23 Motion by Johnson, seconded by Burggraff to update the job description for the school resource deputy, as agreed upon between the Sheriff's Office and school administration. All voted aye.

Discussion was held on the state's school sentinel program. EMC (insurance company) will not insure the school if we have armed staff, other than trained officers.

08-028.23 Motion by Kontz, seconded by Wiese to table the sentinel program at this time. Staff may be re-surveyed and other insurance options will be explored. All voted aye.

08-029.23 Motion by Johnson, seconded by Headrick to approve the Memorandum of Understanding between Flandreau School District and SDSU, in regards to student teachers. All voted aye.

08-030.23 Motion by Burggraff, seconded by Klein to certify the tax levies to the Moody County Auditor as follows in mills and/or dollars: General Fund \$1.320 Ag; \$2.954 NA-Owner Occupied; \$6.113 NA-Other; Utilities \$6.113; Capital Outlay Fund \$1,736,500; Special Education Fund \$1.574. All voted aye.

Gross salary for July is as follows: General Fund: Instruction \$256,708.35; Support Services \$49,169.97; Social Security \$21,693.22; Retirement \$18,362.08; Insurance \$29,138.93. Special Education Fund: Instruction \$41,065.58; Support Services \$10,351.66; Social Security \$3,598.92; Retirement \$3,041.96; Insurance \$5,258.10. Drivers Education Fund: Support Services \$2,700.00; Social Security \$206.55; Retirement \$162.00.

08-031.23 There being no further business, motion by Johnson, seconded by Wiese to adjourn the meeting at 6:38 p.m.

Tom Stenger, President

Stacey VanBeek, Business Manager
Flandreau School District #50-3

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FLANDREAU SCHOOL DISTRICT #50-3
FINANCIAL REPORT FOR THE MONTH
ENDING AUGUST 31, 2023

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Special Education Fund</u>	<u>Impact Aid Fund</u>	<u>Bond Redemp.Fund</u>	<u>Food Service Fund</u>	<u>Enterprise Fund (DE)</u>	<u>Trust and Agency Fund</u>
Balance forward:	1,869,811.90	1,479,254.88	164,601.76	440,050.14	206,633.74	207,065.95	7,115.04	524,561.85
<u>Local Sources:</u>								
Taxes	5,935.06	4,210.46	2,263.03		46.31			
Interest	2,482.99	1,969.09	225.20	537.03	277.18	282.95		
Co-Curricular	6,957.00					39.58		
Misc	36,351.83	45,000.00	1,565.62			-	-	
Meals/milk						17,107.69		
Student Activities							-	62,263.08
Transfers In/Out	-	-						
<u>Intermediate Sources:</u>								
County Apportionment	6,959.49							
<u>State Sources:</u>								
State Aid	313,956.00		66,624.00					
State Apportionment	-							
Bank Franchise Tax	-							
Impact Aid	-		-	-				
Mentor teachers	-							
State Assessed Utilities	-	-	-		-			
Other Grants	219,115.25	-				-		
<u>Federal Sources:</u>								
Grants	-	28,981.00				-		
Total Revenue:	591,757.62	80,160.55	70,677.85	537.03	323.49	17,430.22	-	62,263.08
Total Available:	2,461,569.52	1,559,415.43	235,279.61	440,587.17	206,957.23	224,496.17	7,115.04	586,824.93
Disbursements:	(598,158.95)	(236,895.87)	(126,640.50)	-	-	(435.21)	(281.37)	(70,805.76)
Balance on hand 8-31-23	1,863,410.57	1,322,519.56	108,639.11	440,587.17	206,957.23	224,060.96	6,833.67	516,019.17

TRUST AND AGENCY FUND
FINANCIAL REPORT
MONTH ENDING AUGUST 31, 2023

ACCOUNTS	BEGINNING BALANCE	DISBURSEMENTS DURING MONTH	RECEIVED DURING MONTH	END OF MONTH TOTAL
CHEERLEADER CLUB	2,959.60	-	-	2,959.60
CLASS OF 2022	3,943.90	-	-	3,943.90
CLASS OF 2023	2,404.27	-	-	2,404.27
CLASS OF 2024	8,243.42	-	-	8,243.42
CLASS OF 2025	-	1,149.28	1,690.74	541.46
EDUCATION FOUNDATION	-	-	-	-
ELEMENTARY WEEKEND FUEL	12,928.47	-	2,100.00	15,028.47
FLEX PROGRAM	17,772.12	3,679.51	2,146.52	16,239.13
FFA	398.27	-	-	398.27
FFA LAND PLOT	-	-	-	-
IMPREST	2,566.27	1,665.10	1,433.73	2,334.90
NATIONAL HONOR SOCIETY	1,239.64	-	-	1,239.64
PAYROLL WITHHOLDING	15,714.74	52,561.87	52,746.09	15,898.96
REVOLVING ACCOUNT	-	-	18.00	18.00
SCHOLARSHIP - BECHEN	11,016.00	379.10	-	10,636.90
SCHOLARSHIP - EVANS	-	-	2,000.00	2,000.00
SCHOLARSHIP - FFA LAND	84,033.43	1,000.00	-	83,033.43
SCHOLARSHIP - FULLER	6,987.79	200.00	-	6,787.79
SCHOLARSHIP - GENERAL	16,791.26	120.90	128.00	16,798.36
SCHOLARSHIP - JELLIFE	6,288.63	200.00	-	6,088.63
SCHOLARSHIP - DAKOTALAYERS	5,869.42	-	-	5,869.42
SCHOLARSHIP - LEE	212,010.21	2,000.00	-	210,010.21
SCHOLARSHIP - MASONIC	20,724.79	650.00	-	20,074.79
SCHOLARSHIP - RICE	6,220.44	200.00	-	6,020.44
SCHOLARSHIP - RUSCH	74,598.03	2,500.00	-	72,098.03
SCHOLARSHIP - WITTERN	10,499.38	4,000.00	-	6,499.38
SCHOLARSHIP - HURSEY	-	-	-	-
SCHOLARSHIP - JONES	500.00	500.00	-	-
SCHOLARSHIPS - SUTTON/ACKERMAN	-	-	-	-
STUDENT COUNCIL - HS	851.77	-	-	851.77
TOURNAMENT	-	-	-	-
TOTALS	524,561.85	70,805.76	62,263.08	516,019.17

BILL LISTING - September 11, 2023

GENERAL FUND:

Ahlers Automotive	Services		65.66
Area II Superintendents	Dues		175.00
BMO Procurement Card	Amazon	Supplies	1,297.39
	Austreims	Services	736.00
	Bluepeak	Services	758.74
	Custom Lanyards	Supplies	187.07
	Dakota Magic	Gasoline	40.62
	Days Inn	Lodging	103.92
	Easy Time Clock	Time clock software	47.00
	Eventbrite	Registrations	440.00
	Flandreau Bakery	Supplies	315.83
	Flocabulary	Supplies	138.00
	G&R	Repairs	1,085.00
	JCL	Supplies	1,486.94
	JW Pepper	Supplies	252.99
	Learning A-Z	Supplies	128.00
	Navigate 360	Services	1,550.00
	Office Peeps	Supplies, Services	410.37
	Overdrive	Supplies	40.99
	Popplers	Registration	40.00
	Really Good Stuff	Supplies	388.58
	Sams	Supplies	65.70
	SDASBO	Registration	100.00
	SDLA	Registration	195.00
	Sign Gypsies	Services	147.00
	Verizon	Phone services	51.95
	Walmart	Supplies	523.20
Booster	Services		154.00
Buhls	Services		70.84
City of Flandreau	Services		20,288.80
Cordrey, Terri	Services		500.00
Dakotacare	Services		121.25
Decker Equipment	Supplies		186.65
Decker, Courtney	Supplies Reimbursement		91.92
Downes, Audrey	Background check, fingerprints		53.85
Drietz, Laura	Credits reimbursement		300.00
Eng Services	Services		1,231.00
Flandreau HS Lounge	Supplies		15.75
Greg's Welding	Services		443.53
In Tune Partners	Supplies		290.00
Jostens	Yearbooks		1,554.61
Kontz, Madison	NFHS coaching courses		70.00
Krulls Garage	Services		256.25
Lena-Helling, Kari	Credits reimbursement		450.00
Maier, Susan	Background check		43.25
Maynards	Supplies		60.03
Mees, Jennifer	Background check		43.25
MidAmerican Energy	Utilities		518.71
Moody County Enterprise	Services, subscriptions		405.21
Office of the Fire Marshal	Services		45.00
Patriot Electric	Supplies		214.31
Peters, Emma	Meals reimbursement		42.00
Popplers	Supplies, repairs		179.85
Ramsdell, Tracy	All State Chorus judge		50.00
River Thru Ag Services	Supplies		50.00
SASD	Training		100.00
SDAAE	Conference lodging		240.00
SDACTE	Registration, dues		622.00
SDI Innovations	Supplies		758.24
Sign Design & Labeling	Services		250.00
Tractor Supply	Supplies		12.27
Trust and Agency-Imprest			
	Milbank HS	Golf entry fees	40.00
	Sioux Valley School Dist	Golf entry fees	40.00
	Augustana University	Cross country entry fees	210.00
	Duffy, Gary	VB official	321.00
	Duffy, Terry	VB official	280.80
	Lynn, Lacey	VB official	240.60
	McCook Central School	Cross country entry fees	100.00
	Sioux Falls Christian School	Golf entry fees	90.00
	Urban, Bethany	VB official	220.20
	Lakes Bar & Grill	Supplies	122.50
United Laboratories	Supplies		1,665.10
Vanbockern, Ariann	NFHS coaching courses		814.23
Verizon	Services		70.00
Weight, Patrick	All State Chorus judge		15.02
Whipkey, Brenda	All State Chorus judge		25.00
			50.00

TOTAL GENERAL FUND

43,122.87

CAPITAL OUTLAY FUND:

BMO Procurement Card	Amazon	Library books	385.74	
	McGraw Hill	Curriculum	5,917.48	
	Riddell	Supplies	717.89	
	Teacher Synergy	Software	<u>1,365.32</u>	8,386.43
Bound to Stay Bound		Library books		301.88
Follett		Library books		324.66
Innovative		Supplies		73,985.12
Learning A-Z		Supplies		608.00
McGraw Hill		Curriculum		13,916.14
Push, Pedal, Pull		Supplies		13,737.00
School Specialty		Supplies		7,053.69
University of Oregon		Services		350.00
Voyager Sopris Learning		Curriculum		<u>8,923.20</u>
		TOTAL CAPITAL OUTLAY FUND		127,586.12
<u>SPECIAL EDUCATION FUND:</u>				
Provider		Services		1,198.75
BMO Procurement Card	Amazon	Supplies	260.34	
	Everyday Speech	Supplies	399.99	
	SLP Now	Services	<u>249.00</u>	909.33
Career Advantage		Services		980.31
Crisis Prevention		Supplies		377.99
Goodcare		Services		7,276.61
Krulls Garage		Services		164.85
Provider		Services		29,938.50
Pearson		Supplies		3,090.00
Prairie Lakes Coop		Services		<u>3,674.28</u>
		TOTAL SPECIAL EDUCATION FUND		47,610.62
<u>FOOD SERVICE FUND:</u>				
BMO Procurement Card	Webstaurant	Supplies	<u>72.93</u>	72.93
		TOTAL FOOD SERVICE FUND		72.93

Total General Transportation	\$	29,564.89
Total Field Trips & Sports Activities	\$	3,483.10
PPE/Sanitization	\$	420.86
Total Intown School Bus Trips	\$	456.10
Total Driver Down Time	\$	838.12
Fuel Surcharge	\$	1,945.22
Total Monthly Invoice	\$	36,708.29

1 of 9 Monthly			
General Transportation	Daily Miles	Annual Rate	Pmts
Total General Transportation	320	\$266,084.01	\$ 29,564.89

Field Trips & Sports Activities

Date	Description	Bus #	Miles	Rate	Total	Wait Hours	Rate	Total	Total
8/18/23	Salem-Football	5	185	\$ 3.05	\$ 564.25	7.00	\$ 18.22	\$ 127.54	\$ 691.79
8/21/23	Montrose-JV Football	5	115	\$ 3.05	\$ 350.75	4.00	\$ 18.22	\$ 72.88	\$ 423.63
8/29/23	Salem- XC	5	135	\$ 3.05	\$ 411.75	5.00	\$ 18.22	\$ 91.10	\$ 502.85
8/29/23	Henry-VB	5	187	\$ 3.05	\$ 570.35	7.00	\$ 18.22	\$ 127.54	\$ 697.89
8/24/23	Madison-VB	5	68	\$ 3.05	\$ 207.40	6.00	\$ 18.22	\$ 109.32	\$ 316.72
8/25/23	Bridgewater- Football	5	185	\$ 3.05	\$ 564.25	8.00	\$ 18.22	\$ 145.76	\$ 710.01
8/28/23	Bridgewater- JVFootball	5	185	\$ 3.05	\$ 564.25	5.00	\$ 18.22	\$ 91.10	\$ 655.35
8/31/23	Tri Valley- VB	5	82	\$ 3.05	\$ 250.10	4.00	\$ 18.22	\$ 72.88	\$ 322.98
				\$ 3.05	\$ -		\$ 18.22	\$ -	\$ -
				\$ 3.05	\$ -		\$ 18.22	\$ -	\$ -
			1142	Total's	\$ 3,483.10	46.00		\$ 838.12	\$ 4,321.22

*** Intown School Bus Trip 30 Miles or Less**

Date	Description	Miles	Number of Trips	Rate	Total	Wait Hours	Rate	Total
8/22/23	Bomb Threat evacuation	0	5	\$ 91.22	\$ 456.10	0.00	\$ 18.22	\$ - \$ 456.10
		0	0	\$ 91.22	\$ -	0.00	\$ 18.22	\$ - \$ -
		0	0	\$ 91.22	\$ -	0.00	\$ 18.22	\$ - \$ -
		0	0	\$ 91.22	\$ -	0.00	\$ 18.22	\$ - \$ -
		0	Total's		\$ 456.10	0.00		\$ - \$ 456.10

Fuel Surcharge	Days	Miles	Total Miles
Routes	10	320	3,200
Sports/Field Trips Activities			1,142
Intown School Bus Service			-
Total Miles			4,342

Avg Price for Fuel	\$ 4.24
Contract Price	\$ 2.00
Difference	\$ 2.24
Mileage Rate	\$ 0.45

	Miles	Rate	Total
Total Fuel Surcharge	9/7/2023 4,342	\$ 0.45	\$ 1,945.22



MEMORANDUM OF UNDERSTANDING

Standard Reunification Method (“SRM”) Memorandum of Understanding (“MOU”) with The “I Love U Guys” Foundation (“The Foundation”)

This Memorandum of Understanding (“MOU”) between The Foundation and the undersigned School District or Individual School (collectively, the “Organization”) is effective as of the date it is signed by Organization.

Standard Reunification Method Program Description:

The Foundation created its Standard Reunification Method (“SRM”) for school and district response when the need for a student/parent-guardian reunification is required after any incident. The SRM contains guidelines for structuring an orderly and accountable reunification and includes language and actions that comply with the Incident Command System which is used by outside public safety agencies likely to be involved with a reunification.

Agreement by Organization:

1. Organization agrees to incorporate SRM in the official, existing, written safety plans for the district or school, as applicable, either in the body or as an addendum or amendment.
2. Organization agrees to customize the SRM according to their local and regional structure.
3. Organization agrees to appoint an SRM Liaison who will act as the primary contact regarding communication with The Foundation and other department, district or agency SRP Liaisons.
4. Organization agrees to practice the SRM in their schools at least once per school year.
5. Organization agrees to provide staff with training on the SRM at least once per school year.
6. Organization agrees to provide parents with either printed material or notice of online availability of material at <https://www.iloveguys.org>.
7. Organization is responsible for physical material production of any online resources provided by The Foundation.
8. Organization will engage in a best effort to provide The Foundation with contact information for other agencies, departments, services, schools participating with the School District regarding the SRM.

Agreement by The “I Love U Guys” Foundation:

1. The Foundation agrees to host training and resource materials on the Website (<https://iloveguys.org>) available publicly at the Uniform Resource Locator <http://iloveguys.org>. Such materials may be updated from time to time by The Foundation.
2. The Foundation provides hands-on training sessions on request for a charge in locations around the United States. Organization is under no obligation to host or attend these training sessions.
3. The Foundation will notify the SRM Liaison via Written or Electronic communications in the event of new or updated materials available on the Website.
4. The Foundation will maintain a record of all Written or Electronic communication with the Organization.

Updates to SRM: The Foundation may update its materials and Terms of Art from time to time and will notify Organization of any such updates. The Organization agrees to implement any such changes in a reasonable time frame.

Term/Termination: This MOU is effective as of the date it is signed by the Organization and shall continue in effect for two (2) years ("Term"). Organization and Foundation may agree to extend the upon mutual written agreement. Organization may terminate this MOU via Written or Electronic notification at any time. Upon termination, Organization will cease using any Standard Response Protocol materials provided by The Foundation. The Foundation may terminate this MOU upon notice if it determines that Organization is not performing its obligations under this MOU, including using the Terms of Art as they may change from time to time.

Notices: All notices and other communications required or permitted under this MOU shall either be sent by email to the email addresses set forth below or by certified mail, return receipt requested, by reputable courier service with confirmation of delivery and addressed to the Parties at their addresses first set forth below. The parties shall notify each other if such contact information changes.

No Partnership. Nothing contained in this MOU shall create or be deemed to create a partnership or agency between the Organization and The Foundation.

Counterparts/Electronic Execution. This MOU may be executed in counterparts and digital copies, each of which shall be deemed an original and all of which shall constitute a single instrument.

Name of Organization:

Address/City/State/ZIP:

Authorized Representative Name:

Signature

Title:

Date:

Email Address:

Phone:

The I Love U Guys Foundation Authorized Representative:

Signature:

Title:

Date:

Email to: SRM_MOU@iloveugays.org

or Mail to: The "I Love U Guys" Foundation, PO Box 919, Conifer, CO 80433



STANDARD RESPONSE PROTOCOL

INFORMATION FOR PARENTS AND GUARDIANS

Our school has adopted The "I Love U Guys" Foundation's Standard Response Protocol (SRP). Students and staff will be training, practicing, and drilling the protocol.

COMMON LANGUAGE

The Standard Response Protocol (SRP) is based on an all-hazards approach as opposed to individual scenarios. Like the Incident Command System (ICS), SRP utilizes clear common language while allowing for flexibility in protocol.

The premise is simple - there are five specific actions that can be performed during an incident. When communicating these, the action is labeled with a "Term of Art" and is then followed by a "Directive." Execution of the action is performed by active participants, including students, staff, teachers and first responders. The SRP is based on the following actions: Hold, Secure, Lockdown, Evacuate, and Shelter.

HOLD

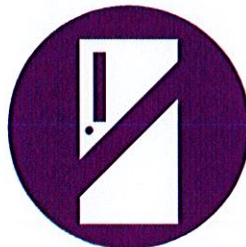
"In Your Classroom or Area"

Students are trained to:

- Clear the hallways and remain in their area or room until the "All Clear" is announced
- Do business as usual

Adults and staff are trained to:

- Close and lock the door
- Account for students and adults
- Do business as usual



SECURE

"Get Inside. Lock outside doors"

Students are trained to:

- Return to inside of building
- Do business as usual

Adults and staff are trained to:

- Bring everyone indoors
- Lock the outside doors
- Increase situational awareness
- Account for students and adults
- Do business as usual



LOCKDOWN

"Locks, Lights, Out of Sight"

Students are trained to:

- Move away from sight
- Maintain silence
- Do not open the door

Adults and staff are trained to:

- Recover students from hallway if possible
- Lock the classroom door
- Turn out the lights
- Move away from sight
- Maintain silence
- Do not open the door
- Prepare to evade or defend



EVACUATE

"To a Location"

Students are trained to:

- Leave stuff behind if required to
- If possible, bring their phone
- Follow instructions

Adults and staff are trained to:

- Bring roll sheet and Go Bag (unless instructed not to bring anything with them, dependent on reason for evacuation.)
- Lead students to Evacuation location
- Account for students and adults
- Report injuries or problems using Red Card/Green Card method.



SHELTER

"State Hazard and Safety Strategy"

Hazards might include:

- Tornado
- Hazmat
- Earthquake
- Tsunami

Safety Strategies might include:

- Evacuate to shelter area
- Seal the room
- Drop, cover and hold
- Get to high ground

Students are trained in:

- Appropriate Hazards and Safety Strategies

Adults and staff are trained in:

- Appropriate Hazards and Safety Strategies
- Accounting for students and adults
- Report injuries or problems using Red Card/Green Card method.





STANDARD RESPONSE PROTOCOL

PARENT GUIDANCE

In the event of a live incident, parents may have questions about their role.

SECURE

“Get Inside. Lock outside doors”



Secure is called when there is something dangerous outside of the building. Students and staff are brought into the building and the outside doors will be locked. The school might display the Building is Secured poster on entry doors or nearby windows. Inside, it will be business as usual.

SHOULD PARENTS COME TO THE SCHOOL DURING A SECURE EVENT?

Probably not. Every effort is made to conduct classes as normal during a secure event. Additionally, parents may be asked to stay outside during a Secure event.

WHAT IF PARENTS NEED TO PICK UP THEIR STUDENT?

Depending on the situation, it may not be safe to release the student. As the situation evolves, Secure might change to a Monitored Entry and/or Controlled Release.



WILL PARENTS BE NOTIFIED WHEN A SCHOOL GOES INTO SECURE?

When a secure event is brief or the hazard is non-violent, like a wild animal on the playground, there may not be a need to notify parents while the Secure is in place.

With longer or more dangerous events, the school should notify parents that the school has increased their security.

LOCKDOWN

“Locks, Lights, Out of Sight”



A Lockdown is called when there is something dangerous inside of the building. Students and staff are trained to enter or remain in a room that can be locked, and maintain silence.

A Lockdown is only initiated when there is an active threat inside or very close to the building.

SHOULD PARENTS COME TO THE SCHOOL DURING A LOCKDOWN?

The natural inclination for parents is to go to the school during a Lockdown. Understandable, but perhaps problematic. If there is a threat inside the building, law enforcement will be responding. It is unlikely that parents will be granted access to the building or even the campus. If parents are already in the school, they will be instructed to Lockdown as well.

SHOULD PARENTS TEXT THEIR STUDENTS?

The school recognizes the importance of communication between parents and students during a Lockdown event. Parents should be aware though, during the initial period of a Lockdown, it may not be safe for students to text their parents. As the situation resolves, students may be asked to update their parents on a regular basis.

In some cases, students may be evacuated and transported off-site for a student-parent reunification.

WHAT ABOUT UNANNOUNCED DRILLS?

The school may conduct unscheduled drills, however it is highly discouraged to conduct one without announcing that it as a drill. That's called an unannounced drill and can cause undue concern and stress.

Parents should recognize that the school will always inform students that it is a drill during the initial announcement.

It's important to differentiate between a **drill** and an exercise. A drill is used to create the “Muscle Memory” associated with a practiced action. There is no simulation of an event; this is simply performing the action. An exercise simulates an actual event to test the capacity of personnel and equipment.

CAN PARENTS OBSERVE OR PARTICIPATE IN THE DRILLS?

The school welcomes parents who wish to observe or participate in drills.



Excessive Absenteeism

Data shows a student missing 10% or more of the school year results in substantial harm to the student's learning. To avoid this harm, the District will use the following procedure to incentivize attendance.

Student's missing their 5th day of school ~~a class per semester~~ will have a letter sent to the parent/guardian from the attendance officer. A copy of the district's attendance policy will be sent with the letter.

Students missing their 10th day of school will have a letter sent to the parent/guardian ~~reviewing~~ **stating** the student's absences. A copy of the letter will be sent to the ~~superintendent. Parents/guardians will agree to a meeting regarding the student's absences. If the parents/guardians do not agree to a meeting, the attendance officer will consider the student truant and send a letter to the State's Attorney concerning the number of absences~~ **and the School Resource Deputy will be notified to issue a citation.**

Students missing their 15th day of school ~~class per semester and each accumulating 5 days (20,25,etc),~~ will have a letter sent to the parents/guardians, ~~the superintendent and the State's Attorney~~ **and the School Resource Deputy will be notified to issue a citation.** _____

Absences related to school activities will not count against the student as absences.

Adopted on: _____

Revised on: _____

Reviewed on: _____

Teča Ošpaye (Youth Group)

The Teča Ošpaye Leadership and Group was created as a collaborative effort between the Flandreau Public School and the Flandreau Santee Sioux Tribe to support Native Youth in the Flandreau Public Schools. Our students recognize their need for support and are dedicated to establishing a youth-led framework for themselves that focuses on academics, health and wellness, culture and community.

The purposes of this group are to provide a culturally supportive network within the Flandreau School District for Native Youth and others interested in Native Culture and Language. In addition, Teča Ošpaye focuses its efforts on building connections across cultures and creating avenues for success.

The objectives of this group are to establish and maintain a Native Youth Leadership Council and Youth Group; to promote the development of future tribal leaders; to provide positive, healthy role models through our youth leadership and advisors; to include and support those wanting to learn more about Native Language and Culture; to promote and support healthy lifestyles choices; to provide a collective voice and address tribal youth issues in the areas of academics, physical health, mental/emotional health, native culture, native language and community; coordinate school and community service projects and provide opportunities for youth to interact for fun and fellowship.

The Teča Ošpaye is open to any student attending the Flandreau Public Schools.

Main Advisor: Elaine Stephens; Other advisors will be added as the group develops.



September 6, 2023

To School Board and Stacey VanBeek, Business Manager
Flandreau School District No. 50-3

We are pleased to confirm our understanding of the services we are to provide for Flandreau School District No. 50-3 for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Flandreau School District No. 50-3 as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Flandreau School District No. 50-3's 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 operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Flandreau School District No. 50-3's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules – Budgetary Basis – General, Capital Outlay, and Special Education Funds
- 3) Schedule of the Proportionate Share of the Net Pension Liability (Asset)
- 4) Schedule of the School District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Flandreau School District No. 50-3's financial statements. We will subject the following supplementary information 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Schedule of expenditures of federal awards

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 opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, 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 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*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, 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) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. 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 or noncompliance 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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. We will include such matters in the reports required for a Single Audit. 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 government's ability to continue as a going concern for a reasonable period of time.

Our procedures will 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 individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. We have also identified a risk relating to the lease standard that came out in the prior fiscal year in regards to identifying the leases and properly calculating the effects and disclosures.

Audit engagement planning has not concluded and modifications may be made.

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

Audit Procedures—Internal Control

We will obtain an understanding of the government 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. 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. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Flandreau School District No. 50-3's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Flandreau School District No. 50-3's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Flandreau School District No. 50-3's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Flandreau School District No. 50-3 in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit 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. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit 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.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) 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, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government 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 the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the 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 government 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the date of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or 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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). 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 GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or 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 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.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the school district; 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.

The audit documentation for this engagement is the property of ELO Prof. LLC 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 SD Department of Legislative Audit 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 ELO Prof. LLC 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.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the agencies listed above. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Terri Post, CPA/CGMA is the engagement manager and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in September 2023.

Our fee for these services will be \$17,600 plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.). Our invoices for these fees will be rendered as follows: 50% upon completion of fieldwork and 50% upon final approval of the financial statements 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 may 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 upon written notification of termination, even if we have not completed 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. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the School Board of Flandreau School District No. 50-3. 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 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 opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting 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 or 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 Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Flandreau School District No. 50-3 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 the attached copy and return it to us.

Very truly yours,

ELO Prof. LLC



Terri Post, CPA/CGMA

RESPONSE:

This letter correctly sets forth the understanding of Flandreau School District No. 50-3.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____