

Tentative Agenda
Monday, August 8, 2022
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. ADMINISTER OATH OF OFFICE -- Business Manager
- IV. OPEN FORUM *
- V. COMMUNICATION – Recognition of visitors
 - a. Superintendent’s report.
 - b. Disclosure/Conflict of Interest – HB 1214.
 - c. Stay Well Plan 22-23.
- VI. CONSENT AGENDA
 - a. Approval of minutes, financial statements, and bills.
 - b. Resignation – BreeAna Klekas = MS/Elementary Technology
- VII. OLD BUSINESS
 - d. Avera Health Service contract.
- VII. NEW BUSINESS
 - a. ELO Audit contract.
 - b. Open enrollment.
 - c. Segregation of duties.
 - d. Executive Session according to SDCL 1-25-2 (1).
 - e. Discussion and approval of any action deemed necessary from executive session.
 - f. New hires.
 - g. 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.

SCHOOL BOARD MEETING

July 11, 2022

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 Brian Johnson, Kelly Kontz Tammy Lunday, Tom Stenger, and Adam Wiese were present. Kari Burggraff and Kevin Christenson were absent. Superintendent Rick Weber and Business Manager Stacey VanBeek were also present.

The Pledge of Allegiance was recited.

07-001.22 Motion by Johnson, seconded by Wiese to approve the agenda. All voted aye.

The 2022-2023 BUDGET HEARING was held on Monday, July 11, 2022, at 6:01 p.m. in the Elementary School commons. The published 2022-2023 budget was presented by Business Manager Stacey VanBeek.

07-002.22 Motion by Kontz, seconded by Wiese to adopt the 2022-2023 budget as presented: General Fund \$6,459,052; Capital Outlay Fund \$1,802,350; Special Education Fund \$1,994,075; Impact Aid Fund \$260,386; Enterprise Funds \$530,404 (Food Service, Driver's Education) and to certify the tax levies to the Moody County Auditor as follows in mills and/or dollars: General Fund \$1.362 Ag; \$3.048 NA-Owner Occupied; \$6.308 NA-Other; Utilities \$6.308; Capital Outlay Fund \$1,640,900; Special Education Fund \$1.599. All voted aye.

There was no open forum this month.

Visitors to the meeting: Marietta Gassman, Angela Klein, Brian Klein, Matt Knippling.

Superintendent's report was given.

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

07-003.22 Motion by Wiese, seconded by Kontz to approve the consent agenda consisting of minutes for the regular meeting on June 13, 2022; the financial reports as of June 30, 2022; the bills in the amount of \$180,459.27 be allowed from General Fund; \$208,770.53 be allowed from Capital Outlay Fund; \$72,042.64 be allowed from Special Education Fund; \$51.83 be allowed from Food Service Fund, \$1,647.91 be allowed from Drivers Education Fund; and the resignation of Mazie Elrod, third grade teacher, effective June 29, 2022, with \$700 late resignation fee. All voted aye.

The third reading of the Social Media Policy was held.

07-004-22 Motion by Johnson, seconded by Kontz to accept the new Social Media Policy. All voted aye.

Kevin Christenson and Tammy Lunday were recognized for their years of service to the Flandreau School Board.

07-005.22 Whereas all of the business for the 2021-2022 fiscal year has been properly processed and completed, motion by Johnson, seconded by Kontz to adjourn the meeting at 6:10 p.m. All voted aye.

Oath of office was administered to Brian Klein.

The new board was called to order by Superintendent Rick Weber with Board members Brian Johnson, Brian Klein, Kelly Kontz, Tom Stenger, and Adam Wiese present. Kari Burggraff and Dustin Headrick were absent.

For the office of President: Kontz nominated Stenger. The request for further nominations was called – upon no other nominations being received, Superintendent Weber declared Stenger as President.

For the office of Vice-President: Johnson nominated Kontz. The request for further nominations was called - upon no other nominations were received, President Stenger declared Kontz as Vice-President.

07-006.22 Motion by Johnson, seconded by Wiese to designate Superintendent Rick Weber as the official representative for Title I, II, III, VI, and IX; ADA; EOE; PL 101 and 99-457; Voc Ed; AHERA; School Food Service, and all state and federal funded programs; to appoint Courtney Decker, Special Education Director, as district authorized representative for Section 504 for each school; to appoint the High School Principal to be Title IX Director; to appoint the superintendent as Harassment Officer; to authorize the superintendent to dismiss school in case of inclement weather, disease, or emergency with the High School Principal authorized to dismiss school in absence of the Superintendent; to designate the Superintendent and Business Manager as purchasing agents; to designate the Business Manager as custodian of trust and agency with the central office administrative assistant to be the bookkeeper of the account; to authorize the Business Manager and Board President to borrow funds if needed; to authorize the central office administrative assistant to use the board president's signature stamp when needed; to appoint the principals as truant officers and authorize them to make referrals to the School Resource Officer, County Sheriff, Chief of Police and States Attorney to enforce truancy policy and laws; to authorize early payment of city utilities as a reoccurring payable, when necessary; to designate Business Manager as investment officer and custodian of all accounts. All voted aye.

07-007.22 Motion by Kontz, seconded by Johnson to designate the Moody County Enterprise as the official school district newspaper. All voted aye.

07-008.22 Motion by Klein, seconded by Wiese to designate First National Bank as the official depository for all funds of the school district. All voted aye.

07-009.22 Motion by Wiese, seconded by Kontz to authorize participation in SD Public Funds Investment Trust for school district's funds. All voted aye.

07-010.22 Motion by Johnson, seconded by Kontz to appoint John Shaeffer as legal counsel for the school district. All voted aye.

07-011.22 Motion by Johnson, seconded by Wiese to set the 2nd Monday of each month, 6:00 p.m. meeting time for all regular school board meetings. All voted aye.

07-012.22 Motion by Johnson, seconded by Kontz to approve meal prices as follows: BREAKFAST: K-12 student reduced \$0.30; K-12 student full pay \$1.80; Adult \$2.40 or minimum established by USDA; extra breakfast entrée \$1.25; extra cereal \$1.00; extra toast \$0.30; extra juice \$0.50. LUNCH: K-12 student reduced \$0.40; K-5 student full pay \$2.90; 6-12 student full pay \$3.00; adult \$4.05 or minimum established by USDA; adult veggie bar \$3.00; extra lunch entrée \$2.10; extra yogurt \$.75; extra branded pizza \$2.25. MILK: K-3 milk breaks, K-12 extra milk, adult milk \$0.50. All voted aye.

07-013.22 Motion by Wiese, seconded by Johnson to set the grade 1-12 activity pass price at \$10/student. All voted aye.

07-014.22 Motion by Johnson, seconded by Klein to approve the following prices: admission for home school events as follows: Students Grades 1-12 \$3.00; Adults \$5.00; Over age 65 district residents/taxpayers free passes (request at the High School office); Adult season pass \$35.00. Faculty state rate for meals and mileage – maximum in state – breakfast \$6.00; lunch \$14.00; dinner \$20.00; maximum out of state – breakfast \$10.00; lunch \$18.00; dinner \$28.00; lodging – actual costs; mileage \$0.42/mile or state rate if that changes. Student meals (state events only) – breakfast \$6.00; lunch \$10.00; dinner \$10.00. Substitute teaching wages: Certified/non-certified teacher \$120.00 per day; Long term substitute teacher (consecutive days for the same teacher) 6-20 days \$130/day, 21+ days 1/175 of base; classified staff substitute \$1.00/hour less than starting wage for each position. The school board rate of pay as follows: regular meetings \$60.00 plus mileage; special, negotiation and committee meetings \$40.00. All voted aye.

President Stenger appointed the following committee assignments: Ag Advisory – Burggraff, Klein, Wiese; ASBSD LAN – Johnson; Bldgs and Grds/Armory Board – Johnson, Klein; Crisis Management – Stenger, Wiese; Diversity – Burggraff, Headrick; Equalization – Stenger;

ESSER/Back to School: Burggraff, Johnson; Finance and Transportation – Johnson, Klein; Flandreau Education Foundation – Burggraff, Treasurer and Wiese, Secretary; Food Service Advisory – Burggraff, Kontz; Impact Aid Implementation, JOM – Headrick, Kontz; Insurance – Burggraff, Johnson, Kontz; Negotiations/Professional Development – Johnson, Kontz, Wiese; Personnel, Curriculum, Textbooks/Supplies, School Improvement – Stenger, Wiese; Prairie Lakes Co-op – Stenger, alternate Wiese; Resource Center – Stenger, Wiese; Technology – Headrick, Kontz; Wellness – Burggraff, Wiese.

07-015.22 Motion by Johnson, seconded by Klein to approve two applications for open enrollment. All voted aye.

An update on the Stay Well plan was given.

07-016.22 Motion by Kontz, seconded by Johnson to adopt the same plan for the 2022-2023 school year, 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.

07-017.22 Motion by Wiese, seconded by Klein to approve the South Dakota special education Comprehensive Plan. All voted aye.

07-018.22 Motion by Johnson, seconded by Wiese to approve the new health services contract with Avera Flandreau Hospital. All voted aye.

07-019.22 Motion by Kontz, seconded by Klein authorizing an executive session of the Board in accordance with SDCL 1-25-2 regarding (1). All voted aye. The Board thereupon went into executive session at 6:35 p.m. All matters having been considered, President Stenger declared the executive session over. The Board resumed in open session at 6:57 p.m.

07-020.22 Motion by Kontz, seconded by Johnson to approve the contract of Michelle Pepper, middle school language arts (\$45,600) and possible middle school volleyball (\$1,574). All voted aye.

07-021.22 Motion by Klein, seconded by Kontz to approve the contract of Cassidy Hof, speech language pathologist assistant (\$42,400). All voted aye.

07-022.22 Motion by Wiese, seconded by Kontz to approve the contract of Callie Martens, 3rd grade teacher (\$41,800), middle school volleyball (\$1,574), and middle school track (\$1,574). All voted aye.

Gross annual salaries including extra-curriculars and longevity for the 2022-2023 fiscal year are as follows: Brooke Albertson \$44,055; Kortney Amdahl \$43,884; Mathilyn Baldwin \$42,400; Heather Beltman \$47,239; Sarah Benson \$43,974; Makenzie Bierschbach \$41,800; Josh Biever \$47,667; Karissa Blum \$42,913; Josh Cleveland \$48,416; Suzannah Cleveland

\$62,296; Todd Collins \$46,300; Alycia Colvin \$43,471; Susan Damm \$51,630; Kimberly DeKruif \$43,542; Laura Drietz \$48,804; Summer Du Randt \$43,460; Joshua Edlund \$53,439; Mazie Elrod \$42,993; Julia Fargen \$47,755; Natalie Gallop \$45,580; Marietta Gassman \$54,147; Danielle Geigle \$50,353; Heather Gilbertson \$41,800; Kylie Grengs \$42,000; Amanda Hall \$45,437; Regina Harden \$47,100; Nicole Heier \$47,715; Cassidy Hof \$42,400; Amber Hoffman \$46,981; Jacob Huber \$43,543; Kelly Johanson \$42,916; Sarah Kaschke \$44,835; \$40,484; Nancy Kelm \$44,467; BreeAna Klekas \$42,200; Matthew Knippling \$44,069; Darcy Kocer \$42,200; Karla Kopejtko \$46,308; Ann Kuper \$47,798; Robert Lack \$45,744; Kari Lena-Helling \$46,313; Natasha Luchtenburg \$46,973; Samantha Luze \$45,379; Ryan Mallinger \$42,913; Callie Martens \$44,948; Chelsea Molden \$46,015; Nicole Nelson \$42,400; Traci Nissen \$45,882; Heather Olesen \$42,800; Melissa Opsahl \$48,766; Owen Parsley \$53,473; Michelle Pepper \$47,174; Emma Peters \$42,400; Laura Peters \$50,711; Brooke Pearson \$47,686; Emily Pieper \$44,520; Julie Relf \$57,566; Jennifer Rieff \$47,907; Scott Ross \$48,128; Elizabeth Sanders \$44,800; Blake Savey \$50,842; Megan Severtson \$48,097; Elaine Stephens \$45,215; DiMera Swanson \$42,600; Ariann Van Bockern \$49,220; Shana Vander Grift \$50,306; Patrick Weight \$53,682; Elizabeth White \$43,819; Lori Williams \$49,889; Morgan Wills \$42,612; Heidi Ode Woodside \$45,315; Paula Wortham \$45,382; Alison Zephier \$45,299; Malerie Yeaton \$44,096. Courtney Decker \$80,000 (10.5 mth), Kristi Fischer \$68,650 (10 mth); Justin Kelm \$70,893 (10 mth); Brian Relf \$83,743 (10 mth); Brendan Streitz \$69,224 (11 mth); Stacey VanBeek \$78,000 (12 mth); Rick Weber \$115,850 (12 mth). The following are per hour wages: Georgia Adolph \$16.68 plus \$200 (longevity) plus \$3,181 (extra-curricular); Leslie Arnold \$15.00; John Bechen \$18.01 plus \$200 (longevity); Stephen Brady \$18.51 plus \$200 (longevity); Brenda Brayman \$16.00; Sheila Collins \$18.20 plus \$350 (longevity); Christine Despinis \$15.00; David Feske \$22.59 plus \$200 (longevity); Alexandria Fricke \$17.00; Konstance Fricke \$15.00; Paloma Fricke \$15.00; Denise Johnson \$18.00 plus \$350 (longevity); Carol Kiecksee \$18.20 (\$19.20/food service hrs) plus \$350 (longevity); Jose Martinez \$15.00; Barb Nord \$15.00 and \$40 each round trip to Brookings for SpEd transportation; Richard Nord \$166.25/day plus \$200 (longevity); Andrea Pederson \$15.00; Brenda Pulscher \$16.00; Gordon Pulscher \$16.00; Leandra Ryan \$15.00 plus \$200 (longevity); Deb Schliinz \$16.48 (\$17.48/food service hrs) plus \$250 (longevity); Deb Schrecengost \$17.69 plus \$350 (longevity); Dawn Uilk \$17.66 plus \$350 (longevity); Anthony Ullom \$16.20; Brenda Whipkey \$24.21 plus \$350 (longevity). Other co-curricular: Cody Chamblin \$2,643; Joe Parsley \$2,643; Brendan Sheppard \$4,213.

Gross salary for June is as follows: Instruction \$235,633.36; Support Services \$104,029.95; Extra-curricular \$125.00; Social Security \$24,645.78; Retirement \$19,503.67;

Insurance \$32,478.88. Special Education Fund: Instruction \$37,174.87; Support Services \$26,963.23; Social Security \$4,607.56; Retirement \$3,802.90; Insurance \$7,705.36. Food Service Fund: Salaries \$3,032.45; Social Security \$204.14; Retirement \$181.02; Insurance \$851.19. Drivers Ed Fund: Salaries \$7,500.00; Social Security \$573.75; Retirement \$450.00.

07-023.22 There being no further business, motion by Johnson, seconded by Wiese to adjourn the meeting at 6:58 p.m.

Tom Stenger, President

Stacey VanBeek, Business Manager

Flandreau School District #50-3

(Published once at the total approximate cost of _____.)

FLANDREAU SCHOOL DISTRICT #50-3
 FINANCIAL REPORT FOR THE MONTH
 ENDING JULY 31, 2022

	General Fund	Capital Outlay Fund	Special Education Fund	Impact Aid Fund	Bond Redemp. Fund	Food Service Fund	Enterprise Fund (DE)	Trust and Agency Fund
Balance forward:	1,875,547.38	1,644,398.00	123,311.90	376,317.45	202,671.84	224,152.45	11,932.29	518,923.01

Local Sources:

Taxes	4,780.27	5,520.52	3,095.17		-			
Interest	495.22	435.22	32.93		54.11	58.82		
Co-Curricular	-							
Misc	139,279.03	98.00	142,191.28					
Meals/milk						-		
Student Activities								-
Transfers In/Out	-	-			-			51,043.43

Intermediate Sources:

County Apportionment	10,661.53							
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State Sources:

State Aid	301,532.00		49,043.00					
State Apportionment	-							
Bank Franchise Tax	-							
Impact Aid	-							
Mentor teachers	-							
State Assessed Utilifities	-							
Other Grants	-							

Federal Sources:

Grants	-							
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Total Revenue:	456,748.05	6,053.74	194,362.38	99.99	54.11	58.82	-	51,043.43
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Total Available:	2,332,295.43	1,650,451.74	317,674.28	376,417.44	202,725.95	224,211.27	11,932.29	569,966.44
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Disbursements:	(535,824.75)	(208,770.53)	(133,318.84)	-	-	(68.83)	(4,716.43)	(55,920.73)
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Balance on hand 7-31-22	1,796,470.68	1,441,681.21	184,355.44	376,417.44	202,725.95	224,142.44	7,215.86	514,045.71
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TRUST AND AGENCY FUND
FINANCIAL REPORT
MONTH ENDING JULY 31, 2022

ACCOUNTS	BEGINNING BALANCE	DISBURSEMENTS DURING MONTH	RECEIVED DURING MONTH	END OF MONTH TOTAL
CHEERLEADER CLUB	2,959.60	-	-	2,959.60
CLASS OF 2021	0.00	-	-	0.00
CLASS OF 2022	3,943.90	-	-	3,943.90
CLASS OF 2023	6,333.37	-	-	6,333.37
COMMUNITY REWARDS	0.00	-	-	0.00
EDUCATION FOUNDATION	-	-	-	-
ELEMENTARY WEEKEND FUEL	7,257.56	-	500.00	7,757.56
FLEX PROGRAM	16,077.05	1,289.29	1,465.85	16,253.61
FFA	10,270.35	-	-	10,270.35
FFA LAND PLOT	-	-	-	-
IMPREST	4,000.00	-	-	4,000.00
NATIONAL HONOR SOCIETY	1,005.18	-	-	1,005.18
PAYROLL WITHHOLDING	22,883.63	54,631.44	49,077.10	17,329.29
REVOLVING ACCOUNT	-	-	-	-
SCHOLARSHIP - BECHEN	11,136.90	-	-	11,136.90
SCHOLARSHIP - EVANS	-	-	-	-
SCHOLARSHIP - FFA LAND	83,212.92	-	-	83,212.92
SCHOLARSHIP - FULLER	6,760.33	-	-	6,760.33
SCHOLARSHIP - GENERAL	17,177.19	-	-	17,177.19
SCHOLARSHIP - JELLIFE	6,076.33	-	-	6,076.33
SCHOLARSHIP - DAKOTALAYERS	5,672.28	-	-	5,672.28
SCHOLARSHIP - LEE	204,867.93	-	-	204,867.93
SCHOLARSHIP - MASONIC	20,027.25	-	-	20,027.25
SCHOLARSHIP - RICE	6,008.14	-	-	6,008.14
SCHOLARSHIP - RUSCH	72,095.96	-	-	72,095.96
SCHOLARSHIP - WITTERN	10,287.08	-	-	10,287.08
SCHOLARSHIP - HURSEY	-	-	-	-
SCHOLARSHIP - JONES	-	-	-	-
SCHOLARSHIPS - SUTTON/ACKERMAN	-	-	-	-
STUDENT COUNCIL - HS	870.06	-	0.48	870.54
TOURNAMENT	-	-	-	-
TOTALS	518,923.01	55,920.73	51,043.43	514,045.71

BILL LISTING - August 8, 2022

GENERAL FUND:

Adolph, Georgia	Meal reimbursement	62.00	
Apple	Supplies	598.00	
Area II Superintendents	Dues	175.00	
BMO Procurement Card	Towing	150.00	
Affordable Towing Mankato	Loding	483.00	
Aloft	Supplies	4605.05	
Amazon	Supplies	158.81	
Animalhouse Fitness	Services	767.58	
Bluepeak	Supplies	0.17	
BSN	Car rental	500.89	
Budget	Services	299.62	
Buhls	Supplies	180.08	
Custom Lanyard	Airline tickets	621.20	
Delta	Supplies	1,248.35	
Dick Blick	Supplies	199.90	
EAI Education	Time clock software	24.00	
Easy Time Clock	Gasoline	36.48	
Exxon	Supplies	1,876.58	
Flinn	Repairs	715.84	
G&R	Supplies	41.19	
Hillyard	Subscriptions	695.00	
Impact	Supplies	1,465.70	
JCL	Supplies	301.92	
Lakeshore Learning	Repairs	396.44	
Mankato Motors	Gasoline	55.43	
Marathon	Supplies	126.25	
Morpheme Magic	Supplies	112.45	
Music Is Elementary	Repairs	184.98	
Newstripe	Supplies	161.85	
Plank Road Publishing	Supplies	49.98	
Prestwick House	Supplies	893.47	
Really Good Stuff	Supplies	1,382.55	
Sams	Subscriptions	4,969.73	
Scholastic	Supplies	61.20	
School Nurse Supply	Supplies	1,425.73	
School Specialty	Gasoline	11.95	
Shell	Supplies	319.32	
Supreme School Supply	Supplies	36.44	
Teacher Created Resources	Supplies	138.52	
Teacher's Discovery	Supplies	604.79	
Titan	Supplies	163.03	
Treasure Bay	Supplies	424.76	
Tyler Lumber	Supplies	1,517.30	
United	Services	26.01	
Verizon	Supplies	504.17	
Walmart	Supplies	60.00	
WCEPS	Supplies	59.06	28,056.77
WVCED	Services	75.00	
Booster	Supplies	32.95	
Carlson Dellosa	Utilities	15,544.58	
City of Flandreau	Services	500.00	
Cordrey, Terri	Services	121.25	
Dakotacare	Gasoline	27.93	
Edlund, Josh	Services	1,074.00	
Eng Services	Supplies	569.91	
Estes Industries	Services	2,302.66	
Follett	Supplies	435.46	
Gopher	Supplies	60.00	
HyVee	Services	313.57	
Justice Fire & Safety	Supplies	262.96	
The Library Store	Supplies	3,378.20	
Medco	Utilities	1,049.87	
MidAmerican Energy	Services, subscriptions	1,187.44	
Moody County Enterprise	Supplies	182.05	
Music Is Elementary	Meal reimbursement, NFHS course	97.00	
Parsley, Owen	Services	150.00	
RAA Certification	Meal reimbursement	62.00	
Savey, Blake	Supplies	856.40	
School Specialty	Services	571.50	
Sign Design & Labeling	Remployment charges	80.64	
South Dakota Dept of Labor	Dues	450.00	
South Dakota United Schools Assoc	Supplies	8,100.55	
Southeast Area Cooperative	Services	18.00	
Sparkle Car Wash			

Sturdevants
 Sutton, Mary Beth
 VanBeek, Stacey
 Vanbockern, Ariann
 Whipkey, Brenda
 Winsor

Supplies	171.37	
Repair reimbursement	30.00	
Supplies	9.55	
Meal reimbursement	224.00	
Supplies, mileage	70.31	
Supplies	177.10	
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TOTAL GENERAL FUND 67,078.02

CAPITAL OUTLAY FUND:

BMO Procurement Card
 Adobe
 Bound to Stay Bound
 G&R
 Sams
 School Specialty
 Teachers Pay Teachers

Software	179.88	
Library Books	211.00	
Elementary lights	49,350.00	
Supplies	359.92	
Supplies	5,639.83	
Software	281.38	56,022.01
Supplies		4,337.14
Licensing		2,743.00
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Medco
 SHI International

TOTAL CAPITAL OUTLAY FUND 63,102.15

SPECIAL EDUCATION FUND:

Ark Therapeutic
 BMO Procurement Card
 Amazon
 Beyond Play
 Lakeshore Learning
 Lesson Pix
 School Specialty
 Speech Corner
 Super Duper Publications
 WPS

Supplies		188.14
Supplies	837.06	
Supplies	176.69	
Supplies	285.45	
Subscription	36.00	
Supplies	138.95	
Supplies	233.97	
Subscription	199.00	
Supplies	140.80	2,047.92
Services		1,500.00
Services		1,646.72
Services		33,939.50
Dues		651.50
Supplies		1,050.00
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Center For Disabilities
 Goodcare
 Provider
 SASD
 Southeast Area Cooperative

TOTAL SPECIAL EDUCATION FUND 41,023.78

FOOD SERVICE FUND:

BMO Procurement Card
 IS Restaurant
 Webstaurant
 Wordware

Supplies	863.00	
Software	2,447.00	3,310.00
Supplies		1,125.00
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TOTAL FOOD SERVICE FUND 4,435.00

CONTRACT FOR PROVIDING SCHOOL HEALTH SERVICES
BETWEEN

Flandreau Public School District 50-3
600 Community Drive
Flandreau, SD 57028

Avera McKennan d/b/a Avera Flandreau Hospital
214 N. Prairie St.
Flandreau, SD 57028

Referred to as "School"

Referred to as "Provider"

The Provider hereby executes an agreement for providing school health services to the School.

I. THE PROVIDER

A. The Provider's services on this agreement shall begin on July 1, 2022, and end June 30, 2023. The Provider will not pay for any services provided by the Consultant unless this contract is signed by all parties BEFORE THE CONSULTANT BEGINS TO PROVIDE SERVICES.

B. The Provider agrees to provide 230 hours (of which includes time spent traveling) of basic school health services listed below, as requested by the School at the rate of \$27.79 per hour:

i. PREVENTION CARE FOR CHILDREN

- a. Complete health assessments in grades pre-kindergarten or kindergarten, 5th grade (Recommended for pre-kindergarten, kindergarten, fifth grade) and any school child on referral.
- b. Scoliosis screening to girls (Recommended for the fifth and seventh grade) in grades 5th and 7th grade and boys (Recommended for the ninth grade) in 9th grade and any school child on referral.
- c. Vision screening for grades pre-kindergarten, 1st, 3rd, 5th, 7th, 8th, and 10th grades and any school child on referral.
- d. Hearing screening for pre-kindergarten, 5th grade, and any school child on referral.
- e. Developmental screening in pre-kindergarten and any school child on referral.

ii. STUDENT EDUCATION

- a. Provide student education in some or all of the following areas:
 - STD education
 - Growth and Development: Puberty changes, Menstruation, Breast and Testicular Self-exam
 - Oral Health
 - Nutrition: Sports Nutrition, Fruits and Veggies-More Matter, Think Your Drink
 - Hygiene: Hand washing
 - Injury Prevention: Farm Safety, Seatbelt, Suicide
 - Tobacco and Substance Abuse

C. The Provider agrees to provide school health services listed below, as requested by the School at the rate of \$43.71 per hour. These services are paid 100% by the School, as Public Health Alliance contract does not pay for any of these services:

- i. Assessment of individuals and groups of school children for head lice infestations.
- ii. The Provider agrees to supervise and monitor the school district's medication distribution policies and procedures.
- iii. Crisis Prevention and Education
- iv. Employee Education
 1. Educational sessions regarding specific disease/process (i.e. diabetes, allergic reactions, seizures etc.)
 2. Training for unlicensed assistive personnel for the South Dakota's Board of Nursing (SDBON) Unlicensed Diabetes Aide registry
- v. Diabetes services:
 1. Provider's nurse will be available to oversee and implement needed interventions for diabetic students as directed on each student's individualized medical management plan as ordered by his/her medical provider. On days that the provider's nurse is unavailable the school will provide appropriately trained personnel listed on the South Dakota's Board of Nursing (SDBON) Unlicensed Diabetes Aide Registry or have an appropriate parent or guardian provide the needed care. The Provider's nurse will delegate insulin administration when he or she is not physically present on site to administer the insulin. A nurse will be available via electronic communication for all mealtimes. An exact schedule can be determined between School Principal and Provider. Changes to the schedule needed by Provider and or School will be communicated via telephone.
 2. The time Provider spends providing services will be charged against total hours of services provided to the School.

D. The Provider agrees to provide to provide 40 hours clerical support as needed to provide such services at the rate of \$18.02 per hour. These services are paid 100% by the School, as Public Health Alliance contract does not pay for any of this service.

E. The provision of the services described in this Agreement is contingent on the Provider having sufficient staff to provide the services. In the event the Provider does not have sufficient staff to provide the services, the Provider will be able to discontinue services without penalty.

II. THE SCHOOL

- A. The School agrees to provide clerical support as needed to provide services (such as assistance in directing students to screenings) if the providers clerical staff is not utilized.
- B. The School agrees to provide space appropriate for services provided (including space that allows privacy for scoliosis screening and health assessments, quiet area for hearing screenings, etc.)

- C. The School agrees to distribute information to parents regarding services provided.
- D. The School agrees to hold harmless and indemnify the Provider, its officers, agents and employees, from and against any and all actions, suits, damages, liability or other proceedings which may arise as a result of performing services hereunder. This section does not require the School to be responsible for or defend against claims or damages arising solely from acts or omissions of the Provider, its officers or employees.

III. OTHER PROVISIONS

- A. **INTEGRATION/CHOICE OF LAW AND FORUM PROVISION:** This contract contains the entire agreement between the parties, and may be amended only in writing signed by both parties. Each amendment shall be attached to and become a part of this contract. The terms and condition of this contract are subject and will be construed under the laws of the State of South Dakota. The parties further agree that any dispute arising from the terms and conditions of this contract, which cannot be resolved by mutual agreement, will be tried in Hughes County, South Dakota.
- B. **TERMINATION PROVISION:** This contract can be terminated upon thirty (30) days written notice being received by the other party and may be terminated for cause by the Provider at any time with or without notice.
- C. **FUNDING TERMINATION:** This contract depends upon the continued availability of appropriated funds and expenditure authority from Congress, the South Dakota Legislature or the South Dakota Executive Branch for this purpose. This contract will be terminated for cause by the School if Congress, the Legislature or the Executive Branch fails to appropriate funds, terminates funding or refuses to grant expenditure authority. Funding termination is not a default by the School nor does it give rise to a claim against the School.
- D. **NONASSIGNMENT PROVISION:** This contract may not be assigned by either party without the written consent of the other.
- E. **AMERICANS WITH DISABILITIES ACT PROVISION:** The School agrees to provide all services required in this contract in compliance with the Americans with Disabilities Act (ADA) OF 1990, 42 U.S.C. # 12101-12213, and any amendments thereto.
- F. **SMOKE FREE WORK PLACE:** To promote a safe and healthy working environment for all people, the Provider strongly encourages the School to provide a smoke free work place in any buildings where services pursuant to this contract are rendered.
- G. **DRUG FREE WORK PLACE:** To promote health and safety, the School agrees to encourage all its employees to refrain from using illegal drugs which may affect an employee's ability to perform the essential functions required under the terms and conditions of this contract. The Provider reserves the right to terminate this contract if the School, or any of its employees or agents, is convicted of using illegal drugs.
- H. **RECYCLING:** To help preserve our natural resources and reduce the need for additional landfill space, the Provider strongly encourages the School to establish a recycling program, to promote the separation and recovery of recyclable materials, and to transport those recyclable materials to the nearest recycling center.
- I. **CIVIL RIGHTS POLICY PROVISION:** Both parties agree to provide services covered by this contract without regard to race, color, sex, religion, national origin, creed, marital status, age or disability as prohibited by state or federal law.
- J. **AUDIT REQUIREMENTS PROVISION:** Governmental sub-recipients are required to have audits performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget Circular A-128, Audits of State and Local Governments. The School agrees to ensure that a copy of the final audit report is provided to

the Department of Health Finance Office within thirty days upon receipt of the audit results. All audits may be conducted by an auditor approved by the Auditor General to perform the audit. Approval may be obtained by forwarding a copy of the audit engagement letter to the Department of Legislative Audit, 427 South Chapelle, c/o 500 East Capitol, Pierre, SD 57501-5070.

- K. **PERSONNEL PROVISION:** Neither the School nor any employees or agent thereof will hold him or herself out as or claim to be an officer or employee of the Provider and will not make any claim, demand or application to or for any right or privilege applicable to an office or employee of the Provider including, but not limited to workers' compensation, health, life or malpractice insurance, retirement membership or credit, and the School agrees to assume responsibility for such liabilities.
- L. **CONTRACT ORIGINAL AND COPIES:** An original of this contract will be retained by the Provider. A second original will be sent to the School.
- M. **RECORD RETENTION/EXAMINATION:** The School agrees to maintain all records that are pertinent to this contract and retain them for a period of three years following final payment against the contract. The Provider agrees to assume responsibility for these items after that time period. These records shall be subject at all reasonable times for inspection, review or audit by the State, other personnel duly authorized by the State, and federal officials so authorized by law.

The parties signify their agreement by signing below.

Mr. David Flicek, President and CEO
Avera McKennan d/b/a
Avera Flandreau Hospital

President, School Board

Date

Date

School Superintendent

Date



July 25, 2022

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, 2022.

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, 2022. 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, & 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 risk(s) of material misstatement as part of our audit planning:

1. Management override of controls

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 internal control relevant to the audit, 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 October 25, 2022.

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. 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(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jamie Eldeen, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately October 25, 2022.

Our fee for these services will be \$16,500 plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, 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(s). 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.

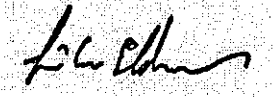
The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an 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. Please also submit one copy to:

Sheri Doolittle
Senior Secretary
SD Department of Legislative Audit
427 S Chapelle
%500 East Capitol Ave
Pierre, SD 57501

Very truly yours,

ELO Prof. LLC



Jamie Eldeen, CPA

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____