



Independent School District 834
Oak Park Building, 6355 Osman Avenue North, Stillwater, MN 55082
School Board Business Meeting Agenda – July 8, 2021 8:00 a.m.

- I. **Call to Order**
- II. **Roll Call**
- III. **Pledge of Allegiance**
- IV. **District Mission Statement and School Board Goals**
- V. **Approval of Agenda**
- VI. **Consent Agenda**
 - A. Minutes of June 24, 2021 Special Meeting
 - B. Disbursement Register – June 26, 2021 – July 9, 2021
 - C. CliftonLarsonAllen LLP
 - D. Human Resources Personnel Report
- VII. **Adjournment**
 - A. Adjourn

Attachment:

- 1. Board Member Report - Director Weisberg



Agenda Item I.
Date Prepared: June 14, 2021
ISD 834 Board Meeting

Agenda Item: Call to Order
Meeting Date: July 8, 2021

Background:

The School Board Chair will call the meeting to order.

Recommendation:

Board action is not required.



Agenda Item II.
Date Prepared: June 14, 2021
ISD 834 Board Meeting

Agenda Item: Roll Call
Meeting Date: July 8, 2021

Background:

The School Board Chair will ask the secretary to take the roll. A quorum must be established in order for the meeting to proceed.

Board Members

Beverly Petrie, Chair

Alison Sherman, Vice Chair

Matt Onken, Treasurer

Annie Porbeni, Clerk

Katie Hockert, Director

Tina Riehle, Director

Liz Weisberg, Director

Malinda Lansfeldt, Interim Superintendent, Ex-Officio

Recommendation:

Board action is not required.



Agenda Item III.
Date Prepared: June 14, 2021
ISD 834 Board Meeting

Agenda Item: Pledge of Allegiance
Meeting Date: July 8, 2021

Background:

The Pledge of Allegiance will be recited prior to the approval of the meeting agenda.

I pledge Allegiance to the flag
of the United States of America
and to the Republic for which it stands,
one nation under God, indivisible,
with Liberty and Justice for all.

Recommendation:

Board action is not required.



Agenda Item IV.
Date Prepared: June 14, 2021
ISD 834 Board Meeting

Agenda Item: District Mission and School Board Goals
Meeting Date: July 8, 2021

Background:

A School Board member will read the District Mission statement.

The mission of Stillwater Area Public Schools, in partnership with students, family and community, is to develop curious individuals who are active and engaged leaders in an ever-changing world by challenging all students as they travel along their personalized learning pathways.

A School Board member will read the School Board Goals (adopted June 2019)

In partnership with community, parents, and students, the School Board of Stillwater Area Public Schools ensures excellence in education by:

Increasing student achievement for ALL students.

Securing long-term financial stability of the district.

Increasing community trust and engagement.

Recommendation:

Board action is not required.



Agenda Item V.
Date Prepared: June 14, 2021
ISD 834 Board Meeting

Agenda Item: Approval of the Agenda
Meeting Date: July 8, 2021

Background:

Once quorum has been established the School Board Chair will request approval of the meeting agenda.

Recommendation:

A motion and a second to approve the meeting agenda will be requested.

Motion by: _____ **Seconded by:** _____ **Vote:** _____



Agenda Item: Consent Agenda
Meeting Date: July 8, 2021
Contact Person: Varies by item

Agenda Item VI.A.B.C.D.
Date Prepared: June 14, 2021
ISD 834 Board Meeting

Background:

The consent agenda is a meeting practice which packages routine reports, Board meeting minutes, and other non-controversial items not requiring discussion or independent action as one agenda item. The Board will approve this 'package' of items together in one motion.

A. School Board Special Meeting Minutes June 24, 2021

Contact Person: Annie Porbeni, Clerk or Joan Hurley, Secretary

A copy of the minutes is included for your review.

B. Disbursement Register – June 26, 2021 – July 9, 2021

Contact Person: Dr. John Thein, Director, Finance

A copy of the register has been distributed to board members

C. CliftonLarsonAllen LLP

Contact Person: Dr. John Thein, Director, Finance

A copy of the engagement letter is included for your review.

D. Human Resources Personnel Report

Contact Person: Cindy Gustafson, Director, Human Resources

A summary of personnel transactions for the month is included for your review.

Recommendation:

***BE IT RESOLVED** by the School Board of Independent School District 834 – Stillwater Area Public Schools that Consent Agenda Items A through D be approved as written, and a copy of the agenda items is attached to the minutes.*

Motion by: _____ **Seconded by:** _____ **Vote:** _____



Independent School District No. 834 – Stillwater Area Public Schools
Oak Park Building, 6355 Osman Avenue North, Stillwater, MN 55082
and 1 Riverfront Plaza, Lawrence, KS 66044
June 24, 2021 – 6:00 p.m. Special Meeting Minutes

- I. **Call to Order:** The meeting was called to order at 6:06 p.m.
- II. **Roll Call:** Present: Beverly Petrie, Chair, Alison Sherman, Vice-Chair, Matt Onken, Treasurer, Annie Porbeni, Clerk, Katie Hockert, director, Tina Riehle, director, Liz Weisberg, director
- III. **Pledge of Allegiance**
- IV. **District Mission Statement and School Board Goals**
- V. **Approval of the Agenda**

Motion to approve the agenda by: Member Sherman; second by: Member Porbeni; Vote: 7 ayes, 0 nays; Motion carried unanimously.

- VI. **Open Forum**
 - Sandy Hayner, Stillwater, MN - World's Best WorkForce - Achievement Gap Goal
 - Paula O'Loughlin, Lake Elmo, MN - Courage - School Board Racial Justice Statement
 - Jim Franklin, West Lakeland Township, MN - June 10, 2021 School Board Meeting
- VII. **Superintendent Report**
 - Congratulations to School District 834 Staff for receiving a service award from the Stillwater City Council.
 - We are continuing to provide free meals to our students this summer. For further details, visit the district's website.
 - Superintendent Lansfeldt shared an update on academics, student life and activities.
 - If you have questions or concerns regarding Critical Race Theory, please contact the district office.

- VIII. **Consent Agenda**
 - A. Minutes of June 10, 2021 Regular Meeting
 - B. Disbursement Register - June 12, 2021- June 25, 2021
 - C. Accept Gifts and Donations - May 2021
 - D. Treasurer's Report - May 2021
 - E. Choir Tour - San Diego, CA
 - F. COVID 19 Academic Intervention Learning Support Services
 - G. Oak-Land Middle School Water Softener Replacement Project
 - H. Human Resources Personnel Report

Motion to Motion to approve the Consent Agenda Items A,C,D,E,F,G by: Member Hockert; Second by: Member Sherman; Vote: 7 ayes, 0 nays; Motion carried unanimously.

Motion to approve the Consent Agenda Items B,H by: Member Weisberg; Second by: Member Sherman; Vote: 7 ayes, 0 nays; Motion carried unanimously.

- IX. **Reports**

- A. Summer Program Report – Dr. Jennifer Cherry, Ms. Annette Sallman, Mr. Paul Lee
Stillwater Area Public Schools offers a range of summer programs for students of all ages. Community Education, Summer Success, Extended School Year, and Credit Recovery are offered each summer. In response to the pandemic, we will also be offering additional specialized skill-based instruction for identified students in partnership with community providers.
- B. World's Best Workforce Advisory Committee Report - Dr. Jennifer Cherry
The World's Best Workforce Advisory Committee met virtually throughout the 2020-2021 school year to discuss and provide feedback on goals and strategies around five strategic areas. All students are; ready for kindergarten, read well by third grade, achievement gaps are closed, ready for career and college and graduate
- C. CliftonLarsonAllen LLP Auditor Engagement Letter – Dr. John Thein
Per Auditing Standards, CliftonLarsonAllen LLP has provided an engagement letter explaining the basic services they will perform in conjunction with our upcoming audit.
- D. School Board Goals - Development – Chair Petrie
No report given.
- E. District Handbook – Ms. Carissa Keister
Each year the parents/guardians are required to sign off that they have reviewed the policies, procedures and required notices contained within the district handbook. The handbook is published electronically and can be found on the district's website.

X. Action Items

- A. Read Well by Third Grade – Karen Latterell
This report was presented at the June 10, 2021 School Board Meeting.

Motion to approve Read Well by Third Grade by: Member Sherman; Second by: Member Hockert; Vote: 5 ayes, 2 nays (Riehle, Weisberg): Motion carried.

- B. OPEB Levy – Dr. John Thein
Dr. John Thein presented levying for OPEB for the 2021 Payable 2022 levy cycle at the June 10, 2021 school board business meeting. A copy of the estimated tax impact document was provided at the June 10, 2021 board meeting.

Motion to approve OPEB Levy by: Member Hockert; Second by: Member Porbeni; Vote: 7 ayes, 0 nays: Motion carried unanimously.

- C. QComp Levy - Dr. John Thein
Dr. John Thein presented levying for QComp for the 2021 Payable 2022 levy cycle at the June 10, 2021 school board business meeting.

Motion to approve QComp Levy by: Member Hockert; Second by: Member Sherman; Vote: 5 ayes, 2 nays (Riehle, Weisberg): Motion carried.

- D. 2021-22 Preliminary Budget – Dr. John Thein
Dr. Thein presented the 2021-22 Preliminary Budget The board is required by law to adopt a preliminary budget by June 30, 2021. A copy of the 2021-22 Preliminary Budget was provided for review.

Fund	2021-22 Revenue Budget	2021-22 Expenditure Budget
General Fund	116,564,184	117,755,295
Food Service Fund	4,553,894	4,475,524
Community Service Fund	7,116,232	7,053,544

Sub-Total Operating Funds	128,234,310	129,284,363
Building Construction Fund	1,000	492,000
Debt Service Fund	9,284,306	10,094,163
Sub-Total Non-Operating Funds	9,285,306	10,586,163
Trust Fund	15,000	15,000
Total All Funds	137,534,616	139,885,526

Motion to approve the 2021-22 Preliminary Budget by: Member Hockert; Second by: Member Sherman; Vote: 6 ayes, 1 nay (Riehle) Motion carried.

E. LTFM Fiscal Year 2023 – Mark Drommerhausen

Mr. Mark Drommerhausen presented a comprehensive list of projects that qualify for long-term facility maintenance funding at the June 10, 2021 school board business meeting.

Motion to approve the LTFM Fiscal Year 2023 Member Porbeni; Second by: Member Hockert; Vote: 7 ayes, 0 nays: Motion carried unanimously.

XI. Board Chair Report

- *Nothing to report.*

XII. Adjournment

A. The meeting adjourned at 8:32 p.m.

Respectfully submitted, Annie Porbeni, Clerk



Agenda Item: VI.C.
Date Prepared: June 16, 2021
ISD 834 Board Meeting

Consent Agenda Item: CliftonLarsonAllen LLP
Meeting Date: July 8, 2021
Contact Person: Dr. John Thein, Director of Finance

Summary:

Dr. John Thein presented CliftonLarsonAllen LLP engagement letter explaining the basic services they will perform in conjunction with our upcoming audit at the June 24, 2021 board business meeting.

Administration recommends that the board approves the engagement letter with CliftonLarsonAllen LLP for the 2020-21 audit.

A copy of the engagement letter was previously provided

Recommendation:

Approval of the Consent Agenda will be requested.

June 16, 2021

The School Board and Management of
Independent School District No. 834
Stillwater Area Public Schools
1875 South Greeley Street
Stillwater, MN 55082

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (CLA) will provide for Independent School District No. 834 (“you,” “your,” or “the entity”) for the year ended June 30, 2021.

Dennis Hoogeveen is responsible for the performance of the audit engagement.

Audit services

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Independent School District No. 834, as of and for the year ended June 30, 2021, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity’s basic financial statements. The following RSI will be subjected to certain limited procedures, but will not be audited.

1. Management’s discussion and analysis.
2. GASB-required supplementary pension and OPEB information reporting.

We will also evaluate and report on the presentation of the following supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole:

1. Individual fund statements and supporting schedules.
2. Schedule of expenditures of federal awards
3. Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table.

The following information other than RSI accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditors’ report will not provide an opinion or any assurance on that information:

1. Statistical data.
2. Transmittal letter.

Further, we have agreed that the document will include statistical information and a transmittal letter to facilitate the entity's application for the ASBO Certificate of Excellence in Financial Reporting. Our engagement does not assure the entity that the ASBO Certificate will be awarded.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements, schedule of expenditures of federal awards, and related notes.
- Preparation of adjusting journal entries, as applicable.

Audit objectives

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and compliance with the 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*.
- Reporting on internal control over compliance related to major programs and expressing 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 Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that 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 include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result 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 will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions on the financial statements or the single audit compliance opinion are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

As part of our audit, we will also perform the procedures and provide the report required by the *Minnesota Legal Compliance Audit Guide for School Districts*.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, 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 entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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 and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a single audit.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements and compliance in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a 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 the direct and material 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 deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

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

We will include in our report on internal control over financial reporting and on compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *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 that may have a direct and material effect on each of the entity's 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 the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

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.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, 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) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; 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 taken as a whole. Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. 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 responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity 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 entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may 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; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings, if any, should be available for our review at the start of final fieldwork.

You are responsible for ensuring that management is reliable and 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, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (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 entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

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 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 fairly presented 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.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. 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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

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 to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements 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.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements, schedule of expenditures of federal awards, and related notes in conformity with U.S. GAAP and the Uniform Guidance based on information provided by you. Since the preparation and fair presentation of the financial statements and schedule of expenditures of federal awards is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements and schedule of expenditures of federal awards.
- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.

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*.

Use of financial statements

With regard to using the auditors' report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or bond offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

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

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We will work with you separately to establish and communicate the expected start date of the audit.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; 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 sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely matter to the Minnesota Department of Education, the Minnesota Office of the State Auditor, or its designees, 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 CLA personnel. Furthermore, upon request, we may provide copies or electronic versions 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 and legislative staff.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Minnesota Department of Education or the Minnesota Office of the State Auditor. 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.

Except as permitted by the "Consent" section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such

affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Our engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Mediation

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Fees

Our fees for the audit services will be based on the actual time spent at our standard hourly rates, plus out-of-pocket costs (such as report reproduction and supplies, postage, travel, copies, faxes, telephone, courier, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our professional fees for the engagement will be \$48,720. We will also bill up to \$525 for expenses (including travel, other costs such as report production, word processing, postage, courier, copies, etc., and internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. The fee estimate includes an estimate for complying with the cost of implementing new GASB pronouncements and ongoing costs of complying with previously issued GASB statements. You will receive a listing of schedules and information necessary for the completion of the audit which should be completed and ready for our review at the start of audit fieldwork. If these schedules and requested items are not available or are not accurate at the agreed upon start date of audit fieldwork, the estimated fee for audit services will likely be higher. The fees were estimated based on the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Finance charges of one and one half percent (1.5%) per month will be added to any past due amounts. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Changes related to COVID-19

COVID-19 continues to have significant direct and indirect impacts on financial reporting, disclosure requirements, and the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

HIPAA Business Associate Agreement

To protect the privacy and provide for the security of any protected health information, as such is defined by the Health Insurance Portability and Accountability Act of 1996, as amended from time to time, and the regulations and policy guidances thereunder (HIPAA), Independent School District No. 834 and CLA shall enter into a HIPAA Business Associate Agreement (BAA) in the form attached hereto. If the attached HIPAA Business Associate Agreement is acceptable, please sign, date, and return it to us.

To protect the privacy and provide for the security of any protected health information, as such is defined by the Health Insurance Portability and Accountability Act of 1996, as amended from time to time, and the regulations and policy guidances thereunder (HIPAA), we acknowledge that Independent School District No. 834 and CLA have entered into a HIPAA Business Associate Agreement (BAA) as attached hereto dated June 16, 2021.

Consent

Consent to use financial information

Annually, we may assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by ET Section 301 of the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of Independent School District No. 834's information in these cost comparison, performance indicator, and/or benchmarking reports.

Subcontractors

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement and the BAA.

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign, date, and return an electronic version of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP



Dennis Hooegeveen, CPA
Principal
612/397-3063
Dennis.hooegeveen@CLAconnect.com

Enclosure

Response:

This letter correctly sets forth the understanding of Independent School District No. 834.

Authorized governance signature: _____

Title: School Board Chair

Date: July 8, 2021

Authorized management signature: _____

Title: Director of Finance

Date: July 8, 2021

HIPAA BUSINESS ASSOCIATE AGREEMENT

THIS HIPAA BUSINESS ASSOCIATE AGREEMENT (“Agreement”) is made by and between Independent School District No. 834 (hereinafter referred to as “Client”) and CliftonLarsonAllen LLP (hereinafter referred to as “CLA”). This Agreement is effective as of the date signed by Client.

RECITALS

WHEREAS, Client is a Covered Entity pursuant to the Health Insurance Portability and Accountability Act of 1996, the Health Information Technology for Economic and Clinical Health Act of 2009, and the regulations and policy guidances thereunder (the “HIPAA Standards”) and wishes to disclose certain information to CLA, or, if applicable, to allow CLA to create or receive information on behalf of Client pursuant to the terms of this Agreement, some of which may constitute Protected Health Information as defined under the HIPAA Standards (“PHI”); and

WHEREAS, Client and CLA intend to protect the privacy and provide for the security of PHI disclosed to CLA in compliance with the HIPAA Standards, and other applicable laws; and

WHEREAS, the purpose of this Agreement is to satisfy certain standards and requirements of the HIPAA Standards, as the same may be amended from time to time.

NOW, THEREFORE, in consideration of the foregoing recitals and mutual covenants herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

TERMS OF AGREEMENT

1. Obligations of CLA.

a. **Permitted and Required Uses and Disclosures.** CLA may use and/or disclose PHI received by CLA from the Client, or, if applicable, created or received by CLA on behalf of the Client (hereinafter collectively referred to as the “Client’s PHI”) to perform functions, activities, or services for, or on behalf of, the Client in accordance with the specifications set forth in this Agreement; provided that such use or disclosure would not violate the HIPAA Standards if done by the Client. CLA must disclose PHI received by CLA from the Client as required by the HIPAA Standards and other applicable laws. Notwithstanding any other provision herein to the contrary, CLA agrees to use or disclose only the “Minimum Necessary” amount of information, as such term is defined in the HIPAA Standards, required to conduct the authorized activities herein, except that CLA will limit disclosures to a limited data set as set forth in 45 CFR. 164.514(e)(2) as required by the HIPAA Standards.

b. **Uses and Disclosures Restricted.** CLA shall not use or further disclose the Client’s PHI other than as permitted or required by this Agreement or as permitted or required by law. CLA shall not disclose Client’s PHI in a manner that would violate any restriction thereof which has been duly communicated to CLA. Except as permitted by the HIPAA Standards, CLA shall not directly or indirectly receive remuneration in exchange for any of the Client’s PHI unless a valid authorization has been provided to CLA.

c. Safeguards. CLA shall use appropriate safeguards, and comply with Subpart C of 45 CFR Part 164 with respect to protected health information, to prevent the use or disclosure of the Client's PHI other than as provided for by this Agreement.

i. Administrative Safeguards. CLA shall implement all required administrative safeguards pursuant to 45 CFR 164.308 as such are made applicable to business associates pursuant to the HIPAA Standards. Additionally, CLA shall either implement or properly document the reasons for non-implementation of all administrative safeguards of 45 CFR 164.308 that are designated as "addressable" as such are made applicable to business associates pursuant to the HIPAA Standards.

ii. Physical Safeguards. CLA shall implement all required physical safeguards pursuant to 45 CFR 164.310 as such are made applicable to business associates pursuant to the HIPAA Standards. Additionally, CLA shall either implement or properly document the reasons for non-implementation of all physical safeguards of 45 C.F.R. § 164.310 that are designated "addressable" as such are made applicable to business associates pursuant to the HIPAA Standards.

iii. Technological Safeguards. CLA shall implement all required technical safeguards pursuant to 45 CFR 164.312 as such are made applicable to business associates pursuant to the HIPAA Standards. Additionally, CLA shall either implement or properly document the reasons for non-implementation of all technical safeguards of 45 CFR 164.312 that are designated as "addressable" as such are made applicable to business associates pursuant to the HIPAA Standards.

d. Reporting of Disclosures. CLA shall report to Client in writing within 60 days any use or disclosure of the Client's PHI other than as provided for by this Agreement, including breaches of unsecured protected health information as required at 45 CFR 164.410, and any security incident of which CLA becomes aware.

e. CLA's Agents. CLA shall ensure that any agents, including subcontractors, to whom it provides the Client's PHI agree in writing to the same restrictions and conditions that apply to CLA with respect to such PHI and shall make such information available to the Client upon request. Upon CLA contracting with an agent for the sharing of the Client's PHI, CLA shall provide the Client written notice of any such executed agreement.

f. Availability of Information to the Client. CLA shall make available to the Client such information as the Client may require to fulfill the Client's obligations under 45 CFR 164.524 to provide access to and/or provide a copy (including an electronic copy) of PHI pursuant to the HIPAA Standards or, if requested by the Client or required by the HIPAA Standards, CLA shall make such information available (in electronic format as required by the HIPAA Standards) to the subject of such information or such subject's designee and shall confirm to the Client in writing that the request has been fulfilled.

g. Amendment of PHI. CLA shall make the Client's PHI available to the Client, upon the Client's request, to fulfill the Client's obligations to amend PHI pursuant to the HIPAA

Standards, and CLA shall, as directed by the Client, incorporate any amendments to PHI provided to CLA by the Client into copies pursuant to 45 CFR 164.526 such PHI maintained by CLA.

h. Internal Practices. CLA shall make its internal practices, books and records relating to the use and disclosure of Client's PHI available to the Secretary of the United States Department of Health and Human Services or his or her designee for purposes of determining the Client's compliance with the HIPAA Standards.

i. Accountings. CLA agrees to document disclosures of Client's PHI and information related to such disclosures as required for the Client to promptly respond to a request by an individual for an accounting of disclosures of such individual's PHI by CLA in compliance with the HIPAA Standards. CLA agrees to provide to the Client information collected in accordance with the requirements of this Section 1.i to permit the Client to make a timely and prompt response to a request by an individual for such accounting as required by the HIPAA Standards. As required by applicable HIPAA Standards, CLA shall provide an accounting of disclosures made by CLA upon a request made by an individual directly to CLA for such an accounting.

j. Notification of Breach. During the term of this Agreement, CLA shall notify the Client within a reasonable time following the occurrence of any breach of security, intrusion or unauthorized use or disclosure of Client's PHI and/or any use or disclosure of Client's PHI not provided for by this Agreement. CLA shall notify Client, without unreasonable delay and in no case later than 60 calendar days, of the discovery of an unauthorized acquisition, access, or disclosure of "unsecured protected health information," as such term is defined in the HIPAA Standards. Such notice shall include all information required by the HIPAA Standards.

k. Policies and Procedures; Documentation. CLA shall develop appropriate policies and procedures relating to its compliance with the administrative, physical, and technical safeguards set forth in Sections 1.c of this Agreement and shall document, retain, and update such policies and procedures as required by 45 CFR 164.316.

2. Specific Use and Disclosure Provisions. Except as otherwise limited in this Agreement, CLA may: (a) use Client's PHI to perform certain functions for or on behalf of Client as requested by Client from time to time, subject to the requirements of the HIPAA Standards and the terms of this Agreement; (b) use Client's PHI for the proper management and administration of CLA or to carry out the legal responsibilities of CLA; (c) disclose Client's PHI for the proper management and administration of CLA, provided that disclosures are required by law, or CLA obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as required by law or for the purpose for which it was disclosed to the person, and the person notifies CLA of any instances of which it is aware in which the confidentiality of the information has been breached; and (d) use Client's PHI to provide Data Aggregation services to the Client as permitted by 45 CFR 164.504(e)(2)(i)(B).

3. Client Obligations. As required by the HIPAA Standards, Client shall: (a) provide CLA with the notice of privacy practices that Client produces in accordance with 45 CFR 164.520, as well as any changes to such notice; (b) provide CLA with any changes in, or revocation of, permission by an individual to use or disclose PHI, if such changes affect CLA's permitted or required uses and disclosures; and (c) notify CLA of any restriction to the use or disclosure of PHI

that Client has agreed to in accordance with 45 CFR 164.522. Client shall not request CLA to use or disclose Client's PHI in any manner that would not be permissible under the HIPAA Standards if done by client, except that Client may request CLA to provide Data Aggregation services to the Client as permitted by 45 CFR 164.504(e)(2)(i)(B).

4. **Termination.** A breach by either party of any provision of this Agreement, as determined by the other party, shall constitute a material breach of the Agreement and shall provide grounds for termination of this Agreement and the services of CLA by the non-breaching party if the breaching party is unable to cure such breach within ten (10) days following written notice of such breach. CLA agrees to cooperate with the Client as necessary to mitigate the extent of any unauthorized disclosures of Client's PHI or any damages or potential damages and liability under the HIPAA Standards caused by any violation of this Agreement by CLA or other unauthorized use of Client's PHI.

5. **Treatment of Client's PHI after Termination.** Upon termination of the Agreement for any reason, including the cessation of services by CLA for any reason, CLA shall return or destroy all Client's PHI that CLA still maintains in any form, and shall retain no copies of such PHI. If the parties mutually agree that return or destruction is not feasible, this Agreement shall continue to apply to such information and, without limitation to the foregoing, CLA shall extend the protections of this Agreement to such information and limit further use and disclosure of such PHI to those purposes that make the return or destruction of such PHI infeasible. A senior officer of CLA shall certify in writing to the Client within thirty (30) days after termination or expiration of this Agreement that all Client's PHI has been returned or disposed of as required above.

6. **Amendment to Comply with Law.** The parties acknowledge that state and federal laws relating to electronic data security and privacy are rapidly evolving and that amendment of this Agreement may be required to provide for procedures to ensure compliance with such developments. The parties agree to promptly enter into negotiations concerning the terms of an amendment to this Agreement embodying written assurances consistent with the HIPAA Standards or other applicable laws upon the written request of the other party. Notwithstanding any other provision herein, either party may terminate this Agreement and the services of CLA, without penalty, upon thirty (30) days' written notice in the event (i) the other party does not promptly enter into negotiations to amend this Agreement when requested pursuant to this Section; or (ii) the other party does not enter into an amendment to this Agreement providing assurances regarding compliance with the HIPAA Standards or any other applicable laws relating to the security or privacy of PHI.

7. **No Third Party Beneficiaries.** Nothing expressed or implied in this Agreement is intended to confer, nor shall anything herein confer, upon any person other than the Client, CLA, and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.

8. **Indemnification.** Client shall indemnify, hold harmless and defend (with counsel of CLA's choosing) CLA from and against all claims, suits, administrative proceedings, demands, losses, damages or penalties, including reasonable attorneys' fees, arising out of Client's misuse or improper disclosure of PHI or CLA's possession, use or disclosure of PHI at the direction of Client.

9. Interpretation. This Agreement shall be interpreted as broadly as necessary to implement and comply with the HIPAA Standards. The parties agree that any ambiguity in this Agreement shall be resolved in favor of a meaning that complies and is consistent with the HIPAA Standards. There shall be no presumption for or against either party, by reason of one of the parties causing this Agreement to be drafted, with respect to the interpretation or enforcement of this Agreement.

10. Notices. All notices and other communications required or permitted hereunder or necessary or convenient in connection herewith shall be in writing and shall be deemed to have been given when hand delivered or mailed by registered or certified mail, as follows (provided that notice of change of address shall be deemed given only when received):

If to Client, to: Independent School District No. 834
1875 South Greeley Street
Stillwater, MN 55082
Attn: Lynne Ritzer, Supervisor of Financial Services

If to CLA, to: CliftonLarsonAllen LLP
220 South 6th Street
Minneapolis, MN 55402
Attention: Dennis Hoogeveen, Principal

or to such other names or addresses as Client or CLA, as the case may be, shall designate by notice to the other in the manner specified in this Section 9.

11.


12.

IN WITNESS WHEREOF, the parties have signed this Agreement.

Independent School District No. 834

By: _____
Print Name: Dr. John Thein
Title: Director of Finance
Date: July 8, 2021

CliftonLarsonAllen LLP

By:  _____
Print Name: Dennis Hoogeveen
Title: Principal
Date: June 16, 2021

(New Hires, Resignations, Retirements, Terminations, Leave Requests)

RETIREMENT/RESIGNATION/RELEASE

NAME	STATUS	ASSIGNMENT	GROUP	EFFECTIVE DATE
Fuller, Hannah	Resignation	1.0 FTE Social Studies Teacher	SCEA	June 16, 2021

HIRES/REHIRES

NAME	ASSIGNMENT	SALARY PLACEMENT/ HOURLY RATE	REASON	GROUP	EFFECTIVE DATE
Coyle, McKenzie	Fall Cheval Dance Coach Stillwater Area High School	\$1,432.00	Replacement	Co-Curricular	August 1, 2021
Edwards, Karla	CE Enrichment & Athletics Office Technician, 8.0 hrs/day Central Services	\$20.35 / hour	Replacement	Tech Support	June 28, 2021
Frissora, Danielle	Summer Success Teacher Andersen Elementary	\$35.66 / hour	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Gottschalk, Brooke	Summer Success Teacher Andersen Elementary	\$35.66 / hour	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Gunderson, Samantha	District Receptionist, 8.0 hrs/day Central Services	\$19.16 / hour	Replacement	Tech Support	July 6, 2021
Mackey, Meghan	Cafeteria 4.0 hrs/day Stillwater Area High School	\$15.97 / hour	Replacement	Cafeteria	July 1, 2021
Meyer, Caleb	Summer Ground Worker, 8.0 hrs/day District Wide	\$12.50 / hour	2020-2021 Staffing	Custodial	June 15, 2021 - August 15, 2021
Nielsen, Birgitte (rehire)	1.0 FTE Elementary Education Teacher Stonebridge Elementary	\$54,997.00	2021-2022 Staffing	SCEA	August 23, 2021
Nisleit, Carly	1.0 FTE Special Education Teacher Andersen Elementary	\$47,386.00	Replacement	SCEA	August 17, 2021
Perkins, Wayne	1.0 FTE Social Studies Teacher Stillwater Area High School	\$45,565.00	2021-2022 Staffing	SCEA	August 17, 2021
Ritten, Michelle	ESY Summer Program Paraprofessional District Wide	\$16.12 / hour	2021-2022 Staffing	SCPA	July 12, 2021 - July 29, 2021
Shikenjanski, Max	Community Education Casual District Wide	\$12.50 / hour	Casual	Casual	June 21, 2021
Varlea, Debra	Secretary - Elementary Principal, 8.0 hrs/day Brookview Elementary	\$21.83 / hour	Replacement	Tech Support	July 6, 2021
Waseen, Sarah	1.0 FTE Speech Pathologist Lake Elmo & Rutherford Elementary	\$69,524.00	Replacement	SCEA	August 17, 2021
Windingstad, Rachel	Summer Success Teacher Andersen Elementary	\$35.66 / hour	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Yates Carrie (rehire)	1.0 FTE ELL Teacher District Wide Elementary	\$55,433.00	2021-2022 Staffing	SCEA	August 23, 2021

ASSIGNMENT CHANGES

NAME	FROM	TO	REASON	GROUP	EFFECTIVE DATE
Auge, Brandon	1.0 FTE ELL Teacher Lake Elmo Elementary	1.2 FTE ELL / Spanish Immersion Teacher Lake Elmo Elementary	2021-2022 Staffing	SCEA	August 23, 2021 - June 6, 2022
Dougherty, Mary Jo	1.0 FTE French Teacher Stillwater Area High School	.6 FTE French and .4 ELL Teacher Stillwater Area High & Stillwater Middle School	2021-2022 Staffing	SCEA	August 23, 2021
Folden, Sheila	1.0 FTE PE Teacher Rutherford Elementary	1.0 FTE PE Teacher Rutherford & Lake Elmo Elementary	2021-2022 Staffing	SCEA	August 23, 2021
Holroyd, Megan	1.0 FTE Music Teacher Rutherford Elementary	1.0 FTE Music Teacher Rutherford & Lake Elmo Elementary	2021-2022 Staffing	SCEA	August 23, 2021
Pawlenty, Beth	Community Education Site Lead Afton-Lakeland Elementary	School Age Care Coordinator Early Childhood Family Center	Replacement	CSS	July 5, 2021
Webster, Catherine	1.0 FTE Music Teacher Brookview Elementary	1.0 FTE Music Teacher Brookview & Lake Elmo Elementary	2021-2022 Staffing	SCEA	August 23, 2021

ADDITIONAL ASSIGNMENTS

NAME	Position	Reason	Group	EFFECTIVE DATE
Aarness, Brenda	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Boucher, Jolene	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021

Burgess, Kaitlyn	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Cha, Merci	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Costa, Nick	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Dahlen, Ben	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Decker, Jeremy	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Domeier, Emily	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Donar, Andrea	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Eisenberg, Lee	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Enriquez, Yvette	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Fischer, Melissa	ESY Health Care Specialist Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Folden, Sheila	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Hamernick, Amy	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Hoffman, Amy	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Kostynick, Jill	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Luby, Roberta	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Matthews, Lindsay	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
McAllister, Jon	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Nielsen, Birgitte	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Oberg, Tonya	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Ryan, Rebecca	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Schmalz, Kevin	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Schmalz, Wendy	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Schroeder, Sarah	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Schumacher, Melody	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Simcik, Deb	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Simpson, Jamie	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Skaj, Amy	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Snyder, Jennifer	ESY Teacher Oak-Land Middle School	2021-2022 Staffing	SCEA	July 12, 2021 - July 29, 2021
Spilseth, Kate	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Swendra, Katie	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Varichak, Nick	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021
Wulk, Natasha	Summer Success Teacher Andersen Elementary	2021-2022 Staffing	SCEA	July 12, 2021 - July 30, 2021



Agenda Item VII. A.
Date Prepared: June 14, 2021
ISD 834 Board Meeting

Agenda Item: Adjournment
Meeting Date: July 8, 2021
Contact Person: School Board Chair

The meeting must formally adjourn.

July 2, 2021

District Families,

I will not be able to be in a public space for next week's meeting, so I will have to miss it. I have a question regarding disbursements on page 10 and 11. The total to be paid to Minnesota Roadways Company is \$95,060.14. Is this cost related to the bus facility? My understanding was that the seller would pay road construction costs. Regardless of the answer to my disbursement question, I request a revised update of total charges paid for the bus facility to date, including attorney fees, all fees paid to rent bus space at Stagecoach, and any other space we currently pay for bus storage. I also request an estimate of how much more we will be expected to pay to complete this project. The bus facility was presented to taxpayers as an OPTIONAL project with a \$3.5 million price tag. We are coming close to tripling that massive price tag with very little explanation to the community and very little return on this enormous investment.

Sincerely,

Elizabeth Weisberg

Board of Directors