

Regular School Board Meeting of ISD 857

Monday, April 11, 2022 6:00 PM

Board & Public in HS Library/Remote viewing via ZOOM, 100 County Road 25 ,
Lewiston, MN 55952

I. Call Meeting to Order

II. Pledge of Allegiance.

III. Quorum Call

Brummer
Koverman
Maki
Meisch
Meyer
Pringle
Sommer

IV. Approve the March 14, 2022 Meeting Agenda

V. High School Student Report

VI. Open Forum

Guideline: Three minutes per speaker; 15 minutes maximum. Complaints about personnel or individuals are prohibited. No Board action is taken during the Open Forum. This is the only time during the Board meeting that audience participation is allowed unless scheduled prior.

VII. Consent Agenda

- A. Board Meeting Minutes: March 14, 2021
- B. Financial Reports
 - Board Bills
 - Miscellaneous Payments
 - March 2022 Wire Payments
- C. Accept a donation of \$975.00 from the Retha Finger Memorial Fund for the Early Childhood Family Education Program.
- D. Approve of Amy Kelly, HS PE/Health/DAPE teacher effective for the 2022-2023 School Year in accordance with EdMN/L-A Master Agreement.
- E. Approve the hire of Sheala Hall as Lead Finance Assistant effective April 1, 2022.
- F. Authorize the Superintendent, Lead Finance Assistant and Finance Assistant to make Official District Electronic Transfers.
- G. Approve the School Services Proposal and Professional Services Agreement with Bergankdv April 1, 2022 - June 30, 2023.
- H. Accept resignation of Maria Elias, custodian, effective April 14, 2022.
- I. Approve hire of Jill Basler, custodian, effective April 18, 2022.

- J. Accept donation of \$1000.00 from Pheasants Forever for the Trap Team.
- K. Accept resignation of Mickey Lee, Food Service, effective March 29, 2022.
- L. Accept letter of retirement from Joel Ellinghuysen effective June 10, 2022 in accordance with the EdMN/L-A 2021-2023 Master Agreement.
- M. Approve 2022-2023 for Region V Computer Services.
- N. Approve hire of Spring Coaches in accordance with EdMN/L-A 2021-2023 Master Agreement
 - Assistant Baseball Coach: Aaron Huebsch
 - JH Baseball Coach: Mason Prigge
 - Assistant Softball Coach: Jamie Seefeldt
 - JH Softball Co-Coaches: Abby Randall and Stacy Hill
- O. Approve hire of Deb Nisbit, Food Service, effective March 21, 2022.

- VIII. Policies and Forms on 1st Reading
 - a. 203.6 Consent Agenda
 - b. 204 School Board Meeting Minutes
 - c. 205 Open Meetings and Closed Meetings
 - d. 701 Budget
 - e. 701.1 Modification of School District Budget
 - f. 702 Accounting
 - g. 703 Annual Audit
 - h. 720 Vending Machines
 - i. 721 Uniform Grant Guidance Policy regarding Federal Revenue Sources
- IX. Resolution to non-renew the teaching contract of Keith Polus, a probationary teacher due to declining enrollment and financial limitations at the end of the 2021-2022 school year.
- X. Recommendation to award tenure to Kayleen Scheck as a result of three successful consecutive years of teaching with the Lewiston - Altura School District.
- XI. 2021-2022 Lewiston-Altura Principals' Association Contract
- XII. Memorandum of Understanding with EdMN/L-A regarding Sick Leave Bank.
- XIII. Amended 2021-2022 Budget with a total of revenue of \$10,903,280 and total of expenditures of \$11,572,102.
- XIV. PK-6 Principal's Report
- XV. 7-12 Principal's Report
- XVI. Superintendent's Report
- XVII. Board Committee Reports

XVIII. Upcoming Meeting Reminders

Regular Board Meetings, 6:00pm - May 9, June 13

Policy Review Committee - April 26, 6:45am

Systems Accountability - May 2, 6:00pm

Community Education & EC Advisory- May 10th,
5:00pm

District Staff Development Committee- May 11th
7:00am

Health and Safety - May 19th, 7:15am

Board Workshop - April 25th?

XIX. Adjourn.

MINUTES OF THE LEWISTON-ALTURA REGULAR SCHOOL BOARD MEETING
ISD #857
March 14, 2022

A regular meeting of the School Board of Independent School District #857 was held on March 14, 2022. The Board members met in the High School Library and the public was able to be present or access the meeting via ZOOM. Members Brummer, Pringle, Maki, Meisch, Meyer, and Sommer were present. Koverman was absent.

Brummer called the meeting to order at 6:00pm. The Pledge of Allegiance was recited.

Motion by Meyer and second by Maki to approve the modified March 14 agenda with the changes of removing the Board Bills from the Consent Agenda and adding a HS student report to the agenda. MCU.

A report from students was heard about high school activities.

Public comments were heard.

Motion by Pringle, second by Meisch to approve the Consent Agenda. MCU.

Discussion was held on the Board Bills regarding the \$5444.50 bill for February services from Kennedy & Graven, Chartered, the district's legal counsel. It was noted that a comparable amount was paid in February for January 2022 services. The vast majority of these costs are due their work in responding to Requests for Public Data the superintendent has received. The Board was informed to anticipate similar costs for the next several months because of the number of requests received, primarily from one individual. No violations of policy or state laws have been found. Motion by Maki, second by Sommer to approve the Kennedy & Graven, Chartered bill. MCU.

Results of the School Perceptions Survey completed by staff, parents and community members were presented by Rob DeMuse. The Board gave the superintendent direction to work with InGensa, Inc to pursue a community engagement process to begin discussing possible improvements to the district's facilities.

Motion by Pringle, second by Meyer to approve the contract for Technology Services with Ed Midwest LLC, July 1, 2022 – June 30, 2027. MCU.

PK-6 Principal Dave Riebel, 7-12 Principal Dr. Cory Hanson and Superintendent Carman presented reports.

Board members presented committee reports.

Motion by Meisch, seconded by Sommer to adjourn the meeting at 7:42pm. MCU.

Melissa Meisch, Clerk

**LEWISTON-ALTURA SCHOOL DISTRICT
AT-WILL EMPLOYEE LETTER OF ASSIGNMENT**

Employee At-Will: The person referenced herein is an employee-at-will and serves at the discretion of the **Lewiston - Altura School District 857 Board**.

The purpose of this document is meant to set forth the wages and benefits for the position held.

Employee: Sheala Hall

Position: Lead Finance Assistant

Salary: The base salary will be \$ 27.25 per hour, which is equivalent to \$56,680 on an annual basis, and is subject to deductions for taxes and other withholdings as required by law or the policies of the Lewiston – Altura School District.

Hours of Service and Duty Year: The hours worked by the Employee will be 2080 hours per year, eight (8) hours per day. The employee may work four-day weeks/10-hour days in the summer with Superintendent approval. Employees who work four consecutive hours will be provided with a paid break, not to exceed 15 minutes.

Annualized Pay Employee will have his/her compensation divided into 24 pay periods. Paydays will be the 15th and the last business day of the month unless payday falls on a weekend or holiday. Payday will then be the last business day prior to the scheduled payday.

Pay Deductions: Any absence other than those allotted in this Agreement shall result in pay deductions based on the hourly wage of the absent Employee.

Additional Compensation:

Overtime: As a general rule, overtime is not allowed. The supervisor, prior to the work, must grant approval for overtime. In the case of an emergency, and the supervisor cannot be contacted, the overtime necessary to clear the emergency will be allowed. Overtime will be paid at a rate, which is one, and one-half times the employee’s regular hourly rate.

Compensatory Time: Use of compensatory time must be approved in advance by the Direct Supervisor. Accrual of compensatory time shall be agreed to and approved by the supervising administrator.

BENEFITS

GROUP INSURANCE

Selection of Carrier: The selection of the insurance carrier and policy shall be made by the School District as provided by law. It is understood that the School District’s only obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Health and Hospitalization Insurance: If the employee chooses to participate in the district’s group health and hospitalization plan, s/he will be eligible for a contribution of up to \$600.00 per month for single coverage, and up to \$850.00 per month for family coverage toward the premium of the insurance option

through the District's plan that the employee chooses. In the event a married couple is employed by the School District, and one or both are eligible to receive coverage, the married couple may combine and apply the two single School District contributions to one non-single policy. The dollar amount applies to health and hospitalization insurance only.

Vision and Dental Insurance: The employee may choose to participate in the district's group dental and/or vision insurance plans at the employee's expense.

Tax Sheltered Annuities: Employee is eligible for a \$100.00 annual match contribution from the District toward a Tax Sheltered 403b annuity if this amount is matched or exceeded by a contribution from the employee. The district's contribution will be paid to the employee's account, divided equally over 24 pay periods, \$4.17/check.

Workplace Injury: Any and all injuries, regardless of their severity, shall be reported to the Supervisor as soon after the injury occurs as possible. In order for a claim to Workmen's Compensation to be considered valid, a "First Report of Injury" must be made within 24 hours of the incident.

LEAVES OF ABSENCE

Sick Leave: The Employee shall earn sick leave at the rate of one (1) day for each month of service in the employ of the School District, up to 12 days per year. Sick leave earned shall be credited to the individual employee's sick leave bank at the start of the following month. Employee may accumulate an unlimited amount of sick leave. Sick leave must be taken in increments no less than ¼ day. Sick leave days may be used for personal or family illnesses.

The School District may require the Employee to furnish a medical certificate from a qualified physician as evidence of illness indicating such absence was due to illness in order to qualify for sick leave pay. In the event that a medical certificate will be required, the Employee will be so advised. Sick leave pay shall be approved only upon submission of a sick leave pay request form.

Two sick leave days may be used each year for personal business that cannot be taken care of outside of the normal workday.

Earned Vacation: The Employee shall earn vacation at the rate of one (1) day for each month of service in the School District. Up to 12 days may be earned during the first year of employment. After the first year, an additional 1 day of vacation will be earned per year of service up to a maximum of 18 days of vacation per year.

Employee should submit requests for vacation to the Superintendent a minimum of two weeks prior to the date of the requested leave. Vacation time can be accumulated to a maximum of 36 days. There is no carryover of vacation time beyond 36 days.

Emergency School Cancellations: Employee is expected to work when school is not in session due to an emergency closing. If the employee is unable to report to work, may request options of working remotely, the use of vacation, compensatory time, or may use up to two sick (personal) days to avoid a pay deduct.

Jury Service: An Employee who serves on jury duty shall be granted the day or days as necessary as stipulated by the court to discharge this responsibility without any loss of basic leave. The compensation received for jury duty service, minus mileage and meal allowance, shall be deducted from the Employee's payroll check and the Employee shall keep the check for jury duty services.

Bereavement: The Superintendent may grant up to three days in the case of the death of someone in the employee's or employee spouse's immediate family which is defined as children, spouse, parents of Employee or spouse, grandparents of Employee or spouse, brothers and sisters of Employee or spouse. Up to three days leave per occurrence taken in ¼ day increments shall be allowed. The first three days will not be deducted from sick leave. Additional pre-approved Bereavement Leave will be deducted from sick leave.

HOLIDAYS

Paid Holidays: Employee shall be granted the following 9.5 paid holidays: July 4th, Labor Day, Thanksgiving Day, Day after Thanksgiving, ½ day Christmas Eve, Christmas Day, ½ day New Year's Eve, New Year's Day, ½ day Good Friday, Memorial Day and 1 floating holiday (on any school day students are not present).

Weekends: Holidays that fall on weekends will be observed on a day established by the School District.

Eligibility: In order to be eligible for holiday pay, an Employee must have worked a regular workday before and after the holiday unless an excused illness, leave, or on vacation under these provisions.

DURATION

This Agreement shall remain in full force and effect for a period commencing April 1, 2022 and ending March 31, 2023 until modifications are made pursuant to the P.E. L. R. A.

This Agreement constitutes the full and complete Agreement between the School District and the Employee.

IN WITNESS WHEREOF, the parties have executed this Agreement as follows:

Employee's Signature: _____ DATE: _____

Lewiston – Altura School District 857

Superintendent's Signature: _____ DATE: _____

A modern, minimalist desk setup. A large, thin monitor sits on a wooden stand, displaying the text "DO MORE." in white. The desk is light-colored wood and holds a white keyboard, a mouse, a glass of water, a small white vase, and a pen holder. In the background, there's a black shelving unit with books and a potted plant.

**DO
MORE.**

PROFESSIONAL SERVICES AGREEMENT

bergankDV

EMPOWERING PEOPLE and CREATING A WOW EXPERIENCE FOR OUR CLIENTS.

Table of Contents

1.	Definitions	1
2.	Services.....	2
	2.1. Service Schedules.....	2
	2.2. Conflicts between Agreement and Service Schedule	2
	2.3. Performance by Affiliates	2
	2.4. Services Modifications.....	2
3.	Payment for Services.....	2
	3.1. Payment Terms for Services Fees.....	2
	3.2. Interest on Past Due Amounts	3
	3.3. Certain Remedies for Nonpayment.....	3
	3.4. Taxes.....	3
4.	Term of Agreement.....	3
	4.1. Term	3
	4.2. Services Performed After end of Term.....	3
	4.3. Termination	3
	4.4. Enforceability Post-Termination	3
	4.5. Procedures Upon Termination	3
5.	Confidentiality and Certain Restrictive Covenants	4
	5.1. Confidentiality.....	4
	5.2. Non-solicitation of Employees.....	4
6.	Warranties and Limitations	4
	6.1. General Warranty.....	4
	6.2. Network	4
	6.3. All Obligations Set Forth in This Agreement	4
	6.4. Warranty Limitation	4

6.5.	Third Party Matters.....	5
6.6.	Quality Inputs	5
6.7.	Limitation on Damages.....	5
6.8.	Waiver of Consequential Damages.....	5
7.	Security of Information	6
7.1.	Passwords – Client Responsibility	6
7.2.	General Security.....	6
7.3.	HIPAA.....	6
8.	Intellectual Property Rights and Ownership	6
8.1.	Ownership	6
8.2.	License	6
9.	Miscellaneous	6
9.1.	Notification.....	6
9.2.	Force Majeure	7
9.3.	No Agency.....	7
9.4.	Assignment.....	7
9.5.	Invalidity	7
9.6.	Compliance with Laws.....	7
9.7.	Waiver	7
9.8.	Governing Law	7
9.9.	Counterparts.....	7
9.10.	Entire Agreement	7

PROFESSIONAL SERVICES AGREEMENT S&D_001.

This Professional Services Agreement (the “**Agreement**”) is made and entered into as of April 1, 2022 by and between the following parties:

“Service Provider:”

BerganKDV, Ltd.
220 Park Avenue South
P.O. Box 1304
St. Cloud, MN 56301
email: nick.taintor@bergankdv.com

“Client:”

Lewiston-Altura ISD 857
100 County Rd 25
Lewiston, MN 55952
Email - gcarman@lewalt.k12.mn.us

Recitals

The Client desires that Service Provider provide certain services, consultancy, and/or training for Client pursuant to the terms and provisions of this Agreement, and the Service Provider desires to perform such services pursuant to the terms and provisions of this Agreement.

Agreement

In consideration of the recitals above and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties to this Agreement agree as follows

1. Definitions.

The following terms shall have the meaning given below when used in this Agreement.

“Affiliate” means any subsidiary companies of BerganKDV.

“Agreement” means as defined in the preface of this Agreement, and also includes all exhibits, attachments, and worksheets attached hereto, as well as all Service Schedules.

“Client” means as defined in the beginning of this Agreement.

“Confidential Information” means (i) either party’s business or financial information and plans, documents, works in progress, work processes, trade secrets, or other secret or confidential matter related to either party’s business or projects and/or their affiliated or subsidiary companies, including, without limitation, Client’s customer information; and (ii) any other information that either party designates as confidential, or which, under the circumstances of disclosure, should be treated as confidential.

“Intellectual Property Rights” means copyrights, trade and service marks, trade names, rights in logos and get-up, inventions, confidential information, trade secrets, registered designs, design rights, patents, all rights of whatsoever nature in computer software and data, database rights, all rights of privacy and all intangible rights and privileges of a nature similar to any of the foregoing, in every case in any part of the world and whether or not registered, and including all granted registrations and all applications for registration in respect of any of the same.

“Network” means as defined in Section 6.2.

“Service Provider” means as defined in the beginning of this Agreement on page 1.

“Service Provider Materials” means (i) any property of Service Provider including, without limitation, computer hardware or software programs, products, materials or methodologies and reports, studies, data, diagrams, charts, specifications, gateways, bridges and integrations with third party code; (ii) any modifications to Service Provider’ pre-existing software produced on behalf of Client; (iii) works or materials created and developed by Service Provider prior to or independently of the Services; and (iv) residual knowledge and know-how of general applicability resulting from performance of the Services.

“Services” means the work product and services to be provided by Service Provider pursuant to this Agreement and the Service Schedule(s).

“Service Schedule” and **“Service Schedules”** mean as such are discussed and defined in Section 2.

“Term” means as defined in Section 4.1.

Other terms may be defined throughout this Agreement.

2. Services.

2.1. **Service Schedules.** Services to be performed by Service Provider for Client shall be done according to Service Schedules that the parties may agree to from time to time in writing. All such Service Schedules are to contain, in combination with other terms and provisions of this Agreement, all the terms and provisions pursuant to the performance of the Services addressed in the Service Schedule. A Service Schedule under this Agreement is any document, agreed to in writing by the parties, that discusses the terms and provisions of the Services to be rendered, and need not necessarily be labeled “Service Schedule.” No Services will be rendered by Service Provider that are not subject to the terms and provisions of this Agreement.

2.2. **Conflicts between Agreement and Service Schedule.** If there is a conflict of terms and provisions between a Service Schedule and the other terms and provisions of this Agreement, the terms and provisions of the Service Schedule shall control with respect to the conflicting terms and provisions, unless the Service Schedule conflicts with Section 5 or 6 of this Agreement, in which case Sections 5 and 6 of this Agreement shall control with respect to the conflicting terms.

2.3. **Performance by Affiliates.** Service Provider reserves the right to have one or more of its affiliates perform the Services.

2.4. **Services Modifications.** The Services to be provided shall not be modified or changed without the written permission to a change signed by the parties to this Agreement.

3. Payment for Services.

3.1. **Payment Terms for Services Fees.** Fees, rates, expenses, and payment terms for Services are to be set forth in the Services applicable Service Schedule and elsewhere in this Agreement. Payments owed for Services and other expenses and charges pursuant to this Agreement will be invoiced monthly, unless stated to the contrary in the Service Schedule. All payments shall be due

within fifteen (15) days of receipt of invoice. Service Provider hereby reserves the right to change all fees, rates, expenses, and payment terms in any Service Schedule by giving at least 90 days prior written notice to Client with respect to the changes that are to be made.

3.2. **Interest on Past Due Amounts.** If an invoice is not paid by its due date, Service Provider will charge Client and Client will pay an interest charge of one percent (1%) per month on the unpaid balance of an invoice.

3.3. **Certain Remedies for Nonpayment.** If Client fails to pay to Service Provider, within 10 days after Service Provider makes written demand therefor, any past-due amount payable under this Agreement (including interest thereon), then, in addition to all other rights and remedies which Service Provider may have at law or in equity, Service Provider may, in its sole discretion, decide to suspend Client's access to the Services until all undisputed past due amounts are paid in full. Additionally, upon initial notice of payment required, Service Provider shall have the right to place a No Service Hold for support on Client's account. Any withholding of Services or support due to an undisputed failure by Client to pay does not relieve Client from its obligation to pay for the Services during the time the Services and/or support are withheld.

3.4. **Taxes.** Client shall, in addition to the payments required under this Agreement, be responsible for and pay all sales, use, excise, or other taxes, whether state or local, however designated, which are levied or imposed by reason of the transactions contemplated by this Agreement, excluding however, income or franchise or other taxes imposed upon Service Provider.

4. Term of Agreement.

4.1. **Term.** Unless set forth to the contrary in any Service Schedule or unless terminated earlier pursuant to the terms and provisions of this Agreement, the term for the provision of Services pursuant to this Agreement (the "**Term**") shall end upon termination pursuant to Section 4.3.

4.2. **Services Performed After end of Term.** In the event that the Services are provided after a scheduled end of the Term, Client will continue to pay Service Provider for Services rendered after the end of the Term pursuant to this Agreement.

4.3. **Termination.** The Term may be terminated pursuant to the terms and provisions of this Section 4.3 below.

- (a) Service Provider may terminate the Term for any reason by giving Client 90 days' prior written notice.
- (b) Client may terminate the Term for any reason by giving Service Provider 90 days' prior written notice. However, in lieu of providing the advanced written notice, Client may terminate the Term immediately upon written notice if it pays Service Provider an amount equal to the charges for two months of Services that would have been charged under this Agreement with the notice of termination.

4.4. **Enforceability Post-Termination.** Upon the end of the Term, the provision of Services is to stop. All other terms and provisions of this Agreement (i.e., all those that are not for the provision of Services) shall remain in full force and effect after the end of the Term.

4.5. **Procedures Upon Termination.** Upon the end of the Term, Service Provider shall prepare final invoices for Services and provide them to Client, and Client shall pay the same pursuant to the invoice terms.

5. Confidentiality and Certain Restrictive Covenants.

5.1. **Confidentiality.** Each party shall protect the other party's Confidential Information with the same degree of care that it applies to its own similar Confidential Information, but in no event less than a reasonable degree of care, given the nature of the information disclosed. Each party may disclose the Confidential Information to its affiliates, provided that they are bound by the obligations set forth herein. The prior Confidentiality restrictions shall not apply to (a) information generally available to the public; (b) information released by disclosing party generally without restriction; (c) information independently developed or acquired by receiving party without reliance in any way on the protected information of disclosing party; or (d) information approved for the use and disclosure of receiving party by the disclosing party, in writing. Either party may use or disclose the other party's Confidential Information if required by any request or order of any government authority, or otherwise as required by law, or as necessary to establish and enforce that party's rights under this Agreement. Before disclosing the other party's Confidential Information for such purpose, reasonable efforts must be made to notify the other party of the circumstances, if legally allowed, and the parties shall cooperate with each other, at disclosing party's expense, to obtain protection for the confidentiality thereof to the extent available or contest and avoid such disclosure.

5.2. **Non-solicitation of Employees.** Client shall not offer employment to or employ any personnel of Service Provider or its affiliates for a period of one (1) year after the date that provision of Services by Service Provider under this Agreement ends.

6. Warranties and Limitations.

6.1. **General Warranty.** Service Provider warrants that all Services will be provided in a professional and workmanlike manner in accordance with industry standards.

6.2. **Network.** Client understands that the general reliability of the private wide-area-networks, network computers, servers and related systems and the Internet, and of connections to and from the network, (collectively the "**Network**"), may be controlled by factors beyond the control of Service Provider. Because of this it is impossible for Service Provider to guaranty the provision of the Services will be uninterrupted, that the Client will be able to properly access and use the Services or that the Services will be provided without error. Service Provider shall have no obligation to remedy any such interruptions, inabilities or errors.

6.3. **All Obligations Set Forth in This Agreement.** Service Provider shall not be responsible for any delays and Services unavailability of any kind, regardless of cause, except as provided in this Agreement. Client expressly waives any claims against Service Provider for loss, injury, or damage of any kind, directly or indirectly, resulting from Client's use of the Services or from any defects therein, except as otherwise expressly provided in this Agreement.

6.4. **Warranty Limitation.** EXCEPT FOR THE EXPRESS WARRANTIES STATED IN THIS AGREEMENT, SERVICE PROVIDER DISCLAIMS ALL WARRANTIES ON SERVICES FURNISHED UNDER THIS AGREEMENT INCLUDING WITHOUT LIMITATION, ALL IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE; AND THE STATED EXPRESS WARRANTIES ARE IN LIEU OF ALL OBLIGATIONS OR LIABILITIES ON THE PART OF SERVICE PROVIDER ARISING OUT OF OR IN CONNECTION WITH THE PERFORMANCE OF SERVICE PROVIDER UNDER THIS AGREEMENT.

6.5. **Third Party Matters.** Notwithstanding anything herein to the contrary, Service Provider makes no warranties or guarantees regarding (a) the Services that are to be provided by third parties that are not a party to this Agreement, or (b) any Services use and utilize the assets, software, or intellectual property of third parties that Service Provider has a contractual right or license to use (the foregoing Services are referred to herein as the “**Third Party Services**”). In the event of a Service issue or failure with respect to any Third Party Services (a) the parties will work together, each at their own cost and expense, to attempt to either solve the matter or obtain a reasonable solution for the parties (to the extent one is available) from the third party; and (b) if Client desires to pursue a claim against the third party in a court of law, and such claim has a reasonable possibility of success, and Service Provider does not desire to participate in such claim, then Client will be permitted to seek such a claim in a court of law at its own cost and expense, and Service Provider will assign any rights it may have with respect to the third party related to the claim. However, Client hereby acknowledges that taking legal action against any such third party may subject it to indemnification obligations pursuant to the immediately following sentence. Client hereby agrees to indemnify, defend, and hold harmless Service Provider from any and all losses, claims, damages, judgments, expenses, and costs that any third party provider of Third Party Services may claim or receive from Services Provider arising from or due, in any way whatsoever, to the action, inaction, or negligence of Client (or its employees or agents). Client acknowledges and agrees that Services Provider will enter into contracts or licenses with third parties from time to time related to the Third Party Services. Service Provider will provide copies of any such contracts or licenses related to the Third Party Services within five days of Client’s written request for the same. Service Provider shall have the right to enter into, amend, rework, or modify any contract or license related to any Third Party Services as it determines from time to time at its sole discretion and without the consent of or notification to Client.

6.6. **Quality Inputs.** Notwithstanding anything herein to the contrary, Client agrees and acknowledges that it assumes all risk, loss, and damage that arises from Client either inputting or providing incorrect data, information, dates, or formulas to Service Provider that are used by Service Provider in the provision of Services. Service Provider makes no representation or warranty with respect to the accuracy or validity of information provided pursuant to the Services that may be based upon faulty or incorrect data, information, dates, or formulas provided by Client. Client hereby agrees that it will immediately notify Service Provider when it becomes aware that it has provided or input incorrect or faulty data, information, dates, or formulas with respect to the Services so that Service Provider can address the matter. Client hereby agrees to indemnify, defend, and hold harmless Service Provider from any and all losses, claims, damages, judgments, expenses, and costs it incurs because Client (or its employees or agents) has provided or input incorrect or faulty data, information, dates, or formulas to Service Provider with respect to the Services.

6.7. **Limitation on Damages.** Notwithstanding anything herein to the contrary, Client acknowledges and agrees that the maximum amount that it can collect from Service Provider or its affiliates for any breach of this Agreement or otherwise, whether pursuant to this Agreement or otherwise under the law, shall be limited to the average monthly amount invoiced under this Agreement during the Term.

6.8. **Waiver of Consequential Damages.** Notwithstanding anything herein to the contrary, in no event shall either party be liable for indirect, special, incidental, or consequential damages, loss or profits, loss of use of data or interruption of business, whether such alleged damages are alleged in tort, contract, or indemnity, even if such party has been advised of the possibility of such damages.

7. Security of Information.

7.1. **Passwords – Client Responsibility.** Client and its employees and agents will protect and keep confidential any passwords related to the Services. If any such password is stolen, acquired, or used by a third party pursuant to the actions, inactions, or negligence of Client or its employees and agents, then, (a) Client assumes all risk of loss with respect to such matter, and (b) Client will indemnify, defend, and hold harmless Service Provider from any and all losses, claims, damages, judgments, expenses, and costs it incurs because Client (or its employees or agents) has breached the terms and provisions of this Section 7.1.

7.2. **General Security.** Service Provider will take reasonable steps consistent with industry standards to protect and secure any personal information of Client and its employees that may be provided pursuant to the provision of the Services. Notwithstanding the foregoing, Client shall be liable and responsible for (and Service Provider has no liability or responsibility for) the security of any personal information of Client and its employees that may be provided pursuant to the provision of the Services (a) that is acquired by some third party through Client's hardware or equipment, or (b) that is acquired by some third party due some action, inaction, or negligence of Client (or employee or agent) that is not consistent with the reasonable actions of an employer that desires to keep such data confidential.

7.3. **HIPAA.** Notwithstanding anything herein to the contrary, (a) Client retains the responsibility for being compliant with any applicable HIPAA laws and regulations that may apply to information provided by Client pursuant to the Services, and (b) Service Provider makes no representation or warranty that the operation of the Services and security of Client information (including employee information) with respect to the Services is compliant with any applicable HIPAA laws and regulations.

8. Intellectual Property Rights and Ownership.

8.1. **Ownership.** Service Provider shall own all Intellectual Property Rights with respect to the Service Provider Materials, and the ownership of such will not transfer to Client.

8.2. **License.** If any Service Provider Materials are delivered to Client as part of the Services, Client shall have a royalty-free, non-exclusive worldwide license to use, copy, modify and distribute internally such Service Provider Materials during the Term.

9. Miscellaneous.

9.1. **Notification.** All notices, requests, demands and other communications which are required or may be given under this Agreement will be in writing and will be deemed to have been duly given when received if personally delivered; when transmitted if transmitted by confirmed facsimile, electronic or digital transmission method; the day after it is sent, if sent for next day delivery to a domestic address by recognized overnight delivery service (e.g., Federal Express); and upon receipt, if sent by certified or registered mail, return receipt requested. In each case notice will be sent pursuant to the addresses and notice information for each party on page 1 of this Agreement, provided, however, that any party may change such party's notice information by notice to the other given as set forth above, and such change will be effective when received pursuant to the prior provisions.

9.2. **Force Majeure.** Either party shall be excused from delays in performing or from its failure to perform pursuant to this Agreement to the extent that such delays or failures result from causes beyond the reasonable control of such party; provided that, in order to be excused from delay or failure to perform, such party must act diligently to remedy the cause of such delay or failure. to the extent possible.

9.3. **No Agency.** Service Provider is acting solely as an independent contractor in rendering performance under this Agreement. In no way is Service Provider to be construed as the agent or acting as the agent of Client in any respect.

9.4. **Assignment.** This Agreement may not be assigned by either party without the express written consent of the other party, except that either party may assign or transfer this Agreement, in whole or in part, to any of its affiliates or to any successors to substantially all of that part of Service Provider' business to which this Agreement relates. Subject to the foregoing, any assignee under this Agreement shall be subject to all of the terms, conditions and provisions of this Agreement.

9.5. **Invalidity.** If any provision of this Agreement is held to be invalid, the other provisions will not be affected to the greatest extent possible consistent with the parties' intent.

9.6. **Compliance with Laws.** Each party agrees to comply with all applicable laws, regulations, and ordinances relating to their performance under this Agreement.

9.7. **Waiver.** A waiver by either of the parties of any of the covenants, conditions, or agreements to be performed by the other shall not be construed to be a waiver of any succeeding breach thereof or of any covenant, condition, or agreement herein contained.



9.8. **Governing Law.** This Agreement shall be governed by the laws of Minnesota, without regard to its conflict of law provisions. The federal and state courts in the State of Minnesota shall have exclusive jurisdiction to settle any disputes in connection with this Agreement.

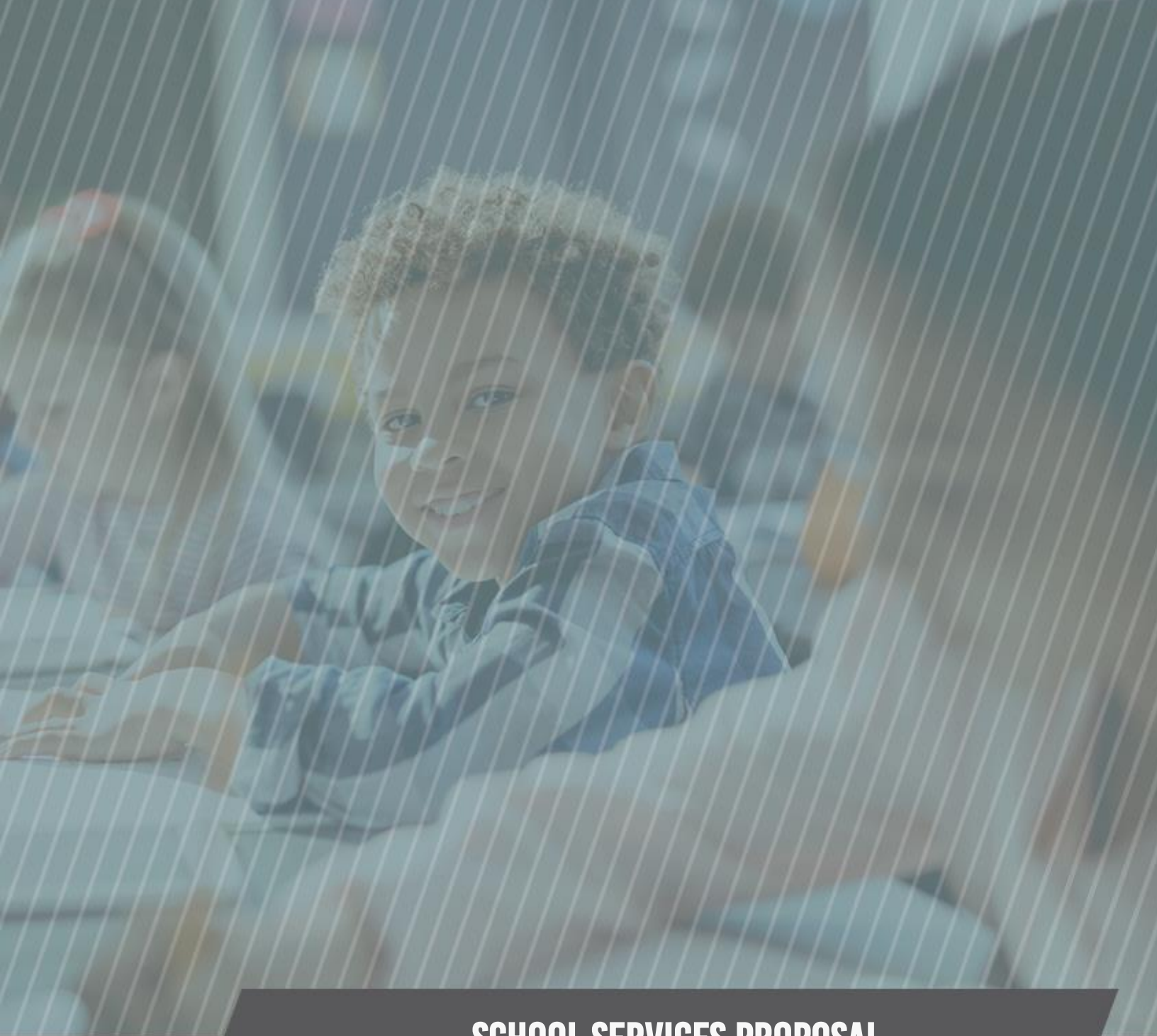
9.9. **Counterparts.** This Agreement may be executed and delivered by original signature, facsimile, or other image capturing technology, and in one or more counterparts, each of which will be deemed to be an original copy of this Agreement and all of which, when taken together, will be deemed to constitute one and the same agreement.

9.10. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties in relation to the matters addressed in this Agreement and supersedes all prior written or oral communications and representations with respect to the matters addressed in this Agreement.

[Signature Page Follows]

The parties have caused this Agreement to be signed and delivered as of the date set forth in the preface of this Agreement.

<p>BerganKDV, Ltd.</p> <p>signature: <u></u></p> <p>name: <u>Nick Taintot</u></p> <p>title: <u>Director of School Services</u></p> <p>date: <u>4/5/2022</u></p>
<p>Client Name: Lewiston-Altura ISD 857</p> <p>signature: <u></u></p> <p>name: <u>Gwen Carman</u></p> <p>title: <u>Superintendent</u></p> <p>date: <u>3-28-2022</u></p>



SCHOOL SERVICES PROPOSAL



LEWISTON-ALTURA PUBLIC SCHOOLS
ISD 857

bergankDV

EMPOWERING PEOPLE and CREATING A WOW EXPERIENCE FOR OUR CLIENTS.

TABLE OF CONTENTS

FIRM PROFILE..... 4

OUR SERVICES 7

BERGANKDV'S SCHOOL SERVICES LEADERSHIP TEAM 9-10

REFERENCES.....10

FEES.....11

SERVICES & EXPECTATIONS RUBRIC APPENDIX A

ATTACHMENTS THAT REQUIRE SIGNATURE:

PROFESSIONAL SERVICES AGREEMENT ATTACHMENT 1

LETTER OF TRANSMITTAL

Gwen Carman
Lewiston-Altura ISD 857
Sent via email

Dear Gwen,

On behalf of BerganKDV, I am pleased to submit this proposal providing your School with accounting and financial advisory services for fiscal years ending June 30, 2023 (including work starting April 1st, 2022). We appreciate the opportunity to propose on these services and your consideration of our firm. The attached provides some information about our firm, our team, the services we will provide to your School and the fees. In addition, we will need to you sign the attached Professional Services Agreement.

Here are a few benefits of working with BerganKDV:

- **School experience.** BerganKDV's dedicated School industry group provides accounting and financial advisory services to approximately 45 schools ranging in size from 50 to 2,200 students. We support our client schools with comprehensive accounting and financial advisory services including budgeting, financial management of state and federal grants, processing monthly accounting information including preparation of comprehensive interim financial statements and preparing accounting records for the annual financial audit.
- **In-depth knowledge of School accounting and tax regulations.** Our team stays abreast of the latest developments in Schools through ongoing third-party continuing education classes and extensive technical literature maintained in-house. Members of our team and firm are involved with MDE, MASBO, and other School supported organizations. We also keep you informed of upcoming regulations and the potential impact on your School, such as FASB's and GASB's new financial reporting rules.
- **Effective communication.** BerganKDV has set high internal standards for responding and communicating with our clients. Providing support exactly when and where you need it is the value our team brings. Your time is valuable; we will be clear and efficient in our communications, work to eliminate surprises and meet agreed-upon deadlines. We have a track record of performing client's requests based on their preferred timetable and delivering reports in advance of deadlines.
- **Innovative thinking and solutions driven.** When working with BerganKDV, clients find that we focus on earning their trust by being actively involved and focused on helping them be successful in all they do. We solve problems, whether it is technology, financial or operations related, we will find a way to help.

If there are any matters not adequately covered in this proposal, please feel free to contact us. We look forward to the opportunity to work with your school. We feel that we can provide a unique combination of accounting and financial advisory services to your school that will enhance the decision-making of your organization.

Upon signing the attached professional services agreement, both parties, BerganKDV and Lewiston-Altura ISD 857 agree to the terms outlined in this proposal for accounting and financial advisory services.

Sincerely,

Nick Taintor

Nick Taintor, CPA
Director of School Services
Farmington // 763.229.5854 // nick.taintor@bergankdv.com

FIRM PROFILE

We have an extensive background working with clients through a strategic approach; we don't just keep pace with the trends; we stay ahead of the curve. We explore new ways to innovate and operate more efficiently.

OUR STORY

The history of our firm began as far back as 1945, and since the beginning, BerganKDV has been rooted in community. Today we operate in multiple states, employ over 500 experts, and serve clients across the country. As we continue to grow, we acknowledge that we are not in the business to provide one-size-fits-all solutions. We invest the time to understand your specific needs and customize our services and solutions to meet them. Our playbook consists of business advisory, tax, audit, accounting, workforce management, technology, wealth management and turnaround management services. Sure, we offer a robust and competitive service portfolio and notable processes but what really makes us different?

OUR PEOPLE. When working with BerganKDV, clients find that we focus on earning their trust by being actively involved and focused on helping them be successful in all they do.

OFFICE LOCATIONS

Iowa Cedar Rapids, Coralville, Des Moines, and Waterloo // **Minnesota** Minneapolis, St. Cloud
Missouri Kansas City // **Nebraska** Omaha // **South Dakota** Rapid City

VISION AND VALUES

We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions. Our firm consists of highly talented individuals that put relationships before business deals and clients before profits. Our values drive our decisions.

CORE VALUES	<i>Curious</i>	ALWAYS LEARNING -- <i>To grow as individuals and as an organization.</i>
	AUTHENTIC	GENUINE IN OUR DECISIONS -- <i>To do what is right.</i>
	COMMITTED	LOYAL and TRUE -- <i>To build meaningful relationships.</i>
	PASSIONATE	PURPOSEFUL IN WHAT WE DO -- <i>To make a positive and lasting impact.</i>
	INNOVATIVE	FORWARD THINKING -- <i>To build brighter futures.</i>

FIRM PROFILE (CONTINUED)

COMMUNITY SUPPORT

At BerganKDV, we believe in giving back. We support the organizations our people and clients are actively involved with. On average, we support multiple events a week in our communities. BerganKDV's culture promotes community involvement by providing employees with paid volunteer time off.

In 2019, 2020 and again in 2021, BerganKDV used #GivingTuesday to provide seven nonprofit organizations, as voted on by our staff! [Learn more by visiting our website.](#)

DIVERSITY, EQUITY AND INCLUSION

BerganKDV follows Equal Employee Opportunities, Anti-Harassment, and Americans with Disabilities Act policies. BerganKDV has a dedicated DEI Council that meets every two weeks. Please [visit this link](#) to our website for additional information on the initiatives that are currently in place.

To ensure BerganKDV is hiring from a diverse pool of candidates, we utilize the following:

- Affirmative Action Plan
- Internally created and required annual implicit bias training which speaks to interviewing
- New manager training program which includes interviewer training that address this specifically
- Recruiting team ensures that we post our job ads in various places to try to gain a diverse candidate pool

BerganKDV is currently developing a DEI Perspective Sponsorship program that will be dedicated to support and retain people of color and/or women. Many of the BerganKDV team members serve on boards in the various communities we serve whose aim is to make a positive impact on communities of color, women, LGBTQ populations, individuals with disabilities, or rural communities. If you would like more details, please let us know.

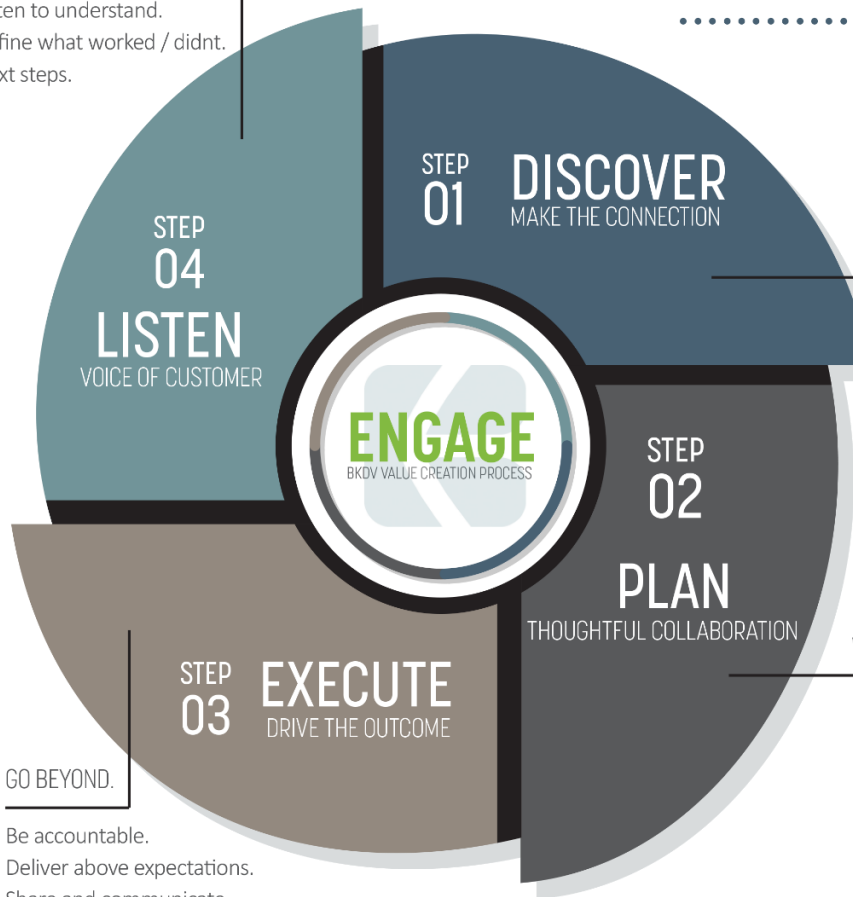
FIRM PROFILE (CONTINUED)

ENGAGE™ | OUR PROVEN VALUE CREATION PROCESS

We have aligned our team around our core values and are driven in our commitment to help clients and team members achieve their potential. We help clients reach their goals by utilizing our value creation process. Results of this process have led to more robust client relationships – deeper trust, enhanced communication and minimization of time for all. This process is a key component of our strategy in supporting and helping our clients further their organizations.

LEARN AND GROW.

Listen to understand.
Define what worked / didn't.
Next steps.



DELIVERING A WOW CLIENT EXPERIENCE

WE GO BEYOND SO YOU CAN **DO MORE**

That's you!

WHAT IS IMPORTANT TO THE CLIENT.

Be curious and ask helpful questions.
Ask to understand.
Discover priorities and opportunities.

WHAT CAN WE DO TO MAKE WHAT SEEMS IMPOSSIBLE, POSSIBLE.

Set expectations, goals and deliverables.
Utilize BKDV resources and network.
Share and communicate.

GO BEYOND.

Be accountable.
Deliver above expectations.
Share and communicate.

THE CLIENT EXPERIENCE

Your business is your passion. With every season, regardless of where you are in your journey, you deserve committed, customized, authentic support that is true to you and your business. **ENGAGE** is the 4-step value creation process developed to ensure consistency, comfort and delivery of your desired results.

DISCOVERY PROCESS

PLANNING SESSIONS

EXECUTION

LISTEN AND REVIEW

RESULTS



GRANT ADVISORY & ACCOUNTING/SERVS

- Review and monitor state and federal programs that require reimbursement through the MN Department of Education’s reimbursement reporting system (SERVS).
- Verify that the coding in the finance system matches SERVS.
- Process and maintain all necessary grant financial reports.
- Provide ongoing analysis on reasonability of grant expenditures to guarantee allowability.
- Assist with grant specific audits.
- Includes the following grants – Title, Covid Relief Funding (ESSER, GEER, other related grants)

BUDGETING

- Monitor the budget to verify the school is receiving all available funding to ensure they are maximizing their revenues.

AUDIT PREPARATION SERVICES

- Coordinate the audit process directly with your respective audit firm.
- Prepare all required audit files.
- Enter and review all year end accrual entries and ensure accurate financial reporting.
- Provide audit status reports to administration.
- Ensure all reports are submitted by mandated deadlines.

MEET OUR SCHOOL SERVICES LEADERSHIP TEAM

BerganKDV has a personalized team of professionals to meet your unique needs. Your BerganKDV team has extensive experience working with Schools. This translates into a greater ability to understand your unique organization. These individuals are instrumental in ensuring that our clients are receiving “WOW” service and having all their needs met.



NICK TAINTOR, CPA, DIRECTOR OF SCHOOL SERVICES

Nick helps direct the School Services group at BerganKDV. Prior to taking the Director role, Nick helped school clients with strategic budget development and oversight, cash flow analysis, monthly financial reviews, and board trainings. He is especially energized by helping schools strategize when discussing growth, expansion and replication as well as process improvement. Nick earned his bachelor's degree in accounting from Gustavus Adolphus College. He is the former treasurer of the Minnesota Intercollegiate Soccer Officials Association and is former College Soccer official. When Nick isn't in the office, he enjoys golfing, running, traveling with his family and supporting his kid's sports activities.



JENNY ABBS, OUTSOURCED CFO, SCHOOL SERVICES

Jenny focuses her attention on helping schools leverage funding source opportunities available to them and leads the internal team who specializes in grant financial management, Jenny's favorite part of her job is training others and helping break down complex topics in a way that all can understand. In her role, she works closely with school board members who may not have a financial background, so her passion for helping others enables everyone involved in the decision-making process to be on the same page. Jenny holds a bachelor's degree in business management from St. Cloud State University. Outside of work, Jenny is involved with Eagan Athletic Association.



JOLINE RAYMOND, ACCOUNTING SUPERVISOR, SCHOOL SERVICES

Joline is an experienced accounting supervisor with a demonstrated history of working in the educational accounting industry. Joline's specialty is accounts payable and payroll. She uses her expertise to lead and help her team with daily problem solving and is constantly looking for ways to improve processes and procedures to benefit clients and staff alike. She enjoys working side-by-side with her team to help clients take the worry out of their day-to-day office duties, whether it is accounts payable, payroll, grant management or budgeting which enables them to focus on the students they serve. Joline holds an associate degree in business administration from Rasmussen College and volunteers for Simley Wrestling and Cannon Falls Mat Rats Wrestling.

MEET OUR TEAM (CONTINUED)



MICHAEL E. DUSCHER, GOVERNMENT CONSULTING LEADER

Mike is responsible for growing the client base in the Government Market by building relationships with potential clients and working with them to help solve pain points they are experiencing in their business operations. Mike is involved with Northern Voices, a nationally recognized school for deaf and hearing of children and Crescent Cover Respite & Hospice Home for Kids.

CLIENT REFERENCES

We encourage you to speak with our clients and hear the benefit and value they realize as a result of working with BergankDV on a long-term basis.

Agamim Classical Academy
Miranda Morton, Executive Director
Edina, Minnesota
952.856.2531
mmorton@agamim.org

The Journey School
Michelle Cambrice, Executive Director
St. Paul, Minnesota
612.389.1579
mcambrice@thejourneyschool.org

PACT Charter School
Josh Nyquist, Executive Director of Building Operations
Ramsey, Minnesota
763.712.4200 x113
j.nyquist@pactcharter.org

FEES

The fees for the above-mentioned services are summarized as follows –

For the services related to grant advisory & accounting and budgeting our fees will be charged at a fixed rate of \$1,225 monthly for the period starting April 1, 2022 through June 30, 2023.

For the services related to audit preparation our fees will be charged not to exceed \$14,500, based on our standard billing rates that may vary based on staffing levels used within this service. A range of \$130-175 hourly rates are our standard billing rates for school services.

BILLING AND COLLECTION EXPECTATIONS

Our fees are invoiced on the 15th of the month for services in the current month. Invoices are delinquent if not paid within 30 days of date of invoice.



APPENDIX A

SERVICES & EXPECTATIONS RUBRIC

GRANT MANAGEMENT/SERVS

BerganKDV Expectations	Client Expectations
Assist school in developing budget for federal programs and review/monitor the federal programs on a regular basis.	Prepare budget narratives.
Assist school with submission of grant applications.	Provide approval to submit grant applications.
Ensure proper recording of revenues and expenditures and that expenditures are allowable.	Be available to meet periodically to review coding and accuracy of the accounting.
Request reimbursement on at least a quarterly basis.	Provide timely signatures and approval when required.
Assist with grant specific audits.	Manage grant specific audits (mainly from the program side).

BUDGETING

BerganKDV Expectations	Client Expectations
Assist in the review of budgeted revenues.	Be available to meet to review the budget.

AUDIT PREPARATION SERVICES

BerganKDV Expectations	Client Expectations
Enter, review, and analyze all accounts to ensure accurate financial accounting/reporting.	Provide support to our team when necessary.
Upload UFARS data to MDE and ensure all reports are submitted by mandated timelines.	
Communicate directly with school's auditors.	
Provide audit status to Administration on a regular basis.	

BerganKDV reserves the right to assess fees for excessive non-compliance of these expectations as listed.

**Lewiston-Altura Public Schools
APRIL 2022 Board Bills**

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	3474	Y	AAA Awards	V21031	101179	18884	449.80	0.00	449.80	03/23/2022	03/23/2022	03/23/2022
							Check Amount:		\$449.80			
1	3128	R1	N Amazon Capital Services	V21031	101032	AUTWZDABXNB8K	436.92	0.00	436.92	04/07/2022	04/07/2022	04/07/2022
							Check Amount:		\$436.92			
1	01097	N	BEACON ATHLETICS	V21031	101208	340977	1,253.60	0.00	1,253.60	03/25/2022	03/25/2022	03/25/2022
							Check Amount:		\$1,253.60			
1	3400	N	BIO CORPORATION	V21031	101180	1034056	107.82	0.00	107.82	02/21/2022	02/21/2022	02/21/2022
							Check Amount:		\$107.82			
1	5977	N	BUTENHOFF, SAMUEL	V21031	101031	2021Scholarship	300.00	0.00	300.00	03/17/2022	03/17/2022	03/17/2022
							Check Amount:		\$300.00			
1	1114	N	Century Link	V21031	101172	MAR22	83.35	0.00	83.35	03/21/2022	03/21/2022	03/21/2022
1	1114	N	Century Link	V21031	101171	MAR22	72.82	0.00	72.82	03/21/2022	03/21/2022	03/21/2022
1	1114	N	Century Link	V21031	101170	MAR22	60.94	0.00	60.94	03/21/2022	03/21/2022	03/21/2022
							Check Amount:		\$217.11			
1	3254	Y	Chester Pozanc Trucking & Exc. LLC	V21031	101181	FEB22	109.35	0.00	109.35	02/01/2022	02/01/2022	02/01/2022
							Check Amount:		\$109.35			
1	6168	Y	Cintas	V21031	101035	4114770535	233.11	0.00	233.11	03/29/2022	03/29/2022	03/29/2022
1	6168	Y	Cintas	V21031	101034	4114086664	233.11	0.00	233.11	03/22/2022	03/22/2022	03/22/2022
							Check Amount:		\$466.22			
1	1612	N	CITY OF ALTURA	V21031	101175	MAR22	388.24	0.00	388.24	03/22/2022	03/22/2022	03/22/2022
							Check Amount:		\$388.24			
1	3906	Y	D & A TESTING SERVICES	V21031	101131	2082	125.00	0.00	125.00	03/28/2022	03/28/2022	03/28/2022
							Check Amount:		\$125.00			
1	2549	R1	N DECKER EQUIPMENT	V21031	101217	422173A	257.81	0.00	257.81	03/25/2022	03/25/2022	03/25/2022
							Check Amount:		\$257.81			
1	6376	N	Ed Midwest LLC	V21031	101150	1602	4,895.00	0.00	4,895.00	03/28/2022	03/28/2022	03/28/2022
							Check Amount:		\$4,895.00			
1	6496	N	EDUCATORS BENEFIT CONSULTAN	V21031	101210	22861	121.28	0.00	121.28	04/01/2022	04/01/2022	04/01/2022
							Check Amount:		\$121.28			
1	3174	Y	Excel Images Inc.	V21031	101216	57389	1,473.40	0.00	1,473.40	03/28/2022	03/28/2022	03/28/2022
							Check Amount:		\$1,473.40			

Lewiston-Altura Public Schools
APRIL 2022 Board Bills

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date	
1	5142	R1	Y	Greden's Welding Shop	V21031	101187	3728	250.00	0.00	250.00	03/29/2022	03/29/2022	03/29/2022
								Check Amount:		\$250.00			
1	3210		N	HBC	V21031	101214	76365	818.99	0.00	818.99	04/02/2022	04/02/2022	04/02/2022
1	3210		N	HBC	V21031	101215	54657	1,419.35	0.00	1,419.35	04/02/2022	04/02/2022	04/02/2022
								Check Amount:		\$2,238.34			
1	3737		N	Hiawatha Valley Ed District	V21031	101156	6490	12,970.66	0.00	12,970.66	04/01/2022	04/01/2022	04/01/2022
								Check Amount:		\$12,970.66			
1	07141		Y	HIGH PLAINS COOPERATIVE	V21031	101185	1888	3,368.48	0.00	3,368.48	03/30/2022	03/30/2022	03/30/2022
1	07141		Y	HIGH PLAINS COOPERATIVE	V21031	101186	1879	2,190.21	0.00	2,190.21	03/21/2022	03/21/2022	03/21/2022
								Check Amount:		\$5,558.69			
1	07170		N	Hillyard, Inc	V21031	101188	700497266	72.98	0.00	72.98	03/10/2022	03/10/2022	03/10/2022
1	07170		N	Hillyard, Inc	V21031	101218	700498839	123.46	0.00	123.46	03/24/2022	03/24/2022	03/24/2022
1	07170		N	Hillyard, Inc	V21031	101189	700497186	277.50	0.00	277.50	03/09/2022	03/09/2022	03/09/2022
								Check Amount:		\$473.94			
1	4085		N	IEA, INC	V21031	101141	00042902	641.64	0.00	641.64	03/18/2022	03/18/2022	03/18/2022
1	4085		N	IEA, INC	V21031	101139	00042906	949.29	0.00	949.29	03/18/2022	03/18/2022	03/18/2022
								Check Amount:		\$1,590.93			
1	6918		N	J & S Repair	V21031	101127	CJ34729	392.76	0.00	392.76	04/01/2022	04/01/2022	04/01/2022
								Check Amount:		\$392.76			
1	2257	R1	N	J.W. Pepper & Son, Inc.	V21031	101184	364190458	864.87	0.00	864.87	03/29/2022	03/29/2022	03/29/2022
								Check Amount:		\$864.87			
1	3282		Y	Kennedy & Graven Chartered	V21031	101135	167028	1,856.50	0.00	1,856.50	03/31/2022	03/31/2022	03/31/2022
1	3282		Y	Kennedy & Graven Chartered	V21031	101133	167027	352.50	0.00	352.50	03/31/2022	03/31/2022	03/31/2022
1	3282		Y	Kennedy & Graven Chartered	V21031	101137	167029	8,037.00	0.00	8,037.00	03/31/2022	03/31/2022	03/31/2022
								Check Amount:		\$10,246.00			
1	10141		N	KWIK TRIP	V21031	101152	Mar22	3,915.00	0.00	3,915.00	03/23/2022	03/23/2022	03/23/2022
								Check Amount:		\$3,915.00			
1	6379		N	La Crosse Seed	V21031	101190	2108835	3,229.30	0.00	3,229.30	03/14/2022	03/14/2022	03/14/2022
								Check Amount:		\$3,229.30			
1	5865	R1	N	Loffler Companies -- 131511	V21031	101144	3988637	1.58	0.00	1.58	03/24/2022	03/24/2022	03/24/2022
1	5865	R1	N	Loffler Companies -- 131511	V21031	101037	3999091	4,985.00	0.00	4,985.00	04/04/2022	04/04/2022	04/04/2022
								Check Amount:		\$4,986.58			

**Lewiston-Altura Public Schools
APRIL 2022 Board Bills**

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	3061	N	MENARDS	V21031	101182	5145	336.22	0.00	336.22	03/27/2022	03/27/2022	03/27/2022
							Check Amount:		\$336.22			
1	5801	Y	Midwest Bus Parts, Inc.	V21031	101206	166838	158.85	0.00	158.85	03/18/2022	03/18/2022	03/18/2022
							Check Amount:		\$158.85			
1	12441	remit N	MINNESOTA CLAY USA	V21031	101176	127092	313.35	0.00	313.35	03/15/2022	03/15/2022	03/15/2022
							Check Amount:		\$313.35			
1	3571	N	MINNESOTA ENERGY RESOURCES	V21031	101220	0504072802-00001	5,489.76	0.00	5,489.76	04/04/2022	04/04/2022	04/04/2022
1	3571	N	MINNESOTA ENERGY RESOURCES	V21031	101219	4094333398	1,215.77	0.00	1,215.77	04/05/2022	04/05/2022	04/05/2022
1	3571	N	MINNESOTA ENERGY RESOURCES	V21031	101130	40863338554	307.29	0.00	307.29	03/30/2022	03/30/2022	03/30/2022
							Check Amount:		\$7,012.82			
1	12540	Y	MISSISSIPPI WELDERS SUPPLY CC	V21031	101212	1445682	23.25	0.00	23.25	03/31/2022	03/31/2022	03/31/2022
1	12540	Y	MISSISSIPPI WELDERS SUPPLY CC	V21031	101211	1445681	108.50	0.00	108.50	03/31/2022	03/31/2022	03/31/2022
1	12540	Y	MISSISSIPPI WELDERS SUPPLY CC	V21031	101178	3732538	73.12	0.00	73.12	03/16/2022	03/16/2022	03/16/2022
							Check Amount:		\$204.87			
1	12630	N	MOTOR PARTS & EQUIP	V21031	101201	619860	7.98	0.00	7.98	03/17/2022	03/17/2022	03/17/2022
1	12630	N	MOTOR PARTS & EQUIP	V21031	101191	623726	48.84	0.00	48.84	03/31/2022	03/31/2022	03/31/2022
1	12630	N	MOTOR PARTS & EQUIP	V21031	101196	620985	5.02	0.00	5.02	03/22/2022	03/22/2022	03/22/2022
1	12630	N	MOTOR PARTS & EQUIP	V21031	101198	619526	17.50	0.00	17.50	03/16/2022	03/16/2022	03/16/2022
1	12630	N	MOTOR PARTS & EQUIP	V21031	101200	619207	68.34	0.00	68.34	03/15/2022	03/15/2022	03/15/2022
1	12630	N	MOTOR PARTS & EQUIP	V21031	101194	621924	5.80	0.00	5.80	03/24/2022	03/24/2022	03/24/2022
1	12630	N	MOTOR PARTS & EQUIP	V21031	101193	6211925	80.55	0.00	80.55	03/24/2022	03/24/2022	03/24/2022
1	12630	N	MOTOR PARTS & EQUIP	V21031	101199	619474	(15.00)	0.00	(15.00)	03/16/2022	03/16/2022	03/16/2022
1	12630	N	MOTOR PARTS & EQUIP	V21031	101197	620001	72.90	0.00	72.90	03/17/2022	03/17/2022	03/17/2022
1	12630	N	MOTOR PARTS & EQUIP	V21031	101195	621401	191.99	0.00	191.99	03/23/2022	03/23/2022	03/23/2022
1	12630	N	MOTOR PARTS & EQUIP	V21031	101192	623674	129.60	0.00	129.60	03/31/2022	03/31/2022	03/31/2022
							Check Amount:		\$613.52			
1	13260	N	NEUMANN OIL CO	V21031	101213	MAR22	1,197.00	0.00	1,197.00	03/21/2022	03/21/2022	03/21/2022
							Check Amount:		\$1,197.00			
1	3887	Y	North Central International	V21031	101205	R224001753	3,084.13	0.00	3,084.13	03/11/2022	03/11/2022	03/11/2022
							Check Amount:		\$3,084.13			
1	3263	N	North Central Truck Equipment	V21031	101204	289223	85.35	0.00	85.35	03/22/2022	03/22/2022	03/22/2022
1	3263	N	North Central Truck Equipment	V21031	101203	289586X1	161.30	0.00	161.30	03/30/2022	03/30/2022	03/30/2022
1	3263	N	North Central Truck Equipment	V21031	101202	289586	305.14	0.00	305.14	03/25/2022	03/25/2022	03/25/2022
							Check Amount:		\$551.79			
1	3098	R1	N Pan-O-Gold Baking Company	v21031	101093	10019422064004	10.64	0.00	10.64	03/05/2022	03/05/2022	03/05/2022

Lewiston-Altura Public Schools
 APRIL 2022 Board Bills

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date	
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101092	10019422062002	88.80	0.00	88.80	03/03/2022	03/03/2022	03/03/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101091	10019422050004	16.39	0.00	16.39	02/19/2022	02/19/2022	02/19/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101090	10019422050003	8.94	0.00	8.94	02/19/2022	02/19/2022	02/19/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101089	10019422064003	67.40	0.00	67.40	03/05/2022	03/05/2022	03/05/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101103	10019422087010	120.81	0.00	120.81	03/28/2022	03/28/2022	03/28/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101102	10019422085003	62.64	0.00	62.64	03/26/2022	03/26/2022	03/26/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101101	10019422078005	22.20	0.00	22.20	03/19/2022	03/19/2022	03/19/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101100	10019422080011	(22.20)	0.00	(22.20)	03/21/2022	03/21/2022	03/21/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101099	10019422078004	34.36	0.00	34.36	03/19/2022	03/19/2022	03/19/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101098	10019422057004	32.78	0.00	32.78	04/08/2022	04/08/2022	04/08/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101097	10019422080010	39.19	0.00	39.19	03/21/2022	03/21/2022	03/21/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101095	10019422071005	29.60	0.00	29.60	03/12/2022	03/12/2022	03/12/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101094	10019422064005	22.80	0.00	22.80	03/05/2022	03/05/2022	03/05/2022
1	3098	R1	N	Pan-O-Gold Baking Company	v21031	101096	10019422071006	22.80	0.00	22.80	03/12/2022	03/12/2022	03/12/2022
									Check Amount:	\$557.15			
1	2411		N	REINHART FOOD SERVICE	V21031	101061	142587	1,024.42	0.00	1,024.42	03/23/2022	03/23/2022	03/23/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101045	142582	61.20	0.00	61.20	03/23/2022	03/23/2022	03/23/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101060	142586	359.65	0.00	359.65	03/23/2022	03/23/2022	03/23/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101059	135272	1,064.02	0.00	1,064.02	03/16/2022	03/16/2022	03/16/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101088	146618	152.42	0.00	152.42	03/30/2022	03/30/2022	03/30/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101087	146614	482.64	0.00	482.64	03/30/2022	03/30/2022	03/30/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101058	135271	299.32	0.00	299.32	03/16/2022	03/16/2022	03/16/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101086	146609	2,188.27	0.00	2,188.27	03/30/2022	03/30/2022	03/30/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101044	135241	484.74	0.00	484.74	03/16/2022	03/16/2022	03/16/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101085	145364	425.15	0.00	425.15	03/30/2022	03/30/2022	03/30/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101084	145363	46.06	0.00	46.06	03/30/2022	03/30/2022	03/30/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101057	131962	526.90	0.00	526.90	03/09/2022	03/09/2022	03/09/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101043	135240	260.85	0.00	260.85	03/16/2022	03/16/2022	03/16/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101082	142593	280.98	0.00	280.98	03/23/2022	03/23/2022	03/23/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101056	129103	215.09	0.00	215.09	03/09/2022	03/09/2022	03/09/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101055	127405	23.69	0.00	23.69	03/02/2022	03/02/2022	03/02/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101080	134794	229.08	0.00	229.08	03/16/2022	03/16/2022	03/16/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101042	132284	511.05	0.00	511.05	03/09/2022	03/09/2022	03/09/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101079	134776	237.22	0.00	237.22	03/16/2022	03/16/2022	03/16/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101078	134768	1,771.54	0.00	1,771.54	03/16/2022	03/16/2022	03/16/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101054	126907	592.12	0.00	592.12	03/02/2022	03/02/2022	03/02/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101077	134648	302.26	0.00	302.26	03/16/2022	03/16/2022	03/16/2022
1	2411		N	REINHART FOOD SERVICE	V21031	101053	126891	226.79	0.00	226.79	03/02/2022	03/02/2022	03/02/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101081	142592	403.58	0.00	403.58	03/23/2022	03/23/2022	03/23/2022
1	2411		N	REINHART FOOD SERVICE	v21031	101076	134645	351.19	0.00	351.19	03/16/2022	03/16/2022	03/16/2022

Lewiston-Altura Public Schools
APRIL 2022 Board Bills

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	2411	N	REINHART FOOD SERVICE	v21031	101075	134306	77.69	0.00	77.69	03/16/2022	03/16/2022	03/16/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101041	127419	610.84	0.00	610.84	03/02/2022	03/02/2022	03/02/2022
1	2411	N	REINHART FOOD SERVICE	v21031	101083	142596	4,175.59	0.00	4,175.59	03/23/2022	03/23/2022	03/23/2022
1	2411	N	REINHART FOOD SERVICE	v21031	101073	131799	418.33	0.00	418.33	03/09/2022	03/09/2022	03/09/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101051	137952	49.00	0.00	49.00	03/16/2022	03/16/2022	03/16/2022
1	2411	N	REINHART FOOD SERVICE	v21031	101072	131771	566.55	0.00	566.55	03/09/2022	03/09/2022	03/09/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101071	130836	90.42	0.00	90.42	03/09/2022	03/09/2022	03/09/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101050	132965	26.95	0.00	26.95	03/09/2022	03/09/2022	03/09/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101070	127106	1,518.67	0.00	1,518.67	03/02/2022	03/02/2022	03/02/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101040	132264	133.90	0.00	133.90	03/09/2022	03/09/2022	03/09/2022
1	2411	N	REINHART FOOD SERVICE	v21031	101074	131943	1,618.05	0.00	1,618.05	03/09/2022	03/09/2022	03/09/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101069	126995	207.30	0.00	207.30	03/02/2022	03/02/2022	03/02/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101049	147078	848.36	0.00	848.36	03/30/2022	03/30/2022	03/30/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101068	126982	426.45	0.00	426.45	03/02/2022	03/02/2022	03/02/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101048	142575	80.05	0.00	80.05	03/23/2022	03/23/2022	03/23/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101067	123731	136.04	0.00	136.04	02/23/2022	02/23/2022	02/23/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101039	121455	384.16	0.00	384.16	02/23/2022	02/23/2022	02/23/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101066	123434	214.47	0.00	214.47	02/23/2022	02/23/2022	02/23/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101065	121258	1,523.99	0.00	1,523.99	02/23/2022	02/23/2022	02/23/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101047	142580	958.58	0.00	958.58	03/23/2022	03/23/2022	03/23/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101064	121243	185.04	0.00	185.04	02/23/2022	02/23/2022	02/23/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101063	146889	2,152.35	0.00	2,152.35	03/30/2022	03/30/2022	03/30/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101052	121443	1,323.81	0.00	1,323.81	02/23/2022	02/23/2022	02/23/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101038	121452	303.62	0.00	303.62	02/23/2022	02/23/2022	02/23/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101062	146832	169.64	0.00	169.64	03/30/2022	03/30/2022	03/30/2022
1	2411	N	REINHART FOOD SERVICE	V21031	101046	142581	34.95	0.00	34.95	04/07/2022	04/07/2022	04/07/2022
							Check Amount:		\$30,755.03			
1	3184	N	Rochester Telecom Systems, Inc	V21031	101173	15931	5.09	0.00	5.09	03/28/2022	03/28/2022	03/28/2022
							Check Amount:		\$5.09			
1	6862	N	Schell, Matthew	V21031	101154	April22	373.46	0.00	373.46	04/03/2022	04/03/2022	04/03/2022
							Check Amount:		\$373.46			
1	18080	N	SCHILLING SUPPLY COMPANY	V21031	101209	866500	643.60	0.00	643.60	03/29/2022	03/29/2022	03/29/2022
							Check Amount:		\$643.60			
1	3217	R1	School Specialty LLC	V21031	101033	308103950071	160.04	0.00	160.04	03/23/2022	03/23/2022	03/23/2022
							Check Amount:		\$160.04			
1	5180	N	SWANK MOVIE LICENSING USA	V21031	101183	3149447	1,244.00	0.00	1,244.00	02/12/2022	02/12/2022	02/12/2022
							Check Amount:		\$1,244.00			

Lewiston-Altura Public Schools
APRIL 2022 Board Bills

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	5876	N	Teachers on Call	V21031	101147	134552	1,932.75	0.00	1,932.75	04/01/2022	04/01/2022	04/01/2022
1	5876	N	Teachers on Call	V21031	101145	134323	2,087.37	0.00	2,087.37	03/25/2022	03/25/2022	03/25/2022
1	5876	N	Teachers on Call	V21031	101036	133845	2,164.68	0.00	2,164.68	03/11/2022	03/11/2022	03/11/2022
									Check Amount:	\$6,184.80		
1	4519	N	TELIN TRANSPORTATION GROUP	V21031	101207	X101011754	135.31	0.00	135.31	03/23/2022	03/23/2022	03/23/2022
									Check Amount:	\$135.31		
1	6697	N	Trane U.S. Inc.	V21031	101174	312507313	937.41	0.00	937.41	03/29/2022	03/29/2022	03/29/2022
									Check Amount:	\$937.41		
1	4448	N	VERIZON WIRELESS	V21031	101167	9902712695	138.02	0.00	138.02	03/25/2022	03/25/2022	03/25/2022
									Check Amount:	\$138.02		
1	22254	N	WINONA COUNTY AUDITOR-TREAS	V21031	101165	10814	28.00	0.00	28.00	04/08/2022	04/08/2022	04/08/2022
1	22254	N	WINONA COUNTY AUDITOR-TREAS	V21031	101163	11017	28.00	0.00	28.00	04/08/2022	04/08/2022	04/08/2022
1	22254	N	WINONA COUNTY AUDITOR-TREAS	V21031	101161	8606	28.00	0.00	28.00	04/08/2022	04/08/2022	04/08/2022
									Check Amount:	\$84.00		
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101157	332568	75.35	0.00	75.35	03/03/2022	03/03/2022	03/03/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101155	332135	118.31	0.00	118.31	02/28/2022	02/28/2022	02/28/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101153	334609	267.69	0.00	267.69	03/28/2022	03/28/2022	03/28/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101151	334609	319.05	0.00	319.05	03/28/2022	03/28/2022	03/28/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101149	334607	370.42	0.00	370.42	03/28/2022	03/28/2022	03/28/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101148	334353	268.48	0.00	268.48	03/24/2022	03/24/2022	03/24/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101146	334640	274.53	0.00	274.53	03/28/2022	03/28/2022	03/28/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101143	334358	26.73	0.00	26.73	03/24/2022	03/24/2022	03/24/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101142	334026	299.80	0.00	299.80	03/21/2022	03/21/2022	03/21/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101140	334355	236.63	0.00	236.63	03/24/2022	03/24/2022	03/24/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101138	334223	70.89	0.00	70.89	03/22/2022	03/22/2022	03/22/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101136	333295	119.52	0.00	119.52	03/11/2022	03/11/2022	03/11/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101134	333767	281.51	0.00	281.51	03/17/2022	03/17/2022	03/17/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101132	334028	133.54	0.00	133.54	03/21/2022	03/21/2022	03/21/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101129	334028	472.49	0.00	472.49	03/21/2022	03/21/2022	03/21/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101128	333769	237.85	0.00	237.85	03/17/2022	03/17/2022	03/17/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101126	333176	70.89	0.00	70.89	03/10/2022	03/10/2022	03/10/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101125	333175	305.66	0.00	305.66	03/10/2022	03/10/2022	03/10/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101124	333175	289.17	0.00	289.17	03/10/2022	03/10/2022	03/10/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101123	332778	94.58	0.00	94.58	04/08/2022	04/08/2022	04/08/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101122	332779	944.37	0.00	944.37	03/07/2022	03/07/2022	03/07/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101121	332776	73.80	0.00	73.80	03/07/2022	03/07/2022	03/07/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101120	333174	415.67	0.00	415.67	03/10/2022	03/10/2022	03/10/2022

**Lewiston-Altura Public Schools
APRIL 2022 Board Bills**

GrpCode	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101119	333174	53.16	0.00	53.16	03/10/2022	03/10/2022	03/10/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101118	332769	296.13	0.00	296.13	03/07/2022	03/07/2022	03/07/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101117	332699	50.00	0.00	50.00	03/04/2022	03/04/2022	03/04/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101116	332567	223.23	0.00	223.23	03/03/2022	03/03/2022	03/03/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101115	332134	323.02	0.00	323.02	02/28/2022	02/28/2022	02/28/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101114	332696	50.00	0.00	50.00	03/04/2022	03/04/2022	03/04/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101113	332777	281.51	0.00	281.51	03/07/2022	03/07/2022	03/07/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101112	332777	12.40	0.00	12.40	03/07/2022	03/07/2022	03/07/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101111	332777	339.31	0.00	339.31	03/07/2022	03/07/2022	03/07/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101110	332777	199.31	0.00	199.31	03/07/2022	03/07/2022	03/07/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101109	332569	236.63	0.00	236.63	03/03/2022	03/03/2022	03/03/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101108	332569	71.37	0.00	71.37	03/03/2022	03/03/2022	03/03/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101107	332137	70.89	0.00	70.89	02/28/2022	02/28/2022	02/28/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101106	332272	628.44	0.00	628.44	03/01/2022	03/01/2022	03/01/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101105	332136	279.24	0.00	279.24	02/28/2022	02/28/2022	02/28/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101104	332136	49.05	0.00	49.05	02/28/2022	02/28/2022	02/28/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101169	331358	220.21	0.00	220.21	02/17/2022	02/17/2022	02/17/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101168	334608	60.03	0.00	60.03	03/28/2022	03/28/2022	03/28/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101166	334354	60.03	0.00	60.03	03/24/2022	03/24/2022	03/24/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101164	334027	118.31	0.00	118.31	03/21/2022	03/21/2022	03/21/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101162	333768	60.03	0.00	60.03	03/17/2022	03/17/2022	03/17/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101160	333173	118.31	0.00	118.31	03/10/2022	03/10/2022	03/10/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101159	33270	89.18	0.00	89.18	03/07/2022	03/07/2022	03/07/2022
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	v21031	101158	332701	50.00	0.00	50.00	03/04/2022	03/04/2022	03/04/2022

Check Amount: \$9,706.72

Report Total: \$121,715.80

*Does not meet minimum amount

**Exceeds maximum amount

Lewiston-Altura Public Schools
 MARCH 2022 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
											Void	Date	
001	p209p2	62954		Check	1 17090		MADISON NATIONAL LIFE		Yes	No	Yes	04/01/2022	0.00
001	p209p2	62961		Check	1 6406		Ameritas Life Insurance Corp		Yes	No	Yes	04/01/2022	0.00
001	P20969	62934	72222	Check	1 6409		ARENS, JOHN	Ind/Sole Proprietor	Yes	Yes	No	03/18/2022	75.00
001	P20969	62940	72223	Check	1 6931		BOLLMAN, TOM		Yes	Yes	No	03/18/2022	75.00
001	P20969	62933	72224	Check	1 5407		DAVIDSON, BILL	Ind/Sole Proprietor	Yes	Yes	No	03/18/2022	75.00
001	P20969	62939	72225	Check	1 6930		FLAUGH, DANNIELLE BREANNA		Yes	Yes	No	03/18/2022	75.00
001	P20969	62937	72226	Check	1 6928		FRIED, WILLIAM G.	Ind/Sole Proprietor	Yes	Yes	No	03/18/2022	75.00
001	P20969	62935	72227	Check	1 6926		KOLSTAD, MATTHEW	Ind/Sole Proprietor	Yes	Yes	No	03/18/2022	75.00
001	P20969	62938	72228	Check	1 6929		MILLER, KATIE		Yes	No	No	03/18/2022	75.00
001	P20969	62936	72229	Check	1 6927		TVEDT, PAMELA K.	Ind/Sole Proprietor	Yes	Yes	No	03/18/2022	75.00
001	P20969	62932	72230	Check	1 3864		WILMES, MATTHEW		Yes	Yes	No	03/18/2022	75.00
001	P20955	62948	72231	Check	1 6115		Associated Bank Green Bay, N.A.		Yes	Yes	No	03/22/2022	475.00
001	P20955	62942	72232	Check	1 2707		City of Lewiston		Yes	Yes	No	03/22/2022	2,037.59
001	P20955	62946	72233	Check	1 5100		DELTA DENTAL OF MINNESOTA		Yes	Yes	No	03/22/2022	2,302.77
001	P20955	62949	72234	Check	1 6843		Hill, Stacy	Ind/Sole Proprietor	Yes	No	No	03/22/2022	75.00
001	P20955	62941	72235	Check	1 09110		JOSTENS		Yes	Yes	No	03/22/2022	366.94
001	P20955	62947	72236	Check	1 5956		MiEnergy Cooperative		Yes	Yes	No	03/22/2022	8,017.08
001	P20955	62943	72237	Check	1 3571		MINNESOTA ENERGY RESOURCES		Yes	Yes	No	03/22/2022	6,479.22
001	P20955	62945	72238	Check	1 4877		MINNESOTA Public Employees Insurance		Yes	Yes	No	03/22/2022	35,561.18
001	P20955	62950	72239	Check	1 6925		MUSCO SPORTS LIGHTING, LLC		Yes	Yes	No	03/22/2022	202,662.30
001	P20955	62944	72240	Check	1 4800		Region 1A		Yes	No	No	03/22/2022	180.00
001	P20955	62951	72241	Check	1 1463		LUTHER COLLEGE		Yes	No	No	03/24/2022	300.00
001	P20955	62952	72242	Check	1 3174		Excel Images Inc.		Yes	No	No	03/28/2022	262.00
001	p209p2	62958	72243	Check	1 5594		ALTRA FEDERAL CREDIT UNION		Yes	No	No	04/01/2022	30.00
001	p209p2	62957	72244	Check	1 4951		Bremer Bank		Yes	No	No	04/01/2022	300.00
001	p209p2	62953	72245	Check	1 11202		Education Minnesota - Lewiston-Altura		Yes	No	No	04/01/2022	2,533.38
001	p209p2	62959	72246	Check	1 6265		HOME FEDERAL SAVINGS BANK		Yes	No	No	04/01/2022	42.50
001	p209p2	62962	72247	Check	1 6461		ISD 857 - Flex Plan Checking		Yes	No	No	04/01/2022	1,372.56
001	p209p2	62956	72248	Check	1 4786	R1	Merchants Bank		Yes	No	No	04/01/2022	580.00
001	p209p2	62960	72249	Check	1 6283		MinnWest Bank Group		Yes	No	No	04/01/2022	30.00
001	p209p2	62955	72250	Check	1 3545		Winona National Bank		Yes	No	No	04/01/2022	160.00
001	p209p2	62964	72251	Check	1 6406		Ameritas Life Insurance Corp		Yes	No	No	04/01/2022	60.68
001	p209p2	62963	72252	Check	1 17090		MADISON NATIONAL LIFE		Yes	No	No	04/01/2022	389.14
001	p20955	62995	72253	Check	1 6737		A-1 Mobile Storage Service		Yes	No	No	04/01/2022	134.00
001	p20955	62970	72254	Check	1 15193		ALLSTATE PETERBILT GROUP		Yes	No	No	04/01/2022	7,799.46
001	p20955	62972	72255	Check	1 2671	R1	CDW-Government		Yes	No	No	04/01/2022	5,736.18
001	p20955	62975	72256	Check	1 3254		Chester Pozanc Trucking & Exc. LLC		Yes	No	No	04/01/2022	513.90
001	p20955	62990	72257	Check	1 6168		Cintas		Yes	No	No	04/01/2022	466.22
001	p20955	62996	72258	Check	1 6754		Cloud Disinfect-It		Yes	No	No	04/01/2022	650.00

Lewiston-Altura Public Schools
 MARCH 2022 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	p20955	62969	72259	Check	1	1366	CUSTOM ALARM		Yes	No	No	04/01/2022	563.50
001	p20955	62984	72260	Check	1	5838	Electro-Image, LLC		Yes	No	No	04/01/2022	747.10
001	p20955	62988	72261	Check	1	6094	Fastenal Print Shop		Yes	No	No	04/01/2022	43.25
001	p20955	62993	72262	Check	1	6357	Hansen, Erica		Yes	No	No	04/01/2022	145.14
001	p20955	62998	72263	Check	1	6891	Harter's Trash & Recycling Inc		Yes	No	No	04/01/2022	1,587.14
001	p20955	62997	72264	Check	1	6802	Healy Awards, Inc		Yes	No	No	04/01/2022	96.58
001	p20955	62965	72265	Check	1	07141	HIGH PLAINS COOPERATIVE		Yes	No	No	04/01/2022	4,437.02
001	p20955	62974	72266	Check	1	3172	R1 Hy-Vee Accounts Receivable		Yes	No	No	04/01/2022	1,148.33
001	p20955	62989	72267	Check	1	6158	Innovative Therapy Solutions, LLC		Yes	No	No	04/01/2022	7,830.75
001	p20955	62982	72268	Check	1	4977	LEWISTON AREA CHAMBER OF COMM		Yes	No	No	04/01/2022	40.00
001	p20955	62966	72269	Check	1	11190	LEWISTON AUTO		Yes	No	No	04/01/2022	120.91
001	p20955	62985	72270	Check	1	5865	R1 Loffler Companies -- 131511		Yes	No	No	04/01/2022	3,994.73
001	p20955	62994	72271	Check	1	6539	Medin, David		Yes	No	No	04/01/2022	500.00
001	p20955	62973	72272	Check	1	3061	MENARDS		Yes	No	No	04/01/2022	233.82
001	p20955	62968	72273	Check	1	12630	MOTOR PARTS & EQUIP		Yes	No	No	04/01/2022	2,294.57
001	p20955	62992	72274	Check	1	6280	R1 Music Mart		Yes	No	No	04/01/2022	412.10
001	p20955	62976	72275	Check	1	3263	North Central Truck Equipment		Yes	No	No	04/01/2022	606.95
001	p20955	62967	72276	Check	1	1240	PLAINVIEW-ELGIN-MILLVILLE		Yes	No	No	04/01/2022	75.00
001	p20955	62987	72277	Check	1	6006	SDSU Animal Science Department		Yes	No	No	04/01/2022	85.00
001	p20955	62986	72278	Check	1	5876	Teachers on Call		Yes	No	No	04/01/2022	2,010.06
001	p20955	62980	72279	Check	1	4519	TELIN TRANSPORTATION GROUP		Yes	No	No	04/01/2022	912.86
001	p20955	62991	72280	Check	1	6190	The Crossings Center		Yes	No	No	04/01/2022	300.00
001	p20955	62979	72281	Check	1	4448	VERIZON WIRELESS		Yes	No	No	04/01/2022	321.40
001	p20955	62983	72282	Check	1	5567	West Ave Ink		Yes	No	No	04/01/2022	209.00
001	p20955	62977	72283	Check	1	3279	Westgate Bowl		Yes	No	No	04/01/2022	374.00
001	p20955	62981	72284	Check	1	4603	WINONA HEALTH		Yes	No	No	04/01/2022	30.00
001	p20955	62978	72285	Check	1	4296	WYHE'S CHOICE FUNDRAISING		Yes	No	No	04/01/2022	2,979.50
001	p20955	62971	72286	Check	1	1883	XCEL ENERGY		Yes	No	No	04/01/2022	2,301.70
001	p20955	62999	72287	Check	1	2303	MINNESOTA STATE COLLEGE-SOUTHE		Yes	No	Yes	04/04/2022	0.00
001	p20955	63000	72288	Check	1	5795	Springer Dome Scrimmage		Yes	No	No	04/04/2022	250.00
001	p20955	63010	72289	Check	1	5177	John Marshall HS		Yes	No	No	04/06/2022	500.00
001	p20955	63011	72290	Check	1	6799	Culhane, John (Jack)	Ind/Sole Proprietor	Yes	No	No	04/08/2022	175.00

Bank Total: \$315,517.51

Report Total: \$315,517.51

Lewiston-Altura Public Schools
MARCH 2022 Wire Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void	Amount
												Date	
001	P20869	62844		Wire	1 1053		MINNESOTA ELECTRONIC FUNDS		No	Yes	No	03/01/2022	7,789.42
001	P20869	62845		Wire	1 1054		FEDERAL TAXES		No	Yes	No	03/01/2022	50,192.57
001	P20869	62846		Wire	1 18600		MINNESOTA TEACHERS RETIREMENT.		No	Yes	No	03/01/2022	27,940.26
001	P20869	62847		Wire	1 18610		Public Employers Retirement Association		No	Yes	No	03/01/2022	8,528.10
001	P20869	62848		Wire	1 4373		ING		No	Yes	No	03/01/2022	2,387.82
001	P20869	62849		Wire	1 6496		EDUCATORS BENEFIT CONSULTANTS		No	Yes	No	03/01/2022	8,439.83
001	P209P1	62857		Wire	1 1053		MINNESOTA ELECTRONIC FUNDS		No	Yes	No	03/15/2022	8,643.01
001	P209P1	62858		Wire	1 1054		FEDERAL TAXES		No	Yes	No	03/15/2022	55,559.69
001	P209P1	62859		Wire	1 18600		MINNESOTA TEACHERS RETIREMENT.		No	Yes	No	03/15/2022	30,295.27
001	P209P1	62860		Wire	1 18610		Public Employers Retirement Association		No	Yes	No	03/15/2022	8,509.51
001	P209P1	62861		Wire	1 4373		ING		No	Yes	No	03/15/2022	2,387.82
001	P209P1	62862		Wire	1 6496		EDUCATORS BENEFIT CONSULTANTS		No	Yes	No	03/15/2022	8,908.63
001	P20969	62931		Wire	1 5546		VISA		No	Yes	No	03/17/2022	5,323.26
001		63001		Wire	1 1053		MINNESOTA ELECTRONIC FUNDS		No	No	No	03/31/2022	8,089.76
001		63002		Wire	1 1054		FEDERAL TAXES		No	No	No	03/31/2022	51,352.95
001		63003		Wire	1 18600		MINNESOTA TEACHERS RETIREMENT.		No	No	No	03/31/2022	28,796.12
001		63004		Wire	1 18610		Public Employers Retirement Association		No	No	No	03/31/2022	8,491.40
001		63005		Wire	1 3153		Merchants Bank - Fees		No	Yes	No	03/31/2022	95.75
001		63006		Wire	1 4373		ING		No	No	No	03/31/2022	2,387.82
001		63007		Wire	1 6283		MinnWest Bank Group		No	Yes	No	03/31/2022	343.96
001		63008		Wire	1 6496		EDUCATORS BENEFIT CONSULTANTS		No	No	No	03/31/2022	8,639.95
001		63009		Wire	1 6921		MEDICA		No	Yes	No	03/31/2022	23,397.00

Bank Total: \$356,499.90

Report Total: \$356,499.90

Adopted: _____

MSBA/MASA Model Policy 203.6

Orig. 1997

Revised: _____

Rev. 1999

203.6 CONSENT AGENDAS

I. PURPOSE

The purpose of this policy is to allow the use of a consent agenda.

II. GENERAL STATEMENT OF POLICY

In order for a more efficient administration of school board meetings, the school board may elect to use a consent agenda for the passage of noncontroversial items or items of a similar nature.

III. CONSENT AGENDAS

- A. The superintendent, in consultation with the school board chair, may place items on the consent agenda. By using a consent agenda, the school board has consented to the consideration of certain items as a group under one motion. Should a consent agenda be used, an appropriate amount of discussion time will be allowed to review any item upon request.
- B. Consent items are those which usually do not require discussion or explanation prior to school board action, are noncontroversial and/or similar in content, or are those items which have already been discussed and/or explained and do not require further discussion or explanation. Such agenda items might include ministerial tasks such as, but not limited to, the approval of the agenda, approval of previous minutes, approval of bills, approval of reports, etc. These items might also include similar groups of decisions such as, but not limited to, approval of staff contracts, approval of maintenance details for the school district buildings and grounds or approval of various schedules.
- C. Items shall be removed from the consent agenda by a timely request by an individual school board member for independent consideration. A request is timely if made prior to the vote on the consent agenda. The request does not require a second or a vote by the school board. An item removed from the consent agenda will then be discussed and acted on separately immediately following the consideration of the consent agenda.
- D. Consent agenda items are approved en masse by one vote of the school board. The consent agenda items shall be separately recorded in the minutes.

Legal References: Minn. Stat. § 123B.09, Subd. 7 (School Board Powers)

Cross References: MSBA/MASA Model Policy 203.2 (Order of the Regular School Board Meeting)
MSBA/MASA Model Policy 203.5 (School Board Meeting Agenda)
MSBA/MASA Model Policy 204 (School Board Meeting Minutes)

Adopted: _____

MSBA/MASA Model Policy 701.1

Revised: _____

Orig. 1996

Rev. 2000

701.1 MODIFICATION OF SCHOOL DISTRICT BUDGET

[Note: The provisions of this policy substantially reflect the requirements of Minnesota Statutes.]

I. PURPOSE

The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

~~It is the~~ **The** policy of this school district **is** to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

III. REQUIREMENT

- A. The school district's adopted expenditure budget shall be considered the school board's expenditure authorization for that school year.
- B. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member's own motion, provided, however, the school board member is encouraged to review the proposed modifications with the superintendent prior to their being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.
- C. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that school year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund.
- D. The school district's revenue budget shall be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. The superintendent shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure

budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

Legal References: Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)
~~Minn. Stat. § 126C.23 (Allocation of General Education Revenue)~~

Cross References: MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA Service Manual, Chapter 7, Education Funding

Adopted: _____

MSBA/MASA Model Policy 701

Revised: _____

Orig. 1995

Rev. 2011

701 ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET

[Note: The provisions of this policy substantially reflect the requirements of Minnesota Statutes.]

I. PURPOSE

The purpose of this policy is to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

III. REQUIREMENT

- A. The superintendent or such other school official as designated by the superintendent or the school board shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make such adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.
- B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures shall be reported in compliance with Minn. Stat. § 123B.76.
- C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.
- D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances

for the prior year, and the projected fund balances for the current year in the form prescribed by the Commissioner within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the school district's official website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the school district shall publish the other information required by Minn. Stat. § 123B.10.

- E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review its current budget and the proposed property taxes payable in the following calendar year.
- F. The school district must also post the materials specified in Paragraph III.D. above on the school district's official website, including a link to the school district's school report card on the Minnesota Department of Education's website, and publish a summary of information and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in the district.

IV. IMPLEMENTATION

- A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials, but maintains the ultimate responsibility for this function.
- B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).
- C. The superintendent or the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.
- D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically approved by the school board.
- E. The school district shall make such reports to the Commissioner as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

Legal References: Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirements)
~~Minn. Stat. § 126C.23 (Allocation of General Education Revenue)~~

Cross References: MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)
MSBA Service Manual, Chapter 7, Education Funding

Adopted: _____

MSBA/MASA Model Policy 702

Orig. 1995

Revised: _____

Rev. 2006

702 ACCOUNTING

[Note: The provisions of this policy reflect the applicable statutes and are not discretionary in nature.]

I. PURPOSE

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts provided for in guidelines adopted by the Minnesota Department of Education.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts.

III. MAINTENANCE OF BOOKS AND ACCOUNTS

The school district shall maintain its books and records and do its accounting in compliance with the Uniform Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

IV. PERMANENT FUND TRANSFERS

Unless otherwise authorized pursuant to Minn. Stat. § 123B.80, as amended, or any other law, fund transfers shall be made in compliance with UFARS and permanent fund transfers shall only be made in compliance with Minn. Stat. §123B.79, as amended, or other applicable statute.

V. REPORTING

The school board shall provide for an annual audit of the books and records of the school district to assure compliance of its records with UFARS. Each year, the school district shall also provide for the publication of the financial information specified in Minn. Stat. §123B.10 in the manner specified therein.

Legal References: Minn. Stat. § 123B.02 (School District Powers)
Minn. Stat. § 123B.09 (School Board Powers)
Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.14, Subd. 7 (Duties of School Board Clerk)
Minn. Stat. § 123B.75 (Revenue)
Minn. Stat. § 123B.76 (Expenditures)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)
Minn. Stat. § 123B.78 (Cash Flow, Revenues, Borrowing, Deficits)
Minn. Stat. § 123B.79 (Permanent Fund Transfers)
Minn. Stat. § 123B.80 (Exceptions for Permanent Fund Transfers)

Cross References: MSBA/MASA Model Policy 703 (Annual Audit)
MSBA Service Manual, Chapter 7, Education Funding

Adopted: _____

MSBA/MASA Model Policy 703

Orig. 1995

Revised: _____

Rev. ~~2000~~ 2019

703 ANNUAL AUDIT

[Note: The provisions of this policy reflect the applicable statutes and are not discretionary in nature.]

I. PURPOSE

The purpose of this policy is to provide for an annual audit of the books and records of the school district in order to comply with law, to provide a permanent record of the financial position of the school district, and to provide guidance to the school district to correct any errors and discrepancies in its practices.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with all laws relating to the annual audit of the books and records of the school district.

III. REQUIREMENT

- A. The school board shall appoint independent certified public accountants to audit, examine, and report upon the books and records of the school district. The school board may enter into a contract with a person or firm to provide the agreed upon services.
- B. After the close of each fiscal year, the books, records, and accounts of the school district shall be audited by said independent certified public accountants in accordance with applicable standards and legal requirements. The superintendent and members of the administration shall cooperate with the auditors.
- C. The school district shall, prior to September 15 of each year, submit unaudited financial data for the preceding year to the Commissioner of Education (Commissioner) on forms prescribed by the Commissioner. The report shall also include those items required by Minn. Stat. § 123B.14, Subd. 7.
- D. The school district shall, prior to November 30 of each year, provide to the Commissioner audited financial data for the preceding fiscal year. The school district shall, prior to December 31 of each year, provide to the Commissioner and the State Auditor an audited financial statement in a form that will allow comparison with and correction of material differences in the unaudited data. The audited financial statement must also provide a statement of assurance pertaining to compliance with uniform financial accounting and reporting standards and a copy of the management letter submitted to the school district by its auditor.
- E. The audit must be conducted in compliance with generally accepted governmental auditing standards, the Federal Single Audit Act and the Minnesota Legal Compliance [Audit](#) Guide issued by the Office of the State Auditor.
- F. The school board must approve the audit report by resolution or require a further or amended report.
- G. The administration shall report to the school board regarding any actions necessary to

correct any deficiencies or exceptions noted in the audit.

- H. The accounts and records of the school district shall also be subject to audit and inspection by the State Auditor to the extent provided in Minn. Stat. Ch. 6.

Legal References: Minn. Stat. Ch. 6 (State Auditor)
Minn. Stat. § 123B.02 (School District Powers)
Minn. Stat. § 123B.09 (School Board Powers)
Minn. Stat. § 123B.14, Subd. 7 (Duties of School Board Clerk)
Minn.Stat. § 123B.77, Subds. 2 and 3 (Audited Financial Statements;
Statement for Comparison and Correction)

Cross References: MSBA/MASA Model Policy 702 (Accounting)
MSBA Service Manual, Chapter 7, Education Funding

Adopted: _____

MSBA/MASA Model Policy 720

Orig. 1996

Revised: _____

Rev. ~~2008~~ 2019

720 VENDING MACHINES

I. PURPOSE

The purpose of this policy is to establish procedures to govern vending machines installed in school facilities in the school district.

II. GENERAL STATEMENT OF POLICY

~~It is to~~The policy of the school district **is** to contract for, supervise, maintain, and account for the proceeds from vending machines located in school facilities in a manner that is fair, that maximizes the revenues from those machines, that allows those revenues to be included in the budget of the facility in which they are generated, and that establishes controls to avoid fraud, theft, or the appearance of impropriety.

III. AUTHORIZATION

Automatic vending machines for the dispensing of food, beverages, or other approved items are authorized in any school facility in the school district provided that all contracts for such vending machines must be approved by the school board as provided in this policy.

[Note: This provision can be narrowed to apply only to specific facilities.]

IV. SUPERVISION; APPROVAL; LOCATION

- A. All vending machines shall be under the supervision of the school principal or other person in charge of the facility in which the machine is located. That administrator shall be responsible to supervise the machine in compliance with this policy and any applicable laws.
- B. The items to be dispensed from a vending machine located in a school facility shall be approved by the principal or other person in charge of that facility. All food, beverages, or other items approved shall be appropriate to the school setting. Machines dispensing cigarettes or tobacco products are not authorized under any circumstances. In the event a written complaint is filed with the superintendent regarding the approval or disapproval of any item, the school board, after proper review, shall make the final determination.
- C. Vending machines may be approved that will dispense items only during certain hours, through the use of timers or otherwise. Vending machines should not be operated in competition with the school cafeteria or food service. The principal or other person in charge of the school facility may regulate the hours of operation of any machine.
- D. Vending machines shall be located to meet any applicable building, fire, or life/safety codes and to provide convenience of operation, accessibility, and ease of maintenance. The principal or other person in charge of the facility shall review the location of each machine with appropriate maintenance and food service staff.

V. CONTRACT APPROVAL

- A. All contracts for the purchase or rental of vending machines shall be considered by the school board on a facility-by-facility basis.

[Note: These provisions may need to be amended if the school board determines to contract for vending machine services on an exclusive and district-wide basis.]

- B. If ~~it is the~~ estimated ~~that the~~ aggregate receipts from all vending machines located in a school facility will be \$10,000 or more in a fiscal year, the contract for any vending machine in that facility must be awarded after the receipt of sealed bids and compliance with Minn. Stat. § 123B.52.

[Note: This dollar figure is lower than the ~~\$100,000~~ ~~\$175,000~~ statutory requirement for sealed bids but is recommended to protect the interests of the public.]

- C. If ~~it is the~~ estimated ~~that the~~ aggregate receipts from all vending machines located in a school facility will be less than \$10,000 in a fiscal year, the contract for any vending machine in that facility may be awarded after the receipt of two or more quotations after taking into consideration conformity with the specifications, terms of delivery, other conditions imposed in the call for quotations, and compliance with Minn. Stat. § 123B.52.

[Note: This dollar figure is lower than the ~~\$25,000~~ statutory requirement for quotations but is recommended to protect the interests of the public.]

- D. The contracting process shall be conducted in compliance with Minn. Stat. § 123B.52. A copy of this policy shall be included in any specifications or request for proposals or quotations. A record shall be kept of all bids or quotations received with the names, amounts, and successful bidder indicated. All bids and quotations shall be kept on file as a public record for a period of at least one year after their receipt.

- E. Any bid or quotation must specify all commissions to be paid from the machine and any other noncommission amounts to be paid as a result of the award of the contract. The noncommission amounts include, but are not limited to, cash payments, in-kind payments, equipment donations, scholarship contributions, bonus payments, or other payments or contributions of any kind or nature. The noncommission amounts shall be reduced to a cash equivalency and shall be specified on the bid or quotation as an additional amount to be paid for the award of the contract.

- F. If a contract contains a provision allowing exclusivity, such as all machines in the building carrying only a certain manufacturer's brand of pop, that provision must be reviewed by the administration prior to requesting bids or quotations to ensure that it does not conflict with other contracts of the school district.

- G. All contracts for vending machines must be approved by the school board. Any contract not made in compliance with this policy shall be void. Any district employee signing an unauthorized contract may be subject to personal liability thereon and may be disciplined for said action.

- H. All vending machines are to be installed at the expense of the facility in which located. All financial responsibility for the maintenance and repair of machines shall remain with the individual facility in which located to the extent not addressed in the contract.

- I. No teacher, administrator, school district employee, or school board member shall be interested, directly or indirectly, in a vending machine contract with the school district or personally benefit financially therefrom.

VI. ACCOUNTING

- A. Proceeds from vending machine sales and contracts shall be under the control of the school board, shall be accounted for in one of the regular school district funds, and must be accounted for and reported in compliance with UFARS.
- B. An amount equal to the amount of the proceeds from the machines in each facility shall be included in the budget of the facility in which the proceeds are generated. That amount may be expended in accordance with established expenditure procedures.
- C. Pursuant to the vending machine contract or otherwise, proper auditing and inventory control procedures shall be established to ensure that commissions are being correctly calculated and paid. These controls must include daily, weekly, or other periodic inventories and written reconciliations of variances between inventory and cash. Each time cash is removed from, or inventory is added to a machine, a written reconciliation between cash and inventory must be performed by the person taking the cash from the machine and must be signed by the principal or other person in charge of the facility. The original written reconciliation reports shall be filed with the business office monthly and a copy shall be retained by the principal's office.

Legal References: Minn. Stat. § 123B.20 (Dealing in Supplies)
Minn. Stat. § 123B.52 (Contracts)
Minn. Stat. § 471.345 (Contracts)
Minn. Stat. § 471.87 (Conflict of Interest)

Cross References: MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)
MSBA/MASA Model Policy 702 (Accounting)

Adopted: _____

MSBA/MASA Model Policy 721

Orig. 2016

Revised: _____

Rev. 2019

721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

[Note: School districts are required by the federal Uniform Grant Guidance regulations, 2 C.F.R. Part 200, to have the policies which establish uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities including school districts. ~~In June 2018, the United States Office of Management and Budget published the final regulations December 26, 2013. The Uniform Grant Guidance is effective for new and continuation federal grant awards issued on or after December 26, 2014. The regulations do not affect grant funds awarded prior to December 26, 2014, unless funds made available under those grants are carried forward into a new federal fiscal year or a continuation grant. 2 C.F.R. § 200.110 increased the threshold dollar amounts for both simplified acquisition costs (\$250,000) and micro-purchases (\$10,000).]~~

I. PURPOSE

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

II. DEFINITIONS

A. Grants

1. "State-administered grants" are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. "Direct grants" are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

[Note: All of the requirements outlined in this policy apply to both direct grants and state-administered grants.]

- B. "Non-federal entity" means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.
- C. "Federal award" has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:
 1.
 - a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability); or
 - b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability).
 2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 C.F.R. § 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition

Regulations.

3. "Federal award" does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.
- D. "Contract" means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 C.F.R. Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.
- E. Procurement Methods
1. "Procurement by micro-purchase" is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally ~~\$3,000~~ \$10,000, except as otherwise discussed in 48 C.F.R. Subpart 2.1 or as periodically adjusted for inflation).
 2. "Procurement by small purchase procedures" are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than ~~\$150,000~~ \$250,000 (periodically adjusted for inflation).
 3. "Procurement by sealed bids (formal advertising)" is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
 4. "Procurement by competitive proposals" is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
 5. "Procurement by noncompetitive proposals" is procurement through solicitation of a proposal from only one source.
- F. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000.
- G. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 C.F.R. § 200.431 (Compensation - Fringe Benefits).
- H. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 C.F.R. § 200.431(g) for retirees and their spouses, dependents, and survivors.
- I. "Severance pay" is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- J. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

- K. "Relocation costs" are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- L. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

- A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.
- B. Organizational Conflicts of Interest. The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.
- C. Disclosing Conflicts of Interest. The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

IV. ACCEPTABLE METHODS OF PROCUREMENT

- A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.
- B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
- D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.
- F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and

administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.

- G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- H. Methods of Procurement. The school district must use one of the following methods of procurement:
 - 1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.
 - 2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
 - 3. Procurement by sealed bids (formal advertising).
 - 4. Procurement by competitive proposals. If this method is used, the following requirements apply:
 - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - b. Proposals must be solicited from an adequate number of qualified sources;
 - c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
 - d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
 - e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.
 - 5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
 - a. The item is available only from a single source;
 - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or

- d. After solicitation of a number of sources, competition is determined inadequate.
- I. Competition. The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:
- 1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and
 - 2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.
- K. Non-federal entities are prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.
- L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 C.F.R. § 180.215.

V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS

- A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 C.F.R. §§ 200.311, 200.314, and 200.315.

- B. Equipment

Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

- 1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate

disposition data, including the date of disposition and sale price of the property.

2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Adequate maintenance procedures must be developed to keep property in good condition.
5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

VI. FINANCIAL MANAGEMENT REQUIREMENTS

- A. Financial Management. The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

- B. Payment. The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

- C. Internal Controls. The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with federal statutes, regulations, and the terms and conditions of the federal award.

The school district must also evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must also take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

- A. Allowable Use of Funds. The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.
- B. Definitions
1. "Allowable cost" means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
 2. "Education Department General Administrative Regulations (EDGAR)" means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.
 3. "Omni Circular" or "2 C.F.R. Part 200s" or "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" means federal cost principles that provide standards for determining whether costs may be charged to federal grants.
 4. "Advance payment" means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.
- C. Allowable Costs. The following items are costs that may be allowable under the 2 C.F.R. Part 200s under specific conditions:
1. Advisory councils;
 2. Audit costs and related services;
 3. Bonding costs;
 4. Communication costs;
 5. Compensation for personal services;
 6. Depreciation and use allowances;
 7. Employee morale, health, and welfare costs;
 8. Equipment and other capital expenditures;
 9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
 10. Insurance and indemnification;
 11. Maintenance, operations, and repairs;
 12. Materials and supplies costs;
 13. Meetings and conferences;

14. Memberships, subscriptions, and professional activity costs;
15. Security costs;
16. Professional service costs;
17. Proposal costs;
18. Publication and printing costs;
19. Rearrangement and alteration costs;
20. Rental costs of building and equipment;
21. Training costs; and
22. Travel costs.

D. Costs Forbidden by Federal Law. 2 CFR Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 CFR Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);
5. Fundraising and investment management costs (with limited exceptions);
6. Donations;
7. Contributions;
8. Entertainment (amusement, diversion, and social activities and any associated costs);
9. Fines and penalties;
10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
11. Goods or services for personal use;
12. Interest, except interest specifically stated in 2 C.F.R. § 200.441 as allowable;
13. Religious use;
14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
16. Tuition charged or fees collected from students applied toward meeting

matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:
 - a. Necessary for the proper and efficient performance or administration of the program.
 - b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
 - c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.
 - d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.
 - e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules. The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
2. Many state-administered programs require local education agencies (LEAs) to

use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the "supplement, not supplant" provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).

3. Auditors generally presume supplanting has occurred in three situations:
 - a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.
 - b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.
 - c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.
4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.
2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district's grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.
2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

- J. Employee Sanctions. Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with a school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entitywide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave.

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
- b. The costs are equitably allocated to all related activities, including federal awards; and
- c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.

2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 C.F.R. § 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.

3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.

4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.

5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.

6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.

C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.

D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:

1. Critical and necessary for the conduct of the project;

2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
 3. Consistent with the school district's cost accounting practices and school district policy; and
 4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.
- E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.
- F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;
2. Consistent with the school district's documented travel policy for all school district travel; and
3. Only temporary during the travel period.

[Note: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 C.F.R. § 200.207 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]

Legal References: 2 C.F.R. § 200.12 (Capital Assets)
2 C.F.R. § 200.112 (Conflict of Interest)

2 C.F.R. § 200.113 (Mandatory Disclosures)
 2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
 2 C.F.R. § 200.212 (Suspension and Debarment)
 2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
 2 C.F.R. § 200.302 (Financial Management)
 2 C.F.R. § 200.303 (Internal Controls)
 2 C.F.R. § 200.305(b)(1) (Payment)
 2 C.F.R. § 200.310 (Insurance Coverage)
 2 C.F.R. § 200.311 (Real Property)
 2 C.F.R. § 200.313(d) (Equipment)
 2 C.F.R. § 200.314 (Supplies)
 2 C.F.R. § 200.315 (Intangible Property)
 2 C.F.R. § 200.318 (General Procurement Standards)
 2 C.F.R. § 200.319(c) (Competition)
 2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
 2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms)
 2 C.F.R. § 200.328 (Monitoring and Reporting Program Performance)
 2 C.F.R. § 200.338 (Remedies for Noncompliance)
 2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
 2 C.F.R. § 200.430 (Compensation – Personal Services)
 2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
 2 C.F.R. § 200.447 (Insurance and Indemnification)
 2 C.F.R. § 200.463 (Recruiting Costs)
 2 C.F.R. § 200.464 (Relocation Costs of Employees)
 2 C.F.R. § 200.473 (Transportation Costs)
 2 C.F.R. § 200.474 (Travel Costs)

Cross References: MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)
 MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)
 MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)
 MSBA/MASA Model Policy 412 (Expense Reimbursement)
 MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
 MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
 MSBA/MASA Model Policy 702 (Accounting)
 MSBA/MASA Model Policy 703 (Annual Audit)

Adopted: _____

MSBA/MASA Model Policy 204

Orig. 1995

Revised: _____

Rev. 2022~~08~~

204 SCHOOL BOARD MEETING MINUTES

[Note: The provisions of this policy are required by statute.]

I. PURPOSE

The purpose of this policy is to establish procedures relating to the maintenance of records of the school board and the publication of its official proceedings.

II. GENERAL STATEMENT OF POLICY

It is the policy of the school district to maintain its records so that they will be available for inspection by members of the general public and to provide for the publication of its official proceedings in compliance with law.

III. MAINTENANCE OF MINUTES AND RECORDS

A. The clerk shall keep and maintain permanent records of the school board, including records of the minutes of school board meetings and other required records of the school board. All votes taken at meetings required to be open to the public pursuant to the Minnesota Open Meeting Law ~~shall~~must be recorded in a journal or minutes kept for that purpose. Public records maintained by the school district ~~shall~~must be available for inspection by members of the public during the regular business hours of the school district. Minutes of meetings shall be available for inspection at the administrative offices of the school district after they have been prepared. Minutes of a school board meeting shall be approved or modified by the school board at a subsequent meeting, which action shall be reflected in the official proceedings of that subsequent meeting.

B. Recordings of Closed Meetings

1. All closed meetings, except those closed as permitted by the attorney-client privilege, must be electronically recorded at the school district's expense ~~of the school district~~. Recordings of closed meetings shall be made separately from the recordings of an open meeting, to the extent such meetings are recorded. If a meeting is closed to discuss more than one (1) matter, each matter shall be separately recorded.
2. Recordings of closed meetings shall be preserved by the school district for the following time periods:
 - a. Meetings closed to discuss labor negotiations strategy shall be preserved for two (2) years after the contract is signed.

- b. Meetings closed to discuss security matters shall be preserved for at least four (4) years.
 - c. Meetings closed to discuss the purchase or sale of property shall be preserved for at least eight (8) years after the date of the meeting.
 - d. All other closed meetings shall be preserved by the school district for at least three (3) years after the date of the meeting.
 - e. Following the expiration of the above time periods, recordings of closed meetings shall be maintained as set forth in the school district's Records Retention Schedule.
3. Recordings of closed meetings shall be classified by the school district as protected non-public data that is not accessible by the public or any subject of the data, with the following exceptions:
- a. Recordings of labor negotiations strategy meetings shall be classified as public data and made available to the public after all labor contracts are signed by the school district for the current budget period.
 - b. Recordings of meetings related to the purchase or sale of property shall be classified as public data and made available to the public after all real or personal property discussed at the meeting has been purchased or sold or the school district has abandoned the purchase or sale.
 - c. Recordings of any other closed meetings shall be classified and/or released as required by court order.
4. Recordings of closed meetings shall be maintained separately from recordings of open meetings, to the extent recordings of open meetings are maintained by the school district, with the exception of recordings that have been classified as public data as set forth in Section III.B.3. above. Recordings of closed meetings classified as non-public data also shall be maintained in a secure location, separate from recordings classified as public data.
5. Recordings of closed meetings shall be maintained in a manner to easily identify the data classification of the recording. The recordings shall be identified with at least the following information:
- a. The date of the closed meeting;
 - b. The basis upon which the meeting was closed (i.e.: labor negotiations strategy, purchase or sale of real property, educational

data, etc.); and

- c. The classification of the data.
6. Recordings of closed meetings related to labor negotiations strategy and the purchase or sale of property shall be maintained and monitored in a manner that reclassifies the recording as public upon the occurrence of an event reclassifying that data as set forth in Section III.B.3. above.

IV. PUBLICATION OF OFFICIAL PROCEEDINGS

- A. The school board shall cause its official proceedings to be published once in the official newspaper of the school district within thirty (30) days of the meeting at which the proceedings occurred; however, if the school board conducts regular meetings not more than once every thirty (30) days, the school board need not publish the minutes until ten (10) days after they have been approved by the school board.
- B. The proceedings to be published shall be sufficiently full to fairly set forth the proceedings. They must include the substance of all official actions taken by the school board at any regular or special meeting, and at minimum must include the subject matter of a motion, the persons making and seconding the motion, a listing of how each member present voted on the motion, the character of resolutions offered including a brief description of their subject matter and whether adopted or defeated. The minutes and permanent records of the school board may include more detail than is required to be published with the official proceedings. If the proceedings have not yet been approved by the school board, the proceedings to be published may reflect that fact.
- C. The proceedings to be published may be a summary of the essential elements of the proceedings, and/or of resolutions and other official actions of the school board. Such a summary shall be written in a clear and coherent manner and shall, to the extent possible, avoid the use of technical or legal terms not generally familiar to the public. When a summary is published, the publication shall clearly indicate that the published material is only a summary and that the full text is available for public inspection at the administrative offices of the school district and that a copy of the proceedings, other than attachments to the minutes, is available without cost at the offices of the school district or by means of standard or electronic mail.

Legal References: Minn. Stat. § 13D.01, Subds. 4-6 (Open Meeting Law)
Minn. Stat. § 123B.09, Subd. 10 (Publishing Proceedings)
Minn. Stat. § 123B.14, Subd. 7 (Record of Meetings)
Minn. Stat. § 331A.01 (Definition)
Minn. Stat. § 331A.05, Subd. 8 (Notice Regarding Published Summaries)
Minn. Stat. § 331A.08, Subd. 3 (Publication of Proceedings)
Op. Atty. Gen. 161-a-20, December 17, 1970
Ketterer v. Independent School District No. 1, 248 Minn. 212, 79 N.W.2d

428 (1956)

Cross References: MSBA/MASA Model Policy 205 (Open Meetings and Closed Meetings)
MSBA Service Manual, Chapter 1, School District Governance, Powers and
Duties

Adopted: _____

MSBA/MASA Model Policy 205

Orig. 1995

Revised: _____

Rev. 202217

205 OPEN MEETINGS AND CLOSED MEETINGS

[Note: The provisions of this policy accurately reflect ~~the~~ Minnesota's Open Meeting Law statutes and are not discretionary in nature.]

I. PURPOSE

- A. The school board embraces ~~the philosophy of openness~~ accountability and transparency in the conduct of its business, in the belief that openness produces better programs, more efficientey ~~in~~ administration of programs, and an organization more responsive to public interest and less susceptible to private interest. The school board shall conduct its business under a presumption of openness. At the same time, the school board recognizes and respects the privacy rights of individuals as provided by law. The school board also recognizes that there are certain exceptions to the Minnesota Open Meeting Law as recognized in statute where it has been determined that, in limited circumstances, the public interest is best served by closing a meeting of the school board.
- B. The purpose of this policy is to provide guidelines to assure the rights of the public to be present at school board meetings, while also protecting ~~the~~ an individual's rights to privacy under law, and to close meetings when the public interest so requires as recognized by law.

II. GENERAL STATEMENT OF POLICY

- A. Except as otherwise expressly provided by statute, all meetings of the school board, including executive sessions, shall be open to the public.
- B. Meetings shall be closed only when expressly authorized by law.

III. DEFINITION

“Meeting” means a gathering of at least a quorum ~~of~~ or more of school board members ~~of the school board~~, or quorum of a committee or subcommittee of school board members, at which members discuss, decide, or receive information as a group on issues relating to the official business of the school board. The term does not include a chance or social gathering or the use of social media by members of a public body so long as the social media use is limited to exchanges with all members of the general public. For purposes of the Open Meeting Law, social media does not include e-mail.

IV. PROCEDURES

A. Meetings

1. Regular Meetings

A schedule of the regular meetings of the school board shall be kept on file at ~~its primary~~ the school district offices. If the school board decides to hold a regular meeting at a time or place different from the time or place stated in its regular meeting schedule, it shall give the same notice of the meeting as for a special meeting.

2. Special Meetings

- a. For a special meeting, the school board shall post written notice of the date, time, place, and purpose of the meeting on the principal bulletin board of the school district or on the door of the school board's usual meeting room if there is no principal bulletin board. The school board's actions at the special meeting are limited to those topics included in the notice.
- b. The notice shall also be mailed or otherwise delivered to each person who has filed a written request for notice of special meetings. This notice shall be posted and mailed or delivered at least three days before the date of the meeting.
- c. ~~This notice shall be posted and mailed or delivered at least three days before the date of the meeting.~~ As an alternative to mailing or otherwise delivering notice to persons who have filed a written request, the school board may publish the notice once, at least three days before the meeting, in the official newspaper of the school district or, if none, in a qualified newspaper of general circulation within the area of the school district.
- d. A person filing a request for notice of special meetings may limit the request to particular subjects, in which case the school board is required to send notice to that person only concerning those particular subjects.
- e. The school board will establish an expiration date on requests for notice of special meetings and require refiling once each year. Not more than sixty (60) days before the expiration date of request for notice, the school board shall send notice of the refiling requirement to each person who filed during the preceding year.

3. Emergency Meetings

- a. An emergency meeting is a special meeting called because of circumstances that, in the school board's judgment ~~of the school board~~, require immediate consideration.

[Note: While the statute leaves the question to the board of whether the circumstances require immediate consideration at an emergency meeting, ~~the~~ advisory opinions of the Minnesota Commissioner of Administration would limit such meetings to responding to natural disasters or health epidemics caused by an event such as an accident or terrorist attack.]

- b. If matters not directly related to the emergency are discussed or acted upon, the minutes of the meeting shall include a specific description of those matters.
- c. The school board shall make good faith efforts to provide notice of the emergency meeting to each news medium that has filed a written request for notice if the request includes the news medium's telephone number.
- d. Notice of the emergency meeting shall be given by telephone or any other method used to notify the members of the school board.
- e. Notice shall be provided to each news medium which has filed a written request for notice as soon as reasonably practicable after notice has been given to the school board members.
- f. Notice shall include the subject of the meeting.
- g. Posted or published notice of an emergency meeting shall not be required.
- h. The notice requirements for an emergency meeting as set forth in this policy shall supersede any other statutory notice requirement for a special meeting that is an emergency meeting.

4. Recessed or Continued Meetings

If a meeting is a recessed or continued session of a previous meeting, and the time and place of the meeting was established during the previous meeting and recorded in the minutes of that meeting, then no further published or mailed notice is necessary.

5. Closed Meetings

The notice requirements of the Minnesota Open Meeting Law apply to closed meetings.

6. Actual Notice

If a person receives actual notice of a meeting of the school board at least twenty-four (24) hours before the meeting, all notice requirements are satisfied with respect to that person, regardless of the method of receipt of notice.

7. Health Meetings during Pandemic or ~~Declared Chapter 12~~ Emergency

In the event of a health pandemic or an emergency declared under Minn. Stat. Ch. 12, a meeting may be conducted by telephone or ~~other~~ electronic interactive technology means in compliance with Minn. Stat. § 13D.021.

8. Meetings ~~Conducted~~ by Interactive Technology

A meeting may be conducted by interactive technology, Zoom, Skype, or other similar electronic means in compliance with Minn. Stat. § 13D.02.

B. Votes

The votes of school board members shall be recorded in a journal or minutes kept for that purpose, ~~and~~ the journal or any minutes used to record votes of a meeting shall be available must be open to the public during all normal business hours at the school district's administrative offices ~~of the school district~~.

C. Written Materials

1. In any open meeting, a copy of any printed materials, including electronic communications, relating to the agenda items of the meeting prepared or distributed by or at the direction of the school board or its employees and distributed to or available to all school board members shall be available in the meeting room for inspection by the public while the school board considers their subject matter.

2. This provision does not apply to materials not classified by law as public, or to materials relating to the agenda items of a closed meeting.

D. Open Meetings and Data ~~Data~~

1. Meetings may not be closed ~~merely because the~~ to discuss data ~~to be that discussed~~ are not public data, except as provided under Minnesota law.

2. Data that are not public data may be discussed at an open meeting if the disclosure relates to a matter within the scope of the school board's authority and is reasonably necessary to conduct the business or agenda item before the school board.
3. Data discussed at an open meeting retain the data's original classification; however, a record of the meeting, regardless of form, shall be public.

E. Closed Meetings

1. Labor Negotiations Strategy

- a. The school board may, by a majority vote in a public meeting, decide to hold a closed meeting to consider strategy for labor negotiations, including negotiation strategies or developments or discussion and review of labor negotiation proposals, conducted pursuant to Minnesota's Public Employment Labor Relations Act (PELRA):-
- b. The time and place of the closed meeting shall be announced at the public meeting. A written roll of school board members and all other persons present at the closed meeting shall be made available to the public after the closed meeting. The proceedings of a closed meeting to discuss negotiation strategies shall be tape recorded, and the tape recording shall be preserved for two years after the contract discussed at the meeting is signed. The recording shall be made available to the public after all labor contracts are signed by the school board for the current budget period.

2. Sessions Closed by Bureau of Mediation Services

All negotiations, mediation sessions meetings, and hearings between the school board and its employees or their respective representatives are public meetings. These Mediation meetings may be closed only by the Commissioner of the Bureau of Mediation Services (BMS). The use of recording devices, stenographic records, or other recording methods is prohibited in mediation meetings closed by the BMS.

3. Preliminary Consideration of Allegations or Charges

The school board shall close one or more meetings for preliminary consideration of allegations or charges against an individual subject to its authority. If the school board members conclude that discipline of any nature may be warranted as a result of those specific charges or allegations, further meetings or hearings relating to those specific charges or allegations held after that conclusion is reached must be open. A meeting must also be open at the request of the individual who is the subject of the meeting. A closed meeting for this purpose must be electronically recorded at the

expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

4. Performance Evaluations

The school board may close a meeting to evaluate the performance of an individual who is subject to its authority. The school board shall identify the individual to be evaluated prior to closing a meeting. At its next open meeting, the school board shall summarize its conclusions regarding the evaluation. A meeting must be open at the request of the individual who is the subject of the meeting. A closed meeting for this purpose must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

5. Attorney-Client Privilege Meeting

A meeting may be closed if permitted by the attorney-client privilege. Attorney-client privilege applies when litigation is imminent or threatened, or when the school board needs advice above the level of general legal advice, for example, i.e., regarding specific acts and their legal consequences. A meeting may be closed to seek legal advice concerning litigation strategy, but the mere threat that litigation might be a consequence of deciding a matter one way or another does not, by itself, justify closing the meeting. The motion to close the meeting must specifically describe the matter to be discussed at the closed meeting, subject to relevant privacy and confidentiality considerations under state and federal law. The law does not require that such a meeting be recorded.

6. Dismissal Hearing

- a. A hearing on ~~the~~ dismissal of a licensed teacher shall be public or private at the teacher's discretion. A hearing regarding placement of teachers on unrequested leave of absence shall be public.
- b. A hearing on dismissal of a student pursuant to the Pupil Fair Dismissal Act shall be closed unless the pupil, parent, or guardian requests an open hearing.
- c. To the extent a teacher or student dismissal hearing is held before the school board and is closed, the closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

7. Coaches; Opportunity to Respond

- a. If the school board has declined to renew the coaching contract of a licensed or nonlicensed head varsity coach, it must notify the coach within fourteen (14) days of that decision.
- b. If the coach requests the reasons for the nonrenewal, the school board must give the coach ~~the-its~~ reasons in writing within ten (10) days of receiving the request. The existence of parent complaints must not be the sole reason for the school board not to renew a coaching contract.
- c. On the request of the coach, the school board must provide the coach with a reasonable opportunity to respond to the reasons at a school board meeting.
- d. The meeting may be open or closed at the election of the coach unless the meeting is closed as required by Minn. Stat. § 13D.05, Subd. 2, to discuss educational or certain other nonpublic data.
- e. A ~~closed~~-meeting closed for this purpose must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

8. Meetings to Discuss Certain Not Public Data

~~a.~~a. Any portion of a meeting must be closed if the following types of data are discussed:

~~a.~~a. (1) data that would identify alleged victims or reporters of criminal sexual conduct, domestic abuse, or maltreatment of minors or vulnerable adults;

~~b.~~b. (2) active investigative data collected or created by a law enforcement agency;

~~c.~~c. (3) educational data, health data, medical data, welfare data, or mental health data that are not public data; or

~~d.~~d. (4) an individual's personal medical records.

~~e.~~be. A closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

9. Purchase and Sale of Property

- a. The school board may close a meeting:
 - (1) to determine the asking price for real or personal property to be sold by the school district;
 - (2) to review confidential or nonpublic appraisal data; and
 - (3) to develop or consider offers or counteroffers for the purchase or sale of real or personal property.
- b. Before closing the meeting, the school board must identify on the record the particular real or personal property that is the subject of the closed meeting.
- c. The closed meeting must be tape recorded at the expense of the school district. The tape must be preserved for eight years after the date of the meeting and be made available to the public after all real or personal property discussed at the meeting has been purchased or sold or the school board has abandoned the purchase or sale. The real or personal property that is the subject of the closed meeting must be specifically identified on the tape. A list of school board members and all other persons present at the closed meeting must be made available to the public after the closed meeting.
- d. An agreement reached that is based on an offer considered at a closed meeting is contingent on its approval by the school board at an open meeting. The actual purchase or sale must be approved at an open meeting and the purchase price or sale price is public data.

10. Security Matters

- a. The school board may close a meeting to receive security briefings and reports, to discuss issues related to security systems, to discuss emergency response procedures, and to discuss security deficiencies in or recommendations regarding public services, infrastructure, and facilities, if disclosure of the information discussed would pose a danger to public safety or compromise security procedures or responses.
- b. Financial issues related to security matters must be discussed and all related financial decisions must be made at an open meeting.
- c. Before closing a meeting, the school board must refer to the facilities, systems, procedures, services, or infrastructures to be considered during the closed meeting.
- d. The closed meeting must be tape recorded at the expense of the

school district and the recording must be preserved for at least four years.

11. Other Meetings

Other meetings shall be closed as provided by law, except as provided above. A closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

F. Procedures for Closing a Meeting

The school board shall provide notice of a closed meeting just as for an open meeting. A school board meeting may be closed only after a majority vote at a public meeting. Before closing a meeting, the school board shall state on the record the specific authority permitting the meeting to be closed and shall describe the subject to be discussed.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. Ch. 13D (Open Meeting Law)
Minn. Stat. § 121A.47, Subd. 5 (Exclusion and Expulsion Procedures)Student Dismissal Hearing)
Minn. Stat. § 122A.33, Subd. 3 (Coaches; Opportunity to Respond)
Minn. Stat. § 122A.40, Subd. 14 (Teacher Discharge Hearing)
Minn. Stat. § 179A.14, Subd. 3 (Labor Negotiations)
Minn. Rules Part 5510.2810 (Bureau of Mediation Services)
Brown v. Cannon Falls Township, 723 N.W.2d 31 (Minn. App. 2006)
Brainerd Daily Dispatch v. Dehen, 693 N.W.2d 435 (Minn. App. 2005)
The Free Press v. County of Blue Earth, 677 N.W.2d 471 (Minn. App. 2004)
Prior Lake American v. Mader, 642 N.W.2d 729 (Minn. 2002)
Star Tribune v. Board of Education, Special School District No. 1, 507 N.W.2d 869 (Minn. App. 1993)
Minnesota Daily v. University of Minnesota, 432 N.W.2d 189 (Minn. App. 1988)
Moberg v. Independent School District No. 281, 336 N.W.2d 510 (Minn. 1983)
Sovereign v. Dunn, 498 N.W.2d 62 (Minn. App. 1993), *rev. denied.* (Minn. 1993)
Dept. of Admin. Advisory Op. No. 21-003 (April 19, 2021)
Dept. of Admin. Advisory Op. No. 21-002 (January 13, 2021)
Dept. of Admin. Advisory Op. No. 19-012 (October 24, 2019)
Dept. of Admin. Advisory Op. No. 19-008 (May 22, 2019)
Dept. of Admin. Advisory Op. No. 19-006 (April 9, 2019)
Dept. of Admin. Advisory Op. No. 18-019 (December 28, 2018)
Dept. of Admin. Advisory Op. No. 17-005 (June 22, 2017)
Dept. of Admin. Advisory Op. No. 13-009 (March 19, 2013)

Dept. of Admin. Advisory Op. No. 12-004 (March 8, 2012)
Dept. of Admin. Advisory Op. No. 11-004 (April 18, 2011)
Dept. of Admin. Advisory Op. No. 10-020 (September 23, 2010)
Dept. of Admin. Advisory Op. No. 09-020 (September 8, 2009)
Dept. of Admin. Advisory Op. No. 08-015 (July 9, 2008)
Dept. of Admin. Advisory Op. No. 06-027 (September 28, 2006)
Dept. of Admin. Advisory Op. No. 04-004 (February 3, 2004)

Cross References: MSBA/MASA Model Policy 204 (School Board Meeting Minutes)
MSBA/MASA Model Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)
MSBA/MASA Model Policy 207 (Public Hearings)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA ~~Service Manual, Chapter 13, School~~ Law Bulletin “C” (Minnesota’s Open Meeting Law)

Resolution Nonrenewing a Probationary Teacher

(BOARD MEMBER NAME: _____) introduced the following resolution and moved its adoption:

WHEREAS, Keith Polus is a probationary teacher in Independent District No. 857.

BE IT RESOLVED, by the School Board of Independent District No. 857, that pursuant to Minn. Stat. 122A.40, subd. 51 and the District Master Agreement,

the teaching contract of Keith Polus a probationary teacher in Independent District No. 857, shall be nonrenewed at the end of the 2022- 23 school year effective June 10, 2022.

BE IT FURTHER RESOLVED, that written notice be sent to said teacher regarding the nonrenewal of the teacher's teaching contract.

VOTING RECORD

The motion for the adoption of the preceding resolution was duly seconded by (BOARD MEMBER NAME: _____)

and upon vote being taken thereon,

the following voted in favor thereof,

the following voted against the same: whereupon said resolution was declared duly passed and adopted on April 11, 2022.

ADMINISTRATIVE CONTRACT

**LEWISTON ALTURA PRINCIPAL'S
ASSOCIATION**

LEWISTON-ALTURA ISD #857

JULY 1, 2021 THROUGH JUNE 30, 2023

PREFACE

This administrative contract is entered into on this date of July 1, 2021, by the School Board of Independent School District 857 of Lewiston, Minnesota and the Lewiston Altura Principal's Association of Independent School District #857.

STATEMENT OF POLICY

The School Board and the Principal have mutual goals: To provide an educational program of excellence to the children of Independent School District 857 and to maintain a school operation that is efficient and equitable to the clientele and patrons of the School District.

PROFESSIONAL RESPONSIBILITIES OF A PRINCIPAL

It shall be the responsibility of a Principal to discharge responsibilities to the School Board and the faculty and students of the school system according to the job specifications for the Principal's position, and in a manner, which exemplifies the fullest professional concern for the clientele and educational program of the School District. It shall be the responsibility of the Principal to be informed on School District affairs so that the School Board shall have the benefit of professional recommendations concerning the decisions that must be made. It shall be the responsibility of the Principal to be visible at the events of their respective school buildings and events as directed by the Superintendent.

PROFESSIONAL PRINCIPAL ASSOCIATIONS

The School Board shall expect a Principal to be up-to-date on the knowledge and technology of the profession. To facilitate this, the School Board will:

Provide memberships in the state and national principal associations.

Provide yearly license fee to the Board of School Administrators.

Provide time and School District funds to attend local, district, and state professional meetings. Attendance at those meetings is subject to approval by the Superintendent. Attendance at national conventions by a principal is subject to approval by the School Board.

PRINCIPALS' TRAVEL POLICY

It shall be necessary for a Principal to travel on occasion either to attend the meetings described above or conduct School District business. Reimbursement will be made by the School District for such travel as follows:

Automobile travel at current district rates. Meals, hotel, and registration at actual costs. Commercial transportation, when used, at actual cost.

STRIKES OR WORK STOPPAGES

Principals covered by this agreement, in the event of a strike or work stoppage by other district employees will consider themselves to be on duty for the purpose of carrying out School Board policy and insuring the safety and welfare of personnel and property. In no event will the compensation for principals be halted or suspended due to strikes or work stoppage of other district employees.

LEAVES OF ABSENCESick Leave

Sick leave shall be defined as any absence due to an illness and/or debilitating condition.

1. Number of Days The first year of employment only, the principals will be granted 24 days of sick leave. After the first year, all principals shall earn twelve (12) days of sick leave for each year of employment with the school district. A day will be interpreted to mean the principals' work day.
2. Accumulation Accumulation of unused sick leave days shall be unlimited. Each principal shall receive a written notice of the total number of accumulated sick leave days in each school year.

3. Sick Leave Pay Sick leave with pay shall be allowed by the school district whenever a principal's absence is found to have been due to illness or debilitating condition which prevented his/her attendance at school and performance of duties on that day or days.
4. Accrued Sick Leave Sick leave allowed shall be deducted from the accrued sick leave days earned by the principal.
5. Workmen's Compensation All absences caused by injury covered by the Workmen's Compensation Act are a part of the sick leave policy of the district. If the payment to the principal under the Workmen's Compensation Act is not equal to the principal's salary, the School District will pay the difference between the regular daily salary of the principal and the amount paid by Workmen's Compensation. The fractional time a principal is absent from school and not paid by Workmen's Compensation will be charged against his/her accumulated sick leave. The fractional amount paid by the school district will be charged to the principal's accumulated sick leave.
6. Family Leave A principal who is absent due to illness of a member of the immediate family will be allowed five days in any one school year without salary deduction. (Immediate family shall be defined as wife, husband, brother, sister, child, parent, guardian, ward, grandparent, grandchild, mother-in-law, and father-in-law.)
In the event of a serious illness, additional days may be granted by the Superintendent. This shall be deducted from accumulated paid sick leave.
7. Unused Sick Leave Upon retirement from the School District, a principal's unused sick leave days shall be reimbursed to the principal at the rate of \$30.00 per day. Payment of this amount shall be in one payment on June 30th following the principal's retirement.
8. Termination of Benefits Benefits under this provision shall cease upon death of the principal except when both husband and wife have been employed by the School District until retirement (and both have been eligible to receive insurance coverage) in which case the survivor will have continued coverage under these provisions.
9. Payments If a principal dies with a portion of their unused sick leave unpaid, the balance due shall be paid to the principal's beneficiary, if any, otherwise to the principal's estate.

Bereavement Leave

Bereavement leave shall be granted to all principals without salary deduction. The absence, however, shall be deducted from the employee's accrued sick leave. The exact number of days allowed will be determined by the Superintendent.

Personal Leave

Personal leave will be identified as leave needed for personal reasons on student contact days. A principal will be able to use up to five personal days during a contract year which will not count against their accrued sick leave. Principals will add additional non-student days to their yearly work calendar to remain at 220 days. Personal leave days will be paid at the same rate as all other contract days. Notice will be provided to the superintendent in the event that a principal needs to be out of the building on a student contact day.

Unpaid Leave

A leave of absence without pay of up to one (1) year may be granted to any principal who has been employed by the District for three (3) or more consecutive years, upon application for the purpose of: (1) engaging in study at an accredited college or university, reasonably related to the principal's professional responsibilities; (2) foreign or military teaching programs; (3) the Peace Corps as a full-time participant in such a program; (4) a cultural or work program related to the principal's professional responsibilities; (5) seeking other employment opportunities; (6) foreign travel or travel experiences in the U.S.; (7) participation in community and educational projects; (8) or such other reasons that are approved by the Board.

A principal who has been granted a leave of absence shall maintain all fringe benefits accrued prior to the principal's leave, but they may be required to pay their own insurance premiums for the duration of the leave.

1. Unrequested Leave of Absence

1. **Seniority Date:** The seniority dates for new principals shall be the first day of service in the district in a licensed administrative position. An administrator may maintain a seniority date on both the Education Minnesota Lewiston-Altura and Lewiston-Altura Principals Association lists concurrently.

2. **Unit Service:** Principals shall be allowed to count only service as a unit member for purposes of placement on unrequested leave of absence from a principal's unit position. Service in other non-units within the district cannot be counted for purposes of bumping another administrative unit member.

Principals retain all other rights under Minnesota Statutes 122A.40.

3. **Ties:** The following criteria shall be used to break seniority ties in the placement of principals:

- 1) Initial date of service in the District as a licensed teacher or other licensed professional.
- 2) Earliest/lowest Professional Educator Licensing and Standards Board (PELSB) file folder number.

2. Placement on Unrequested Leave of Absence

Subd. 1. **General.** The District may place principals and/or assistant principals on unrequested leave of absence, without pay or fringe benefits upon completion of the contract year; however, the district must notify a principal no later than April 1 of that contract year of its intent to place a principal on an unrequested leave. The District agrees to consult with the Principal's Association regarding proposed alternatives to unrequested leave of absence situations, provided such consultation does not result in delay.

Subd. 2. **Method.** The District will place the least senior principal on unrequested leave of absence.

3. Reinstatement

Subd. 1. **Recall.** Principals will be recalled from an unrequested leave of absence to available positions for which they are licensed. The principal with the highest seniority date will be reinstated first.

Subd. 2. **No appointment of a new principal** will be made while there is available, on unrequested leave, a principal who is properly licensed to fill such vacancy.

Subd. 3. **Notification** will be by certified mail to the principal's last known address and to the principal's email address. In the event a principal declines a principal position or fails to notify the District in writing of the principals' intentions within fifteen (15) days of the date of notification, the principal is removed from the recall list. A principal on unrequested leave of absence will provide the district with appropriate contact information annually for purposes of notification in this section.

Subd. 4 **The unrequested leave of absence of a principal who is not reinstated shall continue for a period of five years from the date the principal's unrequested leave of absence began or until the principal fails to respond within fifteen (15) days of the date of yearly notification or until the principal submits in writing a request to be removed from the recall list, whichever occurs first. The five year reinstatement period ends on the first day teachers return to duty for the commencement of the fifth school year following the principal's placement on unrequested leave.**

Subd.5 **A Principal placed on unrequested leave of absence has the ability to assert statutory rights into a licensed teaching position.**

Subd. 6 A principal that accepts a principal position with another district voluntarily gives up their rights for reinstatement to the district. Within 10 days of acceptance of another principal position, the principal on leave will notify the business office of acceptance of the new position.

PAY PERIODS

Principals will be paid twice monthly per the pay schedule established by the District Business Office.

CONTRACT LENGTH

The elementary principal's contract period will be for a total of 220 days.

The secondary principal's contract period will be for a total of 220 days.

HEALTH AND HOSPITALIZATION

Section 1. Selection of Carrier: The selection of the insurance carrier and policy shall be made by the School District as provided by law.

Section 2. Health and Hospitalization Insurance-Single Coverage: The School District shall contribute-100% of the premium payment for individual coverage for each full-time principal employed by the School District and is enrolled in single coverage in the School District's group health and hospitalization insurance plan.

Section 3. Health and Hospitalization Insurance-Family Coverage: The School District shall contribute a sum not to exceed \$1,600 per month toward the premium for family coverage for each full-time principal employed by the School District who qualifies for and is enrolled in family coverage in the School District's group health and hospitalization insurance plan. Any additional cost of the premium shall be borne by the principal and paid by payroll deduction.

Section 4. If a High Deductible Health Plan option is available through the School District's group health and hospitalization insurance plan, the School District will establish a Health Savings Account (HSA) for each full-time principal employed by the School District who qualifies for and is enrolled in single or family coverage in the High Deductible Health Plan option.

If multiple health insurance plan options are available through the District, and a principal qualifies for and is enrolled in single or family coverage through the High Deductible Health Plan option, the District will contribute \$3600 for the 2021 and 2022 contract years into the Health Savings Account of the principal. The principal can add up to the Secretary of Treasury HSA maximum contribution through payroll deduction into their HSA. District contributions to a principal's Health Savings Account shall not exceed federal limits for single or family coverage. The district will make a \$150 contribution per pay period.

Section 5. Claims Against the School District: The School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to in this Agreement, and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Section 6. Duration of Insurance Contributions: A principal is eligible for School District contributions as provided in this article as long as the principal is employed by the School District, on paid status, and enrolled in the School District's group health and hospitalization insurance plan. Upon termination of employment, all School District contributions shall cease.

Section 7. Eligibility: Full benefits provided in this article are designed for full-time principals who are employed an average of at least thirty-seven and one-half hours per week. Part-time principals who are employed an average of at least thirty hours per week shall be eligible for partial benefits proportional to the extent of their employment. Part-time principals employed less than an average of thirty hours per week shall not be eligible for any benefits pursuant to this article. Eligibility is subject to any limitations contained in the contract between the insurance carrier and the School District.

DENTAL INSURANCE

Dental coverage will be available at district rates.

DISABILITY INSURANCE

The Board agrees to pay the premium for the long-term disability insurance policy held by the school district.

TERM LIFE INSURANCE

The district agrees to provide \$100,000 in term life insurance to the principals.

TAX SHELTERED ANNUITY

Principals will be eligible to participate in the district's tax-sheltered annuity plan based upon the following provisions:

1. Participation The School District will contribute an amount, not to exceed \$3,000 each year, towards a tax sheltered annuity if this is matched or exceeded by a contribution from the individual employee.
2. Participating Companies The principal may select any qualified company pre-approved by the District.
3. Salary Deduction The salary deduction program will be administered on an evenly distributed formula for each pay period.
4. Administration of Plan The provisions of this section shall be administered in accordance with the District policy for tax sheltered annuities.

HEALTH CARE SAVINGS PLAN (HCSP)

In addition, the School District will make a contribution of \$100 per month into the Minnesota State Retirement System Health Care Savings Plan for the benefit of principals.

GRIEVANCES

A grievance is defined as a complaint arising from all alleged misinterpretations of alleged improper application of the terms of this agreement. An administrator who feels a cause to grieve shall first discuss the situation involved with his immediate superior, within ten (10) days of presumed cause for grievance, in an attempt to reach an informal satisfactory agreement.

Should this fail, the administrator within ten (10) days of said informal meeting, shall file with his immediate superior a statement of his grievance and cite the section of the agreement allegedly violated.

The immediate superior shall give a decision in writing within seven (7) days of receipt of the written statement of grievance.

In the event the grievance is not resolved at this level, the administrator originating the grievance may appeal the decision of the superintendent to the Board, providing that such appeal is made within fifteen (15) days after receipt of the superintendent's decision. The Board shall hear the grievance within fifteen (15) days after receipt of the appeal or at the next regularly scheduled board meeting. The administrator originating the grievance may be represented by the Association and/or counsel at this hearing. The Board shall render its decision in writing fifteen (15) days after the hearing. In event no decision is forthcoming within the time limits stated herein, the grievance shall be considered denied.

If the principals bargaining organization is not satisfied with the decision of the Board, the employee may submit the grievance for binding and final arbitration under the P.E.L.R.A. of 1971 as amended. If a demand for arbitration is not made within 30 days, the grievance will be deemed withdrawn.

Definitions for the purpose of the grievance procedure:

Days -	Means calendar days excluding Saturday, Sunday and legal holidays as defined by Minnesota Statutes.
Service-	Means personal service or by certified mail.
Reduce to Writing-	Means a concise statement outlining the nature of the grievance, the provisions of the contract in dispute, and the relief requested.
Answer-	Means a concise response outlining the employer's position on the grievance.
Days Pay-	For the purpose of severance pay, shall mean the base salary at the time of early retirement divided by 220 for the High School Principal and by 220 by the Elementary Principal.
Full Time-	Shall mean forty (40) hours per week as a principal, assistant principal and shall include time spent in the classroom should the principal teach part-time or have other duties negotiated or assigned.

PERSONAL PROPERTY DAMAGE COMPENSATION

The school district shall provide compensation to the principal for loss of or damage to personal property as a result of vandalism, not to exceed \$500.00, per year.

DOCTORATE COMPENSATION: After earning a doctorate and then serving at least one year of service as a principal with this school district, the district will pay a one-time stipend of \$2,000. A copy of the transcript will be required, and payment will be deposited on June 30th.

COMPENSATION:

The LAPA and any new principal will negotiate the years of service level a new principal will be brought in on with the district, prior to settling on a contract.

Salary Formula

21-22

$89,000 + (\text{years of service} \times \$1500)$

22 - 23

$89,000 + (\text{years of service} \times \$1550)$

For continuing contract purposes, the last year contract base and multiplier will be used until new formula numbers are agreed upon.

SALARY SCHEDULE ADVANCEMENT BASED ON PERFORMANCE

A principal will be eligible for Step Advancement in any year following a year that they are found to be meeting or exceeding expectations per their annual evaluation and that no disciplinary action beyond an oral warning is taken by the District against the principal.

A principal will be ineligible for Step Advancement in any year following a year that disciplinary action beyond an oral warning is taken by the District against the principal per District Policy 403 Discipline, Suspension, and Dismissal of School District Employees for any violation of school laws and rules; substandard performance per their annual evaluation; and/or any form of employee misconduct.

AUTHORIZATION

In witness whereof, I have subscribed my signature this 11th day of April, 2022, update with the official date that the Board approves the contract.

Board of Education, Chairperson

Board of Education, Clerk

President, LAPA

Secretary, LAPA

APPENDIX A

2021-2022		2022-2023	
Years of Experience	\$1500 Multiplier	Years of Experience	\$1550 Multiplier
1	\$90,500	1	\$90,550
2	\$92,000	2	\$92,100
3	\$93,500	3	\$93,650
4	\$95,000	4	\$95,200
5	\$96,500	5	\$96,750
6	\$98,000	6	\$98,300
7	\$99,500	7	\$99,850
8	\$101,000	8	\$101,400
9	\$102,500	9	\$102,950
10	\$104,000	10	\$104,500
11	\$105,500	11	\$106,050
12	\$107,000	12	\$107,600
13	\$108,500	13	\$109,150
14	\$110,000	14	\$110,700
15	\$111,500	15	\$112,250
16	\$113,000	16	\$113,800
17	\$114,500	17	\$115,350
18	\$116,000	18	\$116,900
19	\$117,500	19	\$118,450
20	\$119,000	20	\$120,000
21	\$120,500	21	\$121,550
22	\$122,000	22	\$123,100
23	\$123,500	23	\$124,650
24	\$125,000	24	\$126,200
25	\$126,500	25	\$127,750

**MEMORANDUM OF UNDERSTANDING
BETWEEN**

Lewiston-Altura Public Schools ISD #857

AND

Education Minnesota – Lewiston-Altura

WHEREAS documentation for the sick leave bank has been incomplete or lost; and

WHEREAS the balance and membership of the sick leave bank is vital to the necessary functioning of the bank itself; and

WHEREAS the District and the Union agree that the current Master Agreement between the parties governs terms and conditions of employment; and

NOW, THEREFORE, be it resolved; that starting upon the date of the mutual ratification of this Memorandum of Understanding, the parties agree to the following:

The starting balance of days in the sick leave bank shall be: 169.5 days

The starting members of the sick leave bank shall be:

Anderson, Lori
Berndt, Sarah
Brennan, Emily
Burfeind, Patricia
Buringa, Michael
Clark, Bruce
Daley, Barb
Dickey, Thomas
Ellinghuysen, Joel
Hanson, Justin
Harper, John
Heftman, Debra
Hettenbach, Valerie
Hornberg, Kinsey
Johanson, Anthony
Justman, Joe
Kennedy, Liza
Ledger, Eleanor
Ledger, Jacob
Manley, Sharon
Menk, Brian
Moe, Kimberly
Montgomery, Richard
Mullen, Amy

Murphy, Andrea
Noll, Laura
Nusbaum, Laura
O'Duggan, Marcia
Olson, Brent
Ostrander, Lori
Pilger, Suzanne
Reszka, Ginny
Ruppert, Maranda
Scheck, Ethan
Scheck, Kayleen
Schmaltz, Scott
Schulz, Katherine
Sikkink, Connie
Spencer, Erin
Starks, Mari Jo
Stokke, Todd
Stoppelmoor, Kaleb
Sula, Britney
Thorson, Eric
Todd, Victoria
VanderPlas, Renee
Walth, Stacy
Wilmes, Matthew
Zinck, Emily

The parties also agree that it shall be the duty of the District to track the number of days in the sick leave bank and the membership thereof. The parties agree that membership in the sick leave bank and the balance of the sick leave bank is documented as a part of the seniority list, as addressed in the Master Agreement, Article XIII, Section 3.

Furthermore, the parties agree that no language in the Master Agreement, Article IX, Section 1, Subd. 8 shall be changed because of this Memorandum of Understanding. This Memorandum of Understanding addresses the balance, membership, record-keeping, and documentation of the sick leave bank only.

The parties further agree that this Memorandum of Understanding shall be in effect for the duration of the 2021-2023 Master Agreement.

For the District:

For the Union:

School Board Chair

President

Dated: _____

Dated: _____

2021-2022 Lewiston – Altura School District Budget Information

April 11, 2022

April 11, 2022: 2021-22 Recommended Amended Budget

Fund	Revenues	Expenditures	Difference
01 – General Fund	\$ 9,185,892	\$ 9,634,697.00	(-\$ 448,805)
02- Food Service	\$ 597,486	\$ 586,185	\$ 11,301
04- Community Services	\$ 471,208	\$ 479,782	(-\$ 8574)
06 – Construction (Reserve Fund)	\$ 0	\$ 237,133	6/30/21 Fund Balance: \$ 607,064
07- Debt Service	\$ 504,139	\$ 489,750	\$ 3,746
30- Student Activities	\$ 144,555	\$ 144,555	Individual funds can carry over.
Total All Funds	\$ 10,903,280	\$ 11,572,102	

June 28, 2021: 2021-22 Approved Budget

Fund	Revenues	Expenditures	Difference
01 – General Fund	\$ 9,251,923	\$ 9,237,553	+ \$ 14,370
02- Food Service	\$ 593,525	\$ 556,290	+ \$ 37,235
04- Community Services	\$ 420,001	\$ 427,245	-\$ 7,244
06 - Construction	\$ 0	\$ 147,073	-\$ 147,073
07- Debt Service	\$ 493,521	\$ 489,775	+\$ 3,746
30- Student Activities	\$ 220,000	\$ 220,000	\$ 0
Total All Funds	\$ 10,980,970	\$ 11,079,936	-\$ 98,966

2021-22 Budget Notes

- Pandemic Related Funding: See attachment
- Budget reflects new contracts and wages for staff.
- Community Education has an approx. \$94,000 fund balance to absorb the budgeted deficit. Must work towards making preschool and Cardinal Club budgets balanced.
- Fund 06 – Construction: Budget reflects no revenue because of the FY21 transfer from Fund 07. (Stadium Lights: \$206,000)
- **Deficit in General Fund is not sustainable.**

Student Enrollment Data

School Year	Total # of Resident Students Served	Total Number of Students Open Enrolled IN (Total)	# of Resident Students Open Enrolled OUT
2020-21	511	176 (687)	67
2019-20	540	166 (706)	67
2011-12	581	167 (748)	88
2001-02	702	111 (813)	32

April 2022 Class Sizes

Kdg	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th	11 th	12 th	Total
36	31	41	35	36	39	48	55	59	63	72	57	85	621

ISD 857 Pandemic Related Funding Summary: April 2022

Name of Grant	General Description of Purpose	Finance Code	Expiration Date	Total Award	2019-2020 2020-2021 Total Spent	2021-22 Estimated Amount to be Spent	2022-23 Estimated Amount of Carry Over
SAMHS (Summer)	Summer Academic and Mental Health Support	150	9/30/2022	\$23,434	\$9,159.46	\$14,274	
ESSER I*	COVID-19 related needs	151	9/30/2022	\$78,589	\$68,908.05	\$9,159.46 (Immanuel Lutheran balance)	
GEER *	Governor's Emergency Relief Fund – Technology & Summer School	153	9/30/2022	\$14,123	\$12,383.65	\$1,739.85 (Immanuel Lutheran balance)	
Corona Relief Funds*	Flexible	154	12/30/2021	\$186,735	\$186,735*		
ESSER II 90%	Broad- maintaining operations and staffing in face of declining revenue	155	9/30/2023	\$425,327	\$260,577	\$164,750	
Homeless	Specific and urgent needs of students experiencing homelessness	159	9/30/2024	Eligible for \$1956			
ESSER III 80%	Broad- maintaining operations and staffing in face of declining revenue	160	9/30/2024	\$761,180		\$384,020	\$377,160 (\$95,000 bus)
ESSER III 20% Learning Loss	Activities that address lost learning time. Programs to work directly with students (outside of regular school day)	161	9/30/2024	\$191,045		\$50,000	\$141,045
COVID Testing	Health Services staff, supplies, materials, air purifier	170	6/30/2022	\$40,000		\$21,258	\$18,742
Pandemic Enrollment Loss	Flexible- funding awarded for enrollment loss	171	6/30/2023	\$15,207		\$15,207	
Summer 2022	Expanded Learning for Summer 2022	163	8/31/2022	\$32,233		\$32,233	

* Shared with Non-Public Schools

2022-23 Budget

- Senior Class = 85/Incoming Kdg = estimated 33
- Estimate 10 additional 9th graders from non-publics
- 42 enrollment decrease in # of students x \$8500 = **\$357,000 estimated decrease in revenue**

2022-23 Budget Changes Anticipated (A Starting List)

Increase Revenues

- Increase in athletic/activities fees
- Increase funding on the formula

Increased Expenses

- Salary/Wage increases
- Inflation – fuel, food, materials and supplies
- English Language Learning Services/Support
- Curriculum Materials

Reduction in Expenses (this will likely increase prior to 2022-23 budget approval)

- 3-5 fewer workdays for most unlicensed staff
- Reductions in number of positions/reassignments
- Gifted/Talented- programming within \$10,000 in revenue (\$30,000 reduction in spending)
- Savings if new hire/reassignment is lower salary vs 2021-22 teacher in the same position
- More

2023-24/Long term Possible Reductions

- Multigrade K-6 classrooms/Increase class sizes
 - Close Altura building (reduction in operating expenses)
 - Eliminate/Reduce FTE Positions
 - School Bus/Van Replacement Cycle delay
 - Curriculum materials replacement delay
 - Elimination of specific HS activities/athletic programs
 - Graduation requirements, structure of HS Schedule
 - Reductions in number of MS/HS electives
 - Increase fees again
-
- **NOTE: Voter approved Operating Levy: Currently \$51/student expires 2025.**

2021-2022 Lewiston – Altura School District Budget Information

April 11, 2022

April 11, 2022: 2021-22 Recommended Amended Budget

Fund	Revenues	Expenditures	Difference
01 – General Fund	\$ 9,185,892	\$ 9,634,697.00	(-\$ 448,805)
02- Food Service	\$ 597,486	\$ 586,185	\$ 11,301
04- Community Services	\$ 471,208	\$ 479,782	(-\$ 8574)
06 – Construction (Reserve Fund)	\$ 0	\$ 237,133	6/30/21 Fund Balance: \$ 607,064
07- Debt Service	\$ 504,139	\$ 489,750	\$ 3,746
30- Student Activities	\$ 144,555	\$ 144,555	Individual funds can carry over.
Total All Funds	\$ 10,903,280	\$ 11,572,102	

June 28, 2021: 2021-22 Approved Budget

Fund	Revenues	Expenditures	Difference
01 – General Fund	\$ 9,251,923	\$ 9,237,553	+ \$ 14,370
02- Food Service	\$ 593,525	\$ 556,290	+ \$ 37,235
04- Community Services	\$ 420,001	\$ 427,245	-\$ 7,244
06 - Construction	\$ 0	\$ 147,073	-\$ 147,073
07- Debt Service	\$ 493,521	\$ 489,775	+\$ 3,746
30- Student Activities	\$ 220,000	\$ 220,000	\$ 0
Total All Funds	\$ 10,980,970	\$ 11,079,936	-\$ 98,966

2021-22 Budget Notes

- Pandemic Related Funding: See attachment
- Budget reflects new contracts and wages for staff.
- Community Education has an approx. \$94,000 fund balance to absorb the budgeted deficit. Must work towards making preschool and Cardinal Club budgets balanced.
- Fund 06 – Construction: Budget reflects no revenue because of the FY21 transfer from Fund 07. (Stadium Lights: \$206,000)
- **Deficit in General Fund is not sustainable.**

Student Enrollment Data

School Year	Total # of Resident Students Served	Total Number of Students Open Enrolled IN (Total)	# of Resident Students Open Enrolled OUT
2020-21	511	176 (687)	67
2019-20	540	166 (706)	67
2011-12	581	167 (748)	88
2001-02	702	111 (813)	32

April 2022 Class Sizes

Kdg	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th	11 th	12 th	Total
36	31	41	35	36	39	48	55	59	63	72	57	85	621

2022-23 Budget

- Senior Class = 85/Incoming Kdg = estimated 33
- Estimate 10 additional 9th graders from non-publics
- 42 enrollment decrease in # of students x \$8500 = **\$357,000 estimated decrease in revenue**

2022-23 Budget Changes Anticipated (A Starting List)

Increase Revenues

- Increase in athletic/activities fees
- Increase funding on the formula

Increased Expenses

- Salary/Wage increases
- Inflation – fuel, food, materials and supplies
- English Language Learning Services/Support
- Curriculum Materials

Reduction in Expenses (this will likely increase prior to 2022-23 budget approval)

- 3-5 fewer workdays for most unlicensed staff
- Reductions in number of positions/reassignments
- Gifted/Talented- programming within \$10,000 in revenue (\$30,000 reduction in spending)
- Savings if new hire/reassignment is lower salary vs 2021-22 teacher in the same position
- More

2023-24/Long term Possible Reductions

- Multigrade K-6 classrooms/Increase class sizes
 - Close Altura building (reduction in operating expenses)
 - Eliminate/Reduce FTE Positions
 - School Bus/Van Replacement Cycle delay
 - Curriculum materials replacement delay
 - Elimination of specific HS activities/athletic programs
 - Graduation requirements, structure of HS Schedule
 - Reductions in number of MS/HS electives
 - Increase fees again
-
- **NOTE: Voter approved Operating Levy: Currently \$51/student expires 2025.**

Report to the School Board

April 11, 2022

By Elementary / Intermediate School Principal Dave Riebel

GOAL 1: THE DISTRICT WILL STRIVE TO PROVIDE THE BEST EDUCATIONAL PROGRAMS.

- Kindergarten Registration Night

Kindergarten teachers Ms. O'Duggan and Ms. Pilger were a central part of the Kindergarten Registration night on March 29 at the Elementary School. Families were sent an invitation and registered for Safari times. Each family visited seven stops on their safari that highlighted the places that kindergarten students will interact with next year. A great way for our Kindergarteners to be to build the excitement for next year. The evening also helps firm up the decision process for families determining kindergarten readiness decisions.



- Preschool Registration Open House

Lewiston-Altura Early Childhood opened its 2022-2023 registration on April 1st. Staff also held an Open House evening on April 7 for new families to visit the classrooms and Cardinal Club areas. Contact Vicky Greden or visit www.lewalt.k12.mn.us/page/3545 for downloadable forms.

- Spring Assessment Season begins

The week of April 11 begins our spring assessment season with the Minnesota Comprehensive Assessments for grades 3-6. Reading assessments will take place April 12-14, math assessments April 20-22 and fifth grade science on April 26-27.

GOAL 2: THE DISTRICT WILL STRIVE TO HIRE, DEVELOP AND MAINTAIN THE BEST POSSIBLE STAFF.

- Science Curriculum Team

Kindergarten – sixth grade level classroom teachers have spent Professional Learning Community time during our two hour late start reviewing and unpacking the new state science standards. The groups then reviewed the curricular products of four companies, narrowing those down to two products to review in depth. Those efforts have resulted in an upcoming recommendation to the district Systems Accountability Committee meeting this spring. A remaining step for staff is to identify the particular science kits that are needed to order per grade level.

- Workshop Day inservice – no foolin’.

Amy Young, an English Language Learner support staff specialist from the Minnesota Department of Education spoke to the PK-6 certified staff on our April 1st inservice morning. Her message centered around background information about the EL population in Minnesota. Ms. Young highlighted the Talk, Read, Talk, Write strategy in lesson planning that can be utilized for all students and has shown to be particularly effective for EL students. The second half of our morning had staff teams discussing implementation ideas for the strategies learned in the morning inservice.

GOAL 3: THE DISTRICT WILL STRIVE TO MAINTAIN A POSITIVE EMOTIONAL AND SAFE CLIMATE FOR LEARNERS AND STAFF.

- Fools Five Assembly – March 31st

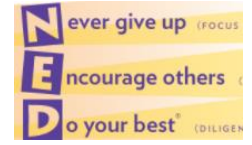


It was truly a big event. Not only was it our first whole school assembly for the year, it was getting back together with our community involvement in the Fools Five Road Race events. Our PK-6 students and families were challenged by Mr. Schmaltz, the biggest fool in Lewiston, to generate \$2,000 in pledges in order for him to don a Charlie Brown costume for the weekend events. Not only did the students surpass the \$2K amount, they blew it away. The PK-6 students generated \$15,029.96 in pledged funds. With funds from matching silent donors adding \$8,575 to the student's amount, it brings this year's total to \$23,604.96! There

were questions about how successful the PK-6 efforts would be after the pandemic related breaks. Those questions were answered with a new high amount. Great efforts by all!

- The NED Show

The NED Show program also took place on the morning of March 31st for Elementary School students. The NED character's name is an acronym for Never give up, Encourage others and Do your best. The program is build around a positive, growth mindset for students. When planning for the event in December, we signed up for the virtual program so classes watched the presentation on their Smartboards within their classrooms.



- Potato Characters Contest



K-4 Elementary students put their imaginations to work and decorated a potato to represent a character from a favorite book. The 8th annual Potato Character Contest put these fancy spuds on display. Lots of fun to make! Lots of fun to view!

GOAL 4: THE DISTRICT WILL STRIVE TO MAINTAIN AND IMPROVE THE DISTRICT'S INFRASTRUCTURE.

No report this month.



Independent School Dist. No. 857
100 County Road 25
Lewiston, MN 55952
(507) 523-2191

Gwen Carman, Superintendent
Dave Riebel, Elementary and Intermediate Principal
Cory Hanson, High School Principal

Goal 1: The District will strive to provide the best possible educational programs.

- Congratulations to the following Junior High students of the month:
 - April – Barbara Schloegel and Justin Lande
- Congratulations to the following Cardinals of the week:
 - Tyler Kreidermacher
 - Owen Sommer
- Good luck to all of our spring activities. Baseball, track and field, softball, and golf are all started. FFA, Trap, and Supermileage are currently in season as well.
- MCA testing begins April 11th and will continue throughout April into the first week of May. MCA tests are important for a number of reasons at the high school level, including that scores are used to determine eligibility for concurrent enrollment courses.
- AP testing will be taking place May 5/9 for students that completed AP Stats and/or Calculus. Thank you to Mrs. Nusbaum for her work prepping the students and Mrs. Anderson for setting up the testing schedule.

Goal 2: The District will strive to hire, develop, and maintain the best possible staff.

- Congratulations to Mr. Ellinghuysen on his retirement. He will be missed. We hope for the best for him in his future endeavors.
- We will be welcoming Ms. Amy Kelly as our next PE/Health teacher. She will be replacing Mr. Kuchta, who will be leaving us at the end of the school year.
- We have one fulltime opening for the remainder of the school year for a paraprofessional. This position will be available for next year as well.

Goal 3: The District will strive to maintain a positive emotional and safe climate for learners and staff.

- Both the Senior High Band and Concert Choir received Excellent Ratings at Large Group Music Contest on Tuesday, March 15th. Congratulations to all our excellent musicians.
- Congratulations to the 7-12 band and choirs on a great series of concerts on March 17. Thank you to Mr. Hamilton and Mr. Wilmes for their work with the six groups that performed.
- Congratulations to the cast, crew, and directors of the play 'Container of Sharks'. It was a great event for all to see.
- Thank you to the community for supporting the FFA Donkey basketball event. Thank you to the students, community member, staff, and FFA riders. We were all laughing with you during the event.

Goal 4: The District will strive to maintain and improve the district infrastructure.

- No major activity to report as we are trying to get ready for the summer surge of activity.

Upcoming Events:

April 15/18 – No School

April 28 – Conferences 4-7

May 7 – Grand Marches at LAHS 5:30 and 6:15, Prom

May 9 – 2 Hour Late Start

May 12 – Senior Honors and Awards

May 30 – PSEO Notification Deadline



Independent School Dist. No. 857
100 County Road 25
Lewiston, MN 55952
(507) 523-2191

Gwen Carman, Superintendent
Cory Hanson, High School Principal • Dave Riebel, Elementary/Intermediate Principal

Lewiston - Altura Schools: Building A Caring, Adaptable, Respectful, Determined, Successful Community

Superintendent's Report to the School Board
Respectfully Submitted by Gwen Carman
April 11, 2022

Meeting Agenda Item Notes

District Office Transitions We are continuing to adjust to the changes in our Business Office. Welcome to Courtney and Sheala! They are a bright, capable friendly and positive addition to our staff and I am confident they will learn their roles and responsibilities. At the same time, we also must give them time, patience and support.

Teresa is providing them some training, as well as continuing to do payroll. I am assessing how/when to make a transition in this critical area of our work. Region V staff have also been and will continue to support us with Accounts Payable, as well as training.

Also on the agenda is a work agreement with Bergankdv. They have been extremely helpful in working through our pandemic funding grants and aligning them with the budget. We will continue to work together on monitoring the grants, drawing the funds when appropriate and helping with the many tasks and details necessary to close the budget at the end of the year and work through the audit. The current agreement with them is through June 30, 2023. As we move forward over the next several months, we will assess what their role will be (or not) with us beyond next year.

I want to emphasize I am cognizant of our budget situation and the need to maintain our business office expenses at an acceptable level for a district our size. However, I also want to emphasize the overarching importance of our business office maintaining complete and accurate financial procedures and completing all of the required reporting. This requires time and trained staff.

Joel Ellinghuysen On the Consent Agenda, you will see that Mr. Ellinghuysen has submitted his letter of retirement effective at the end of this school year. Mr. Ellinghuysen has been a teacher in our district since 1999. I know we all thank Mr. Ellinghuysen for his years of leadership with our Industrial Arts/Technology Education programs and wish him the best in his future!

L- A Principals' Association Contract The L-A Principals Association and the Board negotiating committee reached an agreement for their 2021-2023 contract after just 3 meetings. We will highlight the proposed contract at the meeting

Revised 2021-22 Budget It is not required but it is appropriate to update the current school year budget as this helps inform the upcoming year's budget. As you know, the original budget is based on estimates that are made in May/early June of the prior year. This process has been more complicated (in a positive way) because of the additional funds the district received as a result of the pandemic. As I have said many times, this funding has been extremely beneficial in 'cushioning' our budget challenges. And with all of the educational challenges and emotions associated with the pandemic, it has not been easy to consider significant staffing or other budget changes.

However, as you know, the pandemic related funding is short term and it is now essential that we 'right size' and balance our expenditures with our revenues. As you know, public school district budgets are primarily driven by student enrollment. The district has experienced a significant decrease in total enrollment each year for the past several years primarily due to having larger graduating classes in comparison to the number of incoming kindergarten students.

I have prepared a set of handouts that provide more detail about the amended budget for 2021-22 that I am recommending. Unfortunately, it does have a General Fund deficit of \$448,805. This is absolutely not sustainable, and we must make significant changes in 2022-23 and continue to do so in the foreseeable future.

OTHER UPDATES

Facility Planning Next Steps The School Perceptions survey showed that staff, parents and community members recognize the need for facility improvements to assure students and staff have schools that are safe, modern and appropriate for 21st Century education. As a result, you gave the administration the 'green light' to work with the InGensa staff to plan next steps for long term facility planning. Mr. Riebel, Dr. Hanson, Mr. Banicki and I met with them and representatives from ISG to talk about options and next steps. I would like to discuss if you are available to meet with them for a Workshop Meeting on April 25th.

As you know, in our Agreement with InGensa (and the contracting firms they work with) we do not compensate them for their time and expenses unless the district undertakes a major construction project.

Requests for Public Data: I have now received over 50 requests since December, the vast majority from one community member. I am in ongoing communication with our legal counsel to assure that my responses are appropriate and within the scope of the request and our legal obligations. This is resulting in a significant increase in our legal fees. The February invoice from Kennedy & Graven, Chartered (bill that is on this month's agenda) is over \$10,000 and I anticipate that every month will be of a comparable amount for as long as the requests continue at their ongoing current rate.

MSBA Workshops : A reminder about these important upcoming trainings. Let me know if you would like to attend.

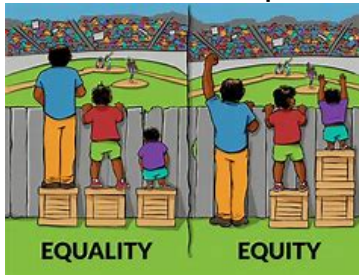
Building a High-Performance School Board Team: Phase III Workshop focuses on the stages of board development, characteristics of a high-performing school board team, navigating board dynamics, small-group interactions with school board video scenarios, and an overview of the MSBA School Board Self-Evaluation tool. The Phase III Workshop is scheduled for **Friday, April 22, 2022 (9 a.m. to 4 p.m.) at the Eden Prairie Central Middle School Community Room (8025 School Road, Eden Prairie).**

Representing Your Community rough Policy and Engagement: Phase IV Workshop focuses on in-depth discussions and examples of a board member’s role as a policymaker and small-group sessions that walk through a community engagement activity. -is workshop will also have a segment on the media and public forums. The Phase IV Workshop is slated for **Saturday, April 23, 2022 (9 a.m. to 4 p.m.) at the Eden Prairie Central Middle School Community Room (8025 School Road, Eden Prairie)**. Visit the MSBA website for more information.

THANK YOU

Bus and Van Drivers A special thanks to our very important transportation department! Their work is so important as we entrust our students’ safety with them every morning and afternoon. In addition, they are the 1st and last face our bus and van riding students see every day. They have been and will continue to be particularly challenged with the spring activities and their need for additional transportation. Thank you to Kevin Ziebell and Linda Leibfried for their flexibility and ‘magic’ of coordinating/juggling the routes and drivers to make it all happen!

A reminder of the importance of considering equity in the work we do:



All students deserve our best and what s/he needs to achieve.