

ULEN-HITTERDAL SCHOOL DISTRICT  
 REGULAR SCHOOL BOARD MEETING  
 WEDNESDAY, JULY 10, 2024  
 6:00 PM  
 BOARD ROOM

<u>Elected</u>	<u>Roll Call</u>	<u>Term Exp.</u>	<u>Elected</u>	<u>Roll Call</u>	<u>Term Exp.</u>
2021	___ Mindy Bakke	2025			
2021	___ Bob Klemetson	2025	2023	___ Donna Jacob	2027
2021	___ Nolan Braseth	2025	2023	___ Laura Tweten	2027
2023	___ Jennie Wibe-Bjerke	2027	2024	___ Troy Amundson	2025

AGENDA

- I. Call to Order – Pledge of Allegiance
- II. Open Mic: (The Open Mic. segment is the agenda item that allows members of the public to address the Board on any issues they deem appropriate. Speaking time is limited to two minutes per person. It is requested by the Board that visitors refrain from addressing the Board during the Action Agenda unless invited to do so by the Board or Superintendent.)
- III. Special Reports:
- IV. Good News: Ted Critchley
  - A. Band & Choir: Chanhassen
  - B. Summer Staff Recognition
- V. Approval of Minutes
- VI. Approval of Claims and Liquid Transfers
- VII. Reports:
  - A. Special Ed/Title Program – Laura Tweten
  - B. ECFE/Community Ed – Mindy Bakke
  - C. Student & Minority Liaison – Toy Amundson, Jennie Wibe-Bjerke, Laura Tweten
  - D. Negotiations – Nolan Braseth, Mindy Bakke, Laura Tweten
  - E. Meet & Confer – Bob Klemetson, Jennie Wibe-Bjerke, Laura Tweten
  - F. Technology/Vocational – Troy Amundson, Mindy Bakke, Donna Jacob
  - G. Marketing/Co-Curricular – Troy Amundson, Jennie Wibe-Bjerke, Bob Klemetson
  - H. Facilities/Finance/Personnel – Jenne Wibe-Bjerke, Nolan Braseth, Donna Jacob
  - I. Food Service/Wellness – Troy Amundson, Mindy Bakke
  - J. MSHSL – Bob Klemetson
  - K. Worlds Best Workforce – Laura Tweten, Donna Jacob
- VIII. Dean of Students Report: Ted Critchley

- A. Credit Recovery
- B. Teacher Workshop Schedule
- C. READ Act

IX. AD Report:

- A. MSHSL Video

X. Superintendent Report: Dustin Flaten

- A. Project Updates
- B. Legislative Recap
- C. LTFM Revenue and Expenditures (Spreadsheets at meeting)
- D. 2024-2025 Preliminary Budget

XI. Approval of Agenda

XII. Action Agenda:

- A. Recommendation to hire Emily Jacobson as a 5<sup>th</sup> grade teacher at BA, Step 0, for the 2024-2025 school year. (Enclosed)
- B. Recommendation to hire Hailey Swiers as a 3<sup>rd</sup> grade teacher at MA, Step 8, for the 2024-2025 school year. (Enclosed)
- C. Recommendation to approve the medical leave of Amanda Thorsvig for Quarter 1 of the 2024-2025 school year. (Enclosed)
- D. Recommendation to approve the 2024-2025 preliminary budget.
- E. Recommendation to accept the MSBA membership dues. (Enclosed)
- F. Recommendation to approve the annual Adult Education Agreement with Detroit Lakes Public Schools. (Enclosed)
- G. Recommendation to approve the lane change of Julie Mies from BA +30 to MA +10. (Enclosed)
- H. Recommendation to approve the 2-year agreement with Clay County Public Health for school nurse services and trainings. (Enclosed)
- I. Recommendation to approve the MREA membership for the 2024-2025 school year. (Enclosed)
- J. Recommendation to approve the resolution of the MSHSL membership for the 2024-2025 school year. (Enclosed)
- K. Recommendation to approve the contract with Interquest Detection Canines for the 2024-2025 school year. (Enclosed)
- L. Recommendation to approve the Cass-Clay Creamery bid through Moorhead Area

Public schools for the 2024-2025 school year. (Enclosed)

M. Recommendation to approve the LCSC annual membership agreement. (Enclosed)

N. Recommendation to approve the contract with Eide Bailey for the 2023-2024 audit. (Enclosed)

O. Recommendation to approve the resolution of the LTFM Ten-Year expenditure and revenue application. (Enclosed)

P. Recommendation to approve the carry over of vacation hours over 40 to the 2024-2025 school year. (Enclosed)

XIII. Upcoming Meetings and Special Events: Regular School Board Meeting to be held on Wednesday, August 14<sup>th</sup>.

XIV. Adjourn

**2024-2025**  
**Teacher Contract**  
**Independent School District No. 914**  
**Ulen-Hitterdal Public Schools**

The School Board of Independent School District No. 914 of the State of Minnesota, Ulen, Minnesota, enters into this agreement, pursuant to M.S. 122A.40, as amended, with **Emily Jacobson**, a legally qualified and licensed teacher who agrees to teach in the public schools of said district as a **Teacher, BA, Step 0**, for the school year **2024 to 2025**.

**The Following Provisions Shall Apply and Are a Part of This Contract:**

1. **Basic Services:** Said teacher shall faithfully perform the services prescribed by the school board or its designated representative, whether or not such services are specifically described in this contract, abide by the rules and regulations as established by the school board and State Board of Education, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach in the schools of said district as assigned in such grades or subjects for which the teacher has the necessary license.
2. **Duration:** This contract is subject to the provisions of M.S. 122A.40 as amended and to all laws, rules and regulations of the State of Minnesota relevant to qualification, licensure, employment, termination and discharge for cause of teachers. Thereafter this contract shall remain in full force and effect except if modified by mutual consent of the school board and the teacher or unless terminated as provided by law, or by written resignation pursuant to M.S. 122A.40.
3. **Duty Year:** The teacher's duty year and vacation days shall be as adopted by the school board, and teacher agrees to teach on those legal holidays on which the school board is authorized to conduct school if the school board so determines. In the event a duty is lost due to any emergency, the teacher agrees to perform duties on such other day in lieu thereof as determined by the school board.
4. **Additional services:** The school board, or its designated representative, may assign the teacher to extracurricular, co-curricular, or other assignments, subject to established compensation for such services which exceed the services authorized in paragraph 1. Said extracurricular, co-curricular or other assignments may be described in paragraph 6 of this contract or by letter assignment, together with a recitation of the compensation, if any, to be paid for said assignment. The school board, or its designated representative, may make any additions or amendments during the duty year as shall be necessary. Said extracurricular, co-curricular, or other assignments and compensation, if any, for such assignment shall not become a part of the teacher's continuing contract rights unless the words "continuing contract" are recorded immediately following the assignment.
5. **Reference:** This contract shall be subject to the agreement between the school district and the exclusive representative, if any, and the provisions of the Public Employment Labor Relations Act as amended.
6. **Special Provisions:** (Insert here any other contractual provisions).
7. **In Consideration Thereof**, the School Board agrees to pay said teacher the following annual salary:

**\$45,026.00**

For Basic Teaching Services

For additional services as set forth in paragraph 4 and  
Found on extra-curricular extra duties contract.

**\$45,026.00**

**Total Salary, Exclusive of Fringe**

In Witness Whereof, I have subscribed this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Teacher \_\_\_\_\_

In Witness Whereof, We have subscribed our signature this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Chairperson \_\_\_\_\_

Clerk \_\_\_\_\_

**2024-2025**  
**Teacher Contract**  
**Independent School District No. 914**  
**Ulen-Hitterdal Public Schools**

The School Board of Independent School District No. 914 of the State of Minnesota, Ulen, Minnesota, enters into this agreement, pursuant to M.S. 122A.40, as amended, with **Hailey Swiers**, a legally qualified and licensed teacher who agrees to teach in the public schools of said district as a **Teacher, MA, Step 8**, for the school year **2024 to 2025**.

**The Following Provisions Shall Apply and Are a Part of This Contract:**

1. **Basic Services:** Said teacher shall faithfully perform the services prescribed by the school board or its designated representative, whether or not such services are specifically described in this contract, abide by the rules and regulations as established by the school board and State Board of Education, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach in the schools of said district as assigned in such grades or subjects for which the teacher has the necessary license.
2. **Duration:** This contract is subject to the provisions of M.S. 122A.40 as amended and to all laws, rules and regulations of the State of Minnesota relevant to qualification, licensure, employment, termination and discharge for cause of teachers. Thereafter this contract shall remain in full force and effect except if modified by mutual consent of the school board and the teacher or unless terminated as provided by law, or by written resignation pursuant to M.S. 122A.40.
3. **Duty Year:** The teacher's duty year and vacation days shall be as adopted by the school board, and teacher agrees to teach on those legal holidays on which the school board is authorized to conduct school if the school board so determines. In the event a duty is lost due to any emergency, the teacher agrees to perform duties on such other day in lieu thereof as determined by the school board.
4. **Additional services:** The school board, or its designated representative, may assign the teacher to extracurricular, co-curricular, or other assignments, subject to established compensation for such services which exceed the services authorized in paragraph 1. Said extracurricular, co-curricular or other assignments may be described in paragraph 6 of this contract or by letter assignment, together with a recitation of the compensation, if any, to be paid for said assignment. The school board, or its designated representative, may make any additions or amendments during the duty year as shall be necessary. Said extracurricular, co-curricular, or other assignments and compensation, if any, for such assignment shall not become a part of the teacher's continuing contract rights unless the words "continuing contract" are recorded immediately following the assignment.
5. **Reference:** This contract shall be subject to the agreement between the school district and the exclusive representative, if any, and the provisions of the Public Employment Labor Relations Act as amended.
6. **Special Provisions:** (Insert here any other contractual provisions).
7. **In Consideration Thereof**, the School Board agrees to pay said teacher the following annual salary:

**\$59,920.00**

For Basic Teaching Services

For additional services as set forth in paragraph 4 and

Found on extra-curricular extra duties contract.

**\$59,920.00**

**Total Salary, Exclusive of Fringe**

In Witness Whereof, I have subscribed this 4<sup>th</sup> day of June, 2024.

Teacher Hailey Swiers

In Witness Whereof, We have subscribed our signature this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Chairperson \_\_\_\_\_

Clerk \_\_\_\_\_

May 24th, 2024

Superintendent Flaten  
Ulen-Hitterdal School Board  
27 2nd Street NW  
Ulen, MN 56585

This letter is to inform you of my submission for maternity leave. I plan to fulfill most of the duties of my summer contract, unless unforeseen circumstances arise. I will be utilizing 42 days of my bank for this leave, for the student contact days of first quarter. If my pregnancy and subsequent time progresses as planned, I will be returning after first quarter, November 4th.

The FFA events that may need a chaperone in addition to teaching duties are listed below. This is a tentative list. I will obtain the schedule as soon as we have the Region Advisors meeting in June.

September - Fall Rally

October - CDE at Barnesville

October - National FFA Convention @ Indianapolis Indiana

Please contact me with any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Amanda Thorsvig". The signature is fluid and cursive, written over a white background.

Amanda Thorsvig  
Ulen Hitterdal Agricultural Education Instructor  
& FFA Advisor  
27 2nd Street N  
Ulen, MN 56585  
(218) 596-8854 ext 1013  
athorsvig@ulenhitterdal.k12.mn.us

Preliminary Fund Balance Projections					
2024-2025					
	Balance	Revenues	Expenditures	Balance	
	7/1/2024	2024-2025	2024-2025	6/30/2025	
<b>Reserved Fund Balances:</b>					
B-01-422-000	Career Technical Levy	0.00	47,422.00	47,422.00	0.00
B-01-422-000	Compensatory	0.00	205,951.00	205,951.00	0.00
B-01-422-000	Learning & Development	0.00	59,544.00	59,544.00	0.00
B-01-422-000	Staff Development	0.00	45,667.00	45,667.00	0.00
B-01-422-000	Library Aid	0.00	39,833.00	39,833.00	0.00
B-01-422-000	Support Personnel	0.00	38,580.00	38,580.00	0.00
B-01-424-000	Operating Capital	71,393.00	16,716.00	21,271.00	66,838.00
B-01-438-000	Gifted and Talented	14,153.00	4,077.00	7,379.00	10,851.00
B-01-449-000	Safe Schools Levy	3,285.00	10,890.00	9,649.00	4,526.00
B-01-460-000	Nonspendable Balance	60,072.00	0.00	0.00	60,072.00
B-01-467-000	LTFM	-2,835.00	86,924.00	68,105.00	15,984.00
B-01-472-000	Restricted for MA	41,284.00	10,000.00	3,000.00	48,284.00
	<b>Total Reserved Fund Balances</b>	<b>187,352.00</b>	<b>565,604.00</b>	<b>546,401.00</b>	<b>206,555.00</b>
<b>Unreserved Fund Balances:</b>					
B-01-422-000	General Fund	1,699,488.00	4,199,154.00	4,468,003.00	1,387,304.00
B-01-422-000	Transfer to Comm Ed & ECFE & SR			43,335.00	
	<b>Total Unreserved Fund Balances</b>	<b>1,699,488.00</b>	<b>4,199,154.00</b>	<b>4,511,338.00</b>	<b>1,387,304.00</b>
	<b>Total Reserved and Unreserved Fund Balances</b>	<b>1,886,840.00</b>	<b>4,764,758.00</b>	<b>5,057,739.00</b>	<b>1,593,859.00</b>
<b>Other Funds:</b>					
B-02-422-000	Food Service Fund	64,684.00	320,421.00	311,060.00	74,045.00
B-04-431-000	Community Ed	0.00	114,578.00	128,294.00	-13,716.00
B-04-432-000	ECFE	0.00	25,230.00	24,232.00	998.00
B-04-444-000	School Readiness	0.00	58,414.00	89,031.00	-30,617.00
B-07-422-000	Debt Service	149,136.00	364,408.00	326,845.00	186,699.00



**Minnesota School Boards Association**  
**1900 West Jefferson Avenue**  
**St. Peter, MN 56082-3015**  
**507-934-2450 or 800-324-4459**

<b>Invoice</b>	INV-10618-T8R0L4
<b>Date</b>	7/1/2024
<b>Amount Due</b>	\$3,640.00
<b>Date Due</b>	8/15/2024

Ulen-Hitterdal  
 PO Box 389  
 Ulen, MN 56585-0389

<b>Customer Name</b>	<b>Purchase Order No.</b>			
Ulen-Hitterdal				
<b>Description</b>	<b>Quantity</b>		<b>Unit Price</b>	<b>Ext. Price</b>
Policy Services Subscription - Ulen-Hitterdal	1		\$750.00	\$750.00
ISD Membership - Ulen-Hitterdal	1		\$2,890.00	\$2,890.00

**COPY**

Dues for your district are based on "Average Daily Membership of Students Served" for the fiscal year ended June 30, 2023, as provided by the Minnesota Department of Education.

MSBA is not able to accept Credit, Debit, or Procurement Cards as a method of payment of your 2024-2025 Dues Invoice. Please remit payment of this invoice to MSBA by CHECK. Thank you for your cooperation.

In accordance with IRS Code Sec. 6113, contributions or gifts (including membership dues) to MSBA are not deductible as charitable contributions for Federal income tax purposes.

<b>Subtotal</b>	\$3,640.00
<b>Total</b>	\$3,640.00



**DETROIT LAKES ADULT BASIC EDUCATION – SCHOOL DISTRICT #22  
COMMUNITY EDUCATION**

**THIS AGREEMENT** by and between Ulen-Hitterdal ISD #914, 27 2<sup>nd</sup> Street NW, Ulen MN 56585 and the Detroit Lakes Literacy Consortium, 900 Hwy 34 East, Detroit Lakes, MN 56501 for the period of July 1<sup>st</sup>, 2024 to June 30<sup>th</sup>, 2025.

**WHEREAS** ISD #914 wishes to enter into an agreement to provide funds in partial support of area Adult Basic Education (ABE) programming through base funding available for the program year 2024-2025.

**WHEREAS**, Detroit Lakes Literacy Consortium, the State-approved ABE provider for this area, wishes to enter into an agreement to supplement these same aforementioned funds to provide ABE programming in the ISD's area. This will accommodate ISD #914 and Detroit Lakes' obligation to provide the community with local ABE which is accessible and appropriate for area needs.

**NOW, THEREFORE**, the parties agree as follows:

As a member of the consortium, ISD #914 agrees to:

1. Provide funding in accordance with base funding to be contributed towards the local area's Adult Basic Education consortium. These funds will be used to supplement ABE instructor wage and fringe, skills workshops, administrative costs, materials, supplies, printing/advertising, instructor training, mileage and participant supportive services. This contribution will meet obligation for the 2024-2025 program year.
2. Publicize the ABE program in school district and community education newsletters and assist with other effective program marketing.
3. Provide space for the ABE classes to be held.

As the consortium fiscal agent, Detroit Lakes agrees to:

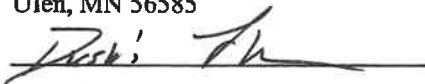
1. Remain the employer of records for the ABE staff. Detroit Lakes will be responsible for providing fringe benefits (TRA) to the ABE staff through the Agency's in-place plans.
2. Collect and compile student data from MARCS forms.
3. Submit required performance reports and fiscal reports to MDE.
4. Receive state ABE aid under Section 124.531 for Adult Basic Education programming delivered by the consortium.
5. Allocate state ABE aid to members of the consortium according to this agreement.

This Agreement represents a collaborative effort to encourage the delivery of Adult Basic Education programs to local school districts by way of the consortium concept in a cost-effective manner. The agreement may be modified, revised or terminated by either ISD #914 or Detroit Lakes by providing the other party with a thirty (30) day written notice.

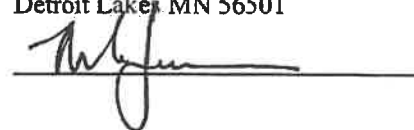
**IN WITNESS WHERE OF** ISD #914 and Detroit Lakes have executed this agreement this 1<sup>st</sup> day of July, 2024.

ISD #914  
27 2<sup>nd</sup> Street Northwest  
Ulen, MN 56585

Dustin Flaten  
Ulen-Hitterdal School District  
27 2<sup>nd</sup> Street NW  
Ulen, MN 56585



Mark Jenson - Superintendent  
ISD #22  
702 Lake Ave  
Detroit Lakes, MN 56501



## REQUEST FOR LANE CHANGE

(Please list all courses and attach transcript)

Staff Member: Julie Mies

Employee Number: 1014

Present Lane: DA+30/45

Present Step: 14

Lane Requested: MA+10

Date Supt. Approval	Course Title	Course Number	# Quarter Hours	Letter Grade	Grad	Under Grad	OFFICIAL NOTICE OF COMPLETION Grade Sheet
	Assessment Strategies	563	3	A+	X		
	Ed Pl Adapt. Probs	564	3	A	Y		
	SLD Strategies	575	3	A	X		
	Emot / Beh Disord	573	3	A	Y		
	Second. Pract: MD	567	3	P	Y		
	Instr Strategies	513	3	A	X		
	Beh Interv. Mgmt	571	3	A	X		
	Percept / Policits	620	3	A	Y		
	Theory / Process	664	2	A	X		

Effective Date: Individual teaching contracts will be modified to reflect qualified lane changes twice every year, once on September 15 and once on January 15, providing a transcript of qualified credits is submitted to this Superintendent's office no later than 15 days prior to the dates specified.

I certify that the above information is accurate to the best of my knowledge and belief.

Julie Mies

Signature

2/21/24

Date

Date received by Superintendent: 2/26/24

Date of Superintendent recommendation to Board: 6-6-24

[Signature]

Superintendent Signature

**AGREEMENT BETWEEN  
CLAY COUNTY PUBLIC HEALTH  
AND  
ULEN-HITTERDAL SCHOOL DISTRICT**

The Ulen-Hitterdal School District, hereinafter referred to as the "School" and Clay County Public Health, Moorhead, Minnesota hereinafter referred to as the "Provider" enter into this agreement for the period July 1, 2024, through June 30, 2026. These dates allow the school district to cover the fiscal year. Provider services will be requested starting two weeks prior to the first day of classes, throughout the school academic year and lasting two weeks after the last day of classes.

Whereas the Provider is a certified health care provider in Clay County and; whereas the Provider has authorized the development of school health services and; whereas the School wishes to purchase such services from the Provider; Now, therefore, in consideration of the mutual understandings and agreements set forth, the School and Provider agree as follows:

**I. PROVIDER RESPONSIBILITIES:**

1. Hearing and vision screening and rescreening as recommended by the Minnesota Department of Health or as requested by the School. Hearing and vision screening for new students. Individualized student follow-up as appropriate.
2. Teach "Growing Up Classes" to 4<sup>th</sup> grade girls and 5<sup>th</sup> grade boys and girls.
3. Assistance with immunization clinics and appropriate follow-up as necessary to meet requirements of the State Immunization Law and as time allows. Coordination of the professional and paraprofessional staff to support the school based immunization clinics.
4. The Public Health Nurse will be notified throughout the school year of new students who enroll into the school district, will review the new student's health and immunization records, and will notify the School Principal if the student's immunization records are not in compliance with the Minnesota School Immunization Law.
5. The Public Health Nurse will be notified of the following:
  - student hospitalization
  - new medication or changes in medication
  - any MD order that is received
  - new health/medical condition (e.g. asthma, diabetes, seizures, etc.)
6. Assistance with communicable disease control (lice, measles, scabies) as requested by the School and as time allows.
7. Health screening of students as requested by School and as time allows and as determined by the provider.
8. The public health nurse will provide the above basic services to the school district. The day of the week and the length of the time spent in the school may vary according to the activity planned and individual arrangements made with the school.
9. The public health nurse will be available for consultation and monitoring of plan with the individualized student health plan relating to the medically fragile student.
10. Students who require rescreening for a component of the Early Childhood Screening will be referred to the public health nurse for the appropriate follow-up.
11. Appropriate on-going training and supervision will be provided by the public health nurse to individuals giving medication.
12. Review student health files to identify students with ongoing health needs and/or students who may require individualized health plan, including back-to-school night for those students with health and medication needs.

## **II. SCHOOL RESPONSIBILITIES:**

1. The School will appoint a health service aide who is qualified and appropriately trained in first-aid, CPR, and universal precautions in each building to assist the public health nurse. The aide will, at all times, remain the employee and agent of the School. The School will cooperate with all reasonable requests of the Provider in connection with the delivery of the above services.
2. The School will provide ample space for the public health nurse to care for students. The space will be appropriate for the activity provided.
3. The School district will assure the accurate and safe administration of student's medication.
4. The School will assist the public health nurse with screenings and clinics by procuring volunteers, space and equipment as requested by the nurse. The School will assist Clay County by providing input on school health program development and evaluation.
5. No person or persons shall on the ground of race, color, national origin, handicap, age, sex or religion, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program service or benefit advocated, authorized, or provided by this Department.
6. The school district reserves the right to add additional hours during the school year as needed and agreed upon with the provider.

## **III. STAFF:**

The Provider will make every reasonable effort to maintain sufficient staff, facilities and equipment to deliver the services. The Provider will notify the School if ever the Provider will be unable to provide the required quality or quantity of purchased services. Upon notification, School and Provider will determine whether such inability will require a modification or cancellation of the contract. The Provider will supply additional staff to the school, above the contract hours, if requested by the School.

## **IV. RECORDS:**

1. Individual school health records will be maintained by the school health aide and kept on file in the School in accordance with school policy.
2. Necessary health forms will be provided by the School.
3. The School is responsible for complying with the Data Practices Act which includes notification of data collected, release of information and safeguarding the record.

### **Health Insurance Portability and Accountability Act of 1996:**

School and Provider agree to comply with the Administrative Simplification requirements of the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), as set forth in Title 45, Parts 160 and 164 of the Code of Federal Regulations (the "CFR"). In the event of conflicting terms or conditions, this Addendum shall supersede the Agreement.

1. Definitions. Capitalized terms not otherwise defined in the Agreement shall have the meanings given to them in Title 45, Parts 160 and 164 of the CFR and are incorporated herein by reference.
2. Use and Disclosure of Protected Health Information. Business Associate shall use and/or disclose Protected Health Information ("PHI") only to the extent necessary to satisfy Business Associate's obligations under the Agreement.
3. Prohibition of Unauthorized Use or Disclosure of PHI. Business Associate shall not use or disclose any PHI received from or on behalf of Agency, except as permitted or required by the Agreement, as required by law or as otherwise authorized in writing by Agency. Business Associate shall comply with: (a) Title

45, Part 164 of the CFR; (b) State laws, rules and regulations applicable to PHI not preempted pursuant to Title 45, Part 160, Subpart B of the CFR; and (c) Agency's health information privacy and security policies and procedures.

4. **Business Associate's Operations.** Business Associate may use PHI it creates or receives for or from Agency only to the extent necessary for Business Associate's proper management and administration or to carry out Business Associate's legal responsibilities. Business Associate may disclose such PHI as necessary for Business Associate's proper management and administration or to carry out Business Associate's legal responsibilities only if:
  - a. The disclosure is required by law; or
  - b. Business Associate obtains reasonable assurance, evidenced by written contract, from any person or organization to which Business Associate shall disclose such PHI that such person or organization shall:
    - (i) Hold such PHI in confidence and use or further disclose it only for the purpose for which Business Associate disclosed it to the person or organization or as required by law; and
    - (ii) Notify Business Associate (who shall in turn promptly notify Agency) of any instance of which the person or organization becomes aware in which the confidentiality of such PHI was breached.
5. **PHI Safeguards.** Business Associate shall develop, implement, maintain and use appropriate administrative, technical and physical safeguards to prevent the improper use or disclosures of any PHI received from or on behalf of Agency.
6. **Electronic Health Information Security and Integrity.** Business Associate shall develop, implement, maintain and use appropriate administrative, technical and physical security measures in compliance with Section 1173(d) of the Social Security Act, Title 42, Section 1320d-2(d) of the United States Code and Title 45, Part 142 of the CFR to preserve the integrity and confidentiality of all electronically maintained or transmitted Health Information received from or on behalf of Agency pertaining to an Individual. Business Associate shall document and keep these security measures current.
7. **Protection of Exchanged Information in Electronic Transactions.** If Business Associate conducts any Standard Transaction for or on behalf of Agency, Business Associate shall comply, and shall require any subcontractor or agent conducting such Standard Transaction to comply, with each applicable requirement of Title 45, Part 162 of the CFR. Business Associate shall not enter into or permit its subcontractors or agents to enter into any Trading Partner Agreement in connection with the conduct of Standard Transactions for or on behalf of Agency that: (a) changes the definition, Health Information condition or use of a Health Information element or segment in a Standard; (b) adds any Health Information elements or segments to the maximum defined Health Information set; (c) uses any code or Health Information elements that are either marked "not used" in the Standard's Implementation Specification or are not in the Standard's Implementation Specification(s); or (d) changes the meaning or intent of the Standard's Implementation Specification(s).
8. **Subcontractors and Agents.** Business Associate shall require each of its subcontractors or agents to whom Business Associate may provide PHI received from, or created or received by Business Associate on behalf of Agency to agree to written contractual provisions that impose at least the same obligations to protect such PHI as are imposed on Business Associate by the Agreement.
9. **Access to PHI.** Business Associate shall provide access, at the request of Agency, to PHI in a Designated Record Set, to Agency or, as directed by Agency, to an Individual in order to meet the requirements under Title 45, Part 164, Subpart E, Section 164.524 of the CFR and applicable State law. Business Associate

shall provide access in the time and manner set forth in Agency's health information privacy and security policies and procedures.

10. Amending PHI. Business Associate shall make any amendment(s) to PHI in a Designated Record Set that Agency directs or agrees to pursuant to Title 45, Part 164, Subpart E, Section 164.526 of the CFR at the request of Agency or an Individual, and in the time and manner set forth in Agency's health information privacy and security policies and procedures.
11. Accounting of Disclosures of PHI.
  - a. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Agency to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with Title 45, Part 164, Subpart E, Section 164.528 of the CFR.
  - b. Business Associate agrees to provide Agency or an Individual, in time and manner set forth in Agency's health information privacy and security policies and procedures, information collected in accordance with Section 11(a) above, to permit Agency to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with Title 45, Part 164, Subpart E, Section 164.528 of the CFR.
12. Access to Books and Records. Business Associate shall make its internal practices, books and records relating to the use and disclosure of PHI received from or on behalf of Agency available to Agency and to DHHS or its designee for the purpose of determining Agency's compliance with the Privacy Rule.
13. Reporting. Business Associate shall report to Agency any use or disclosure of PHI not authorized by the Agreement or in writing by Agency. Business Associate shall make the report to Agency's Privacy Official not less than 24 hours after Business Associate learns of such unauthorized use or disclosure. Business Associate's report shall at least: (a) identify the nature of the unauthorized use or disclosure; (b) identify the PHI used or disclosed; (c) identify who made the unauthorized use or received the unauthorized disclosure; (d) identify what Business Associate has done or shall do to mitigate any deleterious effect of the unauthorized use or disclosure; (e) identify what corrective action Business Associate has taken or shall take to prevent future similar unauthorized use or disclosure; and (f) provide such other information, including a written report, as reasonably requested by Agency's Privacy Official.
14. Mitigation. Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of PHI by Business Associate in violation of the requirements of the Agreement.
15. Termination for Cause. Upon Agency's knowledge of a material breach by Business Associate, Agency shall:
  - a. Provide an opportunity for Business Associate to cure the breach or end the violation and terminate if Business Associate does not cure the breach or end the violation within the time specified by Agency.
  - b. Immediately terminate the Agreement if Business Associate has breached a material term of the Agreement and cure is not possible.
  - c. If neither termination nor cure is feasible, Agency shall report the violation to the Secretary.
16. Return or Destruction of Health Information.
  - a. Except as provided in Section 16(b) below, upon termination, cancellation, expiration or other conclusion of the Agreement, Business Associate shall return to Agency or destroy all PHI received from Agency, or created or received by Business Associate on behalf of Agency. This provision shall

apply to PHI that is in the possession of subcontractors or agents of Business Associate. Business Associate shall retain no copies of the PHI.

- b. In the event that Business Associate determines that returning or destroying the PHI is infeasible, Business Associate shall provide to Agency notification of the conditions that make return or destruction infeasible. Upon verification by Agency that the return or destruction of PHI is infeasible, Business Associate shall extend the protections of the Agreement to such PHI and limit further uses and disclosure of PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI.

- 17. Automatic Amendment. Upon the effective date of any amendment to the regulations promulgated by DHHS with respect to PHI, the Agreement shall automatically amend such that the obligations imposed on Business Associate as a Business Associate remain in compliance with such regulations.

**V. COST OF SERVICES:**

*July 1, 2024 through June 20, 2025:* The School agrees to pay the Provider, upon receipt of the bill, \$47.00 per hour spent by the public health nurse in preparation for and delivery of the above services. The 24-25 school year total will be 140 hours for a cost of \$6,580.00. The cost of specific supplies will be in addition to the hourly rate. The Provider will bill the School monthly specifying the dates, number of service hours and type of service delivered.

*July 1, 2024 through June 20, 2025:* The School agrees to pay the Provider, upon receipt of the bill, \$50.00 per hour spent by the public health nurse in preparation for and delivery of the above services. The 25-26 school year total will be 140 hours for a cost of \$7,000.00. The cost of specific supplies will be in addition to the hourly rate. The Provider will bill the School monthly specifying the dates, number of service hours and type of service delivered.

**VI. INDEMNIFICATION:**

The School hereby agrees, to the extent permitted by law, to at all times indemnify provider against any and all claims, suits, actions, debts, damages, costs, charges, and expenses, including court costs and attorney fees, and against all liability, losses, and damages of any nature whatever, that provider shall or any at any time sustain or be put to by reason of the performance by provider of its obligations under this agreement, with the exception of any claims, suits, actions, debts, damages, costs, charges, expenses, liability and/or losses arising out of or caused by the bad faith or misconduct, and/or negligence of the provider, its officers, employees and agents.

\_\_\_\_\_  
School Superintendent Date

\_\_\_\_\_  
Chair, School Board Date

\_\_\_\_\_  
Director, Clay County Public Health Date

---

Chair, Clay County Board of Commissioners

Date





Voice For Greater Minnesota Education

# MEMBERSHIP RENEWAL INVOICE

Invoice Number: 2425-5000-1480-01

Invoice Date: June 7, 2024

Payment Due: July 15, 2024

Amount Due: \$1406.00

Bill to  
Ulen-Hitterdal School District  
Dustin Flaten  
27 2nd St NW PO Box 389  
Ulen MN 56585

Items	Quantity	Price	Amount
<b>2024-25 ISD 914 Membership   July 1 - June 30</b>			
• Base Fee*	1	\$1100	\$1100.00
• Legislative Fee \$1/APU (maximum of \$1400)	306 APU	\$306	\$306.00
<b>Total</b>			<b>\$1406.00</b>
<b>Amount Due</b>			<b>\$1406.00</b>

\*Districts sharing superintendents must each join MREA to receive discounted Base Fee of \$825. Contact MREA if Shared District has changed.

### CONTACT INFORMATION (Please review and update)

District Name: Ulen-Hitterdal School District  
Primary Contact: Dustin Flaten  
Contact Position Title: Superintendent  
Contact Email: dflaten@ulenhitterdal.k12.mn.us  
District Phone: 218 - 596-8853  
\*Shared District: NA

Superintendent Cell Phone: NEEDED  
Principal Place of Business: 27 2nd St NW PO Box 389  
City, State, Zip: Ulen, MN 56585  
Website Address: www.ulenhitterdal.k12.mn.us  
County: Clay

SIGNATURE

Date

7-2-2024

Signature is consent to membership and to receive member notices at primary contact's email address.

QUESTIONS? Contact Diane Vosen, Operations Director, at (320) 762-6574.

Minnesota Rural Education Association is a nonprofit 501(c)(4) membership association, and dues are not tax deductible as charitable contributions. We estimate 41.8% of FY25 dues will be attributable to non-deductible lobbying activity and are not deductible under Internal Revenue Code Section 162 as an ordinary and necessary business expense. Notify your accountant.

Thank you for your continued membership! Please remit check, payable to MREA, to address below.

#### MAIL

2233 Roosevelt Rd, Suite 7  
St. Cloud, MN 56301

#### CALL

(320) 762-6574  
Toll-Free (833)-MNVOICE

#### LEARN

MREAVoice.org  
MreaSummit.org



**2024-2025 RESOLUTION FOR MEMBERSHIP  
IN THE MINNESOTA STATE HIGH SCHOOL LEAGUE  
Membership Renewal Form**

**This form must be completed once for each school in the district.**

**Must be completed and submitted to MSHSL NOT LATER THAN JULY 31, 2024. Retain one copy for the school files.**

**RESOLVED**, that the Governing Board or Entity of Ulen-Hitterdal High School (Name of School) located in the State of Minnesota delegates the control, supervision and regulation of interscholastic activities and athletics (referred to in MN Statutes, Section 128C.01) to the Minnesota State High School League, and so hereby certifies to the State Commissioner of Education as provided for by Minnesota Statutes.

**FURTHER RESOLVED**, that the school listed is authorized by this, the Governing Board of said school district or school to renew its membership in the Minnesota State High School League; and to participate in the approved interscholastic activities and athletics sponsored by said League and its various subdivisions.

**FURTHER RESOLVED**, that this Governing Board or Entity hereby adopts the Constitution, Bylaws, Policies, Rules and Regulations of said League and all amendments thereto as the same as are published in the latest edition of the League's *Official Handbook*, on file at the office of the school district or school, or as appears on the League's website, as the minimum standards governing participation in said League-sponsored activities and athletics. Further, the administration and responsibility for determining student eligibility and for the supervision of such activities and athletics are assigned to the official representatives identified by this Governing Board or Entity.

***Signing this Resolution for Membership affirms that this Governing Board has reviewed all required membership materials provided by the League which defines the purpose and value of education-based activity and athletic and programs and defines each member school's responsibilities.***

***Member schools must develop and publicize administrative procedures to address eligibility suspensions related to Student Code of Responsibilities (Bylaw 206.2) violations for students participating in activity and athletic programs by member schools.***

The above Resolution was adopted by the Governing Board or Entity of this school or district and is recorded in the official minutes of said Board and hereby is certified to the State Commissioner of Education as provided for by law.

**The following is taken from the MSHSL Constitution:**

**208.00 LOCAL CONTROL**

**208.01 Designated School Representatives**

At the beginning of the League's fiscal year, the governing board of each member school shall designate two (2) representatives who are authorized to vote for the member school at all district, region and section meetings and on mail ballots where member schools are called upon to vote.

**One of the designated representatives shall be a member of the school's governing board and the other shall be an administrator or full-time faculty member of the member school.**

In school districts with multiple schools, the designated representative from the school district's governing body may represent more than one school and is entitled to one vote for each school they represent.

**208.02 Designated Activity Representatives**

At the beginning of the League's fiscal year, the governing board of each member school shall select individuals to represent its school in the following areas: (a) boys sports; (b) girls sports; (c) speech; and (d) music.

**208.03 Local Advisory Committee**

Each school is urged to form an advisory committee for League activities. Committee membership is not limited to but shall include a school board member, a student, a parent, and a faculty member, to advise the designated school representatives on all matters relating to the school's membership in the MSHSL.

Ulen-Hitterdal High School

Name of School (Please Print)

**208.01 VOTE ON BEHALF OF THE HIGH SCHOOL**

(Designated School Board Member – please print)

(Designated School Representative – please print)

Email Address

Email Address

**208.02 ACTIVITY REPRESENTATIVES**

(Boys Sports – please print)

(Girls Sports – please print)

(Speech – please print)

(Music – please print)

**208.03 LOCAL ADVISORY COMMITTEE MEMBERS**

(Board Member—please print)

(Student—please print)

(Parent—please print)

(Faculty Member—please print)

(Mailing Representative—please print)

The Mailing Representative is the person to whom mailings go. This is usually the Activity Director.

Print Name: \_\_\_\_\_  
(Clerk/Secretary - Local Governing Board)

Print Name: \_\_\_\_\_  
(Superintendent or Head of School)

Signed: \_\_\_\_\_  
(Clerk/Secretary - Local Governing Board)

Signed: \_\_\_\_\_  
(Superintendent or Head of School)

Date: \_\_\_\_\_

Date: \_\_\_\_\_



**Lakes Country Service Cooperative**  
 School District Membership Agreement  
 FY 2025  
 July 1, 2024 - June 30, 2025

<b>Membership</b>	<b>Total</b>
<b>Base Fee per district</b>	\$1,400.00
<b>Plus \$1.75 per student</b> <u>285</u> *student count	\$498.75
<b>Subtotal</b>	\$1,898.75
<b>Adjusted Membership Fee (Smaller of the Subtotal or \$5,500.00 Max)</b>	\$1,898.75
<b>Capital Outlay (Cooperative facility maintenance fee)</b> Facilities Maintenance Fee	<u>\$1,000.00</u>
<b>Total Membership</b>	<b>\$2,898.75</b>

\*Student count was taken from the MDE website. Please update if necessary.

Ulen-Hitterdal Public School  
 School District Name

  
 Superintendent

06/20/2024  
 Date

Lakes Country Service Cooperative

  
 Jeremy Kovash, Executive Director

06/19/2024  
 Date

**Please return completed agreement by August 1, 2024 to:**  
 Lakes Country Service Cooperative  
 1001 E. Mount Faith  
 Fergus Falls, MN 56537  
 Questions? Contact Siri Livdahl at 218-737-6542 or [slivdahl@lsc.org](mailto:slivdahl@lsc.org)



Division of School Finance  
400 NE Stinson Blvd.  
Minneapolis, MN 55413

## Fiscal Year (FY) 2026 Application for Long-Term Facilities Maintenance Revenue Statement of Assurances

ED-02477-010  
Due: July 31, 2024

**General Information:** Minnesota school districts, intermediate school districts, cooperative districts, joint powers applying for Long-Term Facilities Maintenance revenue (LTFM) under Minnesota Statutes 2023, section 123B.595 must annually complete the Application for Long-Term Facilities Maintenance Revenue – Statement of Assurances (ED-02477). The application must be submitted to the Minnesota Department of Education (MDE) by July 31, 2024. Submit to [Sarah C. Miller](mailto:Sarah.C.Miller@mde.state.mn.us) (MDE.Facilities@state.mn.us) along with other required LTFM documentation. Do not mail a hard copy. Please email this form with other required documentation.

### Identification Information

Name of District, Intermediate/Cooperative/Joint Powers	District Number and Type:	Date Submitted:
---	---------------------------	-----------------

### Statement of Assurances

1. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety data submission system are for allowed health and safety uses under Minnesota Statutes 2023, section 123B.595, subd. 10, paragraph (a), clause (3), Minnesota Statutes 2023, section 123B.57, subd. 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety System are for uses prohibited under Minnesota Statutes 2023, section 123B.595, subd. 11.
2. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for allowed uses under Minnesota Statutes 2023, section 123B.595, subd. 10, paragraph (a), clauses (1) and (2) and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for uses prohibited under Minnesota Statutes 2023, section 123B.595, subd. 11.
3. All actual expenditures to be reported in Uniform Financial Accounting and Reporting Standards (UFARS) for FY 2026 under Finance Codes 347, 349, 352, 358, 363 and 366 will be for allowed health and safety uses under Minnesota Statutes 2023, section 123B.595, subd. 10, paragraph (a), clause (3), Minnesota Statutes 2023, section 123B.57, subd. 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2023, section 123B.595, subd. 11.
4. All actual expenditures to be reported in UFARS for FY 2026 under Finance Codes 367, 368, 369, 370, 379, 380, 381, 382, 383 and 384 for Accessibility and Deferred Maintenance will be for allowed uses under Minnesota Statutes 2023, section 123B.595, subd. 10, paragraph (a), clauses (1), (2) and (4) and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2023, section 123B.595, subd. 11. *Effective FY 2025 and if applicable, provisions for a gender-neutral, single-user restroom are included in The LTFM plan (Finance Code 384 must be used with Course Code 684).*
5. The district will maintain a description of each project funded with long-term facilities maintenance revenue that will provide enough detail for an auditor to determine the cost of the project and if the work qualifies for revenue (Minn. Stat. 127A.41, subd. 3[2023]).
6. The district’s plan includes provisions for implementing a health and safety program that complies with health, safety and environmental regulations and best practices, including indoor air quality management and mandatory lead in water testing, remediation and reporting (Minn. Stat. 121A.335 [2023]). *The district’s ten-year plan does not include a request for a second-time project cost for: (1) replacement of an existing mechanical ventilation system to the current Minnesota State Mechanical Code/American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) guidelines; or, (2) to provide a level of approximately 15 Cubic Feet per Minute (CFM) per person.*

### Certification of Statement of Assurances

Signature – <b>Must be signed</b> by Superintendent or Cooperative Unit Director:	Name – Superintendent or Cooperative Director (Please print)	Date:
---	--	-------

**Ulen-Hitterdal Public Schools**  
**TimeOff Summary By Plan**  
 VACHR: Vacation Hours  
 07/01/2023 Through 06/30/2024

Plan Id	Name	Location	Union	Group:	New Year	Usage	Accrual Unit: Hour	Available	New Year Lost	Accrual	Last Date
VACHR				Vacation Hours	Non-Certified Staff						
1462	Chounard , Johnny R	Ulen-Hitterdal Public Schoc Classified			0.0000	52.0000	52.0000	0.0000	0.0000	0.0000	4/25/2024
996	Fevig, Wendy M.	Ulen-Hitterdal Public Schoc Classified			41.5000	192.5000	200.0000	49.0000	0.0000	0.0000	6/28/2024
906	Green, Joy R.	Ulen-Hitterdal Public Schoc Classified			20.0000	182.7500	200.0000	37.2500	0.0000	0.0000	6/28/2024
1463	Hendricks , Isaac J	Ulen-Hitterdal Public Schoc Classified			0.0000	25.0000	25.0000	0.0000	0.0000	0.0000	6/12/2024
1405	Mars, Jamie L	Ulen-Hitterdal Public Schoc Classified			0.0000	160.0000	160.0000	0.0000	0.0000	0.0000	2/4/2024
505	Schultz, Robert L.	Ulen-Hitterdal Public Schoc Classified			69.0000	154.0000	200.0000	115.0000	0.0000	0.0000	6/28/2024
407	Steichen, Shelley RH	Ulen-Hitterdal Public Schoc Classified			116.5000	223.7500	200.0000	92.7500	0.0000	0.0000	6/28/2024
	<b>Totals for VACHR</b>				<b>247.0000</b>	<b>1,070.0000</b>	<b>1,357.0000</b>	<b>534.0000</b>	<b>0.0000</b>	<b>0.0000</b>	
	<b>Employee Count</b>				<b>8</b>	<b>Grand Totals:</b>	<b>247.0000</b>	<b>1,070.0000</b>	<b>1,357.0000</b>	<b>534.0000</b>	<b>0.0000</b>



June 18, 2024

The Board of Education  
Independent School District No. 914  
Ulen, Minnesota 56585-0389

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 914 (“the District”) as of June 30, 2024, and for the year then ended, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements.

In addition, we will audit the entity’s compliance over major federal award programs for the period ended June 30, 2024. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity’s major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65 will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Changes in the District's Total OPEB Liability and Related Ratios
3. Schedule of Employer's Share of Net Pension Liability
4. Schedule of Employer's Contributions

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Combining and individual fund schedules
2. Uniform financial accounting and reporting standards compliance table

#### **Schedule of Expenditures of Federal Awards**

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

1. School board and administration



## **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

## **Audit of the Financial Statements**

We will conduct our audits in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, Uniform Guidance and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report on *Minnesota Legal Compliance* upon completion of our audit.

### **Audit of Major Program Compliance**

Our audit of the District's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Management Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;

8. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

#### **Nonattest Services**

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare or assist with preparing financial statements and the schedule of expenditures of federal awards in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Propose certain cash to accrual conversion entries and fund to government wide entries to be reviewed and approved by management.
- Reconciliation of pension activity and related journal entries in accordance with GASB Statement No. 68 to be reviewed and approved by management.
- Submission of the uniform financial accounting and reporting standards compliance table
- Completion of the auditee's portion of the Data Collection Form

We will not assume management responsibilities on behalf of the District. The District's management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

### **Fees and Timing**

Brian Stavenger is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit in July 2024.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, including administrative charges. Invoices are payable upon presentation. We estimate that our fee for the audit will be \$24,000. Additionally, our fees are subject to an additional 5% technology fee to support and enhance the quality work we provide by investing in technology and data security. The technology fee for the audit of the financial statements will be \$1,200.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

As noted above actual out-of-pocket expenses will be billed if onsite services are requested, plus the travel time of the professional(s) coming onsite at 50% of their standard hourly rates.

Other circumstances may arise under which Eide Bailly must perform additional audit work and may require additional billings for these services. Examples of such circumstances include, but are not limited to:

- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- New or unusual transactions
- Failure of District staff to prepare and provide information in a timely manner
- Lack of availability of appropriate personnel during the audit fieldwork
- Significant capital projects
- New long-term debt issuances
- Refunding bond transactions
- Changes at the District such as software conversions, software updates, and/or staffing transitions.

If the District's federal expenditures exceed \$750,000 and an audit over those funds is required, the fee will be \$6,200 assuming one major program to be tested. If additional programs are required to be tested, it will be an additional \$4,600 per program. Single audit fees are also subject to an additional 5% technology fee to support and enhance the quality work we provide by investing in technology and data security. The technology fee related to the single audit will be \$310 for the first major program, and \$230 per additional major program.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with a Prepared-by-Client (PBC) request that identifies the information required to perform our engagement, as well as a planned timeline for the engagement. A failure to provide this information in an accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

#### **Other Matters**

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

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

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and the board of education the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

*Government Auditing Standards* require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.



Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

## **MEDIATION**

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Fargo, North Dakota. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

## **LIMITED INDEMNITY**

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

## **LIMITATION OF LIABILITY**

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

**TIME LIMITATION**

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

**GOVERNING LAW AND VENUE**

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Minnesota law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.

**ASSIGNMENTS PROHIBITED**

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



Brian Stavenger, CPA  
Partner

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Independent School District No. 914 by:

Name: Dustin Flaten

Title: Superintendent

Date: 6-26-2024



**MOORHEAD**  
**AREA PUBLIC SCHOOLS**

**Independent School District 152**

**District Operations Center**

1313 30th Ave. S., Moorhead, MN 56560 ■ Fax: 218-284-3333

[www.moorheadschoools.org](http://www.moorheadschoools.org)

■ **Superintendent:** 218-284-3330

■ **Assistant Superintendent for Learning and Accountability:** 218-284-3310

■ **Human Resources and Operations:** 218-284-3350

June 18, 2024

Ulen-Hitterdal Public Schools  
Attn: Dustin Flaten, Superintendent  
27 2nd St. N.  
Ulen, MN 56585

Dear Mr. Flaten,

The attached copies are the results of the dairy/milk bid for the 2024-2025 school year. This information was brought before the school board for Moorhead Public Schools on June 17, 2024 and I recommended that the bid be awarded to Cass-Clay Creamery.

Thank you,

Ashley Schneider  
Food and Nutrition Services Director  
218-284-3324

<b>Description</b>	<b>Cass-Clay</b>	<b>Prairie Farms</b>
Half Pint Size - 1% Butterfat White/per container	\$0.32	\$0.35
Half Pint Size - Fat Free White/per container	\$0.306	\$0.34
Half Pint Size - Fat Free Chocolate/per container	\$0.321	\$0.37
Half Pint Size Lactose Free/per container (Prairie Farms is 1% not fat free)	\$0.846	\$0.59
36 Lb. Grade AA Butter	na	\$178.20

BASE PRICE IF ESCALATOR CLAUSE PROPOSED \$0.00054 PER HUNDREDWEIGHT.

**Cass-Clay additional information**

On behalf of Cass Clay Creamery, I would like to thank you for your continued business and the opportunity to serve your dairy needs.

We would like to take this opportunity to inform you of a change to our plans for future bids with respect to dairy coolers we have provided in the past. Due to a variety of economic factors, as well as supply challenges, we are no longer able to maintain and service these coolers.

We have made the difficult decision that we can no longer provide this equipment, nor provide service repairs after current agreements expire.

With respect to any equipment that we own directly, we are more than happy to negotiate a transfer of these units to the school district for future use.

If you like to purchase new equipment, we can put the district in touch with a school cooler equipment vendor.

Again, this is for equipment after current agreements expire.

Thank you for your business and we look forward to continuing to serve you. If you have any questions about the foregoing, please reach out to me directly.

Sincerely,  
Arlen Franchuk  
Sales Director  
Cass Clay Creamery  
701-893-1095

Cost Savings Total Calculations:

ITEM	USAGE ESTIMATE	CASS-CLAY COST	PRAIRIE FARMS	DETERMINATION
1%	400,000 containers	\$128,000	\$140,000	Cass-Clay
FAT FREE WHITE	550,000 containers	\$168,300	\$187,000	Cass-Clay
FAT FREE CHOCOLATE	250,000 containers	\$80,250	\$92,500	Cass-Clay
		<b>Difference:</b>	-\$42,950	Cass-Clay

