

INDEPENDENT SCHOOL DISTRICT 659  
REGULAR SCHOOL BOARD MEETING  
Monday, June 8, 2015  
Northfield High School, Media Center

**AGENDA**

- I. Call to Order
- II. Agenda Changes / Table File
- III. Public Comment  
This is an opportunity for members of the school district to address the Board. You are requested to do so from the podium. After being recognized by the chair, each individual will identify himself/herself and the group represented, if any. He/She will then state the reason for addressing the Board. To insure that all individuals have a chance to speak, speakers will be limited to one three-minute presentation. Please know that this is not a time to debate an issue, but for you to make your comments.
- IV. Approval of Minutes
- V. Announcements and Recognitions
- VI. Items for Discussion and /or Reports.
  - 1. "Why We Play" Training Video.
  - 2. Report from the Rice County Community Transition Interagency Committee (CTIC).
  - 3. Professional Learning Communities Presentation.
  - 4. RtI / MTSS Update for 2015-2016.
- VII. Superintendent's Report
  - A. Items for Individual Action
    - 1. 2015-2016 Proposed Budget – All Funds.
    - 2. Activity Fees for 2015-2016 School Year.
    - 3. FY 2015 Audit Engagement Letter.
    - 4. School Board Policy 427 – Workload Limits for Certain Special Education Teachers.
    - 5. Southeast Minnesota Special Education Cooperative.
  - B. Items for Consent Grouping
    - 1. District Youth Council Membership.
    - 2. Family/Student/Co-Curricular Handbooks for 2015-2016.
    - 3. Student Citizenship Handbook.
    - 4. High School Overnight Trips for 2015-2016.
    - 5. School Board Policy 807 – Health and Safety.
    - 6. Financial Report – April 2015.
    - 7. Personnel Items.
- VIII. Items for Information
- IX. Future Meetings  
Monday, July 13, 2015, 7:00 PM, Regular School Board Meeting, Northfield High School Media Center  
Monday, August 10, 2015, 7:00 PM, Regular School Board Meeting, Northfield High School Media Center
- X. Adjournment

**Closed Negotiation Strategy Session to Follow Board Meeting**  
**District Office Conference Room**

# **NORTHFIELD PUBLIC SCHOOLS**

## **MEMORANDUM**

Monday, June 8, 2015, 7:00 PM  
Northfield High School Media Center

**TO:** Members of the Board of Education  
**FROM:** L. Chris Richardson, Ph. D., Superintendent  
**RE:** Explanation of Agenda Items for the June 8, 2015, School Board Meeting

- I. Call to Order
- II. Agenda Changes / Table File
- III. Public Comment
- IV. Approval of Minutes  
Minutes of the Regular School Board meetings held on May 26, 2015, are enclosed for your review and comment.
- V. Announcements and Recognitions
- VI. Items for Discussion and / or Reports
  - 1. "Why We Play" Training Video.  
Effective for the 2015-2016 School Year, the Minnesota State High School League (MSHSL) is requiring each school board to review the WHY WE PLAY training video, which defines the purpose of education-based athletics and activities and will assist in communicating a shared-common language as it relates to the value of these programs. Activities Director Tom Graupmann will facilitate this short educational requirement.
  - 2. Rice County Community Transition Interagency Committee (CTIC).  
Joe Jorgensen, Work-based Learning Coordinator at Northfield High School and Chair of the Rice County CTIC, will present an end of the year report.
  - 3. Professional Learning Communities Presentation.  
The Professional Learning Communities (PLCs) will be presented by the elementary Response to Intervention Coaches and the Director of Teaching and Learning. It will include a review of the joint PLCs at the elementary level that occurred during the 2014-15 school year and the future of joint PLCs at the elementary, middle school and high school levels.
  - 4. RtI / MTSS Update for 2015-2016.  
Superintendent Richardson will review the goals of Response to Intervention (RtI) and Multi-tier Systems of Support (MTSS) in Northfield Public Schools and the additional changes that will be occurring for the 2015-16 school year and beyond. The history of the program will be shared as well as the impact of new State ADSIS funding on the ability of the District to support K-12 students needing additional support and interventions to be successful in reading, mathematics and positive behavior.
- VII. Superintendent's Report
  - A. Items for Individual Action
    - 1. 2015-2016 Proposed Budget – All Funds.  
In the packet is the annual proposed budget book for 2015-16. The individual funds have been presented and reviewed in detail at school board meetings over the past few months. A summary of revenue and expenditure amounts is listed below.

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General (incl Oper. Cap/H & S)	\$45,456,866	\$45,863,247
Child Nutrition	2,010,035	1,965,598
Community Services	2,191,416	2,200,100
Debt Service	5,448,485	5,530,094
Trust	63,375	67,800
Internal Service	6,463,363	5,903,143
Total	\$61,633,540	\$61,529,982

**Superintendent's Recommendation:** Motion to approve the proposed 2015-16 budgets as presented for all funds.

2. Activity Fees for 2015-2016 School Year.

At the May 26<sup>th</sup> Board meeting, Activities Director Tom Graupmann presented a proposal for an increase in activity fees to cover expenses incurred in implementing online registration and to cover the costs associated with our athletic training contract with the Center for Sports Medicine and Rehabilitation. The Activities Advisory Council has approved this proposal.

**Superintendent's Recommendation:** Motion to approve increasing the activity fee for middle school athletics by \$5, middle school fine arts and academic activities by \$5, high school fine arts and academic activities by \$5 and the activity fee for high school athletics by \$10.

3. FY 2015 Audit Engagement Letter.

Director of Finance Val Mertesdorf recommends approval of the CliftonLarsonAllen, LLP Audit Engagement Letter for the audit of the 2014-15 school year. The engagement letter establishes the parameters and fees associated with the annual audit required by statute.

**Superintendents Recommendation:** Motion to accept the 2014-15 Engagement Letter from CliftonLarsonAllen, LLP.

4. School Board Policy 427 – Workload Limits for Certain Special Education Teachers.

School districts must have a policy on this topic due to a change to Minnesota Rule 3525.2340, Subp. 4.B., which now contains the following requirement: "...the school district must establish a board-approved policy for determining workload limits for special education staff ..."

The policy being proposed for adoption is the model policy provided by the Minnesota School Boards Association. This model policy was first presented to the Board at its meeting on May 26<sup>th</sup>.

**Superintendent's Recommendation:** Motion to approve School Board Policy 427 – Workload Limits for Certain Special Education Teachers.

5. Southeast Minnesota Special Education Cooperative.

On May 26<sup>th</sup> Superintendent Richardson presented detailed information about the proposed creation of a five-district special education cooperative to serve the needs of our most complex special education students in the most effective and efficient manner, and to provide the ability to meet the growing needs for these programs across southeast Minnesota. The Board is being asked to approve the following resolution to form the Southeast Minnesota Special Education Cooperative and to seek authorization from the Commissioner of Education to become a special education cooperative district.

**Superintendent's Recommendation:** Motion to approve the following Resolution:  
WHEREAS, public school districts are required to make a full continuum of services available to students with disabilities, including students with low incidence disorders who require intensive special education and related services outside the traditional school setting;

WHEREAS, the District currently does not have an efficient way to serve its students with low incidence disorders who require intensive special education and related services outside the traditional school setting;

WHEREAS, the School Board finds that the District can optimize its limited resources and increase its efficiencies by entering into a joint powers agreement with other school districts to cooperatively serve students with low incidence disabilities; and

WHEREAS, the School Board has carefully reviewed the attached joint powers agreement, which would create a special education cooperative for the purpose of serving students with low incidence disorders;

NOW, THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 659 as follows:

1. The School Board approves and enters into the attached joint powers agreement creating the Southeast Minnesota Special Education Cooperative.
2. The School Board authorizes and directs the Board Chair and the Board Clerk to sign the joint powers agreement on behalf of the School Board.

B. Items for Consent Grouping

**Superintendent's Recommendation:** Motion to approve the following items listed under the Consent Grouping.

1. District Youth Council Membership.

The following students are being recommended to serve on the District Youth Council during the 2015-2016 school year:

Rising Seniors: Katie Geary\*, Katy Gilbertson, Audrey Kornkven\*, Daniel Langehough\*, Alison Langston\*, Sebastian Lawler\*, Lars Ripley\* and Pacun Wang.

Rising Juniors: Abby Andrade\*, Linda Rosas Balvin, Sophie Bernstorf and Max Heil.

Rising Sophomores: Alexis Dougherty, Noah Miller and Lawson Wheatley.

\* denotes current Mayor's Youth Council member

One position is being held for an Area Learning Center student, who will be recruited in September.

2. Family / Student / Co-Curricular Handbooks for 2015-2016.

The Elementary School Family Handbook and the Student Handbooks for the High School and Middle School, and the Co-Curricular Activities Handbook for the 2015-2016 school year are ready for School Board consideration. Once the School Board approves these handbooks, they carry the force of School Board policy. Enclosed are summaries of the recommended changes. Please note that there are no recommended changes for the 2015-2016 High School Student Handbook other than the change in school year from 2014-2015 to 2015-2016. A copy of the current family and student handbooks are available on the District's website. Go to <http://nfld.k12.mn.us/about/handbooks/>

3. Student Citizenship Handbook.

Enclosed are the changes that administration is recommending to the 2015-2016 Student Citizenship Handbook. A copy of the current Student Citizenship Handbook is available on the District's website. The distribution method of the Student Citizenship Handbook for 2015-2016 will remain the same as previous years. The youngest elementary student will receive the Handbook, which will include a page that is to be completed by a parent or guardian indicating that they have received and reviewed the Handbook with their elementary student(s). This page is to be returned to the classroom teacher. Each secondary student will receive the Handbook as an app on their iPad, which will be reviewed with secondary students at the beginning of the school year.

4. Tentative High School Overnight Trips for 2015-2016.

High School Principal Joel Leer has provided the enclosed memorandum dated May 2015 with the recommendation that the Board approve the list of tentative high school overnight field trips listed for the 2015-16 school year.

5. School Board Policy 807 – Health and Safety.  
Director of Finance Val Mertesdorf is requesting that the Board approve Policy 807 – Health and Safety, which the Board approved last year. The only change to the policy is the reference to the new contact person, Jim Kulseth, who is the new Director of Buildings and Grounds. The School Board is required to annually review and approve it.
6. Financial Reports – April 2015.  
Director of Finance Val Mertesdorf requests that the Board approve paid bills totaling \$1,666,724.23, payroll checks totaling \$2,562,793.59 and the financial reports for April 2015. No bond payments were made in April.
7. Personnel Items.
  - a. Appointments\*
    1. Paul Beck, Summer Band Instructor for Summer Band Lessons at the HS/MS beginning 06/08/2015 – 08/14/2015; MA60, Step 14.
    2. Matthew Berg-Wall, 1.0 FTE English Language Teacher at Greenvale Park Elementary beginning 08/26/2015; MA60, Step 10. \*\*
    3. James Kulseth, Director of Building & Grounds in the District beginning 07/01/2015; Step 1-\$90,774.00.
    4. Karla MacDougal, EarlyVentures Site Assistant at Longfellow for 20 hours/week beginning 06/08/2015; Step 3, \$12.28/hour.
    5. Marco Martinez, .75 FTE Temporary Custodian at Sibley/Greenvale Park for 6 hours/day beginning 06/08/2015 – 08/07/2015; Step 1, \$14.78/hour.
    6. Carol Nick, EarlyVentures Site Assistant at Longfellow for 20 hours/week beginning 06/08/2015; Step 3, \$12.28/hour.
    7. Ellen Trotman, 1.0 FTE Long-Term Substitute English Learner Teacher at Greenvale Park beginning 08/26/2015 – 06/08/2016; BA 15, Step 6. \*\*
    8. Community Services Summer Recreation Staff beginning 05/27/2015 – 08/31/2015:
      - Ashley Burt, Soccer Staff; \$8.00/hour.
      - Samuel Gainey, Baseball Staff, \$8.00/hour
      - Luke Harris, Baseball Staff; \$8.00/hour.
      - Jackson Hillmann, Baseball Staff, \$8.00/hour.
      - Colin Landsteiner, SUPER Kids \$8.00/hour; Track Supervisor \$10.00/hour.
      - Haakon Larsen, Lifeguard \$8.50/hour; Swim Aide \$8.00/hour
      - Victoria Papke, SUPER Kids; \$8.00/hour.
      - Kaitlyn Pepel, SUPER Kids; \$8.00/hour.
      - Elizabeth Pritchard, Softball Staff; \$8.00/hour.
      - Betsy Schuerman, Soccer Staff; \$8.00/hour.
      - Ryan Torbenson, Baseball Supervisor; \$10.00/hour.
      - Rainah Ward, Junior Team Tennis; \$11.00/hour.
      - Michael Abdella – Junior Team Tennis Supervisor \$1,300 Stipend
      - Scott Abdella – Junior Team Tennis \$11/hour
      - Emily Anderson – Aquatics Supervisor \$10.75/hour, Lifeguard \$8.75/hour
      - Katherine Arneson – Tennis \$8.25/hour, Junior Team Tennis \$11/hour
      - Mari Arneson – Tennis Supervisor \$10.25/hour
      - William Beimers – Lifeguard \$8.75/hour, Swim Aide \$8.50/hour
      - Kayla Burt – Lacrosse Supervisor \$10.25/hour, Swim Aide \$8.25/hour
      - Matthew Christensen – Junior Team Tennis \$11/hour
      - Paige Ciernia – Softball Supervisor \$10/hour
      - William Clark – Lifeguard \$8.75/hour, Swim Aide \$8.25/hour
      - Michael Garlitz – Soccer Supervisor \$10.00/hour
      - Alisa Jamshidi – Softball \$8.00/hour
      - Beth Lacanne – Tennis Supervisor \$17.25/hour

- Sara Ludewig – Track \$8.25/hour
  - Emily Lundstrom – Lifeguard \$8.75/hour, WSI Instructor \$10.00/hour
  - Erik Lundstrom – Lifeguard \$8.50/hour, Swim Aide \$8.00/hour
  - Easton Martin – Track \$8.25/hour, Aquatics \$8.25/hour
  - Chantel Novak – Lifeguard \$8.75/hour, Swim Aide \$8.50/hour
  - Gabrielle Noack – Tennis \$8.25/hour
  - Jan Otteson – Lifeguard \$8.75/hour, WSI Instructor, \$10.25/hour
  - Benjamin Papke – Softball \$8.25/hour, Lacrosse Supervisor \$10.25/hour
  - Anja Stromme – SUPER Kids \$8.00/hour
  - Ella Stromme – Track \$8.00/hour, Swim Aide \$8.00/hour
  - Daniel Taylor – GO Far Supervisor \$10.00/hour, Track \$8.00/hour
  - Emily Verticchio – SUPER Kids, Safety Camp, Great American Backyard Campout - \$10.25/hour
  - Mark Welinski – Junior Team Tennis Supervisor \$1,300 Stipend
  - Rachel Will – Tennis \$8.25/hour
9. Summer Weight Room Coach beginning 06/09/2015 – 08/07/2015:
- Isabelle G. Chapman, Hourly: \$14.75 per hour – with (4) pay dates: (June 30, July 15, July 30, August 15).
  - Matthew S. Christensen, Hourly: \$14.75 per hour – with (4) pay dates (June 30, July 15, July 30, August 15).
  - Laura Marks (DeGroot)—Hourly: \$18.75 per hour – with (4) pay dates: (June 30, July 15, July 30, August 15).
  - Bubba Sullivan—Hourly: \$18.75 per hour – with (4) pay dates: (June 30, July 15, July 30, August 15).
  - Travis Wiebe—Hourly: \$18.75 per hour – with (4) pay dates: (June 30, July 15, July 30, August 15).
  - Shelby Callahan—Hourly: \$14.75 per hour – with (4) pay dates: (June 30, July 15, July 30, August 15).
  - Cole Jirik—Hourly: \$14.75 per hour – with (4) pay dates: (June 30, July 15, July 30, August 15).
  - Jed McGuire—Hourly: \$14.75 per hour – with (4) pay dates: (June 30, July 15, July 30, August 15).
  - Steven Pfahning—Hourly: \$14.75 per hour – with (4) pay dates: (June 30, July 15, July 30, August 15).
  - Larry Sanftner—Hourly: \$14.75 per hour – with (4) pay dates: (June 30, July 15, July 30, August 15).
- b. Increase/Decrease/Change in Assignment
1. Elliott Courchaine, Special Education Educational Assistant-PCA at the Middle School, add SpecEd EA-PCA for Track 1:1 at the Middle School for 3 hours/day beginning 04/01/2015 – 06/01/2015.
  2. Michael Garlitz, Accelerate Northfield Volunteer Coordinator for the district for up to 10 hours/week, increase hours up to 18 hours/week (not to exceed 738 hours/year) beginning 08/01/2015.
  3. Mary Graue, KidVentures Site Assistant at Bridgewater for 14.5 hours/week, increase to 19.75 hours/week beginning 09/02/2014.
  4. Mary Graue, KidVentures Site Assistant at Bridgewater for 19.75 hours/week, change to SummerVentures Site Assistant at Sibley for 30 hours/week beginning 06/08/2015 – 09/04/2015.
  5. Rose Turnacliff, 1.0 FTE English 7 Teacher at the Middle School, change to .8 MTSS Reading/.2 Reading 6 Teacher at the Middle School beginning 07/01/2015.

d. Resignations

1. Lori King, Parent Educator at ECFE, resignation effective 08/31/2015.
2. Jacie Myers, Assistant Girls Tennis Coach, resignation effective 3/24/2015.
3. Jeff Pesta, Assistant Nordic Ski Coach, resignation effective 1/6/2015.
4. Justine Tramontana, Assistant Girls Basketball Coach, resignation effective 06/01/2015.

\* Conditional offers of employment are subject to successful completion of a criminal background check.

\*\*Salary is subject to revision upon settlement of the 2015-17 NEA Master Agreement.

VIII. Items for Information

IX. Future Meetings

Monday, July 13, 2015, 7:00 PM, Regular School Board Meeting, Northfield High School Media Center

Monday, August 10, 2015, 7:00 PM, Regular School Board Meeting, Northfield High School Media Center

X. Adjournment

Closed Negotiations Strategy Session immediately following the Board Meeting  
District Office Conference Room

# **NORTHFIELD PUBLIC SCHOOLS**

## **School Board Minutes**

School Board Minutes

May 26, 2015

Northfield High School Media Center

- I. Call to Order.  
Board Chair Julie Pritchard called the Regular meeting of the Northfield Board of Education to order at 7:00 PM. Colangelo was absent.
- II. Agenda Changes / Table File  
The table file was added.
- III. Public Comment  
Parent Cindy Carey and NHS senior Becky Mussehl spoke to the Board about their desire for a high school senior who died unexpectedly this spring to be recognized at graduation on May 31.
- IV. Approval of Minutes  
On a motion by Iverson, seconded by Quinnell, minutes of the Regular School Board meeting held on May 11, 2015 were unanimously approved.
- V. Announcements and Recognitions
  - The Maroon and Gold Athletic Awards Reception took place on Tuesday, May 19. It was a great night of celebration, especially honoring senior athletes, but also those who participated in state tournaments. Also honored was Rosie Fink, a long-time teacher and coach with the Northfield Schools. Rosie was presented with the Distinguished Service Award and gave an eloquent speech talking about the history of girls' sports; when and how they got started and where they have gotten to today!
  - The majority of 7<sup>th</sup> and 8<sup>th</sup> grade students and approximately 200 NHS students attended the first Business and Technical Trades Career Exploration Day on May 19. The event was hosted by the Career and Technology Booster Club. Students heard a presentation on business and technical trade career opportunities and then could visit booths and displays provided by roughly 30 area businesses and organizations. Thank you to John Stenz, who is the Chair of the Career and Technology Booster Club and CEO of FORCE America, for bringing together these businesses and organizations for this program. Also, thank you to staff members Mark Woitalla, Steve Taggart, Julie Wolner and Ray Coudret for their support and for organizing and providing this excellent program for our students. Thank you to Benjamin Bus for transporting the High School students to the Middle School and for providing a hot dog lunch for the high school students and the exhibitors.
  - Local law enforcement from the Northfield Police Department along with Rice County Deputy Derek Estrem and DARE Minnesota came together to provide both Sibley and Bridgewater 5<sup>th</sup> graders with the DARE program this year after school resource officer Angela Borchardt went out on medical leave due to a work related injury. Each respective school held their DARE graduation last Thursday. Thank you to all involved for making this program happen, including SuperValu and Cub for their contributions to the DARE graduation.
  - Stratmoen recognized the outstanding musical events over the past few weeks.
  - Maple highlighted two recent events: the 5<sup>th</sup> Annual Latino Play Festival and the annual NHS service learning class open house. Both were fabulous.
  - Northfield Public Schools was very well represented at the City of Northfield's Memorial Day activities. Bridgewater Principal Nancy Antoine gave the Memorial Day address, NHS senior Erin Hahn and eighth grader Reed Roney read their essays and Mary Williams and the NHS band performed. Jarrett Croy and Sebastian Lawler played Taps at the conclusion of the program.
- VI. Items for Discussion and / or Reports
  1. District Educational Program Advisory Committee (DEPAC) Goals for 2015-2016.  
Kyle Wilkomm, one of the co-chairs of the District Educational Program Advisory Council (DEPAC), shared with the Board the recommended goals that were developed by this committee of citizens and staff members over the last several months. The DEPAC supports the Continuous Improvement Process by providing the Board of Education with recommended goals in assessment of student achievement,



teaching and learning, and student services, which are then addressed where appropriate in building and program improvement plans. At DEPAC's last meeting of the school year, they reached consensus on the following goals that were then shared with the Board.

Assessment Goal:

- The District will partner with community agencies that serve students by providing meaningful data support emphasizing key transitions young people make on the 'cradle to career' continuum.
- Every Professional Learning Community will have a comprehensive formative assessment framework.

Teaching and Learning Goals:

- The District will develop continuous, accurate, and separate measurements of each student's progress toward academic mastery, work habits, and behavior standards.
- Staff will foster meaningful classroom relationships by increasing awareness of diversity and developing instruction that addresses multiple learning styles and promotes engagement. Leadership will create structures that support this effort.

Student Support Services Goals:

- The District will continue the implementation of Multi Tiered Systems of Support (MTSS) for academic and behavioral interventions.
- The District will implement integrated systems of practice and services that provide comprehensive supports for social emotional learning and children's mental health.
- The District will foster school connectedness amongst students, families and staff promoting mutual respect and responsibility in order to enhance engagement.

2. 2015-2016 General Fund Budget.

The General Fund budget was presented by Val Mertesdorf, Director of Finance. She spoke about the assumptions and parameters for revenues and expenditures used for development of this budget. No action is required on the budget until June 8, 2015.

3. Activity Fees for 2015-2016.

Activities Director Tom Graupmann presented a proposal for an increase in activity fees to cover expenses incurred in implementing online registration and to cover the costs associated with our athletic training contract with the Center for Sports Medicine and Rehabilitation. The proposal increases the activity fee for middle school athletics by \$5, middle school fine arts and academic activities by \$5, high school fine arts and academic activities by \$5 (to cover online registration expenses) and the activity fee for high school athletics by \$10 (to cover online registration expenses and to cover the costs associated with our contracted athletic training services). The Activities Advisory Council has approved this proposal. Activity fees have not been increased since the 2011-2012 school year. The School Board will act on the proposed increase in activity fees at its June 8 meeting.

4. Proposed Southeast Minnesota Special Education Cooperative.

Superintendent Richardson presented detailed information about the proposed creation of a five-district special education cooperative to serve the needs of our most complex special education students in the most effective and efficient manner, and to provide the ability to meet the growing needs for these programs across southeast Minnesota. Superintendents from all five districts are presenting this proposal to their School Boards this month and will be asking their Boards in June to approve a resolution to form the Southeast Minnesota Special Education Cooperative and seek authorization from the Commissioner of Education to become a special education cooperative district.

VII. Superintendent's Report

A. Items for Individual Action

1. 2015-2016 Budgets for Capital and Health and Safety.

On a motion by Maple, seconded by Iverson, the Board unanimously approved the following 2015-2016 Revenue and Expenditure budgets for Capital and Health and Safety.

	<u>Revenues</u>	<u>Expenditures</u>
Operating Capital	\$1,824,627	\$1,856,294
Health & Safety	<u>261,826</u>	<u>274,302</u>
<b>Total</b>	<b>\$2,086,453</b>	<b>\$2,130,596</b>

B. Items for Consent Grouping

On a motion by Maple, seconded by Iverson, the Board unanimously approved the following items listed under the Consent Grouping.

1. Co-Curricular Overnight Trips for the 2015-2016 School Year.

The Board approved the list of co-curricular overnight trips for the 2015-16 school year dated May 26, 2015.

2. Gift Agreement.

The Board approved a gift agreement with the Northfield Touchdown Club. The Touchdown Club has donated to the Football Activities account \$3700 to be used to purchase: Shadowman – 2 Unit and a Shadowman Junior.

3. Financial Reports – January, February and March 2015.

The Board approved the following:

- Paid bills totaling \$1,605,548.32, payroll checks totaling \$2,485,939.19, bond payments totaling \$4,723,271.88 and the financial reports for January 2015.
- Paid bills totaling \$1,458,963.27, payroll checks totaling \$2,603,725.35, and the financial reports for February 2015. No bond payments were made in February 2015.
- Paid bills totaling \$1,179,192.94, payroll checks totaling \$2,566,540.35, and the financial reports for March 2015. No bond payments were made in March 2015.

4. Personnel Items.

a. Appointments\*

1. Savannah Dimick, Community Services Summer Recreation Intern for 8 hours/day (8:00 am – 4:30 pm) beginning 05/26/2015 – 08/31/2015; \$13.08/hour.
2. Len R. Kallsen III, Strength Training Coach (Winter) at the HS beginning 11/16/2015 – 03/11/2016; Level I, Step 1.
3. Ellen Trotman, Bridges to K Teacher at Greenvale Park for 3.5 hours/day (M-Th) beginning 08/03/2015 – 08/28/2015; Year 1, \$27.11/hour.
4. Tyler Balow, .8 FTE Social Studies Teacher at the High School for 6.4 hours/day beginning 08/26/2015; BA, Step 5 (subject to change pending receipt of additional transcripts). \*\*
5. Kevin Dahle, 1.0 FTE Social Studies Teacher on Legislative Leave of Absence, add Long-Term Substitute Language Arts Teacher at the High School for 8 hours/day beginning 05/22/2015 – 06/05/2015; MA, Step 14.
6. Alexandra Hansen, SummerVentures Site Assistant for up to 40 hours/week (M-F) beginning 06/08/2015 – 09/04/2015; Step 1, \$11.67/hour.
7. Kelsey Huber, Summer Ventures Site Assistant at Sibley for up to 40 hours/week (M-F) beginning 06/08/2015 – 09/04/2015; Step 1, \$11.67/hour.
8. Marnecia Johnson, Summer Ventures Site Assistant at Sibley for up to 40 hours/week (M-F) beginning 06/08/2015 – 09/04/2015; Step 1, \$11.67/hour.
9. Jamie Moyer, 1.0 FTE DCD-MM Special Education Teacher at Greenvale Park beginning 08/26/2015; MA, Step 3.\*\*
10. Carley Wernimont, 1.0 FTE Special Education Teacher at Greenvale Park beginning 08/26/2015; BA, Step 2. \*\*

b. Increase/Decrease/Change in Assignment

1. Katherine Klein, .40 FTE Temporary Science Teacher at the Middle School for the 2014-15 school year, change to 1.0 FTE Long-Term Substitute Grade 6 Science Teacher at the Middle School beginning 08/31/2015 – 06/08/2016. \*\*
2. Rustianna Mechura, Child Nutrition Associate at the MS, add PLUS Club Leader at Bridgewater for 1.5 hours/day for up to 4 days/week (M-Th) beginning 05/14/2015 – 05/28/2015; \$18.68/hour.
3. Rachael Schlossin, 1.0 FTE LTS Grade 6 Teacher at the Middle School for 2014-15, change to 1.0 FTE Grade 6 Teacher at the Middle School beginning 08/31/2015. \*\*

4. Dylan Warner, KidVentures/EarlyVentures Site Assistant at BW/LF for 30.5 hours/week, change to KidVentures Site Leader at Sibley (Summer) for 40 hours/week beginning 06/08/2015 – 09/04/2015; Step 1, \$14.55/hour.
  5. Nives Bakic, Special Education Educational Assistant-PCA for 6.5 hours/day at the Middle School, change to SpecEd EA-PCA for 6.75 hours/day beginning 09/02/2015, change end date from 6/5/2015 to continuing with no end date.
  6. Robert Benson, GenEd Educational Assistant at Sibley, add SummerVentures Site Assistant for up to 40 hours/week at Sibley beginning 06/08/2015 – 09/04/2015; Step 1, \$11.67/hour.
  7. Russel Boyington, KidVentures Site Assistant for 19.75 hours/week at Sibley, change to SummerVentures Site Assistant for 40 hours/week at Sibley beginning 06/08/2015 – 09/04/2015.
  8. Aimee Gerdesmeier, KidVentures Site Leader for 29.5 hours/week at Sibley, change to SummerVentures Site Leader for 40 hours/week at Sibley beginning 06/08/2015 – 09/04/2015.
  9. Mary Graue, KidVentures Site Assistant at Bridgewater for 19.75 hours/week, change to SummerVentures Site Assistant for 30 hours/week at Sibley beginning 06/08/2015 – 09/04/2015.
  10. Cindy Keogh, KidVentures Site Assistant for 21 hours/week at Bridgewater, change to SummerVentures Site Assistant for 40 hours/week at Sibley beginning 06/08/2015 – 09/04/2015.
  11. Angela Kruse, 1.0 FTE Long-Term Substitute Speech/Language Pathologist at BW/GVP for 2014-15, change to 1.0 FTE Speech/Language Pathologist at BW/GVP beginning 08/26/2015. \*\*
  12. Hermes Lanza, Special Education Educational Assistant-PCA at Headstart, change to Special Education Educational Assistant-PCA (SpecEd EA-PCA) at Bridgewater for 6.75 hours/day beginning 05/15/2015 – 06/05/2015; Step 1, \$13.73/hour.
  13. Quinn Line, KidVentures Student Site Assistant for 2 hours/week at GVP, change to SummerVentures Student Site Assistant for 35 hours/week at Sibley beginning 06/08/2015 – 09/04/2015.
  14. Carolyn Manderfeld, SpecEd EA-SignFluent/GenEd EA-Supv. for 6.92 hours/day at Sibley, change end date from 6/5/2015 to continuing with no end date.
  15. Peggy Mills, KidVentures Site Assistant for 22.25 hours/week at Sibley, change to SummerVentures Site Assistant for 28 hours/week at Sibley beginning 06/08/2015 – 09/04/2015.
  16. Courtney Olson, KidVentures Site Assistant for 15 hours/week at Sibley, change to SummerVentures Site Assistant for 32 hours/week at Sibley beginning 06/08/2015 – 09/04/2015.
  17. Kelli Otting, 1.0 FTE Long-Term Substitute Special Education Teacher at Sibley for 2014-15; change to Long-Term Substitute Special Education Teacher at Sibley beginning 08/31/2015 – 06/08/2016. \*\*
  18. Elizabeth Pfeiffer, 1.0 FTE Long-Term Substitute Special Education Teacher at the High School through 6/5/2015; change to 1.0 FTE Special Education Teacher at the ALC/HS (.5 FTE ALC; .5 FTE HS) beginning 08/26/2015. Add SpecEd EA-PCA for Prom beginning 05/02/2015-05/02/2015 (Step 1, \$13.73/hour) \*\*
  19. Nicki Pulju, KidVentures Site Assistant for 19.75 hours/week at Greenvale Park, change to SummerVentures Site Assistant for 40 hours/week at Sibley beginning 06/08/2015 – 09/04/2015.
  20. Tonya Skluzacek (Merritt), KidVentures Site Leader/EarlyVentures Site Assistant for 8 hours/day at BW/LF, change to SummerVentures Site Leader for 40 hours/week at Sibley beginning 06/08/2015 – 09/04/2015;
  21. Brooke Taylor, KidVentures Student Site Assistant for 15 hours/week at GVP, change to SummerVentures Student Site Assistant for 30 hours/week at Sibley beginning 06/08/2015 – 09/04/2015.
- c. Leaves of Absence
1. Shari Malecha, Family/Medical Leave of Absence beginning 05/26/2015 – 06/05/2015.

2. Lisa Weis, 1.0 FTE Special Education Teacher, taking .2 FTE Unpaid Leave of Absence for 2015-16 school year.

d. Retirement / Resignations

1. Starr Kahl, Educational Assistant at the High School, retirement effective 06/05/2015.
2. Martha Boughton, Educational Assistant at the Middle School, resignation effective 06/05/2015.
3. Michelle Gaertner, Middle School Assistant 6<sup>th</sup> Grade Volleyball Coach, resignation effective 4/21/2015.
4. Joe Jorgenson, 8<sup>th</sup> Grade Football Coach, resignation effective 4/20/2015.
5. Jeff Pesta, Middle School Principal, resignation effective 07/01/2015.
6. Michelle Steele, Middle School Boys Tennis Coach, resignation effective 03/10/2015.

\* Conditional offers of employment are subject to successful completion of a criminal background check.

\*\*Salary is subject to revision upon settlement of the 2015-17 NEA Master Agreement.

e. Community Services Payroll Scales

Driver Education Department: (Rates will be effective 6/1/2015)

Behind The Wheel Instructors	\$23.75/hour
Classroom Instructors	\$27.75/hour
Driver Education Administration	\$27.75/ hour
(approx. 20 hours per year)	

Recreation Department: (Rates will be effective 6/1/2015 through 7/31/2015)

Recreation Starting Wage	\$8.00
Recreation Starting Wage (Lifeguard)	\$8.50
Recreation Starting Wage (WSI)	\$10.00
Recreation Starting Wage (Supervisor)	\$10.00
Experience Step per Year*	\$0.25/hr

\*All positions will receive an additional \$0.25/hr for each year of service they have provided to the District.

f. Agreement to Extend Probationary Period.

VIII. Items for Information

1. Proposed School Board Policy 427 – Workload Limits for Certain Special Education Teachers.  
School districts must have a policy on this topic due to a change to Minnesota Rule 3525.2340, Subp. 4.B., which now contains the following requirement: "...the school district must establish a board-approved policy for determining workload limits for special education staff ...". The policy being proposed is a model policy provided by the Minnesota School Boards Association. The Board will be asked to take action on Policy 427 at its June 8, 2015, regular meeting.
2. July 2015 – June 2016 School Board Meeting Schedule.
3. Upcoming Dates;  
Friday, May 29 – 1:00 PM – Area Learning Center Graduation, Longfellow Gymnasium  
Sunday, May 31 – 2:00 PM – High School Graduation, Memorial Field
4. There will be a Closed Negotiations Strategy Session immediately following the June 8, 2015, Regular School Board meeting.

IX. Future Meetings

Monday, June 8, 2015, 7:00 PM, Regular School Board Meeting, Northfield High School Media Center  
Monday, July 13, 2015, 7:00 PM, Regular School Board Meeting, Northfield High School Media Center

- X. On a motion by Stratmoen, seconded by Maple, the Board adjourned at 9:06 PM.

Noel Stratmoen  
School Board Clerk

## Professional Learning Communities (PLCs) Report

### Outline of the Board Presentation, June 8, 2015

Introduction: Judi Vitito

iMovie trailer

Overview: Heather Ryden

Powtoon of Joint PLCs: <https://www.powtoon.com/show/bwubcferDYC/school-board-presentation-6815/#/>

MS and HS; Closing Remarks: Mary Hanson

The professional learning communities (PLCs) met for 38 hours during the 2014-15 school year. The teachers spent the time in discussions about student achievement and examination of student data. The PLCs report progress on the goals two times each year in the Evidence of Practice form. These are published on the district website at the conclusion of each semester.

The report on June 8 concentrates on the joint PLCs held at the elementary level three times during this past school year. All the elementary teachers met together at each of the elementary buildings. This built on the work from the previous (2013-14) school year. Our goal was to build capacity and trust and then move to sharing best practices and ideas. The Myth of the Average (a TED talk) and Flight Stories were two activities completed during the first year. For 2014-15, we held our first joint PLC at Bridgewater. Teachers met in grade levels in one classroom and then moved to each classroom. Teachers presented a literacy, math, behavior, or organizational strategy or technique in each classroom. This procedure was repeated at Greenvale Park and Sibley. This gave teachers the opportunity to visit every classroom at their grade level in the district. They were able to share and discuss teaching strategies that work. The presentation tonight will highlight some of the comments from the teachers at the conclusion of the joint PLCs.

The elementary specialists (art, phy ed, music, media) meet in a cross district PLC every week. For the joint PLC meetings, the specialists remained in their own elementary building to meet together. This generated ideas that were useful in each building.

The response from the elementary teachers has been positive. Therefore we are moving into the next phase of joint PLCs. Next year we will be focusing on the area of common formative assessments (CFA). These assessments are planned to determine which students have learned the content, which students need more instruction or practice, and which students already know the content. The teachers can then adjust their instruction appropriately. Teachers have been working on this and are in various stages. To provide continuity, Nicole Vagle will be leading professional learning for the elementary teachers on June 11. (There are 53 elementary classroom teachers who have signed up for this.) Friday, June 12, the elementary teachers have work time to develop some assessments in the area of language arts. To end the two days, we will have a sharing time, and Kim Briske will

share ideas on how to use technology to enhance and streamline the assessment process so teachers can make immediate adjustments in their instruction.

The MS and HS teachers would like to add three joint PLCs to their schedule for next year. The teachers will meet together three times at each building (the MS teachers at the MS; the HS teachers at the HS) to share the work of their PLCs. At the first meeting they will discuss the goals set by each PLC. They will discuss common formative assessments and evidence of practice at the next two meetings. The MS and HS teachers will receive training from Nicole Vagle on common formative assessments on Tuesday, September 1, at fall workshop.

## **Proposed Multi-Tiered Systems of Support (MTSS) Positions for 2015-16 and 2016-17**

**Northfield Mission Statement:** Northfield Public Schools is committed to delivering educational excellence that empowers all learners to participate in our dynamic world.

**Vision:** Through the implementation of MTSS throughout our district, all students have the support they need to be successful and meet or exceed grade level expectations.

### **Goals:**

- Keep students in core classes as much as possible for instruction of grade level standards.
- Support students who are not meeting or exceeding grade level expectations through flex-time, push-in models, and co-teaching whenever possible.
- Have 80% of students reach grade level academic and behavioral standards through core instruction.
- Have 95% of 9-12 students passing all of their classes
- Use appropriate data and problem solving approaches to make informed decisions when students need additional support to meet and maintain standards.
- Ensure that students have access to high quality academic and behavioral interventions
- Ensure that students have access, choice, and support for accelerated and advanced academic classes as well as fine arts, sports, and co-curricular activities.

### **History of RtI/PBIS/MTSS Funding Support:**

#### 2011-12

- Elementary – 3.00 Literacy Coaches (Building Funded)
- Secondary – No Intervention Support
- Elementary/Secondary – 3.30FTE School Psychologists (District SPED Funded)
- Elementary/Secondary – 4.80 FTE School Social Workers (District SPED Funded)

#### 2012-13 and 2013-14

- Elementary – 3.00 FTE RtI Coaches (Building Funded)
- Elementary – 3.00 FTE RtI Coaches (District Funded)
- Secondary – No Intervention Support
- Elementary/Secondary – 5.00 FTE School Psychologists (District SPED Funded)
- Elementary/Secondary – 4.80 FTE School Social Workers (District SPED Funded 50%/District General Funded 50% by Board Action)

#### 2014-15

- Elementary – 3.00 FTE RtI Coaches (Building Funded)
- Elementary – 2.60 FTE RtI Coaches (District Funded)
- Secondary – 0.60 FTE MTSS Coach (District/Contingency Funded)
- Secondary – 0.60 FTE Reading/Math Intervention (Building Funded)
- Secondary – 0.60 FTE Reading/Math Intervention (District Contingency Funded)
- Elementary/Secondary – 5.00 FTE School Psychologists (District SPED Funded)
- Elementary/Secondary – 4.80 FTE School Social Workers (District SPED Funded 50%/District General Funded 50% by Board Action)

**2015-16 Proposed (Using 2.75 FTE New ADSIS Funding and 0.95 FTE Contingency based on Recent Change in ADSIS Funding Ratio)**

- Elementary – 3.00 FTE MTSS Coaches (Building Funded)
- Elementary – 1.50 FTE MTSS Coaches (District Funded)
- Elementary – 2.60 FTE Reading/Math/Behavior Interventionists (ADSI/District Funded)
- Secondary – 0.95 FTE MTSS Coach (Building/Contingency Funded)
- Secondary – 2.40 FTE Reading/Math Interventionists (ADSI/District/Contingency Funded)
- Elementary/Secondary – 5.00 FTE School Psychologists (District SPED Funded)
- Elementary/Secondary – 4.80 FTE School Social Workers (District SPED Funded 50%/District General Funded 50% by Board Action)

**Narrative Proposal for 2015-16:**

**MTSS Elementary Instructional Coach Position: (Building/District Funds) – Maintain 3.0 FTE Building/ Reduce from 2.60 FTE to 1.50 FTE District for a total of 4.5 FTE MTSS Elementary Instructional Coaches**

1. Support core reading and math skills across the curriculum (Elementary)
  - a. Help plan and implement building level staff development and observe instructional consistency to support core reading and math skills across the curriculum
  - b. Support PLC data analysis through identification of data that informs instruction, creation of data documents, and understanding significance of results
  - c. Continued PLC development of common formative assessments
  - d. Instructional and Cognitive Coaching for teachers
  - e. Support the joint PLC at the elementary/secondary level
  - f. Coordinate building assessment process
2. Lead and support the intervention process (Elementary)
  - a. Assist PLCs in implementing problem solving process
  - b. Recruit, train and model for volunteer and staff interventionists the creation and/or implementation of intervention plans using appropriate materials
  - c. Fulfill responsibilities of Internal Coach duties as outlined by Americorps
  - d. Conduct fidelity checks on Tier 1 math and reading interventions and progress monitoring
  - e. Maintain Rtl website for teachers with developed and tested interventions and support materials
  - f. Train new staff in implementing the problem solving and intervention processes

**MTSS Secondary Instructional Coach Position: (Building/District/Contingency Funds) – Increase from 0.00 FTE to 0.60 FTE Building/Maintain 0.00 FTE District/Decrease from 0.60 FTE to 0.35 FTE Contingency for a total of 0.95 FTE MTSS Secondary Coaches**

1. Support core reading and math skills across the curriculum (MS/HS)
  - a. Help plan and implement building level staff development to support core reading and math skills across the curriculum
  - b. Support PLC data analysis through identification of data that informs instruction, creation of data documents, and understanding significance of results
  - c. Continued PLC development of common formative assessments
  - d. Instructional and Cognitive Coaching for teachers
2. Lead and support the intervention process (MS/HS)
  - a. Assist PLCs in implementing problem solving process



- b. Train and model for volunteer and staff interventionists the creation and/or implementation of intervention plans using appropriate materials
- c. Conduct fidelity checks on Tier 1 math and reading interventions and progress monitoring
- d. Maintain RtI website for teachers with developed and tested interventions and support materials
- e. Train new staff in implementing the problem solving and intervention processes

**MTSS Elementary/Secondary Interventionist Position:** (State ADSIS/District/Contingency funds) – Increase from **0.00 FTE to 2.75 FTE State ADSIS/1.20 to 1.65 FTE District/0.0 FTE to 0.60 Contingency for total of 5.00 FTE with State to local match of 55%/45% as required by ADSIS**

- 1. Provide direct instruction with students using appropriate interventions
  - a. Work with flex groups so grade levels are divided into 5 (or more) groups instead of 4. (Elementary)
  - b. Work with students in grade level or subject area reading, math and behavior intervention classes, structured study hall/resource room setting. (E, MS, HS)

**District Assessment Coordinator** (District Funds) – **0.5 FTE + Extended Contract Similar To Previous Year**

- 1. Oversee the District/Building-wide Assessment Process (Elementary, MS, HS)
  - a. Train staff for administration of assessments (DIBELS, BAS, etc.)
  - b. Facilitate the benchmark assessments
  - c. Support standardized assessments (MAP, MCA, OLPA, ACT Suite or MDE Determined Replacements)
  - d. Assist with scheduling of labs for assessments (No proctoring of assessments)
  - e. Assist with completing assessments for students who enroll during the year

**District Volunteer Coordinator** (District Funds) – **Maintain Current FTE**

- 1. Support Maximum Use of Accelerate Northfield Volunteers and Other Non-AmeriCorps Volunteers
  - a. Connect and coordinate volunteers with building needs
  - b. Conduct generic induction training for all volunteers

**EL Teachers:** (Federal, State and District Funds) – **Maintain Current FTE**

- 1. Provide direct instruction, co-teaching or resource room setting for identified students
- 2. Coordinate support with others; provide support with WIDA standards for identified ELs.

**Title 1 and Reading Support Teachers:** (Federal and District Funds)- **Final FTE Based On New Federal Funding**

- 1. Provide direct instruction, co-teaching or resource room setting for identified students
- 2. Current staffing includes 1.6 at GVP (+.2 at St. Dom's); 1.0 at BW; .9 at SB (Cathy Bennets)

**Social Workers:** (Federal and State Special Education Funds and District Funds) – **Maintain Current 4.8 FTE Positions**

**School Psychologists:** (Federal and State Special Education Funds) – **Maintain Current 5.0 FTE Positions**



## PROPOSED 2015-16 BUDGET BOOK



*"Delivering educational excellence that empowers all learners to participate in our dynamic world."*

**NORTHFIELD PUBLIC SCHOOLS**  
**INDEPENDENT SCHOOL DISTRICT 659**  
**BOARD OF EDUCATION**

Julie Pritchard, Chair  
Ellen Iverson, Vice Chair  
Anne Maple, Treasurer  
Noel Stratmoen, Clerk  
Margaret Colangelo  
Rob Hardy  
Jeff Quinnell

**SUPERINTENDENT OF SCHOOLS**

L. Chris Richardson, Ph.D.

This document was prepared by the Finance Department of the Northfield Public Schools.

[www.nfld.k12.mn.us](http://www.nfld.k12.mn.us)

## ***OUR MISSION***

The mission of Northfield Public Schools is to deliver educational excellence that empowers all learners to participate in our dynamic world.

## ***OUR BELIEFS***

### **Public Education**

We believe that public education is the foundation of our democratic republic.

### **Learning**

We believe that everyone can learn and has unique gifts and talents that must be nurtured and valued.

We believe that learning is a lifelong, multi-faceted process that involves more than academics.

### **Shared Responsibility**

We believe that education is the collective responsibility of our students, families, schools and communities.

### **Learning Environment**

We believe that everyone in our schools has the right to a positive learning environment that provides physical, emotional and intellectual safety, and nurtures mutual respect, responsibility and rigor.

### **Decision-Making**

We believe decisions must be based on the district's mission and beliefs and relevant sources of information. We believe in an open decision-making process that invites honest dialogue.

### **Diversity**

We believe that all learners have a right to equitable access to educational opportunities.

## ***OUR STRATEGIES***

### **Quality Education**

We will hire and retain highly qualified educators and provide them with ongoing support and training to deliver high quality instruction that meets the unique needs of all learners.

### **Stewardship**

We will consistently demonstrate good stewardship by analyzing information, prioritizing needs and managing our financial, physical and human resources to support our mission.

### **Climate**

We will create and strengthen an environment that fosters mutual respect, responsibility and rigor, and ensures the right to physical, emotional and intellectual safety for every person.

### **Communications/Partnerships**

We will build and strengthen bridges of open communication that engage staff, students, families and communities as effective partners in education.

### **Curricular Outcomes**

We will implement a consistent, comprehensive and challenging set of curricular outcomes that reach and engage all learners.

### **Diversity**

We will implement plans and practices that foster full participation by all learners and that address issues that include, but are not limited to, race, gender, culture, religion, sexual orientation, language, disabilities and socio-economic factors.

June 8, 2015

Board of Education  
Independent School District 659  
Northfield, MN


The following report covers all proposed budgets for the 2015-16 school year for Northfield Public Schools. This budget report is one of our primary tools to provide summarized financial information to the Board, our employees and the community. This report includes our Operating, Proprietary and Fiduciary Funds with a special emphasis on the general fund. Over the past two months we have had the pleasure of presenting the individual funds in detail at the school board meetings. This document provides a comprehensive financial presentation of all these areas.


The purpose of a budget is to quantify the strategic plan and programming choices we have made as a District. It is a guide for the Board of Education to authorize the Administration to fulfill the mission of the District each day. In February 2015, the Board of Education was presented with a five year financial forecast. That forecast included assumptions and parameters used to set the framework for the 2015-16 budget planning process. Due to the requirement that our budget be adopted before June 30, there will always be several assumptions regarding legislative changes, contract settlements and staffing changes.

The 2015 Minnesota Legislature had not completed their E-12 Education Budget at the time of this publication. As a result, the most significant assumption in this budget document is the amount of funding the District will receive from the State. We have taken a conservative approach in estimating our 2015-16 State funding.

We strive daily to implement the District's strategic plan, mission and values to operate efficiently and effectively while continuing to provide the wonderful opportunities for the children and families of Northfield. We will consistently demonstrate good stewardship by analyzing information, prioritizing needs and managing our financial, physical and human resources to support Northfield Public Schools.

Sincerely,

  
Val Mertesdorf  
Director of Finance

  
Matt Hillmann, Ed.D.  
Director of Administrative Services

## ***BUDGET DEVELOPMENT CALENDAR***

November 24	Auditors present results of 2013-14 financial audit.
December 8	School Board reviews and approves FY15 revised general fund budget as well as certifies the 2014 Payable 2015 Tax Levy.
February 9	School Board presented with five year financial forecast and 2015-16 proposed budget calendar.
February 9	School Board adopts resolution requiring the administration to make recommendations for additions and reductions in programs and adding or discontinuing positions.
April 13	School Board adopts the necessary resolutions relating to general fund program and staffing changes for FY 2016.
April 27	School Board presented with proposed budgets for debt service, trust fund and child nutrition.
May 11	School Board presented with proposed budgets for general fund's capital budget, internal service fund and community services.
May 26	School Board presented with proposed general fund budget.
June 8	School Board adopts the 2015-16 Proposed Budgets for all funds.

## ***STUDENT ENROLLMENT***

Minnesota funds the majority of its K-12 programs through a complex formula applied to the number of students attending each school. For most funding programs, the pupil count, known as adjusted pupil units (APU) is used to determine school revenue amounts.

### **DETERMINING PUPIL UNITS**

There are three steps involved in calculating the APUs that are used in most of the K-12 funding formulas.

1. **Average Daily Membership (ADM):** Students are counted in average daily membership. Average daily membership is the count of resident students membership days divided by instructional days. Excused absences from school (for things such as illness, etc.) do not reduce a school district's ADM.
2. **Adjusted Average Daily Membership (AADM):** The ADM student count is adjusted to reflect only the students actually served by the district. Each district's pupil count is reduced by the number of students leaving the district to attend a charter school or through open enrollment and increased by the number of students entering the district from another district.
3. **Adjusted Pupil Units (APU):** Each student is weighted by grade level according to the weights listed in the table below. The different weights are intended to reflect differing educational costs across the grade levels. The K-12 funding formulas are multiplied by the AADM to calculate the District's revenue.

	<b>Pre-KG</b>	<b>KG Disabled</b>	<b>KG</b>	<b>1-3</b>	<b>4-6</b>	<b>7-12</b>
<b>2015-16</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.2</b>



## ENROLLMENT PROJECTIONS

Over the past five years, the District's enrollment has remained fairly stable in the number of students. The District anticipates that the total number of students will decline slightly over the next ten years. This is consistent with the results of our demographic study. The October 1, 2014 enrollment numbers were included with historical data to calculate the current enrollment forecast which was prepared using the traditional cohort survival technique and weighting these results to favor more recent years. The following tables represent the projected 2015-16 student data as well as the longer range forecast.

2015-16 Projected Adjusted Pupil Units					
Pre-KG	KG (incl. HK)	1-3	4-6	7-12 (incl. ALC)	Total
25.0	215.8	830.8	871.1	2,280.2	4,222.9

5 Year Adjusted Pupil Unit Forecast					
	2014-15	2015-16	2016-17	2017-18	2018-19
Pre-KG	29.0	25.0	24.3	24.8	24.2
Kindergarten	250.1	215.8	209.1	213.8	208.4
Grades 1-3	825.9	830.8	773.8	748.0	707.4
Grades 4-6	864.0	871.1	896.1	893.2	899.3
Grade 7-12	2,275.7	2,280.2	2,298.3	2,306.2	2,368.7
Total APU	4,244.7	4,222.9	4,201.7	4,186.0	4,208.0
Change		(0.51%)	(0.50%)	(0.37%)	(.53%)



## PROPOSED 2015-16 BUDGET

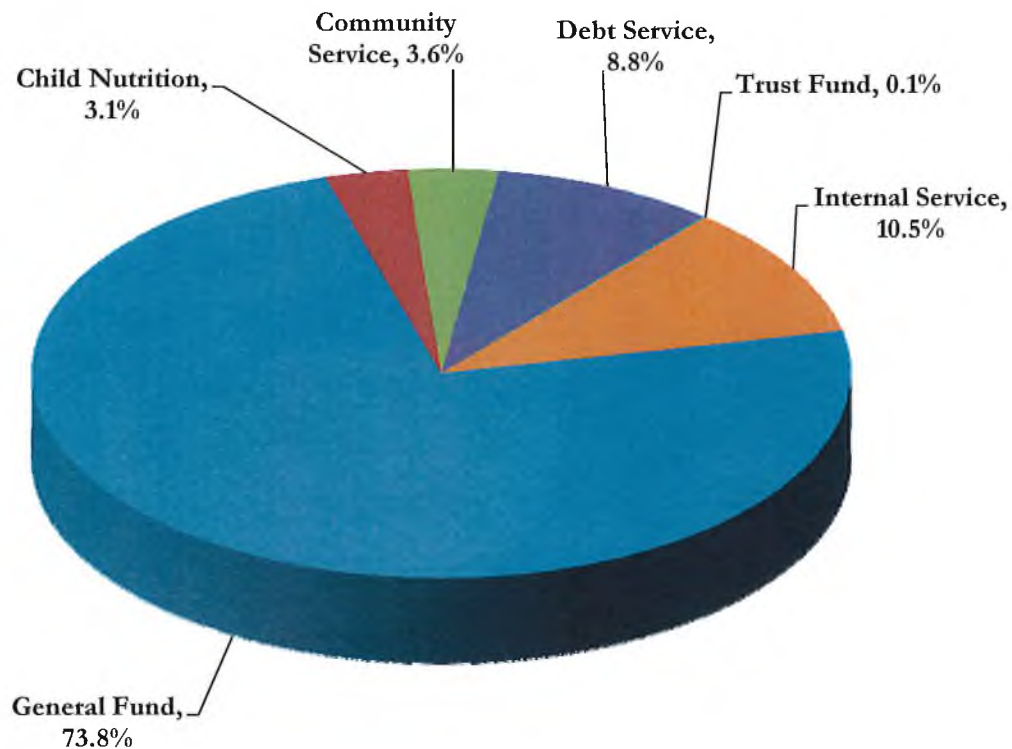
### BUDGET OVERVIEW

	July 1, 2015 Projected <u>Fund Balance*</u>	FY 2016 <u>Revenues</u>	FY2016 <u>Expenditures</u>	June 30, 2016 Projected <u>Fund Balance*</u>
General Fund**	14,751,432	45,456,866	45,863,247	14,345,051
Child Nutrition	486,503	2,010,035	1,965,598	530,940
Community Service	335,070	2,191,416	2,200,100	326,386
Debt Service	1,775,120	5,448,485	5,530,094	1,693,511
Trust Fund	134,512	63,375	67,800	130,087
Internal Service	2,881,157	6,463,363	5,903,143	3,441,377

\* Beginning and ending fund balance includes restricted funds

\*\*General Fund includes Operating Capital and Health & Safety funds.

### 2015-16 Budget Resources All Funds



## GENERAL FUND

The General Fund includes the primary operations of the District in providing educational services to students from Kindergarten through 12<sup>th</sup> grade including pupil transportation and capital outlay projects.

Preliminary budget assumptions include an increase in revenue by approximately 2.1% of total general fund revenue sources. The District receives approximately 70% of its revenue from the State of Minnesota. At the current time the legislature has not completed the E-12 budget process and the funding the District will receive is still being finalized. The District has used a conservative approach in estimating the amount of funding we will receive from the State. The District's property tax levy is consistent with the prior year.

Projected expenditures are represented with an aggregate increase of 2.5%. This includes a projected increase of 3.5% in salaries, 4.3% in benefits and a 0% increase in non-salary and other operating expenditures.

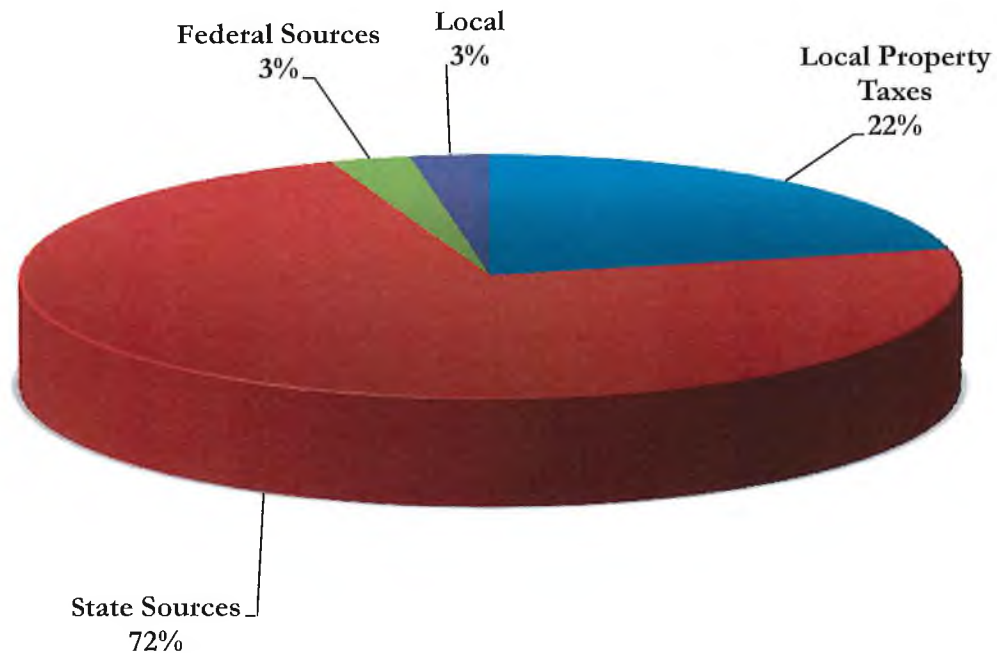
	<b>2012-13 AUDIT RESULTS</b>	<b>2013-14 AUDIT RESULTS</b>	<b>2014-15 REVISED BUDGET</b>	<b>2015-16 PROPOSED BUDGET</b>
Revenue	41,069,277	42,529,879	44,535,222	45,456,866
Expenditures	41,008,997	42,101,226	44,735,365	45,863,247
Net Difference	60,280	428,653	(200,143)	(406,381)
Beginning Fund Balance*	14,462,642	14,522,922	14,951,575	14,751,432
<b>Ending Fund Balance*</b>	<b>14,522,922</b>	<b>14,951,575</b>	<b>14,751,432</b>	<b>14,345,051</b>
Unrestricted Fund Balance	9,295,808	10,227,918	10,111,712	10,517,486
Percentage	23%	24%	23%	23%

\*Includes restricted and unrestricted dollars

## GENERAL FUND REVENUE SUMMARY

	2012-13 AUDIT RESULTS	2013-14 AUDIT RESULTS	2014-15 REVISED BUDGET	2015-16 PROPOSED BUDGET
Property Taxes	9,437,019	5,290,057	9,285,857	9,786,010
State Sources	29,119,590	34,755,108	32,747,113	33,146,404
Federal Sources	1,368,795	1,215,595	1,274,349	1,274,349
Local Sources	1,143,873	1,269,119	1,227,903	1,250,103
<b>Total</b>	<b>41,069,277</b>	<b>42,529,879</b>	<b>44,535,222</b>	<b>45,456,866</b>

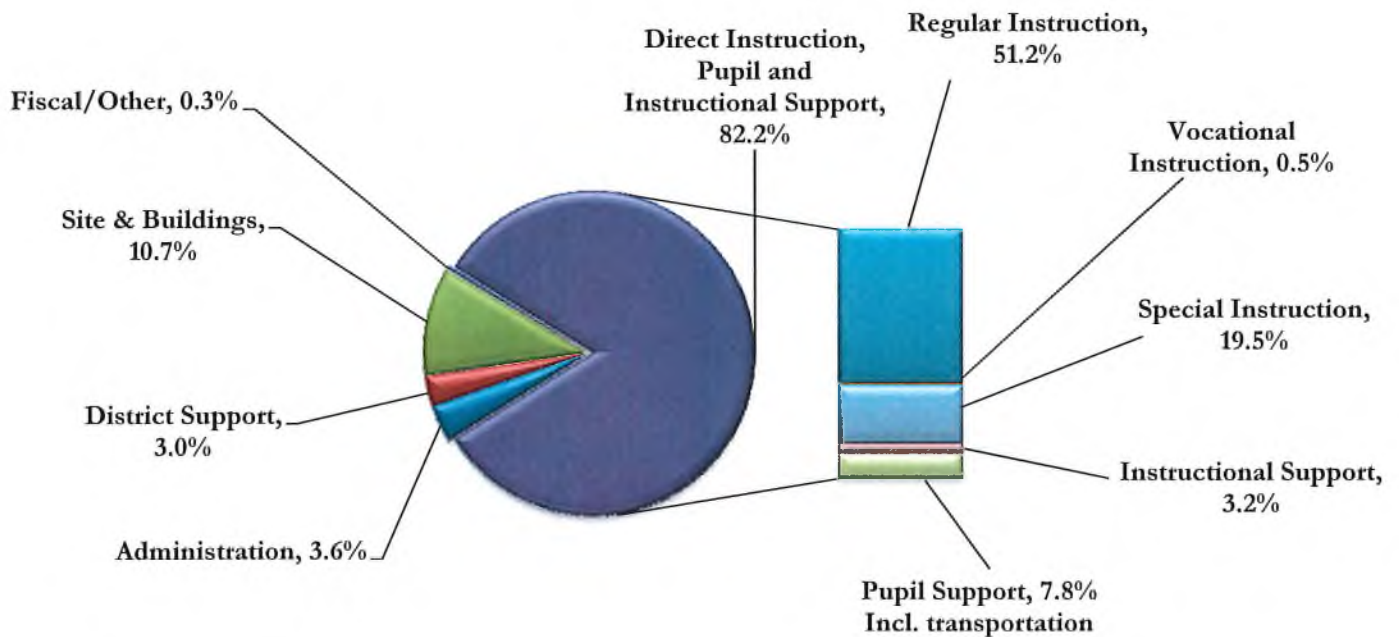
## REVENUE BY SOURCE



## GENERAL FUND EXPENDITURE SUMMARY

	2012-13 AUDIT RESULTS	2013-14 AUDIT RESULTS	2014-15 REVISED BUDGET	2015-16 PROPOSED BUDGET
Administration	1,521,038	1,548,532	1,625,434	1,665,008
District Support Services	1,127,420	1,117,381	1,315,137	1,371,427
Regular Instruction	20,211,610	21,317,273	23,165,324	23,502,245
Vocational Instruction	226,816	204,971	182,471	217,469
Special Education	7,595,077	8,090,448	8,445,670	8,938,668
Instructional Support	1,477,009	1,342,272	1,438,307	1,489,407
Pupil Support	3,338,933	3,261,921	3,494,203	3,596,662
Site & Buildings	5,372,014	5,078,695	4,906,187	4,914,850
Fiscal & Other Fixed Costs	139,080	139,733	162,632	167,511
<b>Total</b>	<b>41,008,997</b>	<b>42,101,226</b>	<b>44,735,365</b>	<b>45,863,247</b>

## EXPENDITURE BY PROGRAM



**GENERAL FUND****OPERATING CAPITAL and HEALTH & SAFETY**

The primary source of revenue comes from local property taxes which includes the voter approved operating capital levy of \$750,000. The capital levy was renewed for another 10 years upon its expiration during the 2013-14 school year.

<b>Fund Summary</b>	<b>2012-13 AUDIT RESULTS</b>	<b>2013-14 AUDIT RESULTS</b>	<b>2014-15 REVISED BUDGET</b>	<b>2015-16 PROPOSED BUDGET</b>
Beginning Fund Balance	1,573,882	885,813	637,199	532,615
Operating Revenue	2,058,035	2,024,563	2,100,486	2,086,453
Total Sources	3,631,917	2,910,376	2,737,685	2,619,068
Expenditures	2,746,104	2,273,177	2,205,070	2,130,596
<b>Ending Fund Balance</b>	<b>885,813</b>	<b>637,199</b>	<b>532,615</b>	<b>488,472</b>

<b>Expenditure Summary</b>	<b>2015-16 Proposed Budget</b>
Leased Facility Space	341,544
Lease Purchase (Sibley)	142,758
Schools/Programs	107,836
Textbooks/Digital Curriculum	150,000
Transformational Technology*	549,967
Technology	267,914
Facilities	48,000
Health & Safety	274,302
Deferred Maintenance	248,275
<b>Total</b>	<b>2,130,596</b>

\*Includes \$150,000 early lease recognition for January acquisition. This is a book-entry, lease payment is not until July.

## CHILD NUTRITION FUND

The Child Nutrition Fund is a self-sustaining fund whose mission is to provide quality nutritious meals that support the growth and development of our students to fuel their learning. Revenue come from a variety of sources including state and federal funding, student and adult purchases, federal commodities, and grant dollars.

The majority of the budget is accounted for in labor and food costs. The budget includes a meal price increase of \$0.15. This is consistent with increases we have done in the past. Our prime vendor indicated that we should expect to see roughly a 5% increase in food costs.

The proposed budget plan is balanced and continuous evaluation of food costs and direct labor hours per meal served will be the primary focus to ensure budget targets are met.

	<b>2012-13 AUDIT RESULTS</b>	<b>2013-14 AUDIT RESULTS</b>	<b>2014-15 REVISED BUDGET</b>	<b>2015-16 PROPOSED BUDGET</b>
<b>Revenue Summary</b>				
Local property Taxes	-	-	-	-
Tuition, fees and other	1,115,241	1,131,687	1,122,900	1,169,035
State Aids	59,682	63,188	84,000	90,000
Federal Aids	670,430	720,636	747,000	751,000
<b>Total Revenues</b>	<b>1,845,353</b>	<b>1,915,511</b>	<b>1,953,900</b>	<b>2,010,035</b>
<b>Expenditure Summary</b>				
Salaries and Wages	560,902	583,449	598,021	604,450
Benefits	196,747	206,280	228,768	250,648
Purchased Services	90,798	88,908	106,000	83,500
Food and Supplies	948,025	976,164	973,300	995,000
Equipment	40,708	164,972	141,500	30,500
Other Expenditures	2,742	1,176	2,200	1,500
<b>Total Expenditures</b>	<b>1,839,922</b>	<b>2,020,949</b>	<b>2,049,789</b>	<b>1,965,598</b>
<b>Fund Summary</b>				
Revenue	1,845,353	1,915,511	1,953,900	2,010,035
Expenditures	1,839,922	2,020,949	2,049,789	1,965,598
Net Difference	5,431	(105,438)	(95,889)	44,437
Beginning Fund Balance	682,399	687,830	582,392	486,503
<b>Ending Fund Balance</b>	<b>687,830</b>	<b>582,392</b>	<b>486,503</b>	<b>530,940</b>

## COMMUNITY SERVICE FUND

Northfield Public Schools Community Services focuses on lifelong learning, recreation and community involvement. We provide numerous opportunities and classes for all ages to develop skills, stay healthy and inspire creativity.

Our Early Childhood Family Education (ECFE) programs support parents in their role as their child's first and foremost teacher. Among our other Early Childhood Programs, Hand in Hand Preschool and Ventures childcare work together to prepare and support students in year-long learning. The budget for 2015-16 was developed with the goal of maintaining the necessary revenue generation and expenditure reductions in order to provide financial stability and good stewardship of resources.

	2012-13 AUDIT RESULTS	2013-14 AUDIT RESULTS	2014-15 REVISED BUDGET	2015-16 PROPOSED BUDGET
<b>Revenue Summary</b>				
Local property Taxes	409,717	196,347	397,962	404,698
Tuition, fees and other	1,786,801	1,813,036	1,559,031	1,570,730
State Aids	223,387	399,711	206,281	215,988
Federal Aids	563	-	-	-
<b>Total Revenues</b>	<b>2,420,468</b>	<b>2,409,094</b>	<b>2,163,274</b>	<b>2,191,416</b>
<b>Expenditure Summary</b>				
Salaries and Wages	1,561,025	1,582,001	1,377,505	1,411,924
Benefits	326,854	349,031	384,163	363,731
Purchased Services	328,779	306,415	319,012	342,373
Supplies	78,041	68,164	63,326	65,820
Equipment	14,189	19,208	15,732	13,532
Other Expenditures	2,473	2,399	2,770	2,720
<b>Total Expenditures</b>	<b>2,311,361</b>	<b>2,327,218</b>	<b>2,162,508</b>	<b>2,200,100</b>
<b>Fund Summary</b>				
Revenue	2,420,468	2,409,094	2,163,274	2,191,416
Expenditures	2,311,361	2,327,218	2,162,508	2,200,100
<b>Net Difference</b>	<b>109,107</b>	<b>81,876</b>	<b>766</b>	<b>(8,684)</b>
Beginning Fund Balance	143,321	252,428	334,304	335,070
<b>Ending Fund Balance</b>	<b>252,428</b>	<b>334,304</b>	<b>335,070</b>	<b>326,386</b>

## DEBT SERVICE FUND

This fund is used to account for the accumulation of resources used for payment of general long term obligation bond principal, interest, and related costs.

	2012-13 AUDIT RESULTS	2013-14 AUDIT RESULTS	2014-15 REVISED BUDGET	2015-16 PROPOSED BUDGET
<b>Revenue Summary</b>				
Local property Taxes	5,848,472	5,608,249	5,593,337	5,384,485
Interest on Investments	15,869	15,187	12,000	12,000
State of MN	55,792	51,091	56,100	52,000
Other Sources - Refunding	16,403,064	97,755	-	-
<b>Total Revenues</b>	<b>22,323,197</b>	<b>5,772,282</b>	<b>5,661,437</b>	<b>5,448,485</b>
<b>Expenditure Summary</b>				
Bond Principal	3,845,000	4,055,000	4,110,000	4,415,000
Bond Interest	2,205,265	1,733,329	1,210,129	1,109,094
Other Debt Service Fees	163,183	5,100	10,000	6,000
Other Uses - Refunding	15,485,000	9,950,000	-	-
<b>Total Expenditures</b>	<b>21,698,448</b>	<b>15,743,429</b>	<b>5,330,129</b>	<b>5,530,094</b>
<b>Fund Summary</b>				
Beginning Fund Balance	10,790,210	11,414,959	1,443,812	1,775,120
Revenue	5,920,133	5,703,958	5,661,437	5,448,485
<b>Total Sources</b>	<b>16,710,343</b>	<b>17,118,917</b>	<b>7,105,249</b>	<b>7,223,605</b>
Expenditures	6,213,448	5,793,429	5,330,129	5,530,094
Other Financing Sources	16,403,064	68,324	-	-
Other Financing Uses	15,485,000	9,950,000	-	-
<b>Ending Fund Balance</b>	<b>11,414,959</b>	<b>1,443,812</b>	<b>1,775,120</b>	<b>1,693,511</b>



**Current Outstanding Debt**  
**2015-16 Principal and Interest Payments**

Issue Date	Net Interest	Original	Purpose	Final	FY 2015-16 Payments		
	Rate	Issue		Maturity	Principal	Interest	Total
7/5/2006	4.0%	2,100,000	Roofs	2/1/2016	265,000	10,600	275,600
2/16/2010	2.0 - 4.0%	22,615,000	Refund '01 MS/HS/MF	2/1/2022	1,500,000	639,000	2,139,000
12/7/2011	2.0 - 2.375%	9,750,000	Refund '03A MS/HS/MF	2/1/2024	535,000	209,094	744,094
12/19/2012	1.5 - 2.0%	9,825,000	Refund '04/'05 Indoor Air	2/1/2025	665,000	169,075	834,075
1/3/2013	1.5 - 3.0%	5,965,000	Refund '03A/'03C	2/1/2017	1,305,000	45,975	1,350,975
5/13/2014	2.0- 3.0%	1,525,000	GVP/HS Roofs	2/1/2025	145,000	35,350	180,350
<b>Totals</b>					<b>4,415,000</b>	<b>1,109,094</b>	<b>5,524,094</b>

**Annual Maturity Schedule**

Fiscal Year	Principal	Interest	Total
2016	4,415,000	1,109,094	5,524,094
2017	4,265,000	1,003,819	5,268,819
2018	4,625,000	897,819	5,522,819
2019	4,795,000	777,544	5,572,544
2020	4,985,000	620,444	5,605,444
2021	5,195,000	452,344	5,647,344
2022	3,275,000	276,944	3,551,944
2023	3,620,000	196,126	3,816,126
2024	3,750,000	116,112	3,866,112
2025	1,430,000	30,250	1,460,250
	<u>40,355,000</u>	<u>5,480,496</u>	<u>45,835,496</u>

## TRUST FUND

The District is the trustee, or *fiduciary*, for assets that belong to others, such the scholarship funds. Individual accounts are set up for each trust, scholarship, or memorial that is donated to the district. Northfield High School Guidance Office manages the process of awarding the scholarships. All non-scholarship accounts are monitored to ensure expenditures are appropriate in accordance with donor's intent.

<b>Fund Summary</b>	<b>2012-13 AUDIT RESULTS</b>	<b>2013-14 AUDIT RESULTS</b>	<b>2014-15 REVISED BUDGET</b>	<b>2015-16 PROPOSED BUDGET</b>
Beginning Fund Balance	118,863	126,687	142,937	134,512
Gifts and Donations	62,587	64,900	59,755	63,375
Total Sources	181,450	191,587	202,692	197,887
Expenditures	54,763	48,650	68,180	67,800
<b>Ending Fund Balance</b>	<b>126,687</b>	<b>142,937</b>	<b>134,512</b>	<b>130,087</b>

## SCHOLARSHIP LIST

AAUW Scholarship	500	Myrtle Houston Trust	4,000
Al Berkvam Memorial Scholarship	500	NFLD Alumni Scholarship	500
Apple Autos	5,000	NFLD Office Employees' Scholarship	500
Booster Club	1,000	Northfield Union of Youth (The Key)	12,000
Cannon Valley Lions Club Scholarship	1,500	PEO Recognition Scholarship	1,850
Cannon River Sportsmen Club	500	Rotary Scholarship	1,000
Cardinal CG Scholarship	500	Skip Boyum Scholarship	500
Clifford Family Scholarship	2,000	Steele-Waseca Electric	500
Dakota Electric Fund	3,000	Step Up Scholarship	2,000
David Rodgers Memorial Scholarship	3,000	Stratmoen Family Scholarship	750
Foundation for the Journey Scholarship	500	Tom Blaisdell Memorial	2,000
Hansen-Lamb Memorial Scholarship	1,000	TORCH Scholarship	4,000
Kluver/Monsanto Scholarship	500	VPW	1,200
Lucille Duesterhoeft Memorial	12,000	Waterford Warriors	500
Lu Mong Chi Memorial	1,000	W Stickley Memorial	4,000
		<b>Total</b>	<b>67,800</b>

## INTERNAL SERVICE FUND SELF INSURANCE PLAN

The District established this fund in 2005-06 to account for the financial activity of the self insurance plan for the dental benefits provided to employees. In May of 2011 the District elected to become self insured for medical benefits as well. The revenue in this fund represents premiums paid for dental and medical coverage by the District and our active and retired employees. Expenditures represent actual claims paid for dental and medical services received by our current or retired employees covered under the plan.

	2012-13	2013-14	2014-15	2015-16
<b>Dental Fund Summary</b>	<b>AUDIT RESULTS</b>	<b>AUDIT RESULTS</b>	<b>ADOPTED BUDGET</b>	<b>PROPOSED BUDGET</b>
Beginning Balance	495,769	526,713	\$356,358	\$204,098
Charges for Services	388,356	289,217	305,540	452,108
Total Sources	884,125	815,930	661,898	656,206
Insurance Claims	319,591	422,805	420,000	425,000
Administrative Fees	37,821	36,767	37,800	40,824
Total Expenditures	357,412	459,572	457,800	465,824
<b>Ending Fund Balance</b>	<b>526,713</b>	<b>356,358</b>	<b>\$204,098</b>	<b>\$190,382</b>

### Medical Fund Summary

Beginning Balance	669,355	1,122,862	\$2,278,003	\$2,677,059
Charges for Services	4,497,427	5,824,013	5,768,495	6,011,255
Total Sources	5,166,782	6,946,875	8,046,498	8,688,314
Insurance Claims	3,355,523	3,819,111	4,456,722	4,505,486
Administrative Fees	688,397	849,761	912,717	931,833
Total Expenditures	4,043,920	4,668,872	5,369,439	5,437,319
<b>Ending Fund Balance</b>	<b>1,122,862</b>	<b>2,278,003</b>	<b>\$2,677,059</b>	<b>\$3,250,995</b>

### Fund Summary

Beginning Balance	1,165,124	1,649,575	\$2,634,361	\$2,881,157
Charges for Services	4,885,783	6,113,230	6,074,035	6,463,363
Total Sources	6,050,907	7,762,805	8,708,396	9,344,520
Total Expenditures	4,401,332	5,128,444	5,827,239	5,903,143
<b>Ending Fund Balance</b>	<b>1,649,575</b>	<b>2,634,361</b>	<b>\$2,881,157</b>	<b>\$3,441,377</b>

## Current

### Athletics - High School

<u>Full Fee – 100%</u>	<u>Reduced Meal – 40%</u>	<u>Free Meal – 20%</u>	
\$250	\$100	\$50	Alpine Ski (includes transportation fee)
\$205	\$82	\$41	Gymnastics-Hockey-Nordic Ski (includes transportation fee)
\$172	\$69	\$34	Soccer (includes Spring Creek Park user fee)
\$155	\$62	\$31	Baseball-Basketball-Dance Team- Football-Softball-Swimming-Volleyball- Wrestling
\$145	\$58	\$29	Golf, Lacrosse
\$120	\$48	\$24	Cheerleading-Cross Country-Tennis- Track-Weightlifting
\$65	\$26	\$13	Bowling, Clay Target

### Academic and Fine Arts Activities - High School

<u>Full Fee – 100%</u>	<u>Reduced Meal – 40%</u>	<u>Free Meal – 20%</u>	
\$65	\$26	\$13	Chess-Knowledge Bowl-Math Team- Mock Trial-Music Listening-Speech- Drama-One-Act Play-Science Olympiad

### Athletics - Middle School

<u>Full Fee – 100%</u>	<u>Reduced Meal – 40%</u>	<u>Free Meal – 20%</u>	
\$90	\$36	\$18	7 <sup>th</sup> & 8 <sup>th</sup> Grade participating in Middle School Athletics
\$70	\$28	\$14	All 6 <sup>th</sup> Grade Middle School Athletics

### Academic and Fine Arts Activities – Middle School

<u>Full Fee – 100%</u>	<u>Reduced Meal – 40%</u>	<u>Free Meal – 20%</u>	
\$55	\$22	\$11	Chess-Knowledge Bowl-Math Team- Speech-Drama

### Family Limit

<u>Full Fee – 100%</u>	<u>Reduced Meal – 40%</u>	<u>Free Meal – 20%</u>	
\$580	\$232	\$116	Family Fee Limit (includes high school and middle school), Athletics, Academic & Fine Arts combined.

## **Proposed**

The proposal increases the activity fee for:

- middle school athletics by \$5 (to cover online registration expenses).
- middle school academic and fine arts activities by \$5 (to cover online reg. expenses).
- high school academic and fine arts activities by \$5 (to cover online reg. expenses).
- high school athletics by \$10 (to cover online reg. expenses **and** to cover the costs associated with our contracted athletic training services).

### **Athletics - High School**

<b><u>Full Fee – 100%</u></b>	<b><u>Reduced Meal – 40%</u></b>	<b><u>Free Meal – 20%</u></b>	
\$260	\$104	\$52	Alpine Ski (includes transportation fee)
\$215	\$86	\$43	Gymnastics-Hockey-Nordic Ski (includes transportation fee)
\$182	\$73	\$36	Soccer (includes Spring Creek Park user fee)
\$165	\$66	\$33	Baseball–Basketball–Dance Team- Football-Softball-Swimming-Volleyball- Wrestling
\$155	\$62	\$31	Golf, Lacrosse
\$130	\$52	\$26	Cheerleading-Cross Country-Tennis- Track-Weightlifting
\$75	\$30	\$15	Bowling, Clay Target

### **Academic and Fine Arts Activities - High School**

<b><u>Full Fee – 100%</u></b>	<b><u>Reduced Meal – 40%</u></b>	<b><u>Free Meal – 20%</u></b>	
\$70	\$28	\$14	Chess-Knowledge Bowl-Math Team- Mock Trial-Music Listening-Speech- Drama-One-Act Play-Science Olympiad

### **Athletics - Middle School**

<b><u>Full Fee – 100%</u></b>	<b><u>Reduced Meal – 40%</u></b>	<b><u>Free Meal – 20%</u></b>	
\$95	\$38	\$19	7 <sup>th</sup> & 8 <sup>th</sup> Grade participating in Middle School Athletics
\$75	\$30	\$15	All 6 <sup>th</sup> Grade Middle School Athletics

### **Academic and Fine Arts Activities – Middle School**

<b><u>Full Fee – 100%</u></b>	<b><u>Reduced Meal – 40%</u></b>	<b><u>Free Meal – 20%</u></b>	
\$60	\$24	\$12	Chess-Knowledge Bowl-Math Team Speech-Drama

### **Family Limit**

<b><u>Full Fee – 100%</u></b>	<b><u>Reduced Meal – 40%</u></b>	<b><u>Free Meal – 20%</u></b>	
\$605	\$242	\$121	Family Fee Limit (includes high school and middle school), Athletics, Academic & Fine Arts combined.



CliftonLarsonAllen LLP  
109 North Main Street, PO Box 217  
Austin, MN 55912-0217  
507-434-7000 | fax 507-437-8997  
CLAconnect.com

May 16, 2015

School Board and Management  
Independent School District No. 659  
1400 S. Division Street  
Northfield, MN 55057

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CliftonLarsonAllen LLP (CLA) will provide for Independent School District No. 659 ("you," "your," or "the District") for the year ended June 30, 2015.

Craig Popenhagen is responsible for the performance of the audit engagement.

#### **Audit Services**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Independent School District No. 659, as of and for the year ended June 30, 2015, and the related notes to the financial statements.

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

1. Management's discussion and analysis.
2. GASB-required supplementary pension and OPEB

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

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

In addition, we will also audit the statement of cash receipts and disbursements of the student activity accounts, which is prepared on the regulatory basis of accounting prescribed or permitted by the Minnesota Department of Education, of the entity for the year ended June 30, 2015.

#### **Nonaudit Services**

We will also provide the following nonaudit services:

- Preparation of a trial balance.
- Preparation of your financial statements, schedule of expenditures of federal awards, and related notes.
- Preparation of adjusting journal entries.



An independent member of Nexia International

### **Audit Objectives**

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express opinions and render the required reports. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information as identified above other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control related to the financial statements and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The OMB Circular A-133 report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133. Both reports will state that the report is not suitable for any other purpose.

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

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

**Auditor Responsibilities, Procedures, and Limitations**

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

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and OMB Circular A-133. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a single audit.

In making our risk assessments, we consider internal control relevant to the District's preparation and fair presentation of the basic financial statements and compliance in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing



significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

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

We will include in our report on internal control over financial reporting and on compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Circular A-133 Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and OMB Circular A-133, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

#### **Management Responsibilities**

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

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period

presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the District complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on September 2, 2015.

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed,

the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Responsibilities and Limitations Related to Nonaudit Services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

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

- We will prepare a trial balance for use during the audit. Our preparation of the trial balance is limited to formatting information into a working trial balance based on management's chart of accounts or general ledger. You will be required to review, approve, and accept responsibility for the trial balance.
- We will prepare a draft of your financial statements, schedule of expenditures of federal awards, and related notes. Since the preparation and fair presentation of the financial statements and schedule of expenditures of federal awards is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted

responsibility for them. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements and schedule of expenditures of federal awards.

- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.

#### **Use of Financial Statements**

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

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

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

#### **Engagement Administration and Other Matters**

We expect to begin final fieldwork on approximately September 2, 2015.

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

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

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely matter to the Minnesota Department of Education, or its designee, a federal agency providing direct or indirect funding, or the

U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

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

### **Mediation**

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

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

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

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

### **Time Limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

### **Fees**

Our fees for the financial statement audit services will be \$23,300, plus expenses. You will also be billed an amount not to exceed \$1,500 for the implementation of GASB Statement No. 68. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise

May 16, 2015

you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

***Other Fees***

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf. You and your attorney will receive a copy of every subpoena or request we are asked to respond to. You can control the costs of any discovery process or document request by informing us which requests you would like us to act on.

***Finance Charges and Collection Expenses***

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

***Consent***

***Consent to Use Financial Information***

Annually, we assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by ET Section 301 of the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of Independent School District No. 659's information in these cost comparison, performance indicator, and/or benchmarking reports.

***Subcontractors***

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

***Agreement***

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

Independent School District No. 659

Page 10

May 16, 2015

CliftonLarsonAllen LLP



Craig Popenhagen, CPA

Principal

507-434-7041

craig.popenhagen@CLAconnect.com

Enclosures

094-050517

This letter correctly sets forth the understanding of Independent School District No. 659:

Authorized governance signature: \_\_\_\_\_

Title: School Board

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

Authorized management signature: \_\_\_\_\_

Title: Management

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

## **427 WORKLOAD LIMITS FOR CERTAIN SPECIAL EDUCATION TEACHERS**

### **I. PURPOSE**

The purpose of this policy is to establish general parameters for determining the workload limits of special education staff who provide services to children with disabilities receiving direct special education services 60 percent or less of the instructional day.

### **II. DEFINITIONS**

- A. Special Education Staff; Special Education Teacher  
“Special education staff” and “special education teacher” both mean a teacher employed by the school district who is licensed under the rules of the Minnesota Board of Teaching to instruct children with specific disabling conditions.
- B. Direct Services  
“Direct services” means special education services provided by a special education teacher when the services are related to instruction, including cooperative teaching.
- C. Indirect Services  
“Indirect services” means special education services provided by a special education teacher which include ongoing progress reviews; cooperative planning; consultation; demonstration teaching; modification and adaptation of the environment, curriculum, materials, or equipment; and direct contact with children with disabilities to monitor and observe.
- D. Workload  
“Workload” means a special education teacher’s total number of minutes required for all due process responsibilities, including direct and indirect services, evaluation and reevaluation time, management of individualized education programs (IEPs), travel time, parental contact, and other services required in the IEPs.

### **III. GENERAL STATEMENT OF POLICY**

- A. Workload limits for special education teachers shall be determined by the appropriate special education administrator, in consultation with the building principal and the superintendent.
- B. In determining workload limits for special education staff, the school district shall take into consideration the following factors: student contact minutes, evaluation and reevaluation time, indirect services, management of IEPs, travel time, and other services required in the IEPs of eligible students.

### **IV. COLLECTIVE BARGAINING AGREEMENT UNAFFECTED**

This policy shall not be construed as a reopening of negotiations between the school district and the special education teachers’ exclusive representative, nor shall it be construed to alter or limit in any way the managerial rights or other authority of the school



district set forth in the Public Employers Labor Relations Act or in the collective bargaining agreement between the school district and the special education teachers' exclusive representative.

Policy 427 – Workload Limits for Certain Special Education Teachers  
Adopted:

School Board  
INDEPENDENT SCHOOL DISTRICT 649  
Northfield, Minnesota

***Legal References:*** Minn. Stat. § 179A.07, Subd. 1 (Inherent Managerial Policy)  
Minn. Rule 3525.0210, Subps. 14, 27, 44, and 49 (Definitions of “Direct Services,” “Indirect Services,” “Teacher,” and “Workload”)  
Minn. Rule 3525.2340, Subp. 4.B. (Case Loads for School-Age Educational Service Alternatives)

***Cross References:*** MSBA/MASA Model Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)  
MSBA/MASA Model Policy 608 (Instructional Services – Special Education)

## **JOINT POWERS AGREEMENT ESTABLISHING THE SOUTHEAST MINNESOTA SPECIAL EDUCATION COOPERATIVE**

Effective July 1, 2015, this Joint Powers Agreement ("Agreement") is entered into by and between the following Minnesota public school districts ("Member Districts"):

Independent School District No. 241, Albert Lea Public Schools  
Independent School District No. 492, Austin Public Schools  
Independent School District No. 656, Faribault Public Schools  
Independent School District No. 659, Northfield Public Schools  
Independent School District No. 761, Owatonna Public Schools

### **ARTICLE I ENABLING AUTHORITY AND PURPOSE**

This Agreement is entered into pursuant to Minnesota Statutes section 471.59. The purpose of this Agreement is to optimize resources and increase efficiencies by creating a special education cooperative to serve children with low incidence disabilities.

### **ARTICLE II NAME**

The name of the special education cooperative created by this Agreement is "Southeast Minnesota Special Education Cooperative" ("SEMSEC" or "Cooperative").

### **ARTICLE III GOVERNING BOARD**

**Section 1: Establishment of Governing Board.** The care, management, and control of the Cooperative is vested in a board of directors comprised of two representatives from each Member District, including the superintendent of each Member District and one school board member from each Member District. Each Member District will have one vote, which will be cast by the representative school board member, unless the school board member is absent, in which case the vote may be cast by the superintendent from the same Member District.

**Section 2: Officers.** By majority vote, the Cooperative Board will annually elect a Chairperson, a Vice-Chairperson, a Clerk, and a Treasurer. The Board may also remove officers by majority vote. The officers of the Cooperative Board will have the same general responsibilities as the officers of a public school district.

**Section 3: Powers and Responsibilities.** The powers and responsibilities of the Cooperative Board include, but are not limited to, the following:

1. Implementing and coordinating the delivery of Cooperative programs and services consistent with the purpose of this Agreement;
2. Adopting policies and procedures to govern the operation of the Cooperative and its

programs;

3. Financing special education programs implemented pursuant to this Agreement;
4. Adopting an annual budget and an appropriate system of record keeping;
5. Applying for, receiving, and administering educational funding, including state funding, reimbursements, and federal funds as applicable;
6. Hiring and firing employees;
7. Entering into contracts consistent with the purpose of this Agreement, including but not limited to employment contracts, contracts for goods and professional services, leases, contracts for space, purchase agreements, and other contracts that are in the best interests of the Cooperative;
8. Providing for a thorough and continuing system of reporting and communicating with the school board of each Member District;
9. Conducting regularly scheduled monthly meetings during the year and special meetings as may be necessary and in compliance with the Open Meeting Law;
10. Adopting by-laws;
11. Adopting written policies and procedures;
12. Acquiring and maintaining insurance as deemed necessary by the Cooperative Board;
13. Prosecuting and defending actions against the Cooperative; and
14. Establishing an advisory committee comprised of the directors of special education of each member district.

**Section 4: Cooperative Director.** The Cooperative Board must employ a Cooperative Director who holds a Director of Special Education license issued by the State of Minnesota. The Cooperative Director will serve as an ex-officio member of the Cooperative Board. The Cooperative Director will be responsible for implementing the Board's policies; for authorizing the expenditure of funds within budgeted amounts in accordance with the procedures established by law for superintendents of independent school districts; and for the day-to-day administration and operation of the Cooperative. The Cooperative Director will also be responsible for presenting a proposed budget to the Cooperative Board in a form and at a time specified by the Board. The Cooperative Director will report directly to the Cooperative Board and at all times will be subject to the authority of the Cooperative Board.

## **ARTICLE IV FISCAL RESPONSIBILITIES**

The Cooperative Board may finance the special education programs implemented pursuant to this Agreement in a variety of ways, including but not limited to: applying for and administering funds and reimbursements from the State of Minnesota for programs and services the Cooperative provides; invoicing each Member District quarterly for its share of the cost of the Cooperative's facilities based on the previous year's December 1 Unduplicated Special Education Child Count; obtaining tuition reimbursement for students placed in the Cooperative's programs; invoicing each Member District for the unreimbursed cost of other special education services provided to the Member District; accessing Medical Assistance for health-related IEP services provided to eligible students; and accepting grants, gifts and other funds.

## **ARTICLE VI MEMBERSHIP**

**Section 1: Addition of Member Districts.** A public school district that was not an original party to this Agreement may apply for membership in the Cooperative. A two-thirds vote of the Cooperative Board is required to approve such an application and allow another public school district to become a member of the Cooperative, provided that the applicant pays the Cooperative the prorated cost of all real and tangible property that the Cooperative owns as of July 1 of the first year of membership and any other costs that the Cooperative Board deems to be appropriate. The total cost of joining the Cooperative will be presented in writing to the applicant before the applicant is required to make a final decision about joining the Cooperative.

**Section 2: Withdrawal of Member Districts.** All Member Districts are bound by the terms of this Agreement while they are a member. Any Member District may withdraw from this Agreement effective June 30 by providing written notice of withdrawal to the Chairperson of the Cooperative Board at least seventeen (17) calendar months before the effective date of withdrawal. By way of example, in order to withdrawal effective June 30, 2019, a Member District would be required to provide notice of intent to withdrawal no later than February 1, 2018. A withdrawing district is not entitled to recover any funds paid to the Cooperative or any property acquired by the Cooperative. In addition, a withdrawing district is responsible for any liabilities that the Cooperative has incurred before the effective date of the withdrawal or which result from the withdrawal, including but not limited to a proportionate share of any continuing lease or sublease obligations.

## **ARTICLE VII DISSOLUTION**

**Section 1: Dissolution Vote.** This Agreement will continue in effect until two-thirds of the Member Districts vote to terminate this Agreement and thereby dissolve the Cooperative.

**Section 2: Sale of Property.** After voting to dissolve the Cooperative, the Cooperative Board may establish a selling price for any property the Cooperative owns. Written offers to purchase such property will be solicited from interested Member Districts, and the sale will be made to the highest bidder, provided that the bid exceeds any minimum sale price established by the Cooperative Board. If no Member District submits an offer that matches or exceeds the minimum price established by the Cooperative Board, the Cooperative Board may sell the real or personal property to the general public in accordance with any applicable laws.

**Section 3: Satisfaction of Liabilities.** Upon dissolution, the remaining Member Districts will be responsible for any liabilities the Cooperative has at the time of dissolution, including, but not limited to, indebtedness of real property, contractual obligations, and reemployment insurance obligations.

**Section 4: Distribution of Remaining Funds.** After satisfying all liabilities, any remaining proceeds from the sale of any real and personal property owned by the Cooperative, and any other remaining funds, will be distributed to the Member Districts on the basis of the most recent December 1 Special Education Unduplicated Child Count report containing the resident public and non-public student population of each Member District.

## **ARTICLE VIII AMENDMENTS**

An affirmative vote of the majority of the voting members of the Cooperative Board is required to amend this Agreement. The vote must occur in open session at a duly noticed meeting.

## **ARTICLE IX SAVINGS PROVISION**

If a court of law determines that any provision of this Agreement is unlawful or unenforceable, the remainder of this Agreement will continue in full force and effect.

IN WITNESS WHEREOF, the school boards of the following Member Districts have adopted a resolution entering into this Agreement and authorizing their respective school board chairs and clerks to execute this Agreement.

### **INDEPENDENT SCHOOL DISTRICT NO. 241, ALBERT LEA PUBLIC SCHOOLS**

By: \_\_\_\_\_  
School Board Chair

By: \_\_\_\_\_  
School Board Clerk

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 492, AUSTIN PUBLIC SCHOOLS**

By: \_\_\_\_\_  
School Board Chair

By: \_\_\_\_\_  
School Board Clerk

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 656, FARIBAULT PUBLIC SCHOOLS**

By: \_\_\_\_\_  
School Board Chair

By: \_\_\_\_\_  
School Board Clerk

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 659, NORTHFIELD PUBLIC SCHOOLS**

By: \_\_\_\_\_  
School Board Chair

By: \_\_\_\_\_  
School Board Clerk

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 761, OWATONNA PUBLIC SCHOOLS**

By: \_\_\_\_\_  
School Board Chair

By: \_\_\_\_\_  
School Board Clerk

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

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

RASW: 34417

Member \_\_\_\_\_ introduced the following Resolution and moved its adoption:

### **RESOLUTION ENTERING INTO JOINT POWERS AGREEMENT**

WHEREAS, public school districts are required to make a full continuum of services available to students with disabilities, including students with low incidence disorders who require intensive special education and related services outside the traditional school setting;

WHEREAS, the District currently does not have an efficient way to serve its students with low incidence disorders who require intensive special education and related services outside the traditional school setting;

WHEREAS, the School Board finds that the District can optimize its limited resources and increase its efficiencies by entering into a joint powers agreement with other school districts to cooperatively serve students with low incidence disabilities; and

WHEREAS, the School Board has carefully reviewed the attached joint powers agreement, which would create a special education cooperative for the purpose of serving students with low incidence disorders;

NOW, THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. \_\_\_\_ as follows:

1. The School Board approves and enters into the attached joint powers agreement creating the Southeast Minnesota Special Education Cooperative.
2. The School Board authorizes and directs the Board Chair and the Board Clerk to sign the joint powers agreement on behalf of the School Board.

The motion for the adoption of the foregoing Resolution was duly seconded by \_\_\_\_\_ and upon a vote being taken thereon, the following voted in favor of the motion:

And the following voted against the motion:

Whereupon said Resolution was declared duly passed and adopted.

## ELEMENTARY FAMILY HANDBOOK CHANGES (Rev. 6/3/15)

### Cover

School year – 2015-2016

### First page

Change: Board Chair –Julie Pritchard  
Change: Vice-Chair – Ellen Iverson  
Add: Margaret Colangelo  
Jeff Quinnell

### Page 3, 4

New Calendar

### Page 8

#### BREAKFAST PROGRAM:

“....The cost for a student breakfast is **\$1.55**. All children who qualify for the free or reduced meal benefits receive a free breakfast daily. **All kindergarten students receive free breakfast daily.** Adult breakfasts are also available and cost **\$2.05.**”

### Page 9

#### CROSSING GUARDS

Greenvale Park

“...at the entrance of the **staff** parking lot from 7:45-8:15 a.m. ...”

### Page 17

#### KID VENTURES

“...please contact **Brianne Barrett**, Program Supervisor. She can be reached at the Community Services Office Monday-Friday at 664-3653. She can also be contacted through email: [brianne.barrett@nfld.k12.mn.us](mailto:brianne.barrett@nfld.k12.mn.us)

Greenvale Park Elementary	Bridgewater Elementary	Sibley Elementary
645-3507	664-3395	645-3422

### Page 19-21 (New Pages)

NEW INFO. from Director of Child Nutrition, Stephany Stromme – see attached pages



### **Child Nutrition Department**

Child Nutrition information is available on the school website at [www.nfld.k12.mn.us](http://www.nfld.k12.mn.us). Child Nutrition is under the Departments tab. All students will have individual meal accounts with a separate 4-digit PIN (Personal Identification Number) for each student/user in the family to record individual meal purchases. Students will use their same 4-digit PIN as last year. New students will be assigned a PIN at the open house or the first day of school. Ending meal account balances carry over from year to year. Money must be in the individual meal account before purchases can be made. Students and staff may purchase meals and food items by submitting a payment to their meal account or by making a payment at the time of service. The individual meal account is a debit account, similar to a checking account and money must be in the account in order to serve a meal to your student. The School District recognizes that it has an obligation to notify the student and/or parents/guardians of their meal account balances. Therefore, the Child Nutrition Department will make every reasonable effort to notify or remind families of the need for a meal account payment by utilizing School Messenger for both low balance and negative balance calls and emails. The parents/guardians are responsible to monitor their student's meal account balances and to send money on a regular basis to ensure their student's capability to purchase meals through the Child Nutrition Programs. Parents should also update their contact information in Family Access annually. The Minnesota Department of Education, Food and Nutrition Service, also recognizes that the School District is under no obligation to serve children with insufficient meal account funds or students that do not have the necessary forms completed to receive free or reduced meal benefits. A student with a meal account balance of less than zero dollars is expected to bring meals from home until their meal account balance can be replenished.

### **Menus**

The Northfield Public Schools participate annually in the National School Breakfast and School Lunch Programs. These programs make available a nutritious breakfast and lunch meals daily at a reasonable cost. One half-pint of milk is included with every meal. Most of the cafeterias operate on a continuous serve basis during the entire meal period. Menus are planned using the USDA Menu Planning guidelines.

#### **Menus**

will be posted on the District website at [www.nfld.k12.mn.us](http://www.nfld.k12.mn.us) and will be available in each school prior to the period indicated. If students bring food or beverages from home, we encourage all families to select nutritious choices. Fall menus will be posted on the district website a month prior to the start of school, and monthly throughout the year. Copies of the menu will be available at the schools on request. Breakfast is available at all schools. Elementary schools offer cold sandwiches and salads as alternative daily choices. Secondary schools offer cold sandwiches, salads and a second hot entrée choice daily. All meals are priced as a regular lunch meal.

### **Offer vs. Serve**

The "offer vs. serve" federal regulation requires that students be offered (rather than served) 5 required food components comprising the full lunch meal. Students may choose 3, 4, or 5 lunch food items based on their preferences instead of having to take some of each food. Students are required to take a full serving of a fruit or vegetable at lunch as one of the meal components. Students will be offered 4 required

food components at breakfast and must choose at least 3 of the food items. Federal regulations require meals to be priced as a complete unit and students must pay the full price even if they did not choose the complete meal. Students are encouraged to take all of the food items offered, because it provides a balanced meal for the best price.

### **Food Allergies and Special Dietary Needs**

The Child Nutrition Department may honor dietary restrictions due to allergies or intolerances with the proper documentation from a medical authority on file. A suitable alternative will be provided when possible.

For students with a lactose intolerance, a lactose reduced milk product will be provided at no extra charge

on the written request of the parent or physician. Forms for allergies and any special dietary needs are available on the Child Nutrition Dept. webpage or from a building nurse. Please contact a building nurse, the District School Nurse or the Child Nutrition Director if you have any questions.

### **Free and Reduced Meals**

Free or reduced meals are available for children who qualify. **An educational benefits form must be completed each school year** and submitted to the Child Nutrition Office for review and approval. Applications for free or reduced meals are mailed out to each household in August. The applications are also available online, at each Principal's Office and in each school kitchen. The District Child Nutrition Office will process applications as soon as possible, however, it may take 7-10 days for an application to be reviewed and a response sent to the parents/guardian. **Benefits from the previous school year will be carried over until October 19, 2015.** Applications may be completed at any time throughout the year; however, any family that has not reapplied by **October 19, 2015** will be changed to full priced meals. Families receiving MFIP, Food Stamps or FDPIR and enrolled in Northfield Public Schools by June 15 for the following year will be directly certified by the State of Minnesota to receive free meals and may not need to complete an application. Advance payment will be required for any meals purchased prior to the approval of the application.

### **Meal Prices**

Meal prices for the 2015-16 school year are shown in the following charts. The monthly cost is based on 20 days per month. Extra milk may be purchased for \$0.50 per half pint at any of the school sites. Prices are subject to change, per school board approval and state and federal regulations.

#### **Elementary Student Meal Prices**

Single/ Day /Monthly

	Breakfast	Lunch	Both	Breakfast	Lunch	Both
Full Price	\$1.55	\$2.50	\$4.05	\$31.00	\$50.00	\$81.00
Reduced	Free	Free	Free	Free	Free	Free
Free	Free	Free	Free	Free	Free	Free

#### **Secondary Student Meal Prices**

Single/ Day /Monthly

	Breakfast	Lunch	Both	Breakfast	Lunch	Both
Full Price	\$1.55	\$2.65	\$4.20	\$31.00	\$53.00	\$84.00
Reduced	Free	Free	Free	Free	Free	Free
Free	Free	Free	Free	Free	Free	Free

#### **Staff / Adult / Visitor / Second Meal Prices**

Single Day Monthly

	Breakfast	Lunch	Both	Breakfast	Lunch	Both
Full Price	\$2.05	\$3.70	\$5.75	\$41.00	\$74.00	\$115.00

### **Staff Meals, Adult Meals, Visitor Meals and Second Meals**

Parents, guardians and other family members may eat with students during their meal time. All visitors are required to sign in at the school office. Staff meals, adult meals, visitor meals and second student meals are priced higher because the Child Nutrition Department does not receive any federal or state reimbursement for those meals, as we do for a student's first meal. The cost for a non-student meal is \$2.05 for breakfast and \$3.70 for lunch. Exact change is appreciated.

### **Ala Carte**

Ala carte food items are available for purchase at the Middle School, High School and for staff at the elementary schools. Elementary students may only purchase extra milk for \$0.50 per half pint. There will be no charging of ala carte items, if an account has a negative balance. Ala carte purchases must have sufficient funds in the account for the total purchase amount. Prices of ala carte items are posted

in the school kitchens. Food items and prices may vary throughout the year. We do not block ala carte purchases or limit the amount of money a student spends in one day. We encourage parents/guardians to discuss their concerns with their students.

### **2015-16 Meal Times**

#### **School Breakfast Lunch**

Longfellow-ALC 7:30 a.m. - 7:45 a.m. 11:15 a.m. - 11:45 p.m.

Greenvale Elementary 7:45 a.m. - 8:15 a.m. 11:00 a.m. - 1:00 p.m.

Sibley Elementary 7:30 a.m. - 8:10 a.m. 10:50 a.m. - 12:55 p.m.

Bridgewater Elementary 8:15 a.m. - 8:45 a.m. 11:15 a.m. - 1:15 p.m.

Middle School 7:30 a.m. - 7:50 a.m. 10:46 a.m. - 12:35 p.m. (M,T,T,F)

11:09 a.m. - 12:59 p.m. (Wed.)

Senior High School 7:30 a.m. - 7:51 a.m. 10:36 a.m. - 11:57 p.m.

The High School cafeteria is open for 20 minutes after the last class every day.

### **Payments**

Families may pay for meals by using cash, check or Revtrak online payment system. Payments may be made daily and sent to any school the student attends. Checks should be made out to Northfield Public Schools and must include the student's first and last name and personal identification number (PIN).

Cash payments will be accepted in a sealed envelope with the student and parent's first and last name, PIN number, and the amount of payment written on the outside of the envelope. Payments may also be mailed to Northfield Public Schools, Child Nutrition Office, 1400 Division Street South, Northfield, MN 55057.

All schools have payment envelopes and collection boxes placed in the Child Nutrition area for receipt of payments. Each school collects and posts money daily into individual meal accounts. Money collected will be posted into the account as it is turned in or at least by 10:30 am and again by 2:00 pm. All other cash or check payments will be posted the following day.

Payments using a credit or debit card can be made online through Family Access.

Steps for making online payments through Family Access are as follows:

- Go to [www.nfld.k12.mn.us](http://www.nfld.k12.mn.us) and click on the button that says "Family Access" located on the left of the screen. You can either log-in to Family Access to continue or apply for a Family Access account if you do not have one.
- Once you have logged in to Family Access, you need to click on the Food Service tab to the left of the screen. This will bring up your child/children. From here you click the "Make a Payment" button next to the child's name. This will link you to Revtrak where you can make a payment.

Steps for making online payments at Revtrak directly are as follows:

- Go to [northfieldschools.revtrak.net](http://northfieldschools.revtrak.net)
- Click Food Service Payments then follow prompts to complete payment.

### **Account Balance Statements**

Statements are available upon request. To request a statement, parents/guardians or staff may contact the kitchen at each school or the district office. We encourage the use of the Northfield Public Schools District website to view meal account balances, view payments and purchases, or to print statements. To complete an on-line application, visit [www.nfld.k12.mn.us](http://www.nfld.k12.mn.us) and click on Family Access, under the Parent Resources tab. Then click on the "Apply Now" button. The Child Nutrition Department will call or email weekly through School Messenger if you sign up to be notified for these messages or send written statements notifying families of their low meal account balance.

**Refunds**

Balances remaining on accounts at the end of the school year will be automatically carried forward to the following school year. Balances follow students to their next building assignment. Meal purchases should be

monitored, as refunds will not be issued at the end of the year on balances less than \$10.00, unless the family is moving out of District #659. Refund requests must be submitted in writing and received by the District Child Nutrition Office no more than 5 days after the last day of school. A check will be issued in the amount of the refund. No cash refunds will be made.

**Questions/Comments**

Comments regarding your student's lunches may be directed to the Child Nutrition Department at each school. Please place your calls before 10:30 am or after 12:30 pm.

Bridgewater: 664-3324	Greenvale/Longfellow: 645-3509
Sibley: 645-3490	High School: 663-0604
Middle School: 663-0668	District Office: 663-0618

Revised 5/29/15

## Proposed changes to Middle School 2015-2016 Handbook

### IMPORTANT NUMBERS

Principal	TBD	663-0669
Assistant Principal	TBD	663-0667

#### Athletics- Middle School *Updated to reflect \$5 change in fee*

Full Fee - 100%	Reduced Meal - 40%	Free Meal -20%	
\$95	\$38	\$19	7 <sup>th</sup> & 8 <sup>th</sup> Grade participating in Middle School Athletics
\$75	\$30	\$15	6 <sup>th</sup> Grade participating in Middle School Athletics

#### Academic and Fine Arts Activities - Middle School

Full Fee - 100%	Reduced Meal - 40%	Free Meal -20%	
\$60	\$24	\$12	Chess-Knowledge Bowl-Math Team-Speech-Drama

#### Family Limit

Full Fee - 100%	Reduce Meal - 40%	Free Meal -20%	
\$605	\$242	\$121	Family Fee Limit (includes high school and middle school), Athletics, Academic & Fine Arts combined

**Laser Pens** are prohibited at the middle school and will be confiscated immediately. Students will not be given these items back, but a parent can come in to collect them. *Removed reference to "pagers"*

5. **Consequences of Tardies:** Students may receive a detention or a lunch detention for a set of 4 tardies in any class. If the detention is served within 5 school days, the student's tardies are erased for that class. If the detention is not served, detention will double or a full day of in-school detention may be assigned. *Updated to include "lunch detention"*

#### **Child Nutrition Department** *Updated to reflect current Middle School Lunch times, fees, and dates.*

Child Nutrition information is available on the school website at [www.nfld.k12.mn.us](http://www.nfld.k12.mn.us). Child Nutrition is under the Departments tab. All students will have individual meal accounts with a separate 4-digit PIN (Personal Identification Number) for each student/user in the family to record individual meal purchases. Students will use their same 4-digit PIN as last year. New students will be assigned a PIN at the open house or the first day of school. Ending meal account balances carry over from year to year. Money must be in the individual meal account before purchases can be made. Students and staff may purchase meals and food items by submitting a payment to their meal account or by making a payment at the time of service. The individual meal account is a debit account, similar to a checking account and money must be in the account in order to serve a meal to your student. The School District recognizes that it has an obligation to notify the student and/or parents/guardians of their meal account balances. Therefore, the Child Nutrition Department will make every reasonable effort to notify or remind families of the need for a meal account payment by utilizing School Messenger for both low balance and negative balance calls and emails. The parents/guardians are responsible to monitor their student's meal account balances and to send money on a regular basis to ensure their student's capability to purchase meals through the Child Nutrition Programs. Parents should also update their contact information in Family Access annually. The Minnesota Department of Education, Food and Nutrition Service, also recognizes that the School District is under no obligation to serve children with insufficient meal account funds or students that do not have the necessary forms completed to receive free or reduced meal benefits. A student with a meal account balance of less than zero dollars is expected to bring meals from home until their meal account balance can be replenished.

#### **Menus**

The Northfield Public Schools participate annually in the National School Breakfast and School Lunch Programs. These programs make available a nutritious breakfast and lunch meals daily at a reasonable cost. One half-pint of milk is included with every meal. Most of the cafeterias operate on a continuous serve basis during the entire meal period. Menus are planned using the USDA Menu Planning guidelines. Menus will be posted on the District website at [www.nfld.k12.mn.us](http://www.nfld.k12.mn.us) and will be available in each school prior to the period indicated. If students bring food or beverages from home, we encourage all families to select nutritious choices. Fall

menus will be posted on the district website a month prior to the start of school, and monthly throughout the year. Copies of the menu will be available at the schools on request. Breakfast is available at all schools. Elementary schools offer cold sandwiches and salads as alternative daily choices. Secondary schools offer cold sandwiches, salads and a second hot entrée choice daily. All meals are priced as a regular lunch meal.

### **Offer vs. Serve**

The “offer vs. serve” federal regulation requires that students be offered (rather than served) 5 required food components comprising the full lunch meal. Students may choose 3, 4, or 5 lunch food items based on their preferences instead of having to take some of each food. Students are required to take a full serving of a fruit or vegetable at lunch as one of the meal components. Students will be offered 4 required food components at breakfast and must choose at least 3 of the food items. Federal regulations require meals to be priced as a complete unit and students must pay the full price even if they did not choose the complete meal. Students are encouraged to take all of the food items offered, because it provides a balanced meal for the best price.

### **Food Allergies and Special Dietary Needs**

The Child Nutrition Department may honor dietary restrictions due to allergies or intolerances with the proper documentation from a medical authority on file. A suitable alternative will be provided when possible. For students with a lactose intolerance, a lactose reduced milk product will be provided at no extra charge on the written request of the parent or physician. Forms for allergies and any special dietary needs are available on the Child Nutrition Dept. webpage or from a building nurse. Please contact a building nurse, the District School Nurse or the Child Nutrition Director if you have any questions.

### **Free and Reduced Meals**

Free or reduced meals are available for children who qualify. **An educational benefits form must be completed each school year** and submitted to the Child Nutrition Office for review and approval. Applications for free or reduced meals are mailed out to each household in August. The applications are also available online, at each Principal’s Office and in each school kitchen. The District Child Nutrition Office will process applications as soon as possible, however, it may take 7-10 days for an application to be reviewed and a response sent to the parents/guardian. **Benefits from the previous school year will be carried over until October 19, 2015.** Applications may be completed at any time throughout the year; however, any family that has not reapplied by **October 19, 2015** will be changed to full priced meals. Families receiving MFIP, Food Stamps or FDPIR and enrolled in Northfield Public Schools by June 15 for the following year will be directly certified by the State of Minnesota to receive free meals and may not need to complete an application. Advance payment will be required for any meals purchased prior to the approval of the application.

### **Meal Prices**

Meal prices for the 2015-16 school year are shown in the following charts. The monthly cost is based on 20 days per month. Extra milk may be purchased for \$0.50 per half pint at any of the school sites. Prices are subject to change, per school board approval and state and federal regulations.

#### **Elementary Student Meal Prices**

Single/ Day /Monthly

	Breakfast	Lunch	Both	Breakfast	Lunch	Both
Full Price	\$1.55	\$2.50	\$4.05	\$31.00	\$50.00	\$81.00
Reduced	Free	Free	Free	Free	Free	Free
Free	Free	Free	Free	Free	Free	Free

#### **Secondary Student Meal Prices**

Single/ Day /Monthly

	Breakfast	Lunch	Both	Breakfast	Lunch	Both
Full Price	\$1.55	\$2.65	\$4.20	\$31.00	\$53.00	\$84.00
Reduced	Free	Free	Free	Free	Free	Free
Free	Free	Free	Free	Free	Free	Free

#### **Staff / Adult / Visitor / Second Meal Prices**

Single / Day / Monthly

	Breakfast	Lunch	Both	Breakfast	Lunch	Both
Full Price	\$2.05	\$3.70	\$5.75	\$41.00	\$74.00	\$115.00

#### **Staff Meals, Adult Meals, Visitor Meals and Second Meals**

Parents, guardians and other family members may eat with students during their meal time. All visitors are required to sign in at the school office. Staff meals, adult meals, visitor meals and second student meals are priced higher because the Child Nutrition Department does not receive any federal or state reimbursement for those meals, as we do for a student’s first meal. The cost for a non-student meal is \$2.05 for breakfast and \$3.70 for lunch. Exact change is appreciated.

### **Ala Carte**

Ala carte food items are available for purchase at the Middle School, High School and for staff at the elementary schools. Elementary students may only purchase extra milk for \$0.50 per half pint. There will be no charging of ala carte items, if an account has a negative balance. Ala carte purchases must have sufficient funds in the account for the total purchase amount. Prices of ala carte items are posted in the school kitchens. Food items and prices may vary throughout the year. We do not block ala carte purchases or limit the amount of money a student spends in one day. We encourage parents/guardians to discuss their concerns with their students.

### **2015-16 Meal Times**

#### **School Breakfast Lunch**

Longfellow-ALC	7:30 a.m. - 7:45 a.m. 11:15 a.m. - 11:45 p.m.
Greenvale Elementary	7:45 a.m. - 8:15 a.m. 11:00 a.m. - 1:00 p.m.
Sibley Elementary	7:30 a.m. - 8:10 a.m. 10:50 a.m. - 12:55 p.m.
Bridgewater Elementary	8:15 a.m. - 8:45 a.m. 11:15 a.m. - 1:15 p.m.
Middle School	7:30 a.m. - 7:50 a.m. 10:46 a.m. - 12:35 p.m. (M,T,T,F) 11:09 a.m. - 12:59 p.m. (Wed.)
Senior High School	7:30 a.m. - 7:51 a.m. 10:36 a.m. - 11:57 p.m.

The High School cafeteria is open for 20 minutes after the last class every day.

### **Payments**

Families may pay for meals by using cash, check or Revtrak online payment system. Payments may be made daily and sent to any school the student attends. Checks should be made out to Northfield Public Schools and must include the student's first and last name and personal identification number (PIN). Cash payments will be accepted in a sealed envelope with the student and parent's first and last name, PIN number, and the amount of payment written on the outside of the envelope. Payments may also be mailed to Northfield Public Schools, Child Nutrition Office, 1400 Division Street South, Northfield, MN 55057. All schools have payment envelopes and collection boxes placed in the Child Nutrition area for receipt of payments. Each school collects and posts money daily into individual meal accounts. Money collected will be posted into the account as it is turned in or at least by 10:30 am and again by 2:00 pm. All other cash or check payments will be posted the following day.

Payments using a credit or debit card can be made online through Family Access.

Steps for making online payments through Family Access are as follows:

- Go to [www.nfld.k12.mn.us](http://www.nfld.k12.mn.us) and click on the button that says "Family Access" located on the left of the screen. You can either log-in to Family Access to continue or apply for a Family Access account if you do not have one.
- Once you have logged in to Family Access, you need to click on the Food Service tab to the left of the screen. This will bring up your child/children. From here you click the "Make a Payment" button next to the child's name. This will link you to Revtrak where you can make a payment.

Steps for making online payments at Revtrak directly are as follows:

- Go to [northfieldschools.revtrak.net](http://northfieldschools.revtrak.net)
- Click Food Service Payments then follow prompts to complete payment.

### **Account Balance Statements**

Statements are available upon request. To request a statement, parents/guardians or staff may contact the kitchen at each school or the district office. We encourage the use of the Northfield Public Schools District website to view meal account balances, view payments and purchases, or to print statements. To complete an on-line application, visit [www.nfld.k12.mn.us](http://www.nfld.k12.mn.us) and click on Family Access, under the Parent Resources tab. Then click on the "Apply Now" button. The Child Nutrition Department will call or email weekly through School Messenger if you sign up to be notified for these messages or send written statements notifying families of their low meal account balance.

### **Refunds**

Balances remaining on accounts at the end of the school year will be automatically carried forward to the following school year. Balances follow students to their next building assignment. Meal purchases should be monitored, as refunds will not be issued at the end of the year on balances less than \$10.00, unless the family is moving out of District #659. Refund requests must be submitted in writing and received by the District Child Nutrition Office no more than 5 days after the last day of school. A check will be issued in the amount of the refund. No cash refunds will be made.

### **Questions/Comments**

Comments regarding your student's lunches may be directed to the Child Nutrition Department at each school. Please place your calls before 10:30 am or after 12:30 pm.

Bridgewater: 664-3324      Greenvale/Longfellow: 645-3509  
Sibley: 645-3490      High School: 663-0604  
Middle School: 663-0668      District Office: 663-0618

# Activities Co-Curricular Handbook

## 2015-16 Changes to Handbook

- Page 4- updated Minnesota State High School League Sport Start Dates
- Pg 19- Co- Curricular Committee- removed the following sentence saying, "Further details explaining this committee and its function can be found in Board Policy ABBBR/GBBB-R found in the School Board Policy Manual
- Pg 25- Change in Fee Structure- waiting for School Board Approval

## Appendix B

- Pg 37- Change in fee structure
- Pg 45- Change in fee structure



## **Suggested Changes to Citizenship Handbook 2015-2016 Grades 6-12**

**Harassment and Violence:** Add to last sentence “ taking photos/video in locker rooms or bathrooms or **soliciting or distributing sexually inappropriate photos.**

	1 <sup>st</sup> offense	2 <sup>nd</sup> offense	3 <sup>rd</sup> offense
6-12	1-3 day susp Police referral	3-5 susp Police referral	5-10 susp Police referral Possible recommendation for expulsion

**MEMO TO:** Dr. Chris Richardson

**FROM:** Joel Leer

**DATE:** May 2015

**REGARDING:** Tentative Overnight Trips Planned for 2015-16

I recommend for school board approval the overnight field trips listed below for the 2015-16 school year. Some dates are tentative and there is a possibility that there may be other trips planned at a later date. Any additional trips will be forwarded to the school board for approval.

- DECA CONFERENCE** - Nov. 1-2, 2015 to Minneapolis; one school day missed, Nov. 2nd; approximate cost is \$75-\$85.
- YOUTH & GOVERNMENT** - January 7-11, 2016 to Minneapolis; 1-½ school days missed, Jan. 7th & 8th; cost is currently unknown.
- GERMAN** - February 2016 to Concordia Language Villages; ½ school day missed; approximate cost is \$200.
- DECA STATE COMP** - March 6-8, 2016 to Minneapolis; two school days missed, March 7th & 8th; approximate cost is \$125.
- BAND** - March 17- 22, 2016 to New York City; one school day missed, March 18th; approximate cost \$900.
- YOUTH & GOVERNMENT** - March 31-April 2, 2016 to Minneapolis; two school days missed, March 31st & April 1st; cost is currently unknown.
- AP CHEM & AP PHYSICS** - May 12-13, 2016 to Chicago; one school day missed, May 13th; approximate cost is \$400.
- FRENCH** - June 11-27, 2016 to France; \$3300 approximate cost.
- SOCIAL STUDIES** - June 14-25, 2016 to France/Italy; 0 school days missed; approximate cost is \$3500.
- CHINESE** - June 15-28, 2016 to China; \$3500-\$4000 approx. cost.
- SPANISH** - June 15-30, 2016 (approximately) to Spain; \$4249 approx. cost.



# **District-Wide Health & Safety Policy**

**Updated June 2015**

**Contact Person:** Jim Kulseth  
**Phone Number:** 507-663-0610

## **807 HEALTH AND SAFETY POLICY**

### **I. PURPOSE**

Northfield Public Schools has developed a District Health/Safety Policy to promote safe and healthful working conditions for our employees. In addition to adopting a District Health/Safety Policy, Northfield Public Schools, has incorporated several other health and safety programs that not only promote employee/student safety, but insures compliance with local, state and federal regulations.

### **II. GENERAL STATEMENT OF POLICY**

- A. The policy of the school district is to implement a health and safety program that includes plans and procedures to protect employees, students, volunteers, and members of the general public who enter school district buildings and grounds. The objective of the health and safety program will be to provide a safe and healthy learning environment; to increase safety awareness; to help prevent accidents, illnesses, and injuries; to reduce liability; to assign duties and responsibilities to school district staff to implement and maintain the health and safety program; to establish written procedures for the identification and management of hazards or potential hazards; to train school district staff on safe work practices; and to comply with all health and safety, environmental, and occupational health laws, rules, and regulations.
- B. All school district employees have a responsibility for maintaining a safe and healthy environment within the school district and are expected to be involved in the health and safety program to the extent practicable. For the purpose of implementing this policy, the school district will form a health and safety advisory committee to be appointed by the superintendent. The advisory committee will provide recommendations to the administration regarding plans and procedures to implement this policy and to establish procedures for identifying, analyzing, and controlling hazards, minimizing risks, and training school district staff on safe work practices. The committee will also recommend procedures for investigating accidents and enforcement of workplace safety rules. Each recommendation shall include estimates of annual costs of implementing and maintaining that proposed recommendation.

### **III. PROCEDURES**

- A. The Director of Buildings and Grounds, with direction from outside consultants and professionals, is responsible for planning and implementation of the District Health/Safety Policy.
- B. Based upon recommendations from the health and safety advisory committee and subject to the budget adopted by the school board to implement or maintain these recommendations, the administration will adopt and implement written plans and procedures for identification and management of hazards or potential hazards existing within the school district in accordance with federal, state, and local laws, rules, and regulations. Written plans and procedures will be maintained, updated, and reviewed by the school board on an annual basis and shall be an addendum to this policy. The administration shall identify in writing a contact person to oversee compliance with each specific plan or procedure.
- C. To the extent that federal, state, and local laws, rules, and regulations do not exist for identification and management of hazards or potential hazards, the health and safety advisory committee shall evaluate other available resources and generally accepted best practice recommendations. Best practices are techniques or actions which, through experience or research, have consistently proven to lead to specific positive outcomes.
- D. The school district shall monitor and make good faith efforts to comply with any new or amended laws, rules, or regulations to control potential hazards.

### **IV. PROGRAM AND PLANS**

- A. For the purpose of implementing this policy, the administration will, within the budgetary limitations adopted by the school board, implement a health and safety program that includes

specific plan requirements in various areas as identified by the health and safety advisory committee. Areas that may be considered include, but are not limited to, the following:

1. Asbestos
2. Fire and Life Safety
3. Employee Right to Know
4. Emergency Action Planning
5. Combustible and Hazardous Materials Storage
6. Indoor Air Quality
7. Mechanical Ventilation
8. Mold Cleanup and Abatement
9. Accident and Injury Reduction Program: Model AWAIR Program for Minnesota Schools
10. Infectious Waste/Bloodborne Pathogens
11. Community Right to Know
12. Compressed Gas Safety
13. Confined Space Standard
14. Electrical Safety
15. First Aid/CPR/AED
16. Food Safety Inspection
17. Forklift Safety
18. Hazardous Waste
19. Hearing Conservation
20. Hoist/Lift/Elevator Safety
21. Integrated Pest Management
22. Laboratory Safety Standard/Chemical Hygiene Plan
23. Lead
24. Control of Hazardous Energy Sources (Lockout/Tagout)
25. Machine Guarding
26. Safety Committee
27. Personal Protection Equipment (PPE)
28. Playground Safety
29. Radon
30. Respiratory Protection
31. Underground and Above Ground Storage Tanks
32. Welding/Cutting/Brazing
33. Fall Protection
34. National Emission Standards for Hazardous Air Pollutants for School Generators established by the United States E.P.A.
35. Other areas determined to be appropriate by the health and safety advisory committee.

If a risk is not present in the school district, the preparation of a plan or procedure for that risk will not be necessary.

- B. The administration shall establish procedures to ensure, to the extent practicable, that all employees are properly trained and instructed in job procedures, crisis response duties, and emergency response actions where exposure or possible exposure to hazards and potential hazards may occur.
- C. The administration shall conduct or arrange safety inspections and drills. Any identified hazards, unsafe conditions, or unsafe practices will be documented and corrective action taken to the extent practicable to control that hazard, unsafe condition, or unsafe practice.
- D. Communication from employees regarding hazards, unsafe or potentially unsafe working conditions, and unsafe or potentially unsafe practices is encouraged in either written or oral form. No employee will be retaliated against for reporting hazards or unsafe or potentially unsafe working conditions or practices.
- E. The administration shall conduct periodic workplace inspections to identify potential hazards and safety concerns.

- F. In the event of an accident or a near miss, the school district shall promptly cause an accident investigation to be conducted in order to determine the cause of the incident and to take action to prevent a similar incident. All accidents and near misses must be reported to an immediate supervisor as soon as possible.

**V. BUDGET**

The superintendent shall be responsible to provide for periodic school board review and approval of the various plan requirements of the health and safety program, including current plan requirements and related written plans and procedures and recommendations for additional plan requirements proposed to be adopted. The superintendent or such other school official as designated by the superintendent, each year shall prepare preliminary revenue and expenditure budgets for the school district's health and safety program. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for this program and make such adjustments within the expenditure budget to carry out the current program and to implement new recommendations within the revenues projected and appropriated for this purpose. No funds may be expended for the health and safety program in any school year prior to the adoption of the budget document authorizing that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year. The health and safety program shall be implemented, conducted, and administered within the fiscal restraints of the budget so adopted.

**VI. COMMUNICATION**

Northfield Public Schools regards communication of health and safety issues as a continual process. Health and safety procedures are communicated through safety training at the beginning of an employee's new job assignment, whenever material, process, or procedural changes are implemented, and whenever the employer notices deficiencies in safe work practices.

In addition to training, posters, employee handbooks, handout materials and computer-based learning may also be utilized to communicate job safety and health information.

Safety communication also takes place through distribution of safety committee meeting minutes, which includes accident information, reported employee concerns, inspection findings, and status updates on safety items.

**VI. ENFORCEMENT**

Enforcement of this policy is necessary for the goals of the school district's health and safety program to be achieved. Within applicable budget limitations, school district employees will be trained and receive periodic reviews of safety practices and procedures, focusing on areas that directly affect the employees' job duties. Employees shall participate in practice drills. Willful violations of safe work practices may result in disciplinary action in accordance with applicable school district policies.

Policy 807 – Health and Safety  
Adopted: 5/29/12, 7/8/13  
Updated: 6/2014, 12/2014, 6/2015

School Board  
INDEPENDENT SCHOOL DISTRICT 659  
Northfield, Minnesota

**TO: L. Chris Richardson, Superintendent**  
**FROM: Val Mertesdorf, Director of Finance** *VM*  
**DATE: June 8, 2015**  
**RE: Board Approval of Financial Reports – April 2015**

We request that the Board of Education approve paid bills, payroll, bond payments, electronic funds transfers, investments and financial reports for the month of April 2015.

Bills totaling \$1,666,724.23 were paid in April 2015.

Payroll checks totaling \$2,562,793.58 were issued in April 2015.

No bond payments were paid in April 2015.

At the end of April 2015 Total Cash and Investments amounted to \$22,479,370.61.  
All funds ended April with positive cash balances.

Wire transfers initiated by the district during April 2015:

4/21/15	\$300,000.00	From MSDLAF AP Max to MSDLAF AP Liquid
4/27/15	\$20,552.16	From MSDLAF CAP FAC BOND to MSDLAF Liquid

The following financial reports for April 2015 are included to show the current cash and investment balances, details of disbursements and electronic funds transfers.

1. Treasurer's Report
2. Disbursement Report

April 2015 Treasurer's Report

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	JOURNAL ENTRIES	BALANCE END OF MONTH
GENERAL FUND	377,655.78	4,516,597.17	3,303,334.57	3,677,877.94	5,268,796.32 *
FOOD SERVICE	511,269.17	200,230.46	193,441.71	(55.28)	518,002.64
COMMUNITY ED	474,601.57	194,723.21	176,991.82	5,148.73	497,481.69
CONSTRUCTION ACCOUNT	(74,860.05)	0.42	-	74,859.63	-
DEBT SERVICE	1,707,650.51	3,866.35	425.00	-	1,711,091.86
TRUST	116,397.48	5,854.00	-	-	122,251.48
SELF INSURANCE	3,688,641.29	12.90	555,324.71	505,734.31	3,639,063.79
<b>TOTALS</b>	6,801,355.75	4,921,284.51	4,229,517.81	4,263,565.33	11,756,687.78
CERTIFICATE OF DEPOSIT	14,966,582.83	-	-	(4,243,900.00)	10,722,682.83
<b>GRAND TOTALS</b>	21,767,938.58	4,921,284.51	4,229,517.81	19,665.33	22,479,370.61

\*General Fund includes Certificate of Deposit amount



**Disbursement Report**

ISD 659 - Northfield

April 2015

Disbursements:

Bills Paid:

General Fund	\$ 972,584.98	
Food Service Fund	112,010.04	
Community Services Fund	26,379.50	
Construction Fund	-	
Trust & Agency Fund	425.00	
Self Insurance Fund	<u>555,324.71</u>	
Total Bills Paid		1,666,724.23

Payroll:

General Fund	2,330,749.59	
Food Service Fund	81,431.67	
Community Services Fund	150,612.32	
Trust Fund	-	
Self Insurance Fund	<u>-</u>	
Total Payroll		2,562,793.58

Bond Payments:

Debt Redemption Fund	<u>-</u>	
Total Bond Payments		<u>-</u>
Total Disbursements		<u><u>\$4,229,517.81</u></u>