

INDEPENDENT SCHOOL DISTRICT 659
REGULAR SCHOOL BOARD MEETING
Monday, April 22, 2013, 7:00 PM
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. Professional Learning Communities Presentation – Bridgewater Elementary School.
 - 2. Proposed 2013-2014 Child Nutrition Budget.
 - 3. Proposed 2013-2014 Non-Operating Fund Budgets.
 - 4. Follow-up on Possible Student Voice on School Board Topics.
- VII. Superintendent's Report
 - A. Items for Individual Action
 - 1. Resolution for Termination and Non-Renewal of Probationary Licensed Staff.
 - 2. FY 2013 Audit Engagement Letter.
 - B. Items for Consent Grouping
 - 1. Personnel Items.
- VIII. Items for Information
 - 1. Final Calendar Community Conversation, Tuesday, April 30, 7 to 9 PM, High School Upper Cafeteria
- IX. Future Meetings
Monday, May 13, 2013, Regular School Board Meeting, Northfield High School Media Center
Tuesday, May 28, 2013, 7:00 PM, Regular School Board Meeting, Northfield High School Media Center
- X. Adjournment

NORTHFIELD PUBLIC SCHOOLS

MEMORANDUM

Monday, April 22, 2013, 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 April 22, 2013, 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 April 8, 2013, are enclosed for your review and comment.
- V. Announcements and Recognitions
- VI. Items for Discussion and / or Reports
 1. Professional Learning Communities Presentation – Bridgewater Elementary School.
This presentation is the sixth in a series of monthly informational reports on Professional Learning Communities (PLCs) in the Northfield Public Schools.
 2. Proposed 2013-2014 Child Nutrition Budget.
Child Nutrition Director, Pam Haupt, will present the 2013-14 proposed budget. This fund is used to record financial activities of the District's food service activity, which include preparation and service of the milk, meals, and snacks in connection with school and Community Services activities. No Board action is required at this meeting.
 3. Proposed 2013-2014 Non-Operating Fund Budgets.
The following proposed budgets for 2013-14 will be presented by Val Mertesdorf, Director of Finance:
 - Debt Service Fund accounts for the School District's outstanding bonded indebtedness for past building construction and major capital projects. Revenues represent property tax levies, state credits, and a minor amount of interest. Expenditures represent principal and interest payments on bonds previously sold.
 - Fiduciary or Trust Fund is used to record revenues and expenditures for trust agreements where the school board has accepted responsibility to serve as trustee. The majority of activity within this fund is for student scholarships.No action is required by the Board at this meeting.
 4. Follow-up on Possible Student Voice on School Board Topics.
Board Chair Ellen Iverson and Board member Julie Pritchard will lead a discussion on potential approaches for involving a High School student or students in considering topics being addressed by the Board of Education. They are looking for feedback from the rest of the Board about these approaches and the level of interest of the entire Board in moving forward with this effort.
- VII. Superintendent's Report
 - A. Items for Individual Action
 1. Resolution for Termination and Non-Renewal of Probationary Licensed Staff.
The Board is requested to adopt the enclosed Resolution related to the termination and non-renewal of the teaching contract of the following probationary licensed teachers effective at the end of the 2013-2014 school year.

| <u>Name</u> | <u>Position</u> | <u>FTE</u> |
|-----------------|--|------------|
| Rene Demel | Middle School Science | 1.0 |
| Kathryn Linkous | Sibley – Grade 1 | 1.0 |
| Andrew Lum | Greenvale Park - Grade 3 | 1.0 |
| Kathryn Morris | Sibley – Grade 3 | 1.0 |
| Diane Nagy | Bridgewater - Reading and Math Support | 1.0 |
| Scott Stanina | High School English | 1.0 |
| Joni Karl | High School Math | 0.4 |
| Lori Rosmiller | High School Spanish | 0.2 |
| Lisa Schunk | Middle School Science | 0.2 |

Superintendent's Recommendation: Motion to adopt the Resolution related to the termination and non-renewal of the teaching contract of the probationary licensed teachers listed above effective at the end of the 2012-2013 school year.

2. FY 2013 Audit Engagement Letter.

Director of Finance Val Mertesdorf recommends approval of the CliftonLarsonAllen, LLP Audit Engagement Letter for the audit of the 2012-13 school year. The engagement letter establishes the parameters and fees associated with the annual audit required by statute.

Superintendents Recommendation: Motion to accept the 2012-13 Engagement Letter from CliftonLarsonAllen, LLP.

B. Items for Consent Grouping

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

1. Personnel Items.

a. Appointments*

1. Andy Berkvam, High School Head Boys Basketball Coach beginning 11/11/2013 through 03/15/2014, Schedule C, Level A-Step 6.
2. Jamie Wiebe, Long Term Substitute School Social Worker at site TBD beginning 8/26/2013 through 6/6/2014, MA-Step 2.
3. Michael Berger, Summer Ventures Site Instructor at Greenvale Park for 8 hours/day (Mon-Thurs.) beginning 6/5/2013 through 8/23/2013, Step 2, \$12.80/hour.
4. Erik Burton, Summer Ventures Site Instructor at Greenvale Park for 7.5 hours/day (Mon-Thurs.) beginning 6/5/2013 through 8/23/2013, Step 1, \$12.51/hour.
5. Emily Torbenson, Summer Ventures Site Assistant at Greenvale Park for 5.5 hours/day (Mon-Thurs.) beginning 6/5/2013 through 8/23/2013, Step 1, \$11.14/hour.
6. Brooke Harding, Summer Ventures Site Instructor at Greenvale Park for 7.5 hours/day (Mon-Thurs.) beginning 6/5/2013 through 8/23/2013, Step 2, \$12.80/hour.
7. Anna Malecha, Summer Ventures Site Instructor at Greenvale Park for 5.5 hours/day (Mon-Thurs.) beginning 6/5/2013 through 8/23/2013, Step 1, \$12.51/hour.
8. Kelsey Brown, Community Services WSI, Lifeguard beginning 4/8/2013 through 4/25/2013, \$10.50/hour.
9. Emily Anderson, Community Services WSI, Lifeguard beginning 4/8/2013 through 4/25/2013, \$10.00/hour.
10. Allison Clark, Community Services WSI, Lifeguard beginning 4/8/2013 through 4/25/2013, \$10.00/hour.
11. Cody Crowley, Community Services WSI, Lifeguard beginning 4/8/2013 through 4/25/2013, \$10.00/hour.

b. Increase/Decrease/Change in Assignment

1. Amanda Story, Special Ed Educ. Assistant PCA at Longfellow for 10.25 hours/week, increase to 10.5 hours/week, beginning 4/9/2013 through 6/4/2013.
2. Christopher Holmquist, HS Art Teacher from .8 FTE to 1.0 FTE, beginning 8/26/2013.
3. Angie Callahan, KidVentures Site Leader at Greenvale Park for 29 hours/week, change to Summer Ventures Site Leader at Greenvale Park for 40 hours/week beginning 6/5/2013 through 8/29/2013.
4. Elliot Courchaine, KidVentures Site Assistant at Sibley for 15 hours/week, change to Summer Ventures Site Assistant at Greenvale Park for 27.5 hours/week beginning 6/5/2013 through 8/29/2013.

5. Jennifer Quinell, KidVentures Site Assistant at Greenvale Park for 12.5 hours/week, change to Summer Ventures Site Assistant for 16.5 hours/week beginning 6/5/2013 through 8/29/2013.
 6. Lacey Neuman Bissonnette, KidVentures Site Leader at Sibley for 30 hours/week, increase to 32 hours/week beginning 4/10/13 through 6/4/2013.
 7. Lacey Neuman Bissonnette, KidVentures Site Leader at Sibley for 32 hours/week, change to Summer Ventures Site Leader at Greenvale Park for 40 hours/week beginning 6/5/2013 through 8/29/2013.
 8. Nicole Miner, KidVentures Site Assistant at Bridgewater/Sibley for 18.5 hours/week, increase to 37.5 hours/week beginning 6/5/2013 through 8/29/2013.
 9. Rachel Hughitt, KidVentures Student Site Assistant at Sibley for 12.5 hours/week, change to Summer Ventures Site Assistant Greenvale Park for 27.5 hours/week, beginning 6/5/2013 through 8/29/2013, Step 2, \$11.43/hour.
 10. Reece Line, KidVentures Student Site Assistant at Sibley for 12 hours/week, change to SummerVentures Student Site Assistant at Greenvale Park for 27.5 hours/week beginning 6/5/2013 through 8/29/2013.
 11. Tyler Grave, KidVentures Student Site Assistant at Sibley for 2 hours/week, change to SummerVentures Student Site Assistant at Greenvale Park for 16.5 hours/week, beginning 6/5/2013 through 8/29/2013.
 12. Vanessa Grave, KidVentures Site Leader at Bridgewater for 29 hours/week, change to SummerVentures Site Leader at Greenvale Park for 40 hours/week, beginning 6/5/2013 through 8/29/2013.
 13. Tammie Warner, EarlyVentures Site Assistant at Longfellow for 40 hours/week, decrease to 30 hours/week, beginning 6/5/2013 through 8/23/2013.
 14. Angie Frawley, EarlyVentures Site Assistant at Longfellow for 38 hours/week, decrease to 32 hours/week beginning 6/5/2013 through 8/23/2013.
 15. Anita Corwin, EarlyVentures Site Assistant at Longfellow for 40 hours/week, decrease to 30.5 hours/week beginning 6/5/2013 through 8/23/2013.
 16. Anna Kelly, EarlyVentures Site Assistant at Longfellow for 40 hours/week, decrease to 29.5 hours/week beginning 6/5/2013 through 8/23/2013.
 17. Brianna Spittle, EarlyVentures Site Assistant at Longfellow for 40 hours/week, change to SummerVentures Site Assistant at Greenvale Park for 29 hours/week beginning 6/5/2013 through 8/23/2013.
 18. Debbie Foley, EarlyVentures Site Assistant at Longfellow for 25 hours/week, increase to 30.5 hours/week beginning 6/5/2013 through 8/23/2013.
 19. Jane Morrison, EarlyVentures Site Assistant at Longfellow for 40 hours/week, decrease to 30 hours/week beginning 6/5/2013 through 8/23/2013.
 20. Julie Erickson, EarlyVentures Site Assistant at Longfellow for 40 hours/week, change to SummerVentures Site Assistant at Greenvale Park for 29 hours/week beginning 6/5/2013 through 8/23/2013.
- c. Leaves of Absence
1. Dr. Gary Lewis, FMLA Leave of Absence beginning on 6/10/2013 through 6/17/2013.
 2. Cindy Samuelson, FMLA Leave of Absence beginning on 4/30/2013 through 5/7/2013.
 3. Bridgette Tisdale, Leave of Absence beginning 4/11/2013 through April 22, 2013 with the possibility of additional intermittent days being needed upon her return.

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

VIII. Items for Information

1. Final Calendar Community Conversation, Tuesday, April 30, 7 to 9 PM, High School Upper Cafeteria. Information on the proposed agenda, process, and desired outcomes of this final conversation will be shared with the Board. Invitations and information will be shared with the community as well as encouragement to attend and participate in this third conversation.

IX. Future Meetings

Monday, May 13, 2013, Regular School Board Meeting, Northfield High School Media Center
Tuesday, May 28, 2013, Regular School Board Meeting, Northfield High School Media Center

X. Adjournment

School Board Minutes

School Board Minutes

April 8, 2013

Northfield High School Media Center

- I. Call to Order.
Board Chair Ellen Iverson called the Regular meeting of the Northfield Board of Education to order at 7:00 PM. No one was absent.
- II. Agenda Changes / Table File
The table file was added.
- III. Public Comment
There was no one.
- IV. Approval of Minutes
On a motion by Maple, seconded by Nelson, the minutes of the Regular School Board meeting held on March 11, 2013, were unanimously approved.
- V. Announcements and Recognitions
 - The 7th and 8th Grade Orchestras participated in the 2013 Minnesota String and Orchestra Teacher's Association (MNSOTA) Middle Level Orchestra Festival at Wayzata High School on February 25. The 7th Grade Orchestra received 2 superior ratings and the 8th Grade Orchestra received 2 superior with distinction ratings. Congratulations to all of these students for their hard work and achievement! The 8th Grade Orchestra participated in Tier 2 of this festival on March 20 at Bethel University. This is the first time a Northfield Orchestra has been invited to participate in this event. The 7th and 8th Grade Orchestras are directed by Heather Olivier.
 - Six Northfield High School DECA students received an award from John Kline at a "Star of the North" ceremony on March 11 in Lakeville. NHS DECA was recognized for its fundraising for leukemia held December 17-21 during student lunches and as part of the "Coaches for Cancer" tri-sport event with Faribault. The event was coordinated by DECA Captains Conrad Christensen and Connor Balfany.
 - The Northfield first Robotics team competed in their annual North Star Regional Competition March 28th, 29th, and 30th. The team had a great weekend finishing 10th out of the 60 teams. This is the same robot that the team demonstrated in front of the board in January. We are waiting to hear if we qualified for the Minnesota State High School League State Competition on May 18th.
 - Congratulations to Claudia and Clarice Grabau for their work in the adult basic education program. The Northfield program was featured in a Star Tribune article on March 20.
 - The Spring Regional Chess Tournament was held March 23. Forty students participated in the 2013 Spring Chess Tournament hosted by South Central Service Cooperative (SCSC) and Mankato Community Education/Recreation (CER). Congratulations to the following Northfield students: Peter Hillmann, who placed first at the third grade level and first in the elementary division, and to Saxon Egge who tied for fourth place in the elementary division. And congratulations to Henry Hutton who tied for first place at the sixth grade level and tied for second place in the middle division.
 - Hardy reported that April is National Poetry month. He and Superintendent Richardson were judges for the sidewalk poetry competition and he was pleased to announce that poetry written by Brynn Artley, an 8th grade student at Northfield Middle School, was selected to have her poetry appear on the sidewalk in downtown Northfield.
- VI. Items for Discussion and / or Reports
 1. Professional Learning Communities Presentation – Sibley Elementary School.
Sibley Elementary School Principal Scott Sannes introduced the fourth grade team at Sibley and then showed a DVD produced by Middle School Media Specialist Amy Sieve that highlighted the work of Nancy Fox, Becki Haar, Kelly Johnson and Dana Pemrick's PLC this past school year. The presentation focused on how the team used data about student learning in math and reading to provide instruction to students in flexible groups that meet their individual needs. The DVD allowed Board members to listen in as the team

planned instructional strategies and then offered a chance to see those strategies carried out successfully with fourth graders.

2. Eagle Bluff Summer Community Services Trip Update.

The Community Services Division has made arrangements with Eagle Bluff to have an environmental learning center trip take place August 21-23, 2013. The cost to participate in this trip is \$220.00 per student and scholarships are available. To help determine a reservation number, information about the trip was communicated to current 6th grade families via email and at conferences. Community Services will begin registering participants for the Eagle Bluff trip on Friday, April 19. Director of Community Services Erin Mayberry reported that 97 families have shown interest.

3. Fall and Winter Athletic Participation.

Activities Director Tom Graupmann presented fall and winter athletic participation statistics comparing this school year to last year.

2011-12

| <u>Season</u> | <u>Total Participation</u> | <u>Drops</u> |
|----------------------|-----------------------------------|---------------------|
| Fall | 562 | 6 |
| Winter | 396 | 18 |
| Spring | 370 | 6 |
| Totals | 1,328 | 30 |

2012-13

| <u>Season</u> | <u>Total Participation</u> | <u>Drops</u> |
|----------------------|-----------------------------------|---------------------|
| Fall | 564 | 0 |
| Winter | 392 | 4 |
| Spring | 357 | |
| Totals | 1,313 | |

4. Potential Co-Curricular Additions for 2013-2014.

Activities Director Tom Graupmann presented information on potential Co-Curricular activities that will likely be discussed at the next Activities Advisory Committee meeting for possible addition to the District's Co-Curricular program for the 2013-14 school year. No Board action will be requested until the Committee reviews and prepares a recommendation for School Board review.

VII. Superintendent's Report

A. Items for Individual Action

1. Application to Join the Big Nine.

On a motion by Pritchard, seconded by Stratmoen, the Board unanimously approved Northfield High School joining the Big Nine Conference beginning July 1, 2014.

2. Fiscal Year 2012-2013 General Fund Budget Revision.

On a motion by Stratmoen, seconded by Maple, the Board unanimously approved the second revision to the 2012-13 General Fund budget of revenues of \$40,859,982 and expenditures of \$49,965,359.

The major factors contributing to the changes in expenditures are:

- 1) Planned security upgrades to facilities, as well as temporary security measures.
- 2) The quote for the electronic time card system, as required by our Educational Assistant contract.
- 3) Accounting for change requests approved during the gym floor replacement.

3. Resolution Discontinuing and Reducing Educational Programs and Positions.

On a motion by Pritchard, seconded by Nelson, the Board unanimously approved the Resolution Discontinuing and Reducing Educational Programs and Positions as follows:

| <u>FTE</u> | <u>Subject</u> | <u>Building</u> |
|------------|-----------------------|-----------------|
| .2 FTE | Business Education | Middle School |
| .2 FTE | Industrial Technology | Middle School |
| .1 FTE | Health | Middle School |
| .3 FTE | Industrial Technology | High School |

Voting 'yes' was Stratmoen, Hardy, Pritchard, Nelson, Maple, Fossum and Iverson. No one voted 'no.'

B. Items for Consent Grouping

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

1. Grant Requests.

The Board approved the following grant requests:

(a) Grant requests to WINGS:

- ✓ Sibley Elementary School's \$430 grant request to WINGS for the fifth grade Kindness Retreat to be held in November 2013.
- ✓ Community Services – the Connected Kids Mentoring Program –\$5,400 grant request to WINGS to provide continued on-site support and supervision for the after school mentoring matches at the three elementary schools.
- ✓ Community Services \$5,000 grant request to WINGS to provide youth at the Northfield Middle School Youth Center with the opportunity to develop cooking skills and explore potential careers in the culinary arts field. This project is a collaboration between the Middle School Youth Center and Firebellies, a Carleton College cooking club.
- ✓ Community Services Early Childhood Family Education and Dakota Prairie ABE grant request for \$4000 from WINGS to assist with the transportation costs to Northfield Family School, a free educational program that integrates instruction for low literacy adults and their children.

(b) Grant request to Northfield United Way: PRIMETIME's grant request of \$32,000 to help provide after school and summer enrichment to over 600 Northfield children beginning in July 2013 through June 2014.

(c) Community Services Early Ventures Learning Center's \$1000 grant request to Child Care Resources and Referral to purchase Parent Aware approved assessment and curriculum tools.

(d) Community Services \$3475 grant request to Southeast Minnesota Arts Council to support the summer entertainment series, Books & Stars.

2. Cooperative Sponsorship.

The Board dissolved the current cooperative sponsorship with Arcadia Charter School and Randolph Public Schools in Boys' Swimming and Diving, and then entered into a non-exclusive cooperative agreement with Arcadia in Boys' Swimming and Diving.

3. Personnel Items.

a. Appointments*

1. Daryl Kehler, Area Learning Center Director beginning 7/1/13, \$83,722.00
2. Terra Haugen, Long Term Substitute Grade 4 Teacher at Bridgewater beginning on or about 4/4/13 through 6/5/13, BA15-2.
3. Gabriel Meerts, Long Term Substitute Grade 5 Teacher at Bridgewater beginning on or about 4/10/13 through 6/5/13, MA-6.
4. Kyle Eastman, High School Choir Director beginning 8/26/2013, MA-8.
5. Laurel Sargent, Special Ed Educational Assistant PCA at Sibley for 7.08 hrs/day beginning 4/2/13 through 6/4/13, Class IV, Step 2, \$13.77/hr.
6. Colleen Almen, Long Term Substitute Child Nutrition Associate 1 at Middle School beginning 3/20/13 through 6/4/13, \$13.69/hr.

7. Sarah Bardenwerper, Rock'n Roll Revival Costumer beginning 1/3/13 through 3/22/13, \$12.00/hr.
 8. Stephen Cade, Middle School Track Assistant Coach beginning 4/2/13 through 5/24/13, Level I, Step 1.
 9. Paul Bernhard, Middle School Track Assistant Coach beginning 4/2/13 through 5/24/13, Level I, Step 1.
 10. Community Services Summer Instructors.
 11. Co-Curricular Assignments for April.
 12. Sam Kuss – Community Services Youth Floor Hockey for 2.75 hours/day Saturdays beginning 4-6-13 through 4-27-13, \$10.00/hr.
 13. Jacqueline Radke, Community Services Red Cross Swimming Lessons Lifeguard for 2.50 hours, Mondays beginning 4/8/13 through 4/22/13, \$8.00/hr.
 14. William Totimeh, Community Services Soccer Skills Now for 15 hours beginning 4/29/13 through 5/17/13, \$10.00/hr.
- b. Increase/Decrease/Change in Assignment
1. Luke Peterson, Long Term Substitute Custodian beginning 3/18/13 through TBD, \$14.31/hr
 2. Yolanda Loken, Special Ed Educational Assistant PCA/Bus PCA at Longfellow for 6.62 hrs/day increase to 6.63 hrs/day (increase .5 hr/day on Wednesday only).
 3. Shari Bridley, Special Ed Educational Assistant PCA/Bus PCA at Longfellow for 7.05 hrs/day increase to 7.25 hrs/day (increase 20 min/day on Monday/Wednesday/Friday only).
 4. Anne Vander Martin, Supervisory/Special Ed Educational Assistant PCA at Sibley for 3.5 hr/day, increase 3.25 hr/day Special Ed Educational Assistant PCA for a total of 6.75 hrs/day beginning 4/2/13 through 6/4/13.
 5. Jeanne Mahoney-Hanzlik, Science Teacher at High School, adding 5 hrs/wk as Homebound Instructor beginning 3/18/13 through TBD.
- c. Leaves of Absence
1. Deb Seitz, FMLA Leave of Absence beginning 3/19/13 through 4/1/13.
 2. Rachel Hoffelt, FMLA Leave of Absence beginning 4/10/2013 through on or about 5/8/2013.
 3. Laura Greenlund, FMLA Leave of Absence beginning 4/3/2013 on an intermittent basis for up to 60 work days.
- d. Retirements/Resignations
1. Christie Clarke, High School Art Specialist, retirement effective end of 2012-13 school year.
 2. Carolyn Hogan, Bridgewater Title I Teacher, retirement effective end of 2012-13 school year.
 3. Burt Bemmels, ALC Math Teacher, resignation effective end of 2012-13 school year.
 4. Victoria Langer, Special Education Teacher, retirement effective 7/15/13.

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

VIII. Items for Information

1. Possible Student Voice on School Board Topics.
In response to a request by a student, Board Chair Ellen Iverson and Board member Julie Pritchard presented what other districts are doing to give students a voice on topics being considered by the School Board. All the districts that responded to Pritchard's survey encouraged the Northfield Board of Education to carefully develop roles and responsibilities, as well as qualifications, for the student representative before moving forward.
2. Enrollment Report – April 2013.

3. Spring Parent-Teacher Conferences.

| | <u>2013</u> | <u>2012</u> |
|----------------|-------------|-------------|
| High School | 44% | 32% |
| Middle School | ** | * |
| Bridgewater | 93% | 92% |
| Greenvale Park | 97% | 98% |
| Sibley | 99% | 99% |
| ALC | 66% | 70% |

** 2013

6th grade student led conferences by appointment – 99%;

7th grade student led conferences by appointment – 92%;

8th grade had team conferences by appointment one night and arena/
walk-in style conferences the second night – 30%.

* 2012

The Middle School split the 8 hours into two distinct nights plus multiple parent/staff events (Multicultural Music and Service Night, Incoming 6th Grade Parent Night, Cinco de Mayo Celebration and 8th Grade Awards Night).

Celebration and Preview Night: 33% of students had one or more parents represent them.

Spring walk-in conferences: 36% of 7th and 8th grade students had one or more parents represent them.

The new 6th Grade student led conference pilot: 99% of students had one or more parents represent them.

4. Final Community Conversation, Tuesday, April 30, 7 PM to 9 PM in the High School Upper Cafeteria.

5. Update on Calendar Conversation.

Superintendent Richardson distributed to the Board a listing of the 141 key calendar elements developed at the first calendar conversation that were sorted into one of nine descriptive categories at the second calendar meeting. Once all the elements were placed in a category at the April 2nd meeting, participants were given 10 votes to cast. They could cast from one to all 10 of their votes on the concept or concepts they felt were most important to consider in the calendar discussion. The calendar concepts that were identified in each category as important to one or more people have been compiled and will be considered when developing possible broad calendar options at the April 30th calendar conversation that will be held from 7 to 9 PM in the High School upper cafeteria.

IX. Future Meetings

Monday, April 22, 2013, Regular School Board Meeting, Northfield High School Media Center

Monday, May 13, 2013, Regular School Board Meeting, Northfield High School Media Center

X. On a motion by Stratmoen, seconded by Nelson, the Board adjourned at 8:35 PM.

Noel Stratmoen
School Board Clerk

Closed Negotiation Strategy Session
followed Board Meeting

Child Nutrition 2013-14 Proposed Budget

Pam Haupt, Child Nutrition Director, SNS

Main line lunch option



Healthy snack cart option



Update on CN Goals 12-13

- Healthy Snack Carts launched at BW and Sibley=total participants is 568 in all 3 schools
- Healthy US Challenge Silver Awards-all 3 elementary schools
- Participated in all BTS events
- Launched 2 recipes from Jeff LeBeau, Executive Chef, The Depot
- Menu certification approval for an additional 6 cents a meal effective Oct. 1, 2012. (One time process)
- Implementation of the new federal school lunch regulations with a unlimited variety of fresh, frozen and dried F/V at all age levels, and sub-groups

2013-14 Budget Overview

- Plan to spend down 02 Fund Balance by (\$150,000) on HS remodel still maintaining \$535,803 fund balance
- Proposed meal price increase of \$.15 for all lunch meal price categories except “reduced” which was part of the 3 yr plan from SY 11-12
- Equipment purchases planned for \$40,000
- 4-period lunch schedule at the MS
- Implementation of the new breakfast regulations
- Implementation of “Competitive Foods” rule

Child Nutrition

2013-14 Proposed Budget

| | 2011-12 Actual | 2012-13 Budget | 2013-14 Proposed |
|------------------------|-------------------|-------------------|---------------------|
| Revenue | \$1,797,573 | \$1,688,843 | \$1,766,483 |
| Expenditures | 1,656,794 | 1,688,863 | 1,913,059 |
| Net Change | 140,779 | (20) | (146,576) |
| Beginning Fund Balance | 541,620 | 682,399 | 682,379 |
| Ending Fund Balance | \$682,399 | \$682,379 | \$535,803 |

Child Nutrition Expenditure Summary

| | 2011-12 | 2012-13 | 2013-14 |
|--------------------|--------------------|--------------------|--------------------|
| | Actual | Budget | Proposed |
| Salaries and Wages | \$537,276 | \$547,752 | \$561,628 |
| Benefits | 166,946 | 183,449 | 187,981 |
| Purchased Services | 100,735 | 75,202 | 98,600 |
| Food and Supplies | 839,828 | 849,460 | 861,150 |
| Equipment | 9,835 | 31,500 | 201,500 |
| Other | 2,174 | 1,500 | 2,200 |
| Total Expenditures | <u>\$1,656,794</u> | <u>\$1,688,863</u> | <u>\$1,913,059</u> |

Child Nutrition Revenue Summary

| | 2011-12 | 2012-13 | 2013-14 |
|-------------------------|--------------------|--------------------|--------------------|
| | Actual | Budget | Proposed |
| Local Property Taxes | \$0 | \$0 | \$0 |
| Tuition, fees and other | 1,108,832 | 1,081,097 | 1,081,114 |
| State Sources | 60,548 | 54,315 | 58,100 |
| Federal Sources | <u>628,193</u> | <u>553,431</u> | <u>627,269</u> |
| Total Revenue | <u>\$1,797,573</u> | <u>\$1,603,501</u> | <u>\$1,766,483</u> |

Southern MN Meal Price Survey
2011 - 2012 School Year

| | Albert Lea | Austin | Blue Earth | Dover-Eyota | Faribault | Fairmont | Lakeville | Mankato | Maple River | Northfield | Owatonna | Red Wing | Rochester | New Prague | Stewartville | St. Peter | U.S.C. | Waseca | W.E.M. | Winona | Lewiston-Altura |
|---|-------------|-------------|------------|----------------|-------------|----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|--------|-------------|--------|-------------|-----------------|
| LUNCH | | | | | | | | | | | | | | | | | | | | | |
| 2011-2012, Elementary | 2.05 | 1.90 | | 1.80 | 1.85 | 2.40 | 2.20 | 1.95 | | 2.20 | 2.15 | 2.30 | 2.20 | 2.40 | 2.10 | 2.25 | | 2.25 | | 2.00 | 1.75 |
| Proposed 2012-2013, Elementary | 2.15 | 2.00 | | .05-.10 | 1.95 | | 2.20 | 2.05 | | 2.20 | 2.25 | 2.35 | 2.30 | 2.40 | 2.15 | 2.30 | | 2.35 | | 2.10 | ? |
| 2011-2012, Middle/Jr High | 2.15 | 2.10 | | 2.05 | 2.05 | 2.45 | 2.30 | 2.20 | | 2.35 | 2.25 | 2.35 | 2.30 | 2.55 | 2.30 | 2.45 | | 2.45 | | 2.40 | 2.00 |
| Proposed 2012-2013, Middle/Jr High | 2.25 | 2.20 | | .05-.10 | 2.15 | | 2.30 | 2.30 | | 2.35 | 2.35 | 2.40 | 2.40 | 2.55 | 2.35 | 2.50 | | 2.45 | | 2.50 | ? |
| 2011-2012, High School | 2.35 | 2.10 | | 2.05 | 2.05 | 2.45 | 2.35 | 2.20 | | 2.35 | 2.35 | 2.50 | 2.30 | 2.55 | 2.30 | 2.45 | | 2.45 | | 2.40 | 2.00 |
| Proposed 2012-2013, High School | 2.45 | 2.20 | | .05-.10 | 2.15 | | 2.35 | 2.30 | | 2.35 | 2.45 | 2.55 | 2.40 | 2.55 | 2.35 | 2.50 | | 2.45 | | 2.50 | ? |
| BREAKFAST | | | | | | | | | | | | | | | | | | | | | |
| 2011-2012, Elementary | 1.00 | .95 | | 1.05 | .40 | 1.45 | 1.25 | .95 | | 1.40 | .95 | 1.45 | 1.25 | | Na | 1.50 | | 1.35 | | 1.15 | 1.25 |
| Proposed 2012-2013, Elementary | 1.00 | .95 | | 1.05 | .40 | | 1.25 | .95 | | 1.40 | 1.05 | 1.45 | 1.25 | | | 1.10 | | 1.40 | | 1.15 | 1.25 |
| 2011-2012, Secondary | 1.60 | 1.00 | | 1.05 | 1.35 | 1.45 | 1.50 | 1.00 | | 1.40 | 1.15 | 1.55 | 1.35 | | Na | 1.60 | | 1.35 | | 1.15 | 1.25 |
| Proposed 2012-2013, Secondary | 1.60 | 1.00 | | 1.05 | 1.35 | | 1.50 | 1.00 | | 1.40 | 1.25 | 1.55 | 1.35 | | | 1.20 | | 1.40 | | 1.15 | 1.25 |
| MILK | | | | | | | | | | | | | | | | | | | | | |
| 2011-2012 | .40 | .40 | | .40 | .45 | | .45 | .35 | | .50 | .45 | .45 | .45 | .45 | .45 | .35 | | .50 | | .50 | .35 |
| Proposed 2012-2013 | .40 | | | .40 | .45 | | .50 | .35 | | .50 | .45 | .45 | .45 | | .45 | .35 | | .50 | | .50 | .35 |
| ADULT & NON-SCHOOL AGE CHILDREN | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | |
|-------------------------------------|----------|---------------|-----------------|------|---------------|-----------------|-------------|--------------|-------------|---------------|-------------|-----------------|-------------|-------------|-------------|-------------|
| Lunch 2011-2012 | 3.15 | 3.05 | 3.15 | 3.45 | 3.35 | 3.25 | 3.25 | 3.15 | 3.25 | 3.15 | 3.50 | 3.25 | 3.25 | 3.20 | 3.15 | 3.25 |
| Proposed Lunch 2012-2013 | ? | 3.05 | Fed min. | | 3.40 | Fed min. | 3.25 | 3.25 | 3.25 | | | Fed min. | 3.25 | 3.25 | 3.25 | 3.25 |
| Breakfast 2011-2012 | 1.50 | 1.35 | | 1.65 | 2.25 | 1.75 | 1.75 | 2.00 | 1.95 | 1.80 | | | 1.80 | 1.85 | 2.00 | 1.50 |
| Proposed Breakfast 2012-2013 | ? | 1.35 | | | 2.25 | 1.75 | 1.75 | 2.00 | 1.95 | | | | 1.80 | 1.85 | 2.00 | 1.50 |
| DISTRICT F/R %AGE | | 17 | | | 12+ | 37.8 | 24 | 38 | 30 | 34 | 16.6 | 25.3 | 42 | 43.2 | 34.6 | 48 |
| DISTRICT SIZE | | 11,000 | | | 11,000 | 7300 | 3900 | 5,000 | 2801 | 16,500 | 3833 | 1955 | 1912 | 1800 | 3231 | 789 |

Lakeville: We raised our prices \$.10 last year, and we are going to have to eliminate 2 items each day on average from our menu to meet the new standards so we are going to try to hold our prices. Gayle

Albert Lea: We have only decided on the student lunch prices for next year as of now-so can't fill in the rest until later. Mary

Lewiston-Altura: Here are your prices, I few I cannot answer as of yet we are in the process of getting that worked out yet for next year. Thank you Vickie

2013-14 PROPOSED BUDGET SUMMARY

Debt Service Fund

Debt Service Basics

- Debt Service Revenue comes from:
 - Levy – 105% of debt payments
 - Offset of operating capital revenue
- Debt Service Funds are used for:
 - Outstanding Bond Principal Payments
 - Outstanding Bond Interest Payments
 - Other debt burden costs, i.e. service fees

Principal and Interest Schedule

| Issue Date | Net Interest Rate | Original Issue | Purpose | Final Maturity | FY 2013-14 Payments | | |
|------------|-------------------|----------------|---------------------------|----------------|---------------------|------------------|------------------|
| | | | | | Principal | Interest | Total |
| 2/1/2004 | 2.0 - 4.2% | 6,300,000 | Indoor Air Quality | 2/1/2024 | 280,000 | 204,036 | 484,036 |
| 2/1/2004 | 2.0 - 3.5% | 1,475,000 | Deferred Maint | 2/1/2014 | 165,000 | 5,775 | 170,775 |
| 2/1/2005 | 3.5 - 4.2% | 6,020,000 | Indoor Air Quality | 2/1/2025 | 225,000 | 216,364 | 441,364 |
| 7/5/2006 | 4.0% | 2,100,000 | Roofs | 2/1/2016 | 245,000 | 30,600 | 275,600 |
| 2/16/2010 | 2.0 - 4.0% | 22,615,000 | Refund '01 MS/HS/MF | 2/1/2022 | 1,425,000 | 725,400 | 2,150,400 |
| 12/7/2011 | 2.0 - 2.375% | 9,750,000 | Refund '03A MS/HS/MF | 2/1/2024 | 75,000 | 212,094 | 287,094 |
| 12/19/2012 | 1.5 - 2.0% | 9,825,000 | Refund '04/'05 Indoor Air | 2/1/2025 | - | 199,353 | 199,353 |
| 1/3/2013 | 1.5 - 3.0% | 5,965,000 | Refund '03A/'03C | 2/1/2017 | 1,640,000 | 139,707 | 1,779,707 |
| | | | | | <u>4,055,000</u> | <u>1,733,328</u> | <u>5,788,328</u> |

Debt Service Revenue Summary

| | 2011-12 | 2012-13 | 2013-14 |
|------------------------------|---------------------|---------------------|---------------------|
| | Actual | Budget | Proposed |
| Local Property Tax Levy | 5,363,826 | 5,799,889 | 5,653,934 |
| Interest on Investments | 9,575 | 60,000 | 60,000 |
| State of Minnesota | 318,610 | 306,000 | 306,000 |
| Other Sources-2011 Refunding | <u>9,750,000</u> | <u>-</u> | <u>-</u> |
| Total | <u>\$15,442,011</u> | <u>\$ 6,165,889</u> | <u>\$ 6,019,934</u> |

Debt Service Expenditure Summary

| | 2011-12 Actual | 2012-13 Budget | 2013-14 Proposed |
|----------------------------|-------------------|-------------------|---------------------|
| Bond Principal Payment | 3,535,000 | 3,845,000 | 4,055,000 |
| Bond Interest | 2,635,065 | 2,223,779 | 1,733,328 |
| Other Debt Service Fees | 56,888 | 105,000 | 10,000 |
| Other Uses - 2001 Refunded | 22,954,385 | - | - |
| Other Uses - 2012 Refunded | - | - | 9,950,000 |
| Total | <u>29,181,338</u> | <u>6,173,779</u> | <u>15,748,328</u> |

Debt Service Fund Balance

| | 2011-12 Actual | 2012-13 Budget | 2013-14 Proposed |
|-------------------------|---------------------|---------------------|---------------------|
| Revenue | \$ 5,692,011 | \$ 6,165,889 | \$ 6,019,934 |
| Expenditures | 6,226,953 | 6,173,779 | 5,798,328 |
| Net Change | (534,942) | (7,890) | 221,606 |
| Other Financing Sources | 9,750,000 | 16,344,751 | - |
| Other Financing Uses | 22,954,385 | 15,485,000 | 9,950,000 |
| Net Change | (13,204,385) | 859,751 | (9,950,000) |
| Beginning Fund Balance | 24,529,537 | 10,790,210 | 11,642,071 |
| Ending Fund Balance | <u>\$10,790,210</u> | <u>\$11,642,071</u> | <u>\$1,913,677</u> |

2013-14 PROPOSED BUDGET SUMMARY

Fiduciary Fund

Fiduciary Fund - Scholarships

- ☐ One active trust fund
- ☐ Individual Accounts for each gift
- ☐ NHS Guidance Office coordinates gift and award process
- ☐ Non-scholarship accounts are monitored for appropriate use as designated by the donors
- ☐ 76 scholarships from 44 donors!
- ☐ The District is the fiscal host for about 50% of the scholarships

Financial Summary

| | 2011-12 | 2012-13 | 2013-14 |
|-------------------------|------------|------------|------------|
| | Actual | Budget | Proposed |
| Beginning Balance | \$ 110,131 | \$ 118,863 | \$ 114,663 |
| Gifts and Donations | 56,359 | 67,000 | 50,950 |
| Earnings on Investments | 86 | 200 | 100 |
| Total Sources | 166,576 | 186,063 | 165,713 |
| Expenditures | 47,713 | 71,400 | 51,950 |
| Ending Fund Balance | \$ 118,863 | \$ 114,663 | \$ 113,763 |

Scholarship Listing

| | | | |
|--|--------|-------------------------------------|-----------|
| AAUW Scholarship | 750 | Natalie Smead Memorial | 1,500 |
| Alec Grebis Memorial Scholarship | 1,000 | NEW Lions Club Scholarship | 500 |
| Booster Club | 1,000 | NFLD Alumni Scholarship | 500 |
| Bruce Rezac Memorial | 500 | NFLD Office Employees' Scholarship | 500 |
| Cannon Valley Lions Club Scholarship | 1,000 | Northfield Union of Youth (The Key) | 8,000 |
| Cannon River Sportsmen Club | 500 | PEO Recognition Scholarship | 1,200 |
| Cardinal CG Scholarship | 500 | Rice County Farm Bureau Scholarship | 500 |
| Clifford Family Scholarship | 2,000 | Rodney Rud Wrestling Scholarship | 500 |
| Dakota Electric Fund | 500 | Rotary Scholarship | 2,000 |
| Darrin Erickson Memorial Scholarship | 250 | Skip Boyum Scholarship | 500 |
| Delta Kappa Gamma Scholarship | 500 | Steele-Waseca Electric | 500 |
| Lucille Duesterhoeft Memorial | 13,000 | Step Up Scholarship | 3,000 |
| Foundation for the Journey Scholarship | 500 | Tom Blaisdell Memorial | 2,000 |
| Hansen-Lamb Scholarship | 1,000 | TORCH Scholarship | 3,000 |
| Kluyer/Monsanto Scholarship | 500 | Turkey Store Scholarship | 750 |
| Make a Difference Scholarship | 500 | Waterford Warriors | 1,000 |
| Myrtle Houston Trust | 1,000 | W Stickley Memorial | 1,000 |
| | | TOTAL | \$ 51,950 |

**RESOLUTION RELATING TO THE TERMINATION AND NON-RENEWAL
OF THE TEACHING CONTRACT OF
A PROBATIONARY TEACHER**

WHEREAS, {NAME}, is a probationary teacher in Independent School District No. 659,

BE IT RESOLVED by the School Board of Independent School District No. 659, that pursuant to M.S. 122A.40, Subdivision 5, that the teaching contract of {NAME}, a probationary teacher in Independent School District No. 659, is hereby terminated at the close of the current 2012-13 school year.

BE IT FURTHER RESOLVED that written notice be sent to said teacher regarding termination and non-renewal of her contract as provided by law, and that said notice shall be in substantially the following form:

NOTICE OF TERMINATION AND NON-RENEWAL

Dear {NAME}:

You are hereby notified that at the regular meeting of the School Board of Independent School District No. 659 held on April 22, 2013, a resolution was adopted by majority vote to terminate your contract effective at the end of the current school year. Said action of the Board is taken pursuant to Minnesota Statutes 122A.40, Subdivision 5.

You may officially request that the School Board give its reasons for the non-renewal of your teaching contract. However, such written request should be received within ten (10) calendar days after the receipt of this notice.

Yours very truly,

SCHOOL BOARD OF INDEPENDENT
SCHOOL DISTRICT NO. 659

Dated this 22rd day of April 2013.

Ellen Iverson, Chairperson

Valori Mertesdorf, Deputy Clerk



CliftonLarsonAllen

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

RECEIVED

APR 10 2013

April 9, 2013

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 services CliftonLarsonAllen LLP (CLA) will provide for Independent School District No. 659 ("you" or "your") for the year ended June 30, 2013.

Scope

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, 2013, and the related notes to the financial statements. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Independent School District No. 659's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Independent School District No. 659's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and 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 have also been engaged to report on supplementary information other than RSI that accompanies Independent School District No. 659's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining and individual fund statements.
2. Schedule of expenditures of federal awards.
3. Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table.
4. Schedule of Changes in Fund Equities



An independent member of Nexia International

April 9, 2013

In addition, we will also audit the statement of cash receipts and disbursements of the activity accounts of Independent School District No. 659 for the year ended June 30, 2013.

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 U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and 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*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or 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, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and with OMB Circular A-133 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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 OMB Circular A-133, and will include tests of 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 such opinions and to render the required reports. We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs. 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 management in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You agree to make all significant management judgments and decisions, perform all management functions, and assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes. You agree to accept full responsibility for such decisions. You will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and the 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. Further, you agree to designate an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

Management is responsible for making all management judgments and decisions and performing all management functions. Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; for the selection and application of accounting principles; for the preparation of and fair presentation in the financial statements of the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 659 and the respective changes in financial position and, where applicable, cash flows, in accordance with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

Management's 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. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the 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.

April 9, 2013

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. 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 during the week of fieldwork.

Management is responsible for preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133. 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) that 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) that 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 the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying 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 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.

April 9, 2013

For all nonattest (nonaudit) services we may provide to you, management agrees to assume all management responsibilities; designate 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.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

April 9, 2013

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 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 significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Independent School District No. 659's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

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 entity's major programs. The purpose of these procedures will be to express an opinion on Independent School District No. 659's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

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

Engagement Administration

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

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.

April 9, 2013

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available 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.

Craig Popenhagen is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our preliminary audit work in approximately June 2013.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our 2010 peer review reports accompany this letter.

Use of Financial Statements

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 an 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, 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.

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 mediator will be selected by mutual agreement, but if the parties (you and CLA) cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

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.

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 these services will be based on the actual time spent at our standard hourly rates, plus travel and other out-of-pocket costs such as report production, word processing, postage, copies, telephone, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the engagement. Based on our preliminary estimates, the fee for the engagement should approximate \$23,300 plus out-of-pocket costs. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If unexpected circumstances require significant additional time, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. 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 report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

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.

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. We will be as responsible for any act done by these subcontractors as we are for any act done by a CLA employee under this agreement.

Agreement

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.

April 9, 2013

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. 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.

CliftonLarsonAllen LLP



Craig Popenhagen, CPA

Partner

507-434-7041

craig.popenhagen@cliftonlarsonallen.com

Enclosure

094-050517

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

Authorized Signature: _____

Title: School Board

Date: _____

Authorized Signature: _____

Title: Management

Date: _____

NORTHFIELD PUBLIC SCHOOLS
Office of the Superintendent
Memorandum

TO: Board of Education
FROM: L. Chris Richardson, Ph.D., Superintendent
RE: Table File Items for April 22, 2013, Regular School Board Meeting

VII. Superintendent's Report

A. Items for Individual Action

1. Resolution for Termination and Non-Renewal of Probationary Licensed Staff.

While the Superintendent's Recommendation correctly indicated that the Resolution the Board is being asked to adopt is related to the termination and non-renewal of the teaching contract of the probationary licensed teachers listed effective at the end of the 2012-2013 school year, the description of the action being requested incorrectly stated "at the end of the 2013-2014 school year." The Superintendent's Recommendation is correct.

B. Items for Consent Grouping

1. Personnel Items.

a. Appointments *

12. Karl Tise – .8 FTE Long Term Substitute Social Studies Teacher at the High School beginning 5/1/2013 through 5/14/2013, Daily Sub Rate.
13. Kevin Dahle – .8 FTE Long Term Substitute Social Studies Teacher at the High School beginning 5/15/2013 through 6/5/2013, MA-14.
14. Joni Karl – .4 FTE Math Teacher at the High School beginning 8/26/2013 through 6/6/2014, MA-1.
15. Karna Hauck – .8 FTE Art Teacher at the High School beginning 8/26/2013, MA-13.
16. Shari Karlsrud – 1.0 FTE Long Term Substitute FACS Teacher at the High School beginning 8/26/2013 through 6/6/2014, MA-3.

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