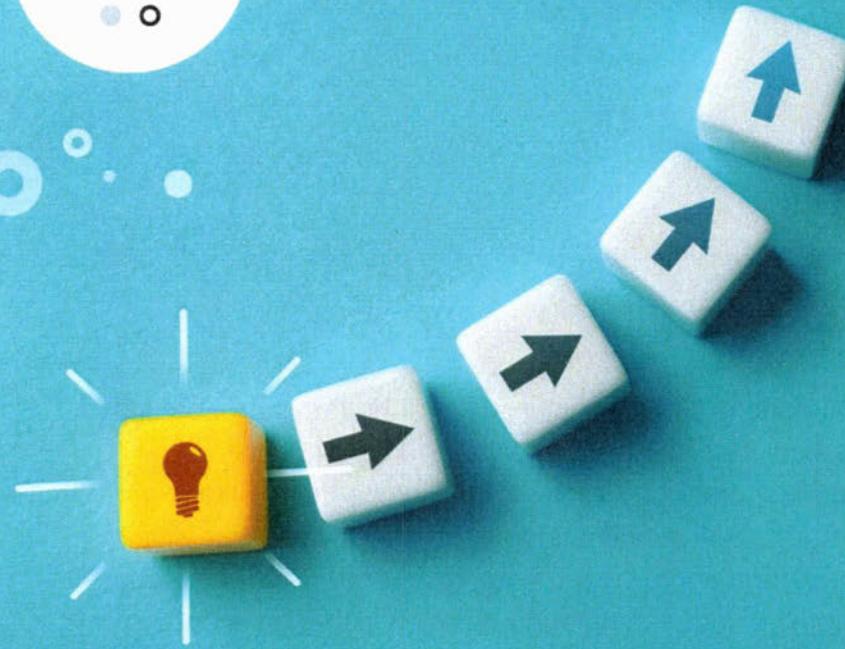




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Human Resources Consulting Services

Duluth Public Schools

January 5, 2026

Rethink Possible.

January 5, 2026

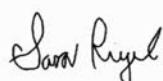
John Magas
Superintendent of Schools
Duluth Public Schools
709 Portia Johnson Dr.
Duluth, MN 55811

Dear Mr. Magas,

The Center for Effective School Operations (CESO) is pleased to submit this proposal to provide support for the Duluth Public Schools HR team. Our team has extensive experience supporting school district operations nationwide, including the facilitation of learning opportunities for district staff and the evaluation of processes, procedures, and policies that drive your daily, monthly, and annual work. Additionally, our team is adept at assisting organizations through training and staffing augmentation, either on an interim basis or an ongoing basis.

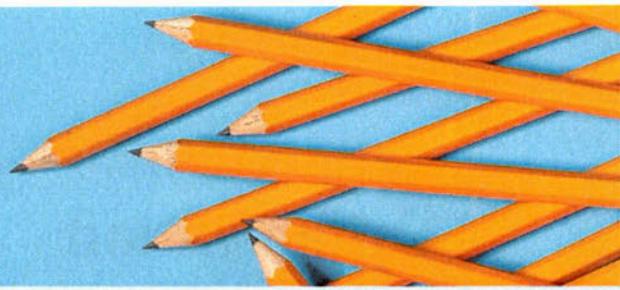
Please contact me at 507-720-2013 or sara.riegel@theceso.com with any questions or concerns related to our proposal.

Sincerely,



Sara Riegel
Director of HR & Organizational Design Consulting

Meet CESO



CESO - the Center for Effective School Operations - believes in the power of an equitable learning journey for each student. Our expertise in K-12 operations keeps districts running smoothly so leaders can focus on what matters most.

What began as a school transportation organization more than 20 years ago has transformed into a full-service consulting, management, and staffing partner across key operational areas. Today, we help foster exceptional environments where leaders can optimize daily operations and implement long-term success for their communities.

Our proactive team solves complex challenges using client input, our analytical frameworks, and the space to rethink what's possible. From this, we provide clients with the best options to address the unique opportunities within their schools. More than 230 districts in 35 states have utilized this effective, customized approach.

Consulting

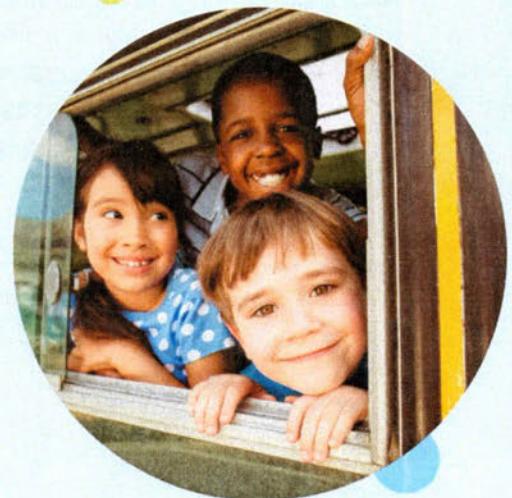
We begin with our client's story and then incorporate multiple perspectives, our client's goals, our own core values of inclusivity, curiosity, and sincerity, and the team's expertise to create tailored solutions with achievable plans.

Management

We partner alongside our clients to do the implementation work with their teams, delivering results through prioritization, collaboration, and accountability.

Staffing

We do the implementation work for our clients, providing interim or long-term staffing support from executive or director-level roles to specialists. Our team of experts brings decades of operational experience combined with a passion for education.



K-12 Operations Experts

Transportation • Communications • Human Resources • Technology
Finance • Facilities • Nutrition • Executive Search • Organizational Health



Organization

The Center for Effective School Operations, LLC (CESO), established in 2014, is a full-service advisory and management firm, providing expertise and supplemental support for public sector entities across North America. Based in Minneapolis, there are seven different divisions that provide services to organizations of all sizes and types. Our founding beliefs are **curiosity, inclusivity, and sincerity**. These beliefs cause us to regularly Rethink Possible and support public entities to deliver vital services to their communities.

CESO has provided support to more than 400 organizations in 3 countries on a broad range of topics that are focused on improving efficiency and effectiveness. Our other clients have included universities, colleges, and community colleges; rural, suburban, and urban school districts and cities; private investment firms; private sector service providers; and professional associations. CESO helps maximize the value for money expended on public services. Our focus is on addressing complex challenges through a structured and disciplined analytical process that allows our clients to select the best options for them to address issues and concerns within all aspects of organizational management. We have expertise in the complexities of organizational design, change management, leadership, and decision making.

Our consulting services are focused on addressing a broad range of operational concerns for organizations. Our projects help optimize the balance between the efficiency and effectiveness of their operations. We have focused extensively on designing decision-making processes that allow school districts, municipal governments, colleges and universities, and quasi-governmental entities to best balance the use of their financial, technical, human resource, and capital assets.

Scope of Work

To meet the needs of Duluth Public Schools, we would utilize a team approach that includes expertise in Executive Director/CHRO and Generalist level services. As part of this proposal, CESO would offer the following support:

Short-Term Human Resources Information System (HRIS) Supervisor Support

CESO will provide a team approach on a short-term (11-week) basis to support the responsibilities associated with the HRIS Supervisor position in the district including, but not limited to, the following functions of the HR office:

- Provide training to departmental and district staff in areas relating to the usage and maintenance of the district's HRIS (Skyward Q)
- Serve as a liaison with district staff to ensure a high level of integration between the district's HR and Finance teams.
- Develop and run reports needed to verify accuracy of department records
- Maintain position control records and verify all requests for staffing requisitions
- Process assignment additions and changes as needed to ensure all staff assignment records are accurate for payroll processing
- Provide technical support and requested reports/documentation to district Human Resources Managers
- Compile, analyze, and submit reports and information pertaining to contract negotiations as requested
- Other Human Resources-related functions as mutually agreed upon and assigned by the Superintendent

Our first task would be to meet with the current HRIS Supervisor to gain a thorough understanding of current responsibilities, processes, and other details required for our team to provide coverage for this position on a short-term basis and ensure a seamless transition.

Thought and Strategy Partnership

CESO will provide Duluth Public Schools with a Thought and Strategy Partner for the Director of Human Resources position. This partnership includes 10 coaching sessions, with the option to add additional sessions upon request, and is structured in the following phases:

- **Establishing Trust and Relationship:** *The first 1-2 sessions prioritize building trust and relationship utilizing CESO tools and protocols. These sessions set the groundwork for intentional time together, focused on impact and results.*

- **Thought and Strategy Sessions:** *In this phase, sessions focus on the leader's impact, challenges, opportunities, and next actions, utilizing essential coaching questions and active listening to help the leader reflect on their leadership in their unique role.*
- **Reflection and Sustainability:** *In this phase, the leader will focus on the systems and structures they have built with their Thought and Strategy Partner to sustain their desired changes and continue building their self-awareness.*

Thought and Strategy Partner: Rick Kreyer, Senior Employee Experience Consultant



Rick has specialized in leadership development, labor relations, and HR systems over a 30-year career in key roles spanning major Minnesota school districts, including HR Director at St. Louis Park Public Schools, Chief HR Officer at Minneapolis Public Schools, and Executive Director of HR and Labor Relations at St. Paul Public Schools. Rick led transformative initiatives improving systems, implementing software, streamlining hiring, and restructuring service delivery, resulting in better employee engagement and retention.

Executive Director of Human Resources Consultation

In addition to the HR Generalist support outlined above, CESO will provide Duluth with an Executive Director of Human Resources to support employee relations matters, employee investigations, contract negotiations, leadership coaching, and provide general consultation.

The work will be performed by a combination of generalist and CHRO-level staff members. CESO will also provide a team lead to liaise with school district leadership to ensure consistency and continuity of service during the contracted time. The work would be completed primarily in a virtual setting, with in-person work performed as needed and mutually agreed upon.

While every effort will be made to provide consistent CESO team members to Duluth for the duration of the contract, CESO does work in a collaborative team environment, and additional or alternate support may be assigned to Duluth to ensure high customer satisfaction, as well as to balance practitioner workload.

Payment Terms

Based on the current needs of Duluth Public Schools, as well as the team capacity at CESO, we are prepared to offer support at the following levels. All tasks will be performed in a hybrid manner, with the majority of the work being performed virtually and the remaining work performed on-site based on the needs of the district and as mutually agreed upon. **Please select the box that reflects the district's desired option(s) for service:**

- **Short-Term HRIS Supervisor Support**
 - CESO will provide HRIS Supervisor coverage on a short-term basis for a 11-week period, including two weeks of overlap to ensure seamless transitions at the beginning and end of this period.
 - All tasks listed in the Scope of Work will be charged at a rate of **\$9,000/month** for up to 80 hours per month for the months of February - March.
 - Additional tasks requested and performed above 80 hours per month will be charged at a rate of \$110 per hour.
 - **Pro-rated charges for January:** All tasks listed in the Scope of Work will be charged at a rate of **\$5,500** for up to 50 hours for the month of January.
 - Additional tasks requested and performed above 50 hours for the month of January will be charged at a rate of \$110 per hour.
- **Thought and Strategy Partnership**
 - CESO will provide a dedicated Thought and Strategy partner for the Director of Human Resources position with monthly sessions. Pricing is based on one session per month including session prep, coaching, and post-session resources.
 - All tasks listed in the Scope of Work will be charged at a rate of **\$350/month**.
 - Additional coaching sessions are available upon request and will be charged at a rate of **\$225 per session**.

Applicable travel costs will be billed for mileage at the current IRS rate from the CESO headquarters in Minneapolis to Duluth Public Schools. No travel costs are incurred for virtual/remote work.

Timeline

- If selected, and unless otherwise agreed upon, CESO is prepared to provide support under each option outlined in this proposal as follows:
 - The **Short-Term HRIS Supervisor support** option will begin on January 15, 2026 and conclude on March 31, 2026, with the option to extend.
 - The **Thought and Strategy Partnership** option will begin January 5, 2026 and continue through October 31, 2026, with the option to extend.
- Payment and/or performance in full will be required during the time either party has been placed on notice of the termination of the agreement.
- ***This proposal is good for 10 days from January 5, 2025.***

Authorization to Proceed

Please sign and return a copy of this contract to CESO, LLC, as authorization to proceed. Once we receive this signed contract, we will return a final contract to you for your records and begin with the implementation of this agreement.

I have carefully reviewed the above contract and authorize CESO, LLC, to proceed.

Simone Zunich
Executive Director of Business Services
Duluth Public Schools
709 Portia Johnson Dr.
Duluth, MN 55811

Simone Zunich
Simone Zunich (Jan 6, 2026 09:04:13 CST)

Authorized Signature

Simone Zunich

Authorized Print

01/06/26

Date

Sara Riegel
Director of HR and Organizational Design
The Center for Effective School Operations
615 1st Ave NE, Ste. 115
Minneapolis, MN 55413

Sara Riegel

Authorized Signature

Sara Riegel

Authorized Print

01/06/26

Date

General Conditions

The following general conditions are made in part of CESO, LLC (the "professional") proposal (the "proposal"). The term "customer" refers to the school system for which the professional is providing services. To the extent that the proposal conflicts with the terms delineated in the general conditions, the terms in the general conditions shall control.

A. Responsibilities

- a. Professional will provide services as enumerated in the proposal with the care and skill ordinarily exercised by reputable members of its profession practicing under similar conditions during the period of this proposal and in the same locality.
- b. Customer will provide all information necessary and access to staff and facilities as needed so that work can be conducted by professional in an economical, timely and safe manner.
- c. The fees and reimbursable listed in the proposal is the amount owed to the professional for the products and services provided by professional under this agreement.
- d. Invoices will be submitted to customer every month for work performed during the month. The customer shall make payments no later than thirty days after receipt of the invoice. All invoices unpaid for over thirty days will bear interest and a collection fee of eighteen percent annually, compounded monthly. Payment may be withheld only if this agreement is breached, and a written notice has been provided within forty-five days of receiving the invoice that is in dispute.

B. Disputes

- a. Disputes under this agreement will be promptly resolved in good faith through negotiation. All claims, disputes, differences not resolved in accordance with the commercial rules of the American Arbitration Assoc. in effect at that time.

C. Indemnity & Insurance

- a. Professional shall indemnify and hold harmless Customer against losses, damages and claims, demands, actions, costs (including reasonable attorney fees), and fines of any kind resulting from any breach of this Agreement by Professional, its employees, agents, subcontractors or licensees, of their obligation under this Agreement, or from any negligence or misconduct by professional, its employees, agents, subcontractors or licensees, but only for the proportion of damages which is equal to Professional's proportion of the total fault which directly caused the damages.
- b. Customer shall indemnify and hold harmless Professional against losses, damages and claims, demands, actions, costs (including reasonable

attorney fees), and fines of any kind resulting from any breach of this Agreement by Customer, its employees, agents, subcontractors or licensees, of their obligation under this Agreement, or from any negligence or misconduct by Customer, its employees, agents, subcontractors or licensees, but only for the proportion of damages which is equal to Customer's proportion of the total fault which directly caused the damages.

- c. Professional carries coverage and limits of liability insurance for the Professional's own negligence as required by law and district requirements. These may include, but are not limited to the following:
 - i. Workers Compensation
 - ii. Employers' Liability
 - iii. Comprehensive General Liability with the following coverage:
 - 1. Bodily Injury
 - 2. Property Damage
 - 3. Personal Injury
 - 4. General Aggregate
 - 5. Product
 - 6. Fire Damage
 - 7. Medical Expenses
 - iv. Physical Loss insurance sufficient to cover loss or damage to Professional's owned or leased equipment.
 - v. Professional Liability (claims made).
 - vi. Contractor Pollution Liability (claims made).
 - vii. Excess Umbrella Liability. Professional's Excess Umbrella Liability policy provides coverage in addition to each of the coverages listed above including Comprehensive General Liability, Professional Liability and Contractor Pollution Liability.

D. Termination

- a. Neither party will have a right to terminate this agreement for convenience unless a termination fee in the amount of the remaining contract is paid to the terminated party.

AGREEMENT

THIS AGREEMENT, made and entered into this 1st day of November, 2025, by and between Independent School District #709, a public corporation, hereinafter called District, and Leadership Transformation Consulting, an independent contractor, hereinafter called Contractor.

THE PURPOSE OF THE AGREEMENT is to set out the terms and conditions whereby Contractor will provide programs or services for the District at the times and locations set forth in this Agreement.

The terms and conditions of this Agreement are as follows: *(insert here or attach as appropriate)*

1. Dates of Service. This Agreement shall be deemed to be effective as of 11/1/25 and shall remain in effect until 6/30/25, unless terminated earlier as provided for herein, or unless and until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.

2. Performance. Consultation, Human Resources Department, District Support Services Rendered (Including mileage, travel, prep time and per diem)

3. Background Check. *(applies to contractors working independent with students)*

Contractor must provide an executed criminal history consent form and a money order or check payable to the District in an amount equal to the actual cost of conducting a criminal history background check on all of its employees assigned to the program. Contractor is precluded from performance of contract until the results of the criminal background check(s) are on file.

If Contractor has already completed background checks for their business needs, Contractor stipulates that the background checks are completed, on file, and will be made available for review if the District should request.

Contractor will notify the District of any individual working in our schools with convictions of a gross misdemeanor or felony.

4. Reimbursement. In consideration of the performance of Contractor of its obligations pursuant to this Agreement, District hereby agrees to reimburse Contractor for its services and expenses in performing said obligations up to a sum not to exceed \$12,000 in total.

Contractor is required by Minnesota Statutes, Section 270.66, subd. 3, to provide their Taxpayer Identification Number (TIN) used in the enforcement of Federal and State tax laws. The TIN will be available to Federal and State tax authorities and State personnel involved in the payment of State obligations. This Agreement will not be approved unless TIN is provided.

5. Requests for Reimbursement. The terms of payment under this Agreement are as follows:

- a. Payment shall be made by the District within 30 days of submission of a proper invoice by the Contractor;
- b. Any other terms of payment in the performance of services are incorporated by reference in this Agreement.

6. Propriety of Expenses. The fact that the District has reimbursed Contractor for any expense claimed by Contractor shall not preclude District from questioning the propriety of any such item. District reserves the right to offset any overpayment or disallowance of any item or items at any time under this Agreement by reducing future payments to Contractor. This clause shall not be construed to bar any other legal remedies District may have to recover funds expended by Contractor for disallowed costs.

7. Ownership of Materials. The District reserves the rights to reproduce the programming in any fashion, or appropriate the contents of the programming, or any portion thereof, to its own use for any and all programs, forms and other materials that Contractor has provided, prepared, or utilized in performance of the terms of this Agreement.

8. Independent Contractor. Both the District and Contractor agree that they will act as an independent contractor in the performance of its duties under this Agreement. Nothing contained in this Agreement shall be construed as in any manner creating a relationship of joint venture between the parties, which shall remain independent contractors with respect to all actions performed pursuant to this Agreement.

Accordingly, Contractor shall be responsible for payment of all taxes, including Federal, State, and local taxes, arising out of Contractor's activities in accordance with this Agreement, including by way of illustration, but not limited to, Federal and State income tax, Social Security tax, Unemployment Insurance taxes, workers compensations, and any other taxes or business license fees as required.

9. Indemnity and defense of the District. Contractor hereby agrees to defend, indemnify and hold the District harmless from all claims relating to its work pursuant to this Agreement.

In the event that Contractor breaches its obligation to defend, indemnify and hold the District harmless, then in addition to its other damages the District shall be entitled to recover its attorney's fees and costs and disbursements incurred in enforcing this Agreement.

10. Notices. All notices to be given by Contractor to District shall be deemed to have been given by depositing the same in writing in the United States Mail: ISD 709, Duluth Public Schools, Attn: Business Services - Brett Mensing, 709 Portia Johnson Drive, Duluth, MN 55811.

All notices to be given by District to Contractor shall be deemed to have been given by depositing the same in writing in the United States Mail to (mailing address with zip) Leadership Transformation Consulting, 1420 Spring St, Sobieski WI 54171.

11. **Assignment.** Contractor shall not in any way assign or transfer any of its rights, interests or obligations under this Agreement in any way whatsoever without the prior written approval of the District.

12. **Modification or Amendment.** No amendment, change or modification of this Agreement shall be valid unless in writing signed by the parties' hereto.

13. **Governing Laws.** This Agreement, together with all its paragraphs, terms and provisions is made in the State of Minnesota and shall be construed and interpreted in accordance with the laws of the State of Minnesota.

14. **Entire Agreement.** This Agreement contains the entire understanding of the parties hereto with respect to the subject matter hereof and shall not be changed or otherwise altered except by written agreement of the parties.

15. **Cancellation.** Either party shall have the right to terminate this Agreement, without cause, upon (30) days written notice to the other party as provided for in this Agreement.

16. **Data Practices.** Contractor further understands and agrees that it shall be bound by the Minnesota Government Data Practices Act (Minnesota Statutes 13.03-13.04) with respect to "data on individuals"; as defined in 13.02, subd. 5 of that Statute) which it collects, receives, stores, uses, creates or disseminates pursuant to this Agreement.

17. **Insurance.** (If applicable) Contractor shall not commence work under the contract until they have obtained all the insurance described below and Duluth Public Schools has approved such insurance. Contractor shall maintain such insurance in force and effect throughout the term of the contract.

Contractor is required to maintain and furnish satisfactory evidence of the following insurance policies:

Workers' Compensation Insurance: Contractor must provide Workers' Compensation insurance for all its employees and, in case any work is subcontracted, Contractor will require the subcontractor to provide Workers' Compensation insurance in accordance with the statutory requirements of the State of Minnesota including Coverage B, Employer's Liability.

Commercial General Liability: Contractor is required to maintain insurance protecting it from claims for damages for bodily injury, including sickness or disease, death, and for care and loss of services as well as claims for property damage, including loss of use which may arise from operations under the Contract whether the operations are by the contractor or subcontractor or by anyone directly or indirectly employed under the contract.

18. **Conflict of Interest and Fiduciary Duty:** All contractors doing business with the District agree to follow Policy 307 - Conflicts of Interest and Fiduciary Duty. This policy is located on the District's website.

THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK

AS EVIDENCE OF THEIR ASSENT TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, set forth above, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.

Dec 17, 2025

Suzanne Zninch (Dec 17, 2025 13:41:46 CST)

Contractor Signature

SSN/Tax ID Number

Date

Program Director

Date

Please note: All signatures *must* be obtained AND the following *must* be completed by the Program Director before submission to the CFO for review and approval.

This contract is funded by either:

1. The following budget (include full 18 digit code); or
2. will be paid using Student Activity Funds; or
3. is no cost contract (e.g. Memorandum of Understanding).

Please check the appropriate line below:

Check if the contract will be paid using District funds and enter the budget code in the top line below (enter in blank spots following the example).

Check if the contract will be paid using Student Activity Funds

Check if the contract is a no-cost contract such as a Memorandum of Understanding

01	E	012	105	000	305	105
XX	X	XXX	XXX	XXX	XXX	XXX

Suzanne Zninch

12/17/25

Exec. Dir Finance & Business Services / Superintendent of Schools / Board Chair

Date

December 19, 2025

ISD No 709 - Duluth
Simone Zunich
709 Porita Johnson Drive
Duluth, MN 55811

Wipfli Advisory LLC ("Wipfli," "Wipfli Advisory" "we", "our") appreciates the opportunity to provide services to ISD No 709 - Duluth ("Client", "you", "your"). This letter ("Engagement Letter"), together with the attached Wipfli Advisory LLC Professional Services Terms and Conditions ("Terms and Conditions") describe the nature and scope of the services we will provide and confirms our mutual understanding of the terms of our engagement.

Scope

We will provide the following services with respect to the Solar System (the "Project") at the above listed property:

- *An analysis that addresses the following ITC requirements (the "Report")*
 - *Identifying Client's qualifying property that is eligible for the ITC incentive.*
 - *Identifying whether the Project has met the requirements for the following multipliers or adders:*
 - *Prevailing Wage and Apprenticeship Multiplier (Megawatt Exemption as defined by IRC Section 48(a)(9)(B) and related Regulations),*
 - *Domestic Content Adder,*
 - *Energy Community Adder, and*
 - *Low Income Communities Adder*
 - *Assist with Client's ITC pre-registration filing requirements, if necessary*
 - *Provide to client, or file upon Client's request, tax forms to claim the credit*

The services which are the subject of this Engagement Letter do not include an analysis of the applicability of any state or local incentives for the above property. If Client desires such services, Wipfli will work with Client to execute a separate engagement letter.

General Service Conditions

We will rely, without investigation or verification, on all oral and written information provided to us by you or your agents. We will assume that all such information is true, correct, and complete in all material respects as of the date provided to us and as of the date we render our advice. As a consequence, it is critical for you to accurately provide us with all facts pertaining to this matter. All tax advice is fact-specific. Seemingly small

changes in facts can cause dramatically different results in tax liability. Any change in the facts which you provide to us should be discussed with us to determine any effect on the advice which we may provide to you.

The advice that we will provide you will be our best interpretation of how the existing tax law could be applied to the facts. Our advice will not be a guaranty of how the courts, or any taxing authority, will rule on the issue or issues addressed. Tax laws are subject to frequent change and constant litigation. What may be a strong position today, may not be so six (6) months from now. For that reason, any advice which we may give you will be limited to the tax law as it exists on the day of that advice.

The depth of discussion contained in the Report will be specific to your needs as the client and for the intended use stated herein. The Report is to be used only for the specific purpose stated herein and any other use is invalid. You may show the Report in its entirety to those third parties that need to review the information contained herein, but no reliance may be made by any third party without our prior written consent. No one should rely on our Report as a substitute for his or her own due diligence. No reference to our name or our Report, in whole or in part, in any document you prepare and/or distribute to third parties may be made without our prior written consent. Wipfli is not responsible for the unauthorized use of the Report.

Project Fees

Our fees and expenses for this engagement will be billed as work progresses, and progress billings may be submitted. Based upon our discussions with representatives of Client, the fee for this engagement will be \$6,250. Our fee has been determined based on our understanding obtained through discussions with you regarding your preparedness for the engagement and your current operations. To the extent we encounter circumstances outside of our expectations that warrant additional procedures and time, we will communicate that fact and advise you of options and the additional fees necessary to complete the engagement. We will also charge our actual direct travel expenses (if any) plus a technology and administration fee equal to six percent (6%) of our professional fees. We expect payment of our billings within 30 days after submission.

Client and its shareholders are responsible for the timely filing of their respective tax return(s). Client's failure to file, or to timely file, any tax return affected by this Engagement Letter shall not constitute a defense to the credit calculation or payment of our fee. Moreover, Client's failure to timely file Client's tax return or properly report our credit calculation, shall have no effect on Client's obligation to pay Wipfli for the services rendered herein.

IRS Audit Support

Client understands that any tax advice provided by Wipfli in this engagement is not binding on the IRS or any other taxing authorities or courts of law and should not be considered as representation, warranty, or guarantee that any taxing authority will agree with the positions taken in any of the tax return(s) filed pursuant to this engagement. Accordingly, should a taxing authority inquire about or audit the income tax return(s) in reference to the ITC, Client may seek to engage Wipfli to defend, at Wipfli's standard hourly consulting rates at that time (plus any out-of-pocket expenses), any challenge to the ITC claimed on the tax return(s). In such case, Client agrees to maintain the documentation necessary to support its ITC claim. Such defense may include time expended in responding to notices or representing Client through any IRS appeals conference on such matter(s).

ISD No 709 - Duluth
Page 3
December 19, 2025

Approval to Proceed

All work related to this engagement to be performed by Wipfli under this Engagement Letter shall be subject to the Wipfli Advisory LLC Professional Services Terms and Conditions, attached hereto. If you agree with the terms of our engagement, please sign the enclosed copy of this Engagement Letter in the space indicated and return it to us in the envelope provided, by email, or by fax.

We reserve the right to adjust the fee and/or scope of this Engagement Letter if it is not signed and returned to us within 30 days of the date of issuance.

We appreciate this opportunity to work with you.

Sincerely,

Wipfli Advisory LLC

Wipfli Advisory LLC

ACCEPTED: ISD No 709 - Duluth

By: *Ermine Zurich*

Executive Dir. Finance, Business Services

Date: *December 22, 2025*

Revision Date (10/1/2025)

Wipfli Advisory LLC
Professional Services Terms and Conditions

1. Terms and Conditions and Related Engagement Documents

These Wipfli Advisory LLC Professional Services Terms and Conditions ("Terms and Conditions") apply to and govern Wipfli Advisory LLC's provision of services to You. For the purposes of these Terms and Conditions, any reference to "Wipfli," "We," "Us," "Our," or similar is a reference to Wipfli Advisory LLC, and includes any subsidiaries or subcontractors of Wipfli Advisory LLC, and any reference to "Client," "You," or similar is a reference to the party or parties that have engaged Us to provide services, and the parties ultimately responsible for Our fees and expenses.

These Terms and Conditions may be appended to or incorporated into an engagement letter outlining the delivery of specific services by Us to You, and in that case such engagement letter and any appendices thereto and these Terms and Conditions form the entire agreement between You and Wipfli with respect to the services described therein, and supersede and merge all prior or contemporaneous agreements and understandings (oral or written) between or among the parties regarding the subject matter thereof, including prior proposals of Wipfli regarding the engagement or services, understandings, and agreements (oral or written) between the parties relating to the subject matter, including, without limitation, the terms of any request for proposal issued by Client or the standard printed terms on any purchase order issued by Client and any non-disclosure or confidentiality agreement between Wipfli and Client dated prior to the date of the engagement letter. No modification, amendment, supplement to, or waiver of these Terms and Conditions shall be binding upon the parties unless made in writing and duly signed by both parties. To the greatest extent reasonably possible, the provisions of these Terms and Conditions, any engagement letter, its appendices, any other exhibit, attachment, schedule, or other document referenced in or by the engagement letter, shall be read together and harmonized to give effect to the parties' intent. In the event of a direct conflict among the express provisions of the foregoing, the engagement letter shall be given controlling effect. Notwithstanding the foregoing, where Wipfli provides services, support, and advice not covered by an engagement letter, these Terms and Conditions shall apply, including with respect to any such services, support, or advice performed or provided prior to the execution of an engagement letter related to those services.

2. Change Orders

Unless an engagement letter specifies otherwise, services that fall outside the agreed-upon scope of Wipfli's engagement under any engagement letter shall be covered by a Change Order, or, if the nature and amount of such services are not material to the overall engagement, shall be delineated and included on Wipfli's invoice for such services. A "Change Order" means a mutually agreed-upon change in the scope of work or services, schedule, or the time for Wipfli's performance of the work or services under an engagement letter, or a change in the fees or the basis of the fees to be paid to Wipfli by Client, which is reduced to a writing that is executed or otherwise acknowledged by an authorized representative of each for Wipfli and Client. Services performed under a Change Order shall be subject to these Terms and Conditions.

3. Commencement and Term

Our engagement will commence when acceptance of these Terms and Conditions and any related engagement letter is delivered to Wipfli through execution thereof by a duly authorized representative of Client and shall continue until the services contemplated under the engagement letter are Complete (as reasonably determined by Wipfli), unless earlier terminated by either party as provided herein. Each person executing an engagement letter or Change Order on behalf of a party represents and warrants to the other that he or she has all power and authority to bind the party on whose behalf he or she is executing the same. For the purposes of this paragraph, "Complete" means the delivery by Wipfli of the report or other deliverables contemplated by the engagement letter, or where no deliverables are contemplated, three (3) months after the last date of services rendered by Wipfli with respect to the services at issue. Notwithstanding the foregoing, services, support, and advice provided by Wipfli in respect of an engagement after the termination of such engagement shall be governed by these Terms and Conditions.

4. Termination of Services

Wipfli's services may be terminated as follows: (i) by either party immediately upon written notice to the other if either party hereto becomes the subject of voluntary or involuntary bankruptcy or other insolvency proceeding, (ii) by Wipfli or Client if either party defaults in the performance of any of its covenants and agreements and such default is not cured within thirty (30) days after notice from the other party specifying the nature of such default, and (iii) by Wipfli or Client with or without cause upon providing thirty (30) days' written notice. Wipfli has the right to terminate services with immediate effect if We determine applicable professional standards require Us to do so, if Client does not in a timely manner provide Us with information reasonably requested by Us to perform the contemplated services, refuses to cooperate with Our reasonable requests for assistance in connection with the delivery of Our services, or misrepresents any material facts. Our withdrawal will release Us from any obligation to complete the services and will constitute termination of

Our engagement. Termination of Our engagement shall have no effect on either party's obligation to pay any amount due and owing with respect to such periods prior to the effective date of such termination and Client agrees to compensate Us for Our time and out-of-pocket expenses through the effective date of termination.

5. Fee Estimates and Expenses

An engagement letter may set forth specific fee amounts, hourly rates, or certain ranges for Wipfli's fees in respect of the services contemplated by the engagement letter. Where Wipfli provides an estimate of fees, Client acknowledges that Wipfli provides fee estimates as an accommodation to Client. These estimates depend on various assumptions, including without limitation: (a) anticipated cooperation from Client personnel; (b) timely responses to Our inquiries; (c) timely completion and delivery of Client assistance requests; (d) timely communication of all significant accounting and financial reporting matters; (e) the assumption that unexpected circumstances will not be encountered during the engagement; and (f) where applicable, the assumption that Client's hardware platform/computer system will, at the commencement of the services, be fully operable as intended and designed, functioning as necessary and available to Wipfli without material restriction for the duration of the services. Unless otherwise indicated in an engagement letter, fee estimates shall not be construed as or deemed to be a minimum or maximum fee quotation. Although Wipfli reasonably believes suggested fee ranges are accurate, Wipfli's actual fees may vary from its fee estimates.

Unless otherwise agreed in an engagement letter, a technology and administration fee of six percent (6%) of professional fees will be added to all invoices, along with any direct travel expenses incurred. The technology and administration fee is in lieu of other direct expenses and charges which might otherwise apply. Notwithstanding the foregoing, the cost of software and software licenses or subscriptions and similar miscellaneous tools provided or acquired specifically for Client or for Client's use in connection with the performance of services may be invoiced separately.

6. Payment of Fees and Expenses

All invoices are due and payable within thirty (30) days of the invoice date. All business or commercial accounts will be charged interest at the lesser of one percent (1%) per month or the maximum rate permitted by law, except where prohibited by law, on the balance due to Wipfli that is outstanding over thirty (30) days. At Our discretion, services may be suspended if Client's account becomes overdue and services will not be resumed until Client's account is paid in full. Client acknowledges and agrees that We are not required to continue services in the event of a failure to pay on a timely basis for services rendered. Client further acknowledges and agrees that in the event Wipfli suspends or terminates services as a result of Client's failure to pay as agreed on a timely basis for services rendered, Wipfli shall not be liable to Client for any damages that occur, whether direct or indirect, foreseeable or unforeseen, and whether or not the parties have been advised of the possibility of such damages, and Client agrees to indemnify and hold Wipfli harmless against any such damages or claims.

7. Engagement Staffing

Wipfli expressly reserves the right to replace, in Our reasonable discretion, any of Our team members as necessary to provide quality and timely service to Client. From time to time, and depending upon circumstances, Wipfli may use third-party service providers, such as independent contractors, specialists, or vendors to assist Us in providing professional services, including tax services. These parties and their personnel may be located within or outside the United States. We may also use personnel from affiliates of Wipfli and other Wipfli-related entities (including Our wholly owned subsidiary based in India and contractors in the Philippines).

We remain responsible to Client for the supervision of all independent contractors, service providers, entities, and personnel who assist Us in rendering professional services hereunder and for protecting the confidentiality of Client information. Client hereby consents and authorizes Us to disclose Client information to the foregoing parties for the purpose of providing services to Client. Applicable rules in some states require that We advise You that some persons who own an interest in Wipfli may not be licensed as Certified Public Accountants and may provide services.

8. Confidentiality, Information Security and Electronic Information Storage

The performance of services by Wipfli may result in the parties having access to information that is confidential to one another, including, without limitation, source code, documentation, specifications, databases, system design, file layouts, tool combinations, development methods, or business or financial affairs, which may incorporate business methods, marketing strategies, pricing, competitor information, product development strategies and methods, customer lists, customer information, and financial results (collectively "Confidential Information"). Confidential Information may include information received from third parties, both written and oral, that each party is obligated to treat as confidential.

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Confidential Information shall not include any information that (i) is already known by the receiving party or its affiliates, free of any obligation to keep it confidential; (ii) is or becomes publicly known through no wrongful act of the receiving party or its affiliates; (iii) is received by the receiving party from a third party without any restriction on confidentiality; (iv) is independently developed by the receiving party or its affiliates without the use of the disclosing party's Confidential Information; (v) is disclosed to third parties by the disclosing party without any obligation of confidentiality; or (vi) is approved for release by prior written authorization of the disclosing party.

Except as permitted hereunder and necessary for the performance of services hereunder, without the advance written consent of the other party or as required by law, regulation, legal process, or to comply with professional standards applicable to a party, neither party shall disclose to a third party Confidential Information of the other party. Each party agrees to maintain at least the same procedures regarding the Confidential Information of the other as it maintains with respect to its own Confidential Information. Each party may use the Confidential Information received from the other party only in connection with fulfilling its obligations under this agreement. The parties further agree that expiration or termination of this agreement, for any reason, shall not relieve either party, nor minimize their obligations with respect to Confidential Information, as set forth herein.

Wipfli will ensure that it maintains appropriate policies, procedures and safeguards to protect the confidentiality of Client Confidential Information. In addition We will ensure that Our agreements with all third-party service providers contain appropriate provisions to protect Client Confidential Information. We may use electronic media to transmit Client Confidential Information, and such use in itself will not constitute a breach of any security or confidentiality obligation. Client acknowledges that Wipfli has no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted, notwithstanding all reasonable security measures employed by Us. You consent to Our use of electronic devices and applications in the delivery of Our services.

Wipfli is committed to protecting personal information that can be linked to specific individuals, including health information ("Personal Data"). Any Personal Data provided to Us by Client to receive Our services will be kept confidential and not disclosed to any third party not described above (parties providing Us assistance in rendering professional services) unless necessary to deliver services, expressly permitted by Client, or required by law, regulation, legal process, or to comply with professional standards applicable to Wipfli. Client is responsible for obtaining, pursuant to law or regulation, consents from parties that provided Client with their Personal Data which will be obtained, used, and disclosed by Wipfli to render services, and Wipfli may rely on the representation that Client has obtained such consents. Notwithstanding anything to the contrary, Client acknowledges that Wipfli may collect, use, and disclose certain administrative Personal Data (such as contact information and Internet activity) to administer the contract between the parties and in accordance with Wipfli's Privacy Statement (as applicable) available at www.wipfli.com/privacy-statement.

9. Intellectual Property Rights, Client Records, Wipfli Workpapers: Use of Deliverables and Drafts

Wipfli acknowledges that all Client materials, data, or other information provided to Wipfli to permit Wipfli to perform services ("Client IP") belongs to and shall remain the property of Client. Client acknowledges that proprietary information, documents, materials, management techniques, and other intellectual property (collectively "Wipfli IP") are a material asset to Wipfli and source of services We perform for Client and others and were developed prior to performing services for Client. Client acknowledges that Wipfli Advisory LLC and/or Wipfli LLP or their affiliates (together "Wipfli Entities") owns all right, title and interest in Wipfli IP including enhancements thereto produced or developed by Wipfli throughout the duration of this engagement, excluding any pre-existing ownership right of Client and without implying any ownership interest in any Client IP, all of which shall remain the property of Client. Upon completion of the services and full payment by Client of all related invoices, the Wipfli Entities grant to Client a perpetual paid-up license to use or modify, for internal purposes only, any deliverable produced by Wipfli and actually delivered to Client (including embedded Wipfli IP), provided that any use or modification of such deliverable, other than for the purposes stated in the related engagement letter, is not authorized. In addition, Client shall not alter or remove any of Wipfli Entities' trademarks, copyright registration marks, patent, or other intellectual property notices applicable to any of Wipfli Entities' goods, products, services, marketing material, or advertising media and shall not in any way alter any of Wipfli Entities' products. Neither party shall acquire any right, title, or interest in or to the other party's code, data, business processes, or other information to which such party may have access during the term of the engagement hereunder. All such code, data, business process, and other information shall be solely and exclusively the property of the originating party.

Client's original documents, data, books, and records are the property of Client, and it is Client's responsibility to maintain all such materials. Wipfli has no responsibility to do so unless specifically undertaken by Wipfli in an engagement letter. Workpapers, documentation, and files created by Us in the course of providing services are the property of Wipfli. We will retain workpapers, documentation, and files pursuant to Our record retention policy. In the event We are required to respond to a subpoena, court order, government regulatory inquiry, or other legal process related to Client or its management (other than a matter in which Wipfli is named as a party) for the production of workpapers, documents, files and/or testimony relative to information We obtained and/or prepared during the course of rendering services, We will, to the extent permitted by law and applicable professional standards, notify You of the matter, but You agree We have no obligation to You in the event We determine We are obligated to provide documents or other information. You agree to compensate Us for all time We expend in connection with such response, at Our regular rates, and to reimburse Us for all related out-of-pocket costs, including reasonable attorney's fees, that We may incur. Any services under this paragraph will be deemed a separate engagement subject to these Terms and Conditions.

Client agrees that Wipfli may use Client's name and logo in experience citations and in proposals, work product and deliverables provided or directed to Client pursuant to the engagement letter or otherwise. Notwithstanding any other provision of the engagement letter or these Terms and Conditions, and except as prohibited by law, Wipfli may use the information received under the engagement letter, including tax return information, in an aggregated and anonymized manner, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to You or current or prospective clients to provide them services or offerings. In no event will We use or disclose the information in a way that would permit Client to be identified by third parties without Client's express consent. With respect to tax return information, Client may request in writing a more limited use and disclosure than the foregoing. The foregoing consent is valid until further notice by Client.

10. Third-Party Software, Technology Tools and Related Products and Limitations Thereon

Wipfli may use software, technology tools, or related products ("Third-Party Products") to deliver services to Client. Where Wipfli uses Third-Party Products or is engaged to provide services related to the selection, implementation, or use of Third-Party Products, Wipfli will employ commercially reasonable efforts to research, learn, and assist Client in the selection, implementation, and use of such Third-Party Products. However, Wipfli shall not be held liable for any issues, errors, or malfunctions related to or arising from the Third-Party Products not directly caused by Wipfli's fraud or willful misconduct. Client acknowledges that Wipfli does not have control over the functionality, performance, or availability of Third-Party Products and cannot assure or make any representation that the Third-Party Products are free from defects, malware, viruses, trojan horses, and similar risks. Consequently, Wipfli disclaims any warranties or guarantees, express or implied, regarding the performance, reliability, or results obtained from the use of Third-Party Products, and Client acknowledges that the use of such Third-Party Products is subject to the terms of any end user agreement associated with each of the Third-Party Products and accepts such terms. Where Client is provided access to Third-Party Products by Wipfli, Client will: 1) use and access such Third-Party Products only for the purpose for which they were provided access; 2) not tamper with, modify, or alter such Third-Party Products; and 3) comply with all reasonable instructions from Wipfli in respect of such access.

11. Tax Services

Tax services are subject to and will be performed in accordance with Treasury Department Circular 230, the American Institute of Certified Public Accountants (AICPA), and other professional standards applicable to tax services. Our fees for services do not include time spent responding to IRS or state or local inquiries, and Client understands that We are not responsible for IRS or state or local disallowance of doubtful deductions or deductions unsupported by adequate documentation, nor for resulting taxes, penalties, and interest. You acknowledge that Our tax services do not include, and we shall not be responsible for providing any procedures designed to discover significant errors, fraud, defalcations or other irregularities should any exist in respect of Client's financial statements or financial position. Client's tax returns may be selected for review by the taxing authorities. Any proposed adjustments by an examining agent are subject to certain rights of appeal. In the event of such tax examination, We will be available upon request to represent Client and will charge additional fees for the time and expenses incurred. Any such services will constitute a separate and distinct engagement.

If Client is an individual with respect to whom IRC 7216 and the related regulations ("7216") are applicable, Wipfli will not utilize foreign persons or resources to provide tax services without first obtaining appropriate consent

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from Client, and any provision of these Terms and Conditions which would contravene the requirements of 7216 shall be inapplicable.

12. Allocation of Risk and Limitation of Liability
In no event will Wipfli or Client be liable to the other for claims of punitive, exemplary, consequential, special, incidental, or indirect damages, whether or not a party was advised of the possibility of such damages, regardless of whether they were foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise. Wipfli's liability for all claims, damages, and costs of Client arising from Wipfli's services performed under an engagement letter, Change Order, or otherwise shall be limited to the amount of fees paid by Client to Wipfli for the specific services which give rise to the claim for damages or, in the case of services provided in respect of an engagement which spans a period of more than twelve (12) months, the fees paid by Client to Wipfli in the twelve (12) months preceding the event giving rise to the claim. The limitation of liability in the preceding sentence shall not apply in the event of Wipfli's fraud or willful misconduct or where disallowed by applicable law, regulation, or professional standards applicable to the services performed under these Terms and Conditions. Because Wipfli will rely on Client and its management for the accuracy of the representations made to Wipfli to perform services, and except where indemnity is disallowed by applicable law, regulation, or professional standards applicable to the services performed under these Terms and Conditions, Client holds harmless and releases Wipfli and its owners and employees from all claims, liabilities, losses, and costs of any kind arising which arise from: (i) a knowing misrepresentation, withholding, or concealment of information by Client or its management; or (ii) a wrongful act by Client or a member of Client's management or ownership group.

13. Dispute Resolution; Choice of Law and Statute of Limitations
If any dispute arises regarding the subject matter hereof or services provided by Wipfli to Client, and such dispute cannot be resolved through informal negotiations and discussions, prior to resorting to litigation, the parties will try in good faith to settle the dispute by non-binding mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes. Either party may request mediation, and costs of any mediation proceeding shall be shared equally. IN THE EVENT OF LITIGATION, WIPFLI AND CLIENT HEREBY AGREE NOT TO ELECT OR REQUEST A TRIAL BY JURY OF ANY ISSUE TRIABLE BY RIGHT OF JURY AND WAIVE ANY RIGHT TO TRIAL BY JURY FULLY TO THE EXTENT THAT ANY SUCH RIGHT SHALL NOW OR HERAFTER EXIST WITH RESPECT TO THE SERVICES, THESE TERMS AND CONDITIONS, OR ANY CLAIM, COUNTERCLAIM, OR OTHER ACTION ARISING THEREWITH.

Client acknowledges and agrees that its sole and exclusive remedy with respect to any and all claims in respect of services rendered by Wipfli Advisory LLC shall be against Wipfli Advisory LLC and no other entity or person, including without limitation Wipfli LLP. In furtherance of the foregoing, Client hereby waives, to the fullest extent permitted under law, any and all claims and causes of action for any breach of contract, tort, or other claim against such other parties and each of their respective representatives arising under or based upon any legal theory, except in the event of common law fraud or intentional misconduct.

The parties agree that any dispute arising out of Wipfli's services or these Terms and Conditions shall be governed by the laws of the state of Illinois, without regard to conflict of laws principles. Except for an action by Us to collect payment of Our invoices, Wipfli and Client agree that no claim arising out of services rendered by Wipfli shall be filed after the earlier of the expiration of the applicable statute of limitations, or : (i) in the case of any report or deliverable issued by Wipfli under the engagement letter, no later than two years from the date of such report or deliverable (or if no report or deliverable is issued, two years from the date of any related engagement letter); or (ii) in the case of any tax form or similar governmental filing, no later than three years after the extended due date of such tax form or filing.

14. Sanctions Compliance
In connection with Wipfli's engagement to provide services, You represent, warrant and covenant as follows: (a) You are not located, ordinarily resident, or incorporated in any jurisdiction subject to comprehensive U.S. economic sanctions (currently, Cuba, Iran, North Korea, Crimea and Russia-occupied regions of Ukraine); (b) You are not and are not owned or controlled by or acting on behalf of or for the benefit of a person or entity subject to sanctions by the US, UK or EU, including any person designated on any sanctions lists; (c) You are not otherwise a person to whom a United States-based business is prohibited or restricted from providing services under applicable laws including sanctions and trade control laws; (d) You are not and are not owned or controlled by or acting on behalf of or for the benefit of a person or entity currently debarred, suspended, proposed for debarment, or otherwise excluded from participation in any federal, state, or local process, and (e) You will not violate or cause Wipfli to violate any applicable laws, whether criminal or otherwise, including anti-corruption, anti-money laundering laws, economic sanctions and trade control laws, in connection with the services provided by Wipfli. You further agree to promptly notify Wipfli in writing if You or any individual acting for You becomes subject to any such debarment or exclusion during the term of this engagement. Wipfli reserves the right to terminate this engagement immediately upon learning of any such debarment or exclusion.

15. Alternative Practice Structure and Impact on Independence
Wipfli Advisory LLC (and its respective subsidiary entities) operates in an alternative practice structure with Wipfli LLP in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.

To the extent Client has separately engaged Wipfli LLP to perform services, Wipfli Advisory LLC cannot perform services that would impair Wipfli LLP's independence. The services described in the engagement letter do not impair Wipfli LLP's independence.

"Wipfli" is the brand name under which Wipfli Advisory LLC and its respective subsidiary entities and Wipfli LLP provide professional services. In these Terms and Conditions, "Wipfli" means Wipfli Advisory LLC unless the context clearly indicates otherwise.

16. Certain Sales (and Similar) Tax Responsibilities
To the extent applicable, Client shall pay and be solely and exclusively liable for all sales, use, ad valorem, excise, or other taxes or governmental charges imposed on the installation, implementation, licensure, or sale of goods or services by Wipfli or third parties to Client.

17. Severability
The provisions of these Terms and Conditions shall be severable, so that the invalidity or unenforceability of any provision will not affect the validity or enforceability of the remaining provisions; provided that no such severability shall be effective if it materially changes the economic benefit of these Terms and Conditions to either party.

18. Independent Contractor Status and Non-Exclusivity
The relationship between Wipfli and Client is solely and exclusively that of independently contracting parties. No right of exclusivity is granted, guaranteed, or implied by Wipfli by entry into an engagement letter or the performance of services. Client acknowledges that Wipfli regularly performs the same or similar services as are being provided hereunder to third parties.

19. Insurance
Wipfli will carry and maintain in force at all times during the term of its engagement with Client appropriate insurance coverages, including policies covering professional liability errors and omissions, cyber liability, general liability, automotive liability, and worker's compensation.

20. Notices
All notices required to be given to either party hereunder shall be in writing and sent by email or traceable carrier to each party's address (including an email address) indicated on any engagement letter, or such other address as a party may indicate by at least ten (10) business days' prior written notice to the other party. Notices shall be effective upon receipt. A copy of such notice shall be provided to wipfli-legal@wipfli.com.

21. Counterparts and Electronic Signatures
Any document contemplated hereby may be executed in one or more counterparts, each of which will be deemed to be an original, and all of which, when taken together, will be deemed to constitute one and the same document. Each party hereto agrees that any electronic signature of a party to any document contemplated hereby is intended to authenticate such writing and shall be as valid and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing"; (ii) to have been signed; and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature.

22. Assignment
These Terms and Conditions and related engagement letters and agreements shall be binding on the parties hereto and their respective successors and assigns. Neither party may make assignment thereof without the prior written consent of the other party, except that Wipfli may assign its rights and obligations hereunder without approval of Client to an entity that acquires all or substantially all of the assets of Wipfli or to any subsidiary, affiliate, or successor in a merger, acquisition, or change of control of Wipfli; provided that in no event shall such assignment relieve Wipfli of its obligations hereunder or under any applicable engagement letter.

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23. Force Majeure

Either party may suspend (or, if such suspension continues for more than thirty (30) days, terminate) its obligations (except the obligation to pay for services previously rendered) hereunder or under any engagement letter or Change Order if such obligations are delayed, prevented, or rendered impractical or impossible due to circumstances beyond its reasonable control, including, without limitation, events generally understood to be "Acts of God."

24. Certain Disclosures

Wipfli's services do not constitute legal or investment advice. We are not in a fiduciary relationship with You. Wipfli does not provide investment advisory services. Certain Wipfli employees also dually serve as Creative Planning LLC ("Creative") investment adviser representatives ("IARs"). If Client requires investment advisory services, Wipfli will introduce Client to a Wipfli employee who dually serves as an IAR. If Client subsequently engages Creative, Creative will, in most cases, share a portion of its ongoing investment advisory fee with the IAR. The IAR is required to remit such amounts to Wipfli as the IAR's employer. Wipfli's receipt of a portion of the Creative advisory fee will not result in Client's payment of a higher Creative investment advisory fee than if Client had engaged Creative independent of Wipfli and the IAR. The IAR will provide Client with written disclosure of the relationship and economic arrangement by and among Wipfli, the IAR, and Creative. All investment advisory services are provided exclusively by Creative per the terms and conditions of a separate written agreement between Client and Creative. The Wipfli Entities do not provide investment advisory services, but Wipfli's receipt of compensation as described does present the potential of a conflict of interest. The IAR's role is limited to the introduction of Creative. Creative's written disclosure brochure and Form CRS discussing its advisory services and fees is available at www.creativeplanning.com. **No Client is under any obligation to engage Creative or to continue engaging with Creative after having decided to engage Creative.**

December 19, 2025

ISD No. 709 - Duluth
Simone Zunich
709 Portia Johnson Drive
Duluth, MN 55811

For the Year Ended: June 30, 2026

Dear Simone:

Wipfli Advisory LLC ("Wipfli," "Wipfli Advisory" "we", "our") appreciates the opportunity to provide services to ISD No. 709 - Duluth ("Client", "you", "your"). This letter ("Engagement Letter"), together with the attached Wipfli Advisory LLC Professional Services Terms and Conditions ("Terms and Conditions") describe the nature and scope of the services we will provide and confirms our mutual understanding of the terms of our engagement.

Tax Services

We will prepare the following federal, state, and local tax returns, and charitable registration statements with supporting schedules (the "Returns"):

- Form 990-T, Exempt Organization Business Income Tax Return (and proxy tax) under Section 6033(3)

From time to time, you may request that we provide services outside the scope of these tax return preparation services ("Additional Services"). We will provide such Additional Services subject to the terms and conditions of this Engagement Letter. However, nothing in this Engagement Letter related to Additional Services is intended to require us to provide these Additional Services or is intended to create a duty, either express or implied, to provide such Additional Services or otherwise to bring to your attention tax matters or advice that we were not specifically requested to provide or address.

Our work in connection with preparation of your Returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. Our work in connection with preparation of your Returns also does not include any procedures beyond questions posed in the Client Assistance Memo ("CAM") designed to discover whether any excess benefit transactions, self-dealing transactions, prohibited investments, taxable expenditures, or § 501(r) non-compliance events have occurred.

You authorize Wipfli to directly access your accounting system(s) when requested by you or as deemed necessary by Wipfli to render services under this Engagement Letter. You agree to provide Wipfli a unique username and password to facilitate such access. You further agree to manage such access and understand that you are responsible for providing that access in a sound and secure manner that does not compromise your network or systems, and that you are responsible for terminating such access and may do so at any time, provided that you understand that terminating such access may make it impossible to perform our obligations hereunder and relieve us of our obligation to do so.

We will use our judgment in resolving questions where the tax law is unclear or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

We do not perform a review or audit of the information that is provided to us as it relates to your Form 990. It is your organization's responsibility to comply with all Internal Revenue Code ("IRC") requirements including IRC §501 requirements and rules surrounding tax-exempt bonds, excess benefit transactions, self-dealing, prohibited investments, or taxable expenditures, §501(r) hospital requirements, and unrelated business income tax classification, as well as other areas that are represented on Form 990. Since these areas can have substantial noncompliance penalties (including revocation of tax-exempt status), you should carefully review the final return to confirm that it accurately represents your organization.

Management is responsible for making all management decisions, performing all management functions, and designating an individual with suitable skill, knowledge, and/or experience (preferably within senior management) to oversee these services. Management is responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results.

Management is also responsible for establishing and maintaining internal controls, including monitoring ongoing activities. In addition, management has the final responsibility for the Form 990 and information returns. Therefore, management should review Form 990 and the information returns carefully before signing and filing them. If an extension of time is required to file any of your returns, any unrelated business income or excise tax that may be due with these returns must be paid with the extensions. Any amounts not paid by the filing deadline are subject to interest and late payment penalties when those amounts are actually paid. Furthermore, failure to file returns or filing returns late may subject you to filing penalties and interest.

There are a variety of filing requirements and laws which are triggered if you have a financial interest or signature authority over foreign bank accounts, securities, business interests and/or other properties or assets or engage in certain foreign transactions. These rules also apply if you have direct or indirect control over foreign businesses or entities or the assets they hold, and they can apply to inbound or outbound transactions or property transfers and/or the receipt of gifts or inheritances. The failure to properly report and disclose that information as required by law can subject you to significant penalties, both financial and criminal. Because these rules are exceedingly complex, it is your obligation to disclose to us in writing any matters related to your finances or personal situation which may reasonably implicate foreign reporting rules so that we can consider their impact on your filing obligations. You agree to indemnify and hold us harmless against any consequences resulting from your failure to make such disclosures, including taxes and penalties which may be imposed on you as a result of such failure. In the event we are required to make filings to address these matters, our fees may be adjusted for the additional services we provide.

The law also provides various penalties that may be imposed when taxpayers understate their tax liability and engage in certain related-party excess benefit transactions, self-dealing, prohibited investments, or taxable expenditures prohibited under the IRC. If you would like information on the amount or circumstances of these penalties, please contact us.

The IRC and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a return and the organization. To avoid exposure to these penalties, it may be necessary in some

cases to make certain disclosures to you and/or in the return concerning positions taken on the return that do not meet these standards. Accordingly, we will advise you if we identify such a situation, and we will discuss those annual information/tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the annual information/tax services portion of this engagement.

The Internal Revenue Service ("IRS") permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless instructed otherwise, we will check that box authorizing the IRS to discuss your return with us.

Timely delivery by you to us of the information necessary for filing your tax return is critical to allow us to provide professional and timely service. To ensure we have an opportunity to prepare your tax return correctly and allow you to file timely, we must receive all information requested in our initial document request at least **5 weeks** prior to the original due date of the tax return, or the agreed upon date if that is earlier. We also must receive any subsequent requested information in the timeframe set forth in that request. If these conditions are not met, it may result in the need to file an extension of the tax return due date for either or both of your federal and state tax returns. In that case, we reserve the right to file your tax return after the initial due date and prior to the extended deadline.

If it is necessary to file for an extension of the due date for your tax returns, to ensure that your returns will be completed timely we must receive all information in our initial document request at least **21 days** prior to the extended due date of the tax return, or the agreed upon date if that is earlier. We also must receive any subsequent requested information in the timeframe set forth in that request. If we have not received all of your information in accordance with these conditions, we cannot guarantee that your returns will be completed before the applicable deadline. If your information is received less than **21 days** before the extended due date and we complete and deliver your return to allow you to file on or before the deadline, we reserve the right to bill an additional service fee.

Fees

Our fees for these services are generally based on the amount of time required to complete the engagement at our standard billing rates. However, we will also consider the complexity and the value of the work performed, the experience level of the staff required to bring the appropriate level of expertise to the project, and the circumstances under which the work is performed, and as a result, actual charges may be greater or lesser than our standard rates. In no event will we charge a fee that we do not consider reasonable under the circumstances. We will also charge our actual direct travel expenses (if any) plus a technology and administration fee equal to six percent (6%) of our professional fees. Our fees and expenses may be billed as work progresses, and progress billings may be submitted. We expect payment of our billings within 30 days after submission.

ISD No. 709 - Duluth

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December 19, 2025

Approval to Proceed

All work related to this engagement to be performed by Wipfli under this Engagement Letter shall be subject to the Wipfli Advisory LLC Professional Services Terms and Conditions, attached hereto. If you agree with the terms of this Engagement Letter, please electronically sign and submit where indicated.

We appreciate this opportunity to work with you.

Sincerely,

Wipfli Advisory LLC

Wipfli Advisory LLC

ACCEPTED: ISD No. 709 - Duluth

By: *Simone Zinrich*

Date: *December 22, 2025*

kc

Enc.

Revision Date (10/1/2025)

Wipfli Advisory LLC
Professional Services Terms and Conditions

1. Terms and Conditions and Related Engagement Documents

These Wipfli Advisory LLC Professional Services Terms and Conditions ("Terms and Conditions") apply to and govern Wipfli Advisory LLC's provision of services to You. For the purposes of these Terms and Conditions, any reference to "Wipfli," "We," "Us," "Our," or similar is a reference to Wipfli Advisory LLC, and includes any subsidiaries or subcontractors of Wipfli Advisory LLC, and any reference to "Client," "You," or similar is a reference to the party or parties that have engaged Us to provide services, and the parties ultimately responsible for Our fees and expenses.

These Terms and Conditions may be appended to or incorporated into an engagement letter outlining the delivery of specific services by Us to You, and in that case such engagement letter and any appendices thereto and these Terms and Conditions form the entire agreement between You and Wipfli with respect to the services described therein, and supersede and merge all prior or contemporaneous agreements and understandings (oral or written) between or among the parties regarding the subject matter thereof, including prior proposals of Wipfli regarding the engagement or services, understandings, and agreements (oral or written) between the parties relating to the subject matter, including, without limitation, the terms of any request for proposal issued by Client or the standard printed terms on any purchase order issued by Client and any non-disclosure or confidentiality agreement between Wipfli and Client dated prior to the date of the engagement letter. No modification, amendment, supplement to, or waiver of these Terms and Conditions shall be binding upon the parties unless made in writing and duly signed by both parties. To the greatest extent reasonably possible, the provisions of these Terms and Conditions, any engagement letter, its appendices, any other exhibit, attachment, schedule, or other document referenced in or by the engagement letter, shall be read together and harmonized to give effect to the parties' intent. In the event of a direct conflict among the express provisions of the foregoing, the engagement letter shall be given controlling effect. Notwithstanding the foregoing, where Wipfli provides services, support, and advice not covered by an engagement letter, these Terms and Conditions shall apply, including with respect to any such services, support, or advice performed or provided prior to the execution of an engagement letter related to those services.

2. Change Orders

Unless an engagement letter specifies otherwise, services that fall outside the agreed-upon scope of Wipfli's engagement under any engagement letter shall be covered by a Change Order, or, if the nature and amount of such services are not material to the overall engagement, shall be delineated and included on Wipfli's invoice for such services. A "Change Order" means a mutually agreed-upon change in the scope of work or services, schedule, or the time for Wipfli's performance of the work or services under an engagement letter, or a change in the fees or the basis of the fees to be paid to Wipfli by Client, which is reduced to a writing that is executed or otherwise acknowledged by an authorized representative of each for Wipfli and Client. Services performed under a Change Order shall be subject to these Terms and Conditions.

3. Commencement and Term

Our engagement will commence when acceptance of these Terms and Conditions and any related engagement letter is delivered to Wipfli through execution thereof by a duly authorized representative of Client and shall continue until the services contemplated under the engagement letter are Complete (as reasonably determined by Wipfli), unless earlier terminated by either party as provided herein. Each person executing an engagement letter or Change Order on behalf of a party represents and warrants to the other that he or she has all power and authority to bind the party on whose behalf he or she is executing the same. For the purposes of this paragraph, "Complete" means the delivery by Wipfli of the report or other deliverables contemplated by the engagement letter, or where no deliverables are contemplated, three (3) months after the last date of services rendered by Wipfli with respect to the services at issue. Notwithstanding the foregoing, services, support, and advice provided by Wipfli in respect of an engagement after the termination of such engagement shall be governed by these Terms and Conditions.

4. Termination of Services

Wipfli's services may be terminated as follows: (i) by either party immediately upon written notice to the other if either party hereto becomes the subject of voluntary or involuntary bankruptcy or other insolvency proceeding, (ii) by Wipfli or Client if either party defaults in the performance of any of its covenants and agreements and such default is not cured within thirty (30) days after notice from the other party specifying the nature of such default, and (iii) by Wipfli or Client with or without cause upon providing thirty (30) days' written notice. Wipfli has the right to terminate services with immediate effect if We determine applicable professional standards require Us to do so, if Client does not in a timely manner provide Us with information reasonably requested by Us to perform the contemplated services, refuses to cooperate with Our reasonable requests for assistance in connection with the delivery of Our services, or misrepresents any material facts. Our withdrawal will release Us from any obligation to complete the services and will

constitute termination of Our engagement. Termination of Our engagement shall have no effect on either party's obligation to pay any amount due and owing with respect to such periods prior to the effective date of such termination and Client agrees to compensate Us for Our time and out-of-pocket expenses through the effective date of termination.

5. Fee Estimates and Expenses

An engagement letter may set forth specific fee amounts, hourly rates, or certain ranges for Wipfli's fees in respect of the services contemplated by the engagement letter. Where Wipfli provides an estimate of fees, Client acknowledges that Wipfli provides fee estimates as an accommodation to Client. These estimates depend on various assumptions, including without limitation: (a) anticipated cooperation from Client personnel; (b) timely responses to Our inquiries; (c) timely completion and delivery of Client assistance requests; (d) timely communication of all significant accounting and financial reporting matters; (e) the assumption that unexpected circumstances will not be encountered during the engagement; and (f) where applicable, the assumption that Client's hardware platform/computer system will, at the commencement of the services, be fully operable as intended and designed, functioning as necessary and available to Wipfli without material restriction for the duration of the services. Unless otherwise indicated in an engagement letter, fee estimates shall not be construed as or deemed to be a minimum or maximum fee quotation. Although Wipfli reasonably believes suggested fee ranges are accurate, Wipfli's actual fees may vary from its fee estimates.

Unless otherwise agreed in an engagement letter, a technology and administration fee of six percent (6%) of professional fees will be added to all invoices, along with any direct travel expenses incurred. The technology and administration fee is in lieu of other direct expenses and charges which might otherwise apply. Notwithstanding the foregoing, the cost of software and software licenses or subscriptions and similar miscellaneous tools provided or acquired specifically for Client or for Client's use in connection with the performance of services may be invoiced separately.

6. Payment of Fees and Expenses

All invoices are due and payable within thirty (30) days of the invoice date. All business or commercial accounts will be charged interest at the lesser of one percent (1%) per month or the maximum rate permitted by law, except where prohibited by law, on the balance due to Wipfli that is outstanding over thirty (30) days. At Our discretion, services may be suspended if Client's account becomes overdue and services will not be resumed until Client's account is paid in full. Client acknowledges and agrees that We are not required to continue services in the event of a failure to pay on a timely basis for services rendered. Client further acknowledges and agrees that in the event Wipfli suspends or terminates services as a result of Client's failure to pay as agreed on a timely basis for services rendered, Wipfli shall not be liable to Client for any damages that occur, whether direct or indirect, foreseen or unforeseen, and whether or not the parties have been advised of the possibility of such damages, and Client agrees to indemnify and hold Wipfli harmless against any such damages or claims.

7. Engagement Staffing

Wipfli expressly reserves the right to replace, in Our reasonable discretion, any of Our team members as necessary to provide quality and timely service to Client. From time to time, and depending upon circumstances, Wipfli may use third-party service providers, such as independent contractors, specialists, or vendors to assist Us in providing professional services, including tax services. These parties and their personnel may be located within or outside the United States. We may also use personnel from affiliates of Wipfli and other Wipfli-related entities (including Our wholly owned subsidiary based in India and contractors in the Philippines).

We remain responsible to Client for the supervision of all independent contractors, service providers, entities, and personnel who assist Us in rendering professional services hereunder and for protecting the confidentiality of Client information. Client hereby consents and authorizes Us to disclose Client information to the foregoing parties for the purpose of providing services to Client. Applicable rules in some states require that We advise You that some persons who own an interest in Wipfli may not be licensed as Certified Public Accountants and may provide services.

8. Confidentiality, Information Security and Electronic Information Storage

The performance of services by Wipfli may result in the parties having access to information that is confidential to one another, including, without limitation, source code, documentation, specifications, databases, system design, file layouts, tool combinations, development methods, or business or financial affairs, which may incorporate business methods, marketing strategies, pricing, competitor information, product development strategies and methods, customer lists, customer information, and financial results (collectively "Confidential Information"). Confidential Information may include information received from third parties, both written and oral, that each party is obligated to treat as confidential.

Wipfli Advisory LLC
Professional Services Terms and Conditions

Confidential Information shall not include any information that (i) is already known by the receiving party or its affiliates, free of any obligation to keep it confidential; (ii) is or becomes publicly known through no wrongful act of the receiving party or its affiliates; (iii) is received by the receiving party from a third party without any restriction on confidentiality; (iv) is independently developed by the receiving party or its affiliates without the use of the disclosing party's Confidential Information; (v) is disclosed to third parties by the disclosing party without any obligation of confidentiality; or (vi) is approved for release by prior written authorization of the disclosing party.

Except as permitted hereunder and necessary for the performance of services hereunder, without the advance written consent of the other party or as required by law, regulation, legal process, or to comply with professional standards applicable to a party, neither party shall disclose to a third party Confidential Information of the other party. Each party agrees to maintain at least the same procedures regarding the Confidential Information of the other as it maintains with respect to its own Confidential Information. Each party may use the Confidential Information received from the other party only in connection with fulfilling its obligations under this agreement. The parties further agree that expiration or termination of this agreement, for any reason, shall not relieve either party, nor minimize their obligations with respect to Confidential Information, as set forth herein.

Wipfli will ensure that it maintains appropriate policies, procedures and safeguards to protect the confidentiality of Client Confidential Information. In addition We will ensure that Our agreements with all third-party service providers contain appropriate provisions to protect Client Confidential Information. We may use electronic media to transmit Client Confidential Information, and such use in itself will not constitute a breach of any security or confidentiality obligation. Client acknowledges that Wipfli has no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted, notwithstanding all reasonable security measures employed by Us. You consent to Our use of electronic devices and applications in the delivery of Our services.

Wipfli is committed to protecting personal information that can be linked to specific individuals, including health information ("Personal Data"). Any Personal Data provided to Us by Client to receive Our services will be kept confidential and not disclosed to any third party not described above (parties providing Us assistance in rendering professional services) unless necessary to deliver services, expressly permitted by Client, or required by law, regulation, legal process, or to comply with professional standards applicable to Wipfli. Client is responsible for obtaining, pursuant to law or regulation, consents from parties that provided Client with their Personal Data which will be obtained, used, and disclosed by Wipfli to render services, and Wipfli may rely on the representation that Client has obtained such consents. Notwithstanding anything to the contrary, Client acknowledges that Wipfli may collect, use, and disclose certain administrative Personal Data (such as contact information and Internet activity) to administer the contract between the parties and in accordance with Wipfli's Privacy Statement (as applicable) available at www.wipfli.com/privacy-statement.

9. Intellectual Property Rights, Client Records, Wipfli Workpapers; Use of Deliverables and Drafts

Wipfli acknowledges that all Client materials, data, or other information provided to Wipfli to permit Wipfli to perform services ("Client IP") belongs to and shall remain the property of Client. Client acknowledges that proprietary information, documents, materials, management techniques, and other intellectual property (collectively "Wipfli IP") are a material asset to Wipfli and source of services We perform for Client and others and were developed prior to performing services for Client. Client acknowledges that Wipfli Advisory LLC and/or Wipfli LLP or their affiliates (together "Wipfli Entities") owns all right, title and interest in Wipfli IP including enhancements thereto produced or developed by Wipfli throughout the duration of this engagement, excluding any pre-existing ownership right of Client and without implying any ownership interest in any Client IP, all of which shall remain the property of Client. Upon completion of the services and full payment by Client of all related invoices, the Wipfli Entities grant to Client a perpetual paid-up license to use or modify, for internal purposes only, any deliverable produced by Wipfli and actually delivered to Client (including embedded Wipfli IP), provided that any use or modification of such deliverable, other than for the purposes stated in the related engagement letter, is not authorized. In addition, Client shall not alter or remove any of Wipfli Entities' trademarks, copyright registration marks, patent, or other intellectual property notices applicable to any of Wipfli Entities' goods, products, services, marketing material, or advertising media and shall not in any way alter any of Wipfli Entities' products. Neither party shall acquire any right, title, or interest in or to the other party's code, data, business processes, or other information to which such party may have access during the term of the engagement hereunder. All such code, data, business process, and other information shall be solely and exclusively the property of the originating party.

Client's original documents, data, books, and records are the property of Client, and it is Client's responsibility to maintain all such materials. Wipfli has no responsibility to do so unless specifically undertaken by Wipfli in an engagement letter. Workpapers, documentation, and files created by Us in the course of providing services are the property of Wipfli. We will retain workpapers, documentation, and files pursuant to Our record retention policy. In the event We are required to respond to a subpoena, court order, government regulatory inquiry, or other legal process related to Client or its management (other than a matter in which Wipfli is named as a party) for the production of workpapers, documents, files and/or testimony relative to information We obtained and/or prepared during the course of rendering services, We will, to the extent permitted by law and applicable professional standards, notify You of the matter, but You agree We have no obligation to You in the event We determine We are obligated to provide documents or other information. You agree to compensate Us for all time We expend in connection with such response, at Our regular rates, and to reimburse Us for all related out-of-pocket costs, including reasonable attorney's fees, that We may incur. Any services under this paragraph will be deemed a separate engagement subject to these Terms and Conditions.

Client agrees that Wipfli may use Client's name and logo in experience citations and in proposals, work product and deliverables provided or directed to Client pursuant to the engagement letter or otherwise. Notwithstanding any other provision of the engagement letter or these Terms and Conditions, and except as prohibited by law, Wipfli may use the information received under the engagement letter, including tax return information, in an aggregated and anonymized manner, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to You or current or prospective clients to provide them services or offerings. In no event will We use or disclose the information in a way that would permit Client to be identified by third parties without Client's express consent. With respect to tax return information, Client may request in writing a more limited use and disclosure than the foregoing. The foregoing consent is valid until further notice by Client.

10. Third-Party Software, Technology Tools and Related Products and Limitations Thereon

Wipfli may use software, technology tools, or related products ("Third-Party Products") to deliver services to Client. Where Wipfli uses Third-Party Products or is engaged to provide services related to the selection, implementation, or use of Third-Party Products, Wipfli will employ commercially reasonable efforts to research, learn, and assist Client in the selection, implementation, and use of such Third-Party Products. However, Wipfli shall not be held liable for any issues, errors, or malfunctions related to or arising from the Third-Party Products not directly caused by Wipfli's fraud or willful misconduct. Client acknowledges that Wipfli does not have control over the functionality, performance, or availability of Third-Party Products and cannot assure or make any representation that the Third-Party Products are free from defects, malware, viruses, trojan horses, and similar risks. Consequently, Wipfli disclaims any warranties or guarantees, express or implied, regarding the performance, reliability, or results obtained from the use of Third-Party Products, and Client acknowledges that the use of such Third-Party Products is subject to the terms of any end user agreement associated with each of the Third-Party Products and accepts such terms. Where Client is provided access to Third-Party Products by Wipfli, Client will: 1) use and access such Third-Party Products only for the purpose for which they were provided access; 2) not tamper with, modify, or alter such Third-Party Products; and 3) comply with all reasonable instructions from Wipfli in respect of such access.

11. Tax Services

Tax services are subject to and will be performed in accordance with Treasury Department Circular 230, the American Institute of Certified Public Accountants (AICPA), and other professional standards applicable to tax services. Our fees for services do not include time spent responding to IRS or state or local inquiries, and Client understands that We are not responsible for IRS or state or local disallowance of doubtful deductions or deductions unsupported by adequate documentation, nor for resulting taxes, penalties, and interest. You acknowledge that Our tax services do not include, and we shall not be responsible for providing any procedures designed to discover significant errors, fraud, defalcations or other irregularities should any exist in respect of Client's financial statements or financial position. Client's tax returns may be selected for review by the taxing authorities. Any proposed adjustments by an examining agent are subject to certain rights of appeal. In the event of such tax examination, We will be available upon request to represent Client and will charge additional fees for the time and expenses incurred. Any such services will constitute a separate and distinct engagement.

If Client is an individual with respect to whom IRC 7216 and the related regulations ("7216") are applicable, Wipfli will not utilize foreign persons or resources to provide tax services without first obtaining appropriate consent

Wipfli Advisory LLC
Professional Services Terms and Conditions

from Client, and any provision of these Terms and Conditions which would contravene the requirements of 7216 shall be inapplicable.

12. Allocation of Risk and Limitation of Liability
In no event will Wipfli or Client be liable to the other for claims of punitive, exemplary, consequential, special, incidental, or indirect damages, whether or not a party was advised of the possibility of such damages, regardless of whether they were foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise. Wipfli's liability for all claims, damages, and costs of Client arising from Wipfli's services performed under an engagement letter, Change Order, or otherwise shall be limited to the amount of fees paid by Client to Wipfli for the specific services which give rise to the claim for damages or, in the case of services provided in respect of an engagement which spans a period of more than twelve (12) months, the fees paid by Client to Wipfli in the twelve (12) months preceding the event giving rise to the claim. The limitation of liability in the preceding sentence shall not apply in the event of Wipfli's fraud or willful misconduct or where disallowed by applicable law, regulation, or professional standards applicable to the services performed under these Terms and Conditions. Because Wipfli will rely on Client and its management for the accuracy of the representations made to Wipfli to perform services, and except where indemnity is disallowed by applicable law, regulation, or professional standards applicable to the services performed under these Terms and Conditions, Client holds harmless and releases Wipfli and its owners and employees from all claims, liabilities, losses, and costs of any kind arising which arise from: (i) a knowing misrepresentation, withholding, or concealment of information by Client or its management; or (ii) a wrongful act by Client or a member of Client's management or ownership group.

13. Dispute Resolution; Choice of Law and Statute of Limitations
If any dispute arises regarding the subject matter hereof or services provided by Wipfli to Client, and such dispute cannot be resolved through informal negotiations and discussions, prior to resorting to litigation, the parties will try in good faith to settle the dispute by non-binding mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes. Either party may request mediation, and costs of any mediation proceeding shall be shared equally. **IN THE EVENT OF LITIGATION, WIPFLI AND CLIENT HEREBY AGREE NOT TO ELECT OR REQUEST A TRIAL BY JURY OF ANY ISSUE TRIABLE BY RIGHT OF JURY AND WAIVE ANY RIGHT TO TRIAL BY JURY FULLY TO THE EXTENT THAT ANY SUCH RIGHT SHALL NOW OR HEREAFTER EXIST WITH RESPECT TO THE SERVICES, THESE TERMS AND CONDITIONS, OR ANY CLAIM, COUNTERCLAIM, OR OTHER ACTION ARISING THEREWITH.**

Client acknowledges and agrees that its sole and exclusive remedy with respect to any and all claims in respect of services rendered by Wipfli Advisory LLC shall be against Wipfli Advisory LLC and no other entity or person, including without limitation Wipfli LLP. In furtherance of the foregoing, Client hereby waives, to the fullest extent permitted under law, any and all claims and causes of action for any breach of contract, tort, or other claim against such other parties and each of their respective representatives arising under or based upon any legal theory, except in the event of common law fraud or intentional misconduct.

The parties agree that any dispute arising out of Wipfli's services or these Terms and Conditions shall be governed by the laws of the state of Illinois, without regard to conflict of laws principles. Except for an action by Us to collect payment of Our invoices, Wipfli and Client agree that no claim arising out of services rendered by Wipfli shall be filed after the earlier of the expiration of the applicable statute of limitations, or : (i) in the case of any report or deliverable issued by Wipfli under the engagement letter, no later than two years from the date of such report or deliverable (or if no report or deliverable is issued, two years from the date of any related engagement letter); or (ii) in the case of any tax form or similar governmental filing, no later than three years after the extended due date of such tax form or filing.

14. Sanctions Compliance
In connection with Wipfli's engagement to provide services, You represent, warrant and covenant as follows: (a) You are not located, ordinarily resident, or incorporated in any jurisdiction subject to comprehensive U.S. economic sanctions (currently, Cuba, Iran, North Korea, Crimea and Russia-occupied regions of Ukraine); (b) You are not and are not owned or controlled by or acting on behalf of or for the benefit of a person or entity subject to sanctions by the US, UK or EU, including any person designated on any sanctions lists; (c) You are not otherwise a person to whom a United States-based business is prohibited or restricted from providing services under applicable laws including sanctions and trade control laws; (d) You are not and are not owned or controlled by or acting on behalf of or for the benefit of a person or entity currently debarred, suspended, proposed for debarment, or otherwise excluded from participation in any federal, state, or local process, and (e) You will not violate or cause Wipfli to violate any applicable laws, whether criminal or otherwise, including anti-corruption, anti-money laundering laws, economic sanctions and trade control laws, in connection with the services provided by Wipfli. You further agree to promptly notify Wipfli in writing if You or any individual acting for You becomes subject to any such debarment or exclusion during the term of this engagement. Wipfli reserves the right to terminate this engagement immediately upon learning of any such debarment or exclusion.

15. Alternative Practice Structure and Impact on Independence
Wipfli Advisory LLC (and its respective subsidiary entities) operates in an alternative practice structure with Wipfli LLP in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.

To the extent Client has separately engaged Wipfli LLP to perform services, Wipfli Advisory LLC cannot perform services that would impair Wipfli LLP's independence. The services described in the engagement letter do not impair Wipfli LLP's independence.

"Wipfli" is the brand name under which Wipfli Advisory LLC and its respective subsidiary entities and Wipfli LLP provide professional services. In these Terms and Conditions, "Wipfli" means Wipfli Advisory LLC unless the context clearly indicates otherwise.

16. Certain Sales (and Similar) Tax Responsibilities
To the extent applicable, Client shall pay and be solely and exclusively liable for all sales, use, ad valorem, excise, or other taxes or governmental charges imposed on the installation, implementation, licensure, or sale of goods or services by Wipfli or third parties to Client.

17. Severability
The provisions of these Terms and Conditions shall be severable, so that the invalidity or unenforceability of any provision will not affect the validity or enforceability of the remaining provisions; provided that no such severability shall be effective if it materially changes the economic benefit of these Terms and Conditions to either party.

18. Independent Contractor Status and Non-Exclusivity
The relationship between Wipfli and Client is solely and exclusively that of independently contracting parties. No right of exclusivity is granted, guaranteed, or implied by Wipfli by entry into an engagement letter or the performance of services. Client acknowledges that Wipfli regularly performs the same or similar services as are being provided hereunder to third parties.

19. Insurance
Wipfli will carry and maintain in force at all times during the term of its engagement with Client appropriate insurance coverages, including policies covering professional liability errors and omissions, cyber liability, general liability, automotive liability, and worker's compensation.

20. Notices
All notices required to be given to either party hereunder shall be in writing and sent by email or traceable carrier to each party's address (including an email address) indicated on any engagement letter, or such other address as a party may indicate by at least ten (10) business days' prior written notice to the other party. Notices shall be effective upon receipt. A copy of such notice shall be provided to wipfli-legal@wipfli.com.

21. Counterparts and Electronic Signatures
Any document contemplated hereby may be executed in one or more counterparts, each of which will be deemed to be an original, and all of which, when taken together, will be deemed to constitute one and the same document. Each party hereto agrees that any electronic signature of a party to any document contemplated hereby is intended to authenticate such writing and shall be as valid and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing"; (ii) to have been signed; and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature.

22. Assignment
These Terms and Conditions and related engagement letters and agreements shall be binding on the parties hereto and their respective successors and assigns. Neither party may make assignment thereof without the prior written consent of the other party, except that Wipfli may assign its rights and obligations hereunder without approval of Client to an entity that acquires all or substantially all of the assets of Wipfli or to any subsidiary, affiliate, or successor in a merger, acquisition, or change of control of Wipfli; provided that in no event shall such assignment relieve Wipfli of its obligations hereunder or under any applicable engagement letter.

Wipfli Advisory LLC
Professional Services Terms and Conditions

23. Force Majeure

Either party may suspend (or, if such suspension continues for more than thirty (30) days, terminate) its obligations (except the obligation to pay for services previously rendered) hereunder or under any engagement letter or Change Order if such obligations are delayed, prevented, or rendered impractical or impossible due to circumstances beyond its reasonable control, including, without limitation, events generally understood to be "Acts of God."

24. Certain Disclosures

Wipfli's services do not constitute legal or investment advice. We are not in a fiduciary relationship with You. Wipfli does not provide investment advisory services. Certain Wipfli employees also dually serve as Creative Planning LLC ("Creative") investment adviser representatives ("IARs"). If Client requires investment advisory services, Wipfli will introduce Client to a Wipfli employee who dually serves as an IAR. If Client subsequently engages Creative, Creative will, in most cases, share a portion of its ongoing investment advisory fee with the IAR. The IAR is required to remit such amounts to Wipfli as the IAR's employer. Wipfli's receipt of a portion of the Creative advisory fee will not result in Client's payment of a higher Creative investment advisory fee than if Client had engaged Creative independent of Wipfli and the IAR. The IAR will provide Client with written disclosure of the relationship and economic arrangement by and among Wipfli, the IAR, and Creative. All investment advisory services are provided exclusively by Creative per the terms and conditions of a separate written agreement between Client and Creative. The Wipfli Entities do not provide investment advisory services, but Wipfli's receipt of compensation as described does present the potential of a conflict of interest. The IAR's role is limited to the introduction of Creative. Creative's written disclosure brochure and Form CRS discussing its advisory services and fees is available at www.creativeplanning.com. No Client is under any obligation to engage Creative or to continue engaging with Creative after having decided to engage Creative.



INTERIORS & FLOORING
940 Apollo Road, Suite 110
Eagan, MN 55121
Ph: (651) 681-8100 Fax: (651) 681-1385

Attn: **BRYAN BROWN**

From: **JEFF NEYSEN**

Estimator:

Admin: **Lauralee Blahnik**

Revision #: _____

Date: **12/23/2025**

Bid Due Date: **12/23/2025**

Plan Date: _____

Addendum : _____

Proposal

To

ISD 709 DULUTH PUBLIC SCHOOLS
709 PORTIA JOHNSON DRIVE
DULUTH, MN 55811

Phone:

Project

ISD# 709 DENFELD HIGH SCHOOL
SWIFT # 241171
401 NORTH 44TH AVE WEST
DULUTH, MN 55807

Supply & Install VCT & Vinyl Base in Rooms # 1212, 1214, 2300, 2301, 2305, 2311, 2312, 2313, 3301, 3302, 3305, 3311, 3314, Hall #2210, Hall #2213 & Hall #3301 .

TOTAL (APPLICABLE TAX INCLUDED) \$ 114,520.00

THIS PROPOSAL EXPIRES ON 12/30/25

Proposal is Based on work performed during regular Business Hours (no overtime)

Existing VCT is installed over Wood/Wood Underlayment. Wood/Wood Underlayment could possibly be damaged during Flooring Demolition, degree of damage cannot be determined at this time.

New Wood Underlayment (Material and/or Labor) is not included in Proposal.

Inclusions –

Proposal includes Removal & Disposal of existing VCT, Vinyl Base & related adhesives.

Proposal includes preliminary moisture testing.

Proposal includes one coat of Skim Coat for VCT Installation.

Proposal includes minor Floor Prep , additional Prep if required will be Billed on a Time & Material Basis.

Exclusions –

Proposal excludes attic stock

Proposal excludes furniture , fixture & equipment moving'

Proposal excludes moisture mitigation

Proposal excludes Waxing VCT

Proposal excludes Wood Underlayment

****CFS Interiors & Flooring will not be held responsible for any delays related to supply-chain issues or labor shortages. ****

These delays are beyond our control, therefore CFS will not accept any back-charges or liquidated damages at this time. The construction industry is experiencing frequent and prolonged delays from both manufacturing and shipping companies. Please take these issues into account when placing orders or scheduling your projects. Physical samples for submittals may take in excess of 14 business days to process. Consider processing digital submittals whenever possible.

Commercial Flooring Services, LLC will furnish, deliver, and install the above material in accordance with all transmitted plans, specifications and general conditions for the listed price. The price includes all applicable freight and taxes, unless otherwise noted. Unless specifically included in this proposal: excludes all demolition, repair or take-up of existing flooring; excludes vacuuming, damp mopping, buffing, waxing or floor protection; excludes floor floating, leveling or repair; excludes sealing of floor, cleaning or removal of oil, grease, solvents, paints, plaster or other foreign substances; excludes asbestos control/abatement; includes no attic stock of material beyond installation coverage; includes work only during regular hours and for a single phase job; excludes any furniture movement; excludes any addenda beyond the base bid; Per CRI-104-96, 6.3 site conditions: The owner or general contractor must submit to the flooring contractor a written report on moisture and surface alkalinity of the slab to determine its suitability as a substrate for the material to be installed. Floor preparation will be billed on a time and material basis at the current rate per man-hour plus the cost of the materials. Client is subject to payment for stored materials. Commercial Flooring Services, LLC will not accept charge backs of damage or cleaning without the option to inspect claim(s) to repair or without the option to make arrangements for acceptable repairs at their expense. Commercial Flooring Services, LLC is not responsible for any claims that might result from product delivery date changes beyond their control. If a manufacturer requires a deposit to manufacture/ship certain items, client will pay that amount. This proposal is valid for thirty (30) days. Full payment is due ten (10) days from receipt of invoice unless otherwise specified.

WARRANTY DOES NOT INCLUDE ANY MOISTURE RELATED SUBFLOOR FAILURES**1. P&I (PRODUCT & INSTALLATION)**

Signed: Jeff Neyssen

JEFF NEYSEN

Proposal Total: \$114,520.00

ISD 709 DULUTH PUBLIC SCHOOLS .

Signed: Brinie Zimk

Proposed Installation Start Date: _____

AGREEMENT

THIS AGREEMENT, made and entered into this 2nd day of December, 2025, by and between Independent School District #709, a public corporation, hereinafter called District, and Katy Smith, an independent contractor, hereinafter called Contractor.

THE PURPOSE OF THE AGREEMENT is to set out the terms and conditions whereby Contractor will provide programs or services for the District at the times and locations set forth in this Agreement.

The terms and conditions of this Agreement are as follows:

1. **Dates of Service.** This Agreement shall be deemed to be effective as of December 7, 2025 and shall remain in effect until December 8, 2025, unless terminated earlier as provided for herein, or unless and until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.
2. **Performance.** Presentation for Professional Development: The Community in Community Education
3. **Background Check. (NA)**
4. **Reimbursement.** In consideration of the performance of Contractor of its obligations pursuant to this Agreement, District hereby agrees to reimburse Contractor for its services and expenses in performing said obligations up to a sum not to exceed \$ 2,100.00 in total.

Contractor is required by Minnesota Statutes, Section 270.66, subd. 3, to provide their Taxpayer Identification Number (TIN) used in the enforcement of Federal and State tax laws. The TIN will be available to Federal and State tax authorities and State personnel involved in the payment of State obligations. This Agreement will not be approved unless TIN is provided.

5. **Requests for Reimbursement.** The terms of payment under this Agreement are as follows:
 - a. Payment shall be made by the District within 30 days of submission of a proper invoice by the Contractor;
 - b. Any other terms of payment in the performance of services are incorporated by reference in this Agreement.

6. **Propriety of Expenses.** The fact that the District has reimbursed Contractor for any expense claimed by Contractor shall not preclude District from questioning the propriety of any such item. District reserves the right to offset any overpayment or disallowance of any item or items at any time under this Agreement by reducing future payments to Contractor. This clause shall not be construed to bar any other legal remedies District may have to recover funds expended by Contractor for disallowed costs.

7. Ownership of Materials. The District reserves the rights to reproduce the programming in any fashion, or appropriate the contents of the programming, or any portion thereof, to its own use for any and all programs, forms and other materials that Contractor has provided, prepared, or utilized in performance of the terms of this Agreement.

8. Independent Contractor. Both the District and Contractor agree that they will act as an independent contractor in the performance of its duties under this Agreement. Nothing contained in this Agreement shall be construed as in any manner creating a relationship of joint venture between the parties, which shall remain independent contractors with respect to all actions performed pursuant to this Agreement.

Accordingly, Contractor shall be responsible for payment of all taxes, including Federal, State, and local taxes, arising out of Contractor's activities in accordance with this Agreement, including by way of illustration, but not limited to, Federal and State income tax, Social Security tax, Unemployment Insurance taxes, workers compensations, and any other taxes or business license fees as required.

9. Indemnity and defense of the District. Contractor hereby agrees to defend, indemnify and hold the District harmless from all claims relating to its work pursuant to this Agreement.

In the event that Contractor breaches its obligation to defend, indemnify and hold the District harmless, then in addition to its other damages the District shall be entitled to recover its attorney's fees and costs and disbursements incurred in enforcing this Agreement.

10. Notices. All notices to be given by Contractor to District shall be deemed to have been given by depositing the same in writing in the United States Mail: ISD 709, Duluth Public Schools, Attn: Nate Chapman, 709 Portia Johnson Drive, Duluth, MN 55811.

All notices to be given by District to Contractor shall be deemed to have been given by depositing the same in writing in the United States Mail to (mailing address with zip)

11. Assignment. Contractor shall not in any way assign or transfer any of its rights, interests or obligations under this Agreement in any way whatsoever without the prior written approval of the District.

12. Modification or Amendment. No amendment, change or modification of this Agreement shall be valid unless in writing signed by the parties' hereto.

13. Governing Laws. This Agreement, together with all its paragraphs, terms and provisions is made in the State of Minnesota and shall be construed and interpreted in accordance with the laws of the State of Minnesota.

14. Entire Agreement. This Agreement contains the entire understanding of the parties hereto with respect to the subject matter hereof and shall not be changed or otherwise altered except by written agreement of the parties.

15. **Cancellation.** Either party shall have the right to terminate this Agreement, without cause, upon (30) days written notice to the other party as provided for in this Agreement.

16. **Data Practices.** Contractor further understands and agrees that it shall be bound by the Minnesota Government Data Practices Act (Minnesota Statutes 13.03-13.04) with respect to "data on individuals"; as defined in 13.02, subd. 5 of that Statute) which it collects, receives, stores, uses, creates or disseminates pursuant to this Agreement.

17. **Insurance.** (If applicable) Contractor shall not commence work under the contract until they have obtained all the insurance described below and Duluth Public Schools has approved such insurance. Contractor shall maintain such insurance in force and effect throughout the term of the contract.

Contractor is required to maintain and furnish satisfactory evidence of the following insurance policies:

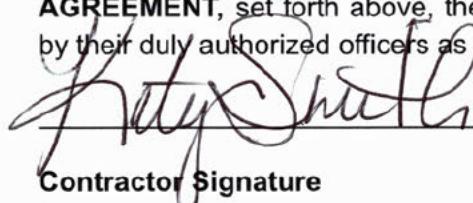
Workers' Compensation Insurance: Contractor must provide Workers' Compensation insurance for all its employees and, in case any work is subcontracted, Contractor will require the subcontractor to provide Workers' Compensation insurance in accordance with the statutory requirements of the State of Minnesota including Coverage B, Employer's Liability.

Commercial General Liability: Contractor is required to maintain insurance protecting it from claims for damages for bodily injury, including sickness or disease, death, and for care and loss of services as well as claims for property damage, including loss of use which may arise from operations under the Contract whether the operations are by the contractor or subcontractor or by anyone directly or indirectly employed under the contract.

18. **Conflict of Interest and Fiduciary Duty:** All contractors doing business with the District agree to follow Policy 307 - Conflicts of Interest and Fiduciary Duty. This policy is located on the District's website.

THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK

AS EVIDENCE OF THEIR ASSENT TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, set forth above, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.



Contractor Signature



12/8/25

Date



Program Director

SSN/Tax ID Number

12/8/25

Date

Please note: All signatures *must* be obtained AND the following *must* be completed by the Program Director before submission to the CFO for review and approval.

This contract is funded by either:

1. The following budget (include full 18 digit code); or
2. will be paid using Student Activity Funds; or
3. is no cost contract (e.g. Memorandum of Understanding).

Please check the appropriate line below:

Check if the contract will be paid using District funds and enter the budget code in the top line below (enter in blank spots following the example).

Check if the contract will be paid using Student Activity Funds

Check if the contract is a no-cost contract such as a Memorandum of Understanding

04	E	005	505	321	305	000
XX	X	XXX	XXX	XXX	XXX	XXX



12/10/25

Exec. Dir Finance & Business Services / Superintendent of Schools / Board Chair

Date

AGREEMENT

THIS AGREEMENT, made and entered into this 11/20/2025 by and between Independent School District #709, a public corporation, hereinafter called District, and Jeffery Melton, an independent contractor, hereinafter called Contractor.

THE PURPOSE OF THE AGREEMENT is to set out the terms and conditions whereby Contractor will provide programs or services for the District at the times and locations set forth in this Agreement.

The terms and conditions of this Agreement are as follows:

1. Dates of Service.

This Agreement shall be deemed to be effective 12/3/2025, unless terminated earlier as provided for herein, or unless and until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.

2. Performance.

Jeffery Melton will participate in 3 presentations of American Indian Culture on 12/08/2025 at East High School.

3. Background Check. (applies to contractors working independent with students)

Contractor must provide an executed criminal history consent form and a money order or check payable to the District in an amount equal to the actual cost of conducting a criminal history background check on all of its employees assigned to the program. Contractor is precluded from performance of contract until the results of the criminal background check(s) are on file.

If Contractor has already completed background checks for their business needs, Contractor stipulates that the background checks are completed, on file, and will be made available for review if the District should request.

Contractor will notify the District of any individual working in our schools with convictions of a gross misdemeanor or felony.

4. Reimbursement.

In consideration of the performance of Contractor of its obligations pursuant to this Agreement, District hereby agrees to reimburse Contractor for its services and expenses in performing said obligations a sum of \$600.

Contractor is required by Minnesota Statutes, Section 270.66, subd. 3, to provide their Taxpayer Identification Number (TIN) used in the enforcement of Federal and State tax laws. The TIN

will be available to Federal and State tax authorities and State personnel involved in the payment of State obligations. This Agreement will not be approved unless TIN is provided.

5. Requests for Reimbursement. The terms of payment under this Agreement are as follows:

- a. Payment shall be made by the District within 30 days of submission of a proper invoice by the Contractor;
- b. Any other terms of payment in the performance of services are incorporated by reference in this Agreement.

6. Propriety of Expenses.

The fact that the District has reimbursed Contractor for any expense claimed by Contractor shall not preclude District from questioning the propriety of any such item. District reserves the right to offset any overpayment or disallowance of any item or items at any time under this Agreement by reducing future payments to the Contractor. This clause shall

not be construed to bar any other legal remedies District may have to recover funds expended by Contractor for disallowed costs.

7. Ownership of Materials.

The District reserves the rights to reproduce the programming in any fashion, or appropriate the contents of the programming, or any portion thereof, to its own use for any and all programs, forms and other materials that Contractor has provided, prepared, or utilized in performance of the terms of this Agreement.

8. Independent Contractor.

Both the District and Contractor agree that they will act as an independent contractor in the performance of its duties under this Agreement. Nothing contained in this Agreement shall be construed as in any manner creating a relationship of joint venture between the parties, which shall remain independent contractors with respect to all actions performed pursuant to this Agreement.

Accordingly, Contractor shall be responsible for payment of all taxes, including Federal, State, and local taxes, arising out of Contractor's activities in accordance with this Agreement, including by way of illustration, but not limited to, Federal and State income tax, Social Security tax, Unemployment Insurance taxes, workers compensations, and any other taxes or business license fees as required.

9. Indemnity and defense of the District.

Contractor hereby agrees to defend, indemnify and hold the District harmless from all claims relating to its work pursuant to this Agreement. In the event that Contractor breaches its obligation to defend, indemnify and hold the District harmless, then in addition to its other damages the District shall be entitled to recover its attorney's fees and costs and disbursements incurred in enforcing this Agreement.

10. Notices.

All notices to be given by Contractor to District shall be deemed to have been given by depositing the same in writing in the United States Mail: ISD 709, Duluth Public Schools, Attn: Annemarie Schilling , 709 Portia Johnson Drive, Duluth, MN 55811.

All notices to be given by District to Contractor shall be deemed to have been given by depositing the same in writing in the United States Mail to Jeffrey Melton at 704 6264 E. County Road A, Solon Springs, WI 54873.

11. Assignment.

Contractor shall not in any way assign or transfer any of its rights, interests or obligations under this Agreement in any way whatsoever without the prior written approval of the District.

12. Modification or Amendment.

No amendment, change or modification of this Agreement shall be valid unless in writing signed by the parties' hereto.

13. Governing Laws.

This Agreement, together with all its paragraphs, terms and provisions is made in the State of Minnesota and shall be construed and interpreted in accordance with the laws of the State of Minnesota.

14. Entire Agreement.

This Agreement contains the entire understanding of the parties hereto with respect to the subject matter hereof and shall not be changed or otherwise altered except by written agreement of the parties.

15. Cancellation.

Either party shall have the right to terminate this Agreement, without cause, upon (30) days written notice to the other party as provided for in this Agreement.

16. Data Practices.

Contractor further understands and agrees that it shall be bound by the Minnesota Government Data Practices Act (Minnesota Statutes 13.03-13.04) with respect to "data on individuals"; as defined in 13.02, subd. 5 of that Statute) which it collects, receives, stores, uses, creates or disseminates pursuant to this Agreement.

17. Insurance. (If applicable)

Contractor shall not commence work under the contract until they have obtained all the insurance described below and Duluth Public Schools has approved such insurance. Contractor shall maintain such insurance in force and effect throughout the term of the contract.

Contractor is required to maintain and furnish satisfactory evidence of the following insurance policies:

Workers' Compensation Insurance: Contractor must provide Workers' Compensation insurance for all its employees and, in case any work is subcontracted, Contractor will require the subcontractor to provide Workers' Compensation insurance in accordance with the statutory requirements of the State of Minnesota including Coverage B, Employer's Liability.

Commercial General Liability: Contractor is required to maintain insurance protecting it from claims for damages for bodily injury, including sickness or disease, death, and for care and loss of services as well as claims for property damage, including loss of use which may arise from operations under the Contract whether the operations are by the contractor or subcontractor or by anyone directly or indirectly employed under the contract.

18. Conflict of Interest and Fiduciary Duty.

All contractors doing business with the District agree to follow Policy 307 - Conflicts of Interest and Fiduciary Duty. This policy is located on the District's website.

THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK

AS EVIDENCE OF THEIR ASSENT TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, set forth above, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.



Jeffrey Mellon

Contractor Signature SSN/Tax ID Number



12/3/25

Date



Program Director

12/3/25

Date

Please note: All signatures must be obtained AND the following must be completed by the Program Director before submission to the CFO for review and approval.

This contract is funded by either:

1. The following budget (include full 18 digit code); or
2. will be paid using Student Activity Funds; or
3. is no cost contract (e.g. Memorandum of Understanding).

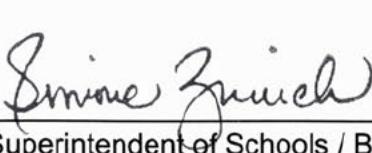
Please check the appropriate line below:

Check if the contract will be paid using District funds and enter the budget code in the top line below (enter in blank spots following the example).

01	E	005	204	414	303	000
XX	X	XXX	XXX	XXX	XXX	XXX

Check if the contract will be paid using Student Activity Funds

Check if the contract is a no-cost contract such as a Memorandum of Understanding



Simone Znich

CFO / Superintendent of Schools / Board Chair

12/4/25

Date

AGREEMENT

THIS AGREEMENT, made and entered into this 2 day of December, 2025, by and between Independent School District #709, a public corporation, hereinafter called District, and Martha Jorgensen, an independent contractor, hereinafter called Contractor.

THE PURPOSE OF THE AGREEMENT is to set out the terms and conditions whereby Contractor will provide programs or services for the District at the times and locations set forth in this Agreement.

The terms and conditions of this Agreement are as follows: *(insert here or attach as appropriate)*

1. Dates of Service. This Agreement shall be deemed to be effective as of January 6th and shall remain in effect until March 17th 2026, unless terminated earlier as provided for herein, or unless and until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.

2. Performance. *Co-Group leader and Advisor for Diamond and Pearls Afterschool Mentoring Program. This group will focus on competencies in following areas for young women, Cultural Diversity, Self awareness skills, Volunteerism, building life skills, peer support. Brooke will meet with every Tuesday after school using pathways 2 success curriculum.*

3. Background Check. *(applies to contractors working independent with students)*

Contractor must provide an executed criminal history consent form and a money order or check payable to the District in an amount equal to the actual cost of conducting a criminal history background check on all of its employees assigned to the program Contractor is precluded from performance of contract until the results of the criminal background check(s) are on file.

If Contractor has already completed background checks for their business needs, Contractor stipulates that the background checks are completed, on file, and will be made available for review if the District should request.

The contractor will notify the District of any individual working in our schools with convictions of a gross misdemeanor or felony.

4. Reimbursement. In consideration of the performance of Contractor of its obligations pursuant to this Agreement, District hereby agrees to reimburse Contractor for its services and expenses in performing said obligations up to a sum not to exceed \$50 hourly and \$ 550 in total.

Contractor is required by Minnesota Statutes, Section 270.66, subd. 3, to provide their Taxpayer Identification Number (TIN) used in the enforcement of Federal and State tax laws. The TIN will

be available to Federal and State tax authorities and State personnel involved in the payment of State obligations. This Agreement will not be approved unless TIN is provided.

5. Requests for Reimbursement. The terms of payment under this Agreement are as follows:

- a. Payment shall be made by the District within 30 days of submission of a proper invoice by the Contractor;
- b. Any other terms of payment in the performance of services are incorporated by reference in this Agreement.

6. Propriety of Expenses. The fact that the District has reimbursed Contractor for any expense claimed by Contractor shall not preclude District from questioning the propriety of any such item. District reserves the right to offset any overpayment or disallowance of any item or items at any time under this Agreement by reducing future payments to Contractor. This clause shall not be construed to bar any other legal remedies District may have to recover funds expended by Contractor for disallowed costs.

7. Ownership of Materials. The District reserves the rights to reproduce the programming in any fashion, or appropriate the contents of the programming, or any portion thereof, to its own use for any and all programs, forms and other materials that Contractor has provided, prepared, or utilized in performance of the terms of this Agreement.

8. Independent Contractor. Both the District and Contractor agree that they will act as an independent contractor in the performance of its duties under this Agreement. Nothing contained in this Agreement shall be construed as in any manner creating a relationship of joint venture between the parties, which shall remain independent contractors with respect to all actions performed pursuant to this Agreement.

Accordingly, Contractor shall be responsible for payment of all taxes, including Federal, State, and local taxes, arising out of Contractor's activities in accordance with this Agreement, including by way of illustration, but not limited to, Federal and State income tax, Social Security tax, Unemployment Insurance taxes, workers compensations, and any other taxes or business license fees as required.

9. Indemnity and defense of the District. Contractor hereby agrees to defend, indemnify and hold the District harmless from all claims relating to its work pursuant to this Agreement.

In the event that Contractor breaches its obligation to defend, indemnify and hold the District harmless, then in addition to its other damages the District shall be entitled to recover its attorney's fees and costs and disbursements incurred in enforcing this Agreement.

10. Notices. All notices to be given by Contractor to District shall be deemed to have been given by depositing the same in writing in the United States Mail: ISD 709, Duluth Public Schools, Attn: Office Advancing Equity , 709 Portia Johnson Drive, Duluth, MN 55811.

All notices to be given by District to Contractor shall be deemed to have been given by depositing the same in writing in the United States Mail to (mailing address with zip)

Martha Jorgensen: 1815 South St 55812

11. Assignment. The Contractor shall not in any way assign or transfer any of its rights, interests or obligations under this Agreement in any way whatsoever without the prior written approval of the District.

12. Modification or Amendment. No amendment, change or modification of this Agreement shall be valid unless in writing signed by the parties' hereto.

13. Governing Laws. This Agreement, together with all its paragraphs, terms and provisions is made in the State of Minnesota and shall be construed and interpreted in accordance with the laws of the State of Minnesota.

14. Entire Agreement. This Agreement contains the entire understanding of the parties hereto with respect to the subject matter hereof and shall not be changed or otherwise altered except by written agreement of the parties.

15. Cancellation. Either party shall have the right to terminate this Agreement, without cause, upon (30) days written notice to the other party as provided for in this Agreement.

16. Data Practices. Contractor further understands and agrees that it shall be bound by the Minnesota Government Data Practices Act (Minnesota Statutes 13.03-13.04) with respect to "data on individuals"; as defined in 13.02, subd. 5 of that Statute) which it collects, receives, stores, uses, creates or disseminates pursuant to this Agreement.

17. Insurance. (If applicable) Contractor shall not commence work under the contract until they have obtained all the insurance described below and Duluth Public Schools has approved such insurance. The contractor shall maintain such insurance in force and effect throughout the term of the contract.

Contractor is required to maintain and furnish satisfactory evidence of the following insurance policies:

Workers' Compensation Insurance: Contractor must provide Workers' Compensation insurance for all its employees and, in case any work is subcontracted, Contractor will require the subcontractor to provide Workers' Compensation insurance in accordance with the statutory requirements of the State of Minnesota including Coverage B, Employer's Liability.

Commercial General Liability: Contractor is required to maintain insurance protecting it from claims for damages for bodily injury, including sickness or disease, death, and for care and loss of services as well as claims for property damage, including loss of use which may arise from operations under the Contract whether the operations are by the contractor or subcontractor or by anyone directly or indirectly employed under the contract.

18. Conflict of Interest and Fiduciary Duty: All contractors doing business with the District agree to follow Policy 307 - Conflicts of Interest and Fiduciary Duty. This policy is located on the District's website.

THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK

AS EVIDENCE OF THEIR ASSENT TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, set forth above, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.

Michele Leyton

[REDACTED]

12/15/2025

Contractor Signature

SSN/Tax ID Number

Date

Michele Leyton

12/19/25

Program Director

Date

Please note: All signatures *must* be obtained AND the following *must* be completed by the Program Director before submission to the CFO for review and approval.

This contract is funded by either:

1. The following budget (include full 18 digit code); or
2. will be paid using Student Activity Funds; or
3. is no cost contract (e.g. Memorandum of Understanding).

Please check the appropriate line below:

Check if the contract will be paid using District funds and enter the budget code in the top line below (enter in blank spots following the example).

Check if the contract will be paid using Student Activity Funds

Check if the contract is a no-cost contract such as a Memorandum of Understanding

01	E	005	605	313	305	311
XX	X	XXX	XXX	XXX	XXX	XXX

Ermine Zurich

1/5/26

Exec. Dir Finance & Business Services / Superintendent of Schools / Board Chair

Date

AGREEMENT

THIS AGREEMENT, made and entered into this 2 day of December, 2025, by and between Independent School District #709, a public corporation, hereinafter called District, and Kim Robinson, an independent contractor, hereinafter called Contractor.

THE PURPOSE OF THE AGREEMENT is to set out the terms and conditions whereby Contractor will provide programs or services for the District at the times and locations set forth in this Agreement.

The terms and conditions of this Agreement are as follows: *(insert here or attach as appropriate)*

1. Dates of Service. This Agreement shall be deemed to be effective as of January 6th and shall remain in effect until March 17th 2026, unless terminated earlier as provided for herein, or unless and until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.

2. Performance. *Co-Group leader and Advisor for Diamond and Pearls Afterschool Mentoring Program. This group will focus on competencies in following areas for young women, Cultural Diversity, Self awareness skills, Volunteerism, building life skills, peer support. Brooke will meet with every Tuesday after school using pathways 2 success curriculum.*

3. Background Check. *(applies to contractors working independent with students)*

Contractor must provide an executed criminal history consent form and a money order or check payable to the District in an amount equal to the actual cost of conducting a criminal history background check on all of its employees assigned to the program Contractor is precluded from performance of contract until the results of the criminal background check(s) are on file.

If Contractor has already completed background checks for their business needs, Contractor stipulates that the background checks are completed, on file, and will be made available for review if the District should request.

The contractor will notify the District of any individual working in our schools with convictions of a gross misdemeanor or felony.

4. Reimbursement. In consideration of the performance of Contractor of its obligations pursuant to this Agreement, District hereby agrees to reimburse Contractor for its services and expenses in performing said obligations up to a sum not to exceed \$50 hourly and \$ 550 in total.

Contractor is required by Minnesota Statutes, Section 270.66, subd. 3, to provide their Taxpayer Identification Number (TIN) used in the enforcement of Federal and State tax laws. The TIN will

be available to Federal and State tax authorities and State personnel involved in the payment of State obligations. This Agreement will not be approved unless TIN is provided.

5. Requests for Reimbursement. The terms of payment under this Agreement are as follows:

- a. Payment shall be made by the District within 30 days of submission of a proper invoice by the Contractor;
- b. Any other terms of payment in the performance of services are incorporated by reference in this Agreement.

6. Propriety of Expenses. The fact that the District has reimbursed Contractor for any expense claimed by Contractor shall not preclude District from questioning the propriety of any such item. District reserves the right to offset any overpayment or disallowance of any item or items at any time under this Agreement by reducing future payments to Contractor. This clause shall not be construed to bar any other legal remedies District may have to recover funds expended by Contractor for disallowed costs.

7. Ownership of Materials. The District reserves the rights to reproduce the programming in any fashion, or appropriate the contents of the programming, or any portion thereof, to its own use for any and all programs, forms and other materials that Contractor has provided, prepared, or utilized in performance of the terms of this Agreement.

8. Independent Contractor. Both the District and Contractor agree that they will act as an independent contractor in the performance of its duties under this Agreement. Nothing contained in this Agreement shall be construed as in any manner creating a relationship of joint venture between the parties, which shall remain independent contractors with respect to all actions performed pursuant to this Agreement.

Accordingly, Contractor shall be responsible for payment of all taxes, including Federal, State, and local taxes, arising out of Contractor's activities in accordance with this Agreement, including by way of illustration, but not limited to, Federal and State income tax, Social Security tax, Unemployment Insurance taxes, workers compensations, and any other taxes or business license fees as required.

9. Indemnity and defense of the District. Contractor hereby agrees to defend, indemnify and hold the District harmless from all claims relating to its work pursuant to this Agreement.

In the event that Contractor breaches its obligation to defend, indemnify and hold the District harmless, then in addition to its other damages the District shall be entitled to recover its attorney's fees and costs and disbursements incurred in enforcing this Agreement.

10. Notices. All notices to be given by Contractor to District shall be deemed to have been given by depositing the same in writing in the United States Mail: ISD 709, Duluth Public Schools, Attn: Office Advancing Equity , 709 Portia Johnson Drive, Duluth, MN 55811.

All notices to be given by District to Contractor shall be deemed to have been given by depositing the same in writing in the United States Mail to (mailing address with zip)

Kim Robinson: 715 North 65th Avenue West Duluth, MN. 55807

11. Assignment. The Contractor shall not in any way assign or transfer any of its rights, interests or obligations under this Agreement in any way whatsoever without the prior written approval of the District.

12. Modification or Amendment. No amendment, change or modification of this Agreement shall be valid unless in writing signed by the parties' hereto.

13. Governing Laws. This Agreement, together with all its paragraphs, terms and provisions is made in the State of Minnesota and shall be construed and interpreted in accordance with the laws of the State of Minnesota.

14. Entire Agreement. This Agreement contains the entire understanding of the parties hereto with respect to the subject matter hereof and shall not be changed or otherwise altered except by written agreement of the parties.

15. Cancellation. Either party shall have the right to terminate this Agreement, without cause, upon (30) days written notice to the other party as provided for in this Agreement.

16. Data Practices. Contractor further understands and agrees that it shall be bound by the Minnesota Government Data Practices Act (Minnesota Statutes 13.03-13.04) with respect to "data on individuals"; as defined in 13.02, subd. 5 of that Statute) which it collects, receives, stores, uses, creates or disseminates pursuant to this Agreement.

17. Insurance. (If applicable) Contractor shall not commence work under the contract until they have obtained all the insurance described below and Duluth Public Schools has approved such insurance. The contractor shall maintain such insurance in force and effect throughout the term of the contract.

Contractor is required to maintain and furnish satisfactory evidence of the following insurance policies:

Workers' Compensation Insurance: Contractor must provide Workers' Compensation insurance for all its employees and, in case any work is subcontracted, Contractor will require the subcontractor to provide Workers' Compensation insurance in accordance with the statutory requirements of the State of Minnesota including Coverage B, Employer's Liability.

Commercial General Liability: Contractor is required to maintain insurance protecting it from claims for damages for bodily injury, including sickness or disease, death, and for care and loss of services as well as claims for property damage, including loss of use which may arise from operations under the Contract whether the operations are by the contractor or subcontractor or by anyone directly or indirectly employed under the contract.

18. Conflict of Interest and Fiduciary Duty: All contractors doing business with the District agree to follow Policy 307 - Conflicts of Interest and Fiduciary Duty. This policy is located on the District's website.

THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK

AS EVIDENCE OF THEIR ASSENT TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, set forth above, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.

Kim Robison

Contractor Signature

SSN/Tax ID Number

Date

Kim Robison

12/15/25

Program Director

Maryann H

Date 12/19/25

Please note: All signatures *must* be obtained AND the following *must* be completed by the Program Director before submission to the CFO for review and approval.

This contract is funded by either:

1. The following budget (include full 18 digit code); or
2. will be paid using Student Activity Funds; or
3. is no cost contract (e.g. Memorandum of Understanding).

Please check the appropriate line below:

Check if the contract will be paid using District funds and enter the budget code in the top line below (enter in blank spots following the example).

Check if the contract will be paid using Student Activity Funds

?

Check if the contract is a no-cost contract such as a Memorandum of Understanding

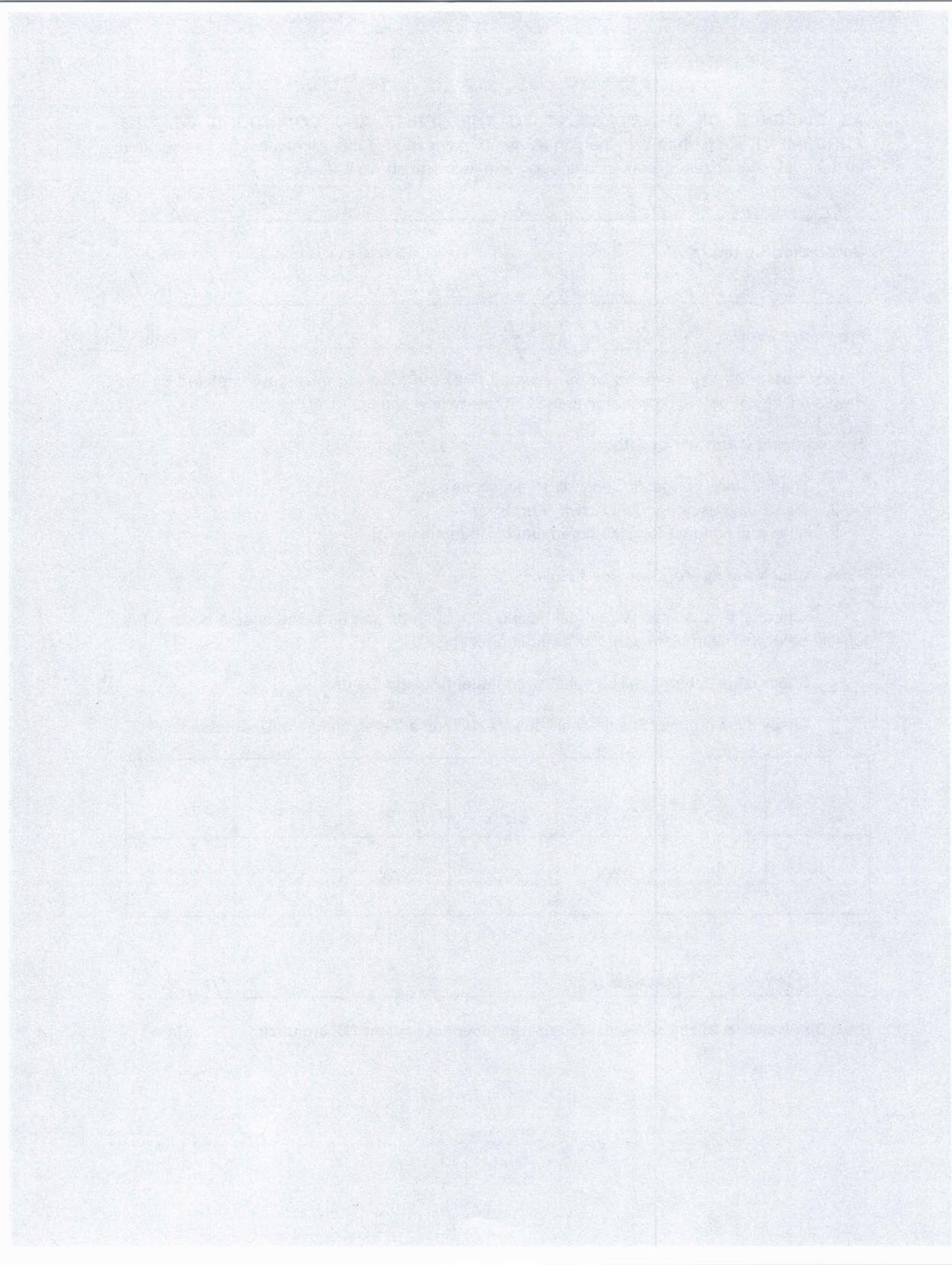
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XX	X	XXX	XXX	XXX	XXX	XXX

Smino Zurich

1/5/26

Exec. Dir Finance & Business Services / Superintendent of Schools / Board Chair

Date



AGREEMENT

THIS AGREEMENT, made and entered into this **25th day of November 2025**, by and between Independent School District #709, a public corporation, hereinafter called District, and **Hope Hrabik**, an independent contractor, hereinafter called Contractor.

THE PURPOSE OF THE AGREEMENT is to set out the terms and conditions whereby Contractor will provide programs or services for the District at the times and locations set forth in this Agreement.

The terms and conditions of this Agreement are as follows: *(insert here or attach as appropriate)*

1. Dates of Service. This Agreement shall be deemed to be effective as of **November 25th, 2025** and shall remain in effect until **June 30, 2026**, unless terminated earlier as provided for herein, or unless and until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.

2. Performance. *(insert or attach a list of programs/services to be performed by contractor)*

Provide culturally specific dancing services.

3. Background Check. Contractor will not be working independently with students

Contractor must provide an executed criminal history consent form and a money order or check payable to the District in an amount equal to the actual cost of conducting a criminal history background check on all of its employees assigned to the program. Contractor is precluded from performance of contract until the results of the criminal background check(s) are on file.

If Contractor has already completed background checks for their business needs, Contractor stipulates that the background checks are completed, on file, and will be made available for review if the District should request.

Contractor will notify the District of any individual working in our schools with convictions of a gross misdemeanor or felony.

4. Reimbursement. In consideration of the performance of Contractor of its obligations pursuant to this Agreement, District hereby agrees to reimburse Contractor for its services and expenses in performing said obligations up to a sum not to exceed **\$ 50.00 dollars (Fifty dollars) hourly / for each performance and \$150 (One Hundred and Fifty dollars) in total.**

Contractor is required by Minnesota Statutes, Section 270.66, subd. 3, to provide their Taxpayer Identification Number (TIN) used in the enforcement of Federal and State tax laws. The TIN will be available to Federal and State tax authorities and State personnel involved in the payment of State obligations. This Agreement will not be approved unless TIN is provided.

5. Requests for Reimbursement. The terms of payment under this Agreement are as follows:

- a. Payment shall be made by the District within 30 days of submission of a proper invoice by the Contractor;
- b. Any other terms of payment in the performance of services are incorporated by reference in this Agreement.

6. Propriety of Expenses. The fact that the District has reimbursed Contractor for any expense claimed by Contractor shall not preclude District from questioning the propriety of any such item. District reserves the right to offset any overpayment or disallowance of any item or items at any time under this Agreement by reducing future payments to Contractor. This clause shall not be construed to bar any other legal remedies District may have to recover funds expended by Contractor for disallowed costs.

7. Ownership of Materials. The District reserves the rights to reproduce the programming in any fashion, or appropriate the contents of the programming, or any portion thereof, to its own use for any and all programs, forms and other materials that Contractor has provided, prepared, or utilized in performance of the terms of this Agreement.

8. Independent Contractor. Both the District and Contractor agree that they will act as an independent contractor in the performance of its duties under this Agreement. Nothing contained in this Agreement shall be construed as in any manner creating a relationship of joint venture between the parties, which shall remain independent contractors with respect to all actions performed pursuant to this Agreement.

Accordingly, Contractor shall be responsible for payment of all taxes, including Federal, State, and local taxes, arising out of Contractor's activities in accordance with this Agreement, including by way of illustration, but not limited to, Federal and State income tax, Social Security tax, Unemployment Insurance taxes, workers compensations, and any other taxes or business license fees as required.

9. Indemnity and defense of the District. Contractor hereby agrees to defend, indemnify and hold the District harmless from all claims relating to its work pursuant to this Agreement.

In the event that Contractor breaches its obligation to defend, indemnify and hold the District harmless, then in addition to its other damages the District shall be entitled to recover its attorney's fees and costs and disbursements incurred in enforcing this Agreement.

10. Notices. All notices to be given by Contractor to District shall be deemed to have been given by depositing the same in writing in the United States Mail: ISD 709, Duluth Public Schools, **Attn: Duluth American Indian Education**, 709 Portia Johnson Drive, Duluth, MN 55811.

All notices to be given by District to Contractor shall be deemed to have been given by depositing the same in writing in the United States Mail to (mailing address with zip)
Hope Hrabik, 4420 Dodge St., Duluth MN, 55804.

11. Assignment. Contractor shall not in any way assign or transfer any of its rights, interests or obligations under this Agreement in any way whatsoever without the prior written approval of the District.

12. Modification or Amendment. No amendment, change or modification of this Agreement shall be valid unless in writing signed by the parties' hereto.

13. Governing Laws. This Agreement, together with all its paragraphs, terms and provisions is made in the State of Minnesota and shall be construed and interpreted in accordance with the laws of the State of Minnesota.

14. Entire Agreement. This Agreement contains the entire understanding of the parties hereto with respect to the subject matter hereof and shall not be changed or otherwise altered except by written agreement of the parties.

15. Cancellation. Either party shall have the right to terminate this Agreement, without cause, upon (30) days written notice to the other party as provided for in this Agreement.

16. Data Practices. Contractor further understands and agrees that it shall be bound by the Minnesota Government Data Practices Act (Minnesota Statutes 13.03-13.04) with respect to "data on individuals"; as defined in 13.02, subd. 5 of that Statute) which it collects, receives, stores, uses, creates or disseminates pursuant to this Agreement.

17. Insurance. (If applicable) Contractor shall not commence work under the contract until they have obtained all the insurance described below and Duluth Public Schools has approved such insurance. Contractor shall maintain such insurance in force and effect throughout the term of the contract.

Contractor is required to maintain and furnish satisfactory evidence of the following insurance policies:

Workers' Compensation Insurance: Contractor must provide Workers' Compensation insurance for all its employees and, in case any work is subcontracted, Contractor will require the subcontractor to provide Workers' Compensation insurance in accordance with the statutory requirements of the State of Minnesota including Coverage B, Employer's Liability.

Commercial General Liability: Contractor is required to maintain insurance protecting it from claims for damages for bodily injury, including sickness or disease, death, and for care and loss of services as well as claims for property damage, including loss of use which may arise from operations under the Contract whether the operations are by the contractor or subcontractor or by anyone directly or indirectly employed under the contract.

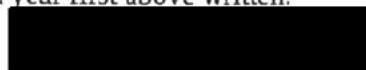
18. Conflict of Interest and Fiduciary Duty: All contractors doing business with the District agree to follow Policy 307 - Conflicts of Interest and Fiduciary Duty. This policy is located on the District's website.

THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK

AS EVIDENCE OF THEIR ASSENT TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, set forth above, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.

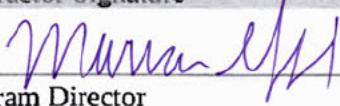


Contractor Signature



11/25/25

Date



Program Director

SSN/Tax ID Number

11/17/25

Date

Please note: All signatures *must* be obtained AND the following *must* be completed by the Program Director before submission to the CFO for review and approval.

This contract is funded by either:

1. The following budget (include full 18 digit code); or
2. will be paid using Student Activity Funds; or
3. is no cost contract (e.g. Memorandum of Understanding).

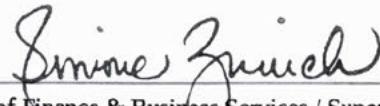
Please check the appropriate line below:

Check if the contract will be paid using District funds and enter the budget code in the top line below (enter in blank spots following the example).

XX	X	XXX	XXX	XXX	XXX	XXX

Check if the contract will be paid using Student Activity Funds

Check if the contract is a no-cost contract such as a Memorandum of Understanding



Exec. Dir. of Finance & Business Services / Superintendent of Schools / Board Chair

11/17/26

Date

01 E 005 605 313 305 311

01 E 005 605 320 305 340

01 E 225 050 000 401 000

AGREEMENT

THIS AGREEMENT, made and entered into this **25th day of November 2025**, by and between Independent School District #709, a public corporation, hereinafter called District, and **Jaylee Engstrom**, an independent contractor, hereinafter called Contractor.

THE PURPOSE OF THE AGREEMENT is to set out the terms and conditions whereby Contractor will provide programs or services for the District at the times and locations set forth in this Agreement.

The terms and conditions of this Agreement are as follows: *(insert here or attach as appropriate)*

1. **Dates of Service.** This Agreement shall be deemed to be effective as of **November 25th, 2025** and shall remain in effect until **June 30, 2026**, unless terminated earlier as provided for herein, or unless and until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.
2. **Performance.** *(insert or attach a list of programs/services to be performed by contractor)*

Provide culturally specific dancing services.

3. **Background Check.** Contractor will not be working independently with students

Contractor must provide an executed criminal history consent form and a money order or check payable to the District in an amount equal to the actual cost of conducting a criminal history background check on all of its employees assigned to the program. Contractor is precluded from performance of contract until the results of the criminal background check(s) are on file.

If Contractor has already completed background checks for their business needs, Contractor stipulates that the background checks are completed, on file, and will be made available for review if the District should request.

Contractor will notify the District of any individual working in our schools with convictions of a gross misdemeanor or felony.

4. **Reimbursement.** In consideration of the performance of Contractor of its obligations pursuant to this Agreement, District hereby agrees to reimburse Contractor for its services and expenses in performing said obligations up to a sum not to exceed **\$ 50.00 dollars (Fifty dollars) hourly / for each performance and \$150 (One Hundred and Fifty Dollars) in total.**

Contractor is required by Minnesota Statutes, Section 270.66, subd. 3, to provide their Taxpayer Identification Number (TIN) used in the enforcement of Federal and State tax laws. The TIN will be available to Federal and State tax authorities and State personnel involved in the payment of State obligations. This Agreement will not be approved unless TIN is provided.

5. Requests for Reimbursement. The terms of payment under this Agreement are as follows:

- a. Payment shall be made by the District within 30 days of submission of a proper invoice by the Contractor;
- b. Any other terms of payment in the performance of services are incorporated by reference in this Agreement.

6. Propriety of Expenses. The fact that the District has reimbursed Contractor for any expense claimed by Contractor shall not preclude District from questioning the propriety of any such item. District reserves the right to offset any overpayment or disallowance of any item or items at any time under this Agreement by reducing future payments to Contractor. This clause shall not be construed to bar any other legal remedies District may have to recover funds expended by Contractor for disallowed costs.

7. Ownership of Materials. The District reserves the rights to reproduce the programming in any fashion, or appropriate the contents of the programming, or any portion thereof, to its own use for any and all programs, forms and other materials that Contractor has provided, prepared, or utilized in performance of the terms of this Agreement.

8. Independent Contractor. Both the District and Contractor agree that they will act as an independent contractor in the performance of its duties under this Agreement. Nothing contained in this Agreement shall be construed as in any manner creating a relationship of joint venture between the parties, which shall remain independent contractors with respect to all actions performed pursuant to this Agreement.

Accordingly, Contractor shall be responsible for payment of all taxes, including Federal, State, and local taxes, arising out of Contractor's activities in accordance with this Agreement, including by way of illustration, but not limited to, Federal and State income tax, Social Security tax, Unemployment Insurance taxes, workers compensations, and any other taxes or business license fees as required.

9. Indemnity and defense of the District. Contractor hereby agrees to defend, indemnify and hold the District harmless from all claims relating to its work pursuant to this Agreement.

In the event that Contractor breaches its obligation to defend, indemnify and hold the District harmless, then in addition to its other damages the District shall be entitled to recover its attorney's fees and costs and disbursements incurred in enforcing this Agreement.

10. Notices. All notices to be given by Contractor to District shall be deemed to have been given by depositing the same in writing in the United States Mail: ISD 709, Duluth Public Schools, **Attn: Duluth American Indian Education, 709 Portia Johnson Drive, Duluth, MN 55811.**

All notices to be given by District to Contractor shall be deemed to have been given by depositing the same in writing in the United States Mail to (mailing address with zip)
Jaylee Engstrom, 1422 E. Superior St., Duluth MN, 55805.

11. Assignment. Contractor shall not in any way assign or transfer any of its rights, interests or obligations under this Agreement in any way whatsoever without the prior written approval of the District.

12. Modification or Amendment. No amendment, change or modification of this Agreement shall be valid unless in writing signed by the parties' hereto.

13. Governing Laws. This Agreement, together with all its paragraphs, terms and provisions is made in the State of Minnesota and shall be construed and interpreted in accordance with the laws of the State of Minnesota.

14. Entire Agreement. This Agreement contains the entire understanding of the parties hereto with respect to the subject matter hereof and shall not be changed or otherwise altered except by written agreement of the parties.

15. Cancellation. Either party shall have the right to terminate this Agreement, without cause, upon (30) days written notice to the other party as provided for in this Agreement.

16. Data Practices. Contractor further understands and agrees that it shall be bound by the Minnesota Government Data Practices Act (Minnesota Statutes 13.03-13.04) with respect to "data on individuals"; as defined in 13.02, subd. 5 of that Statute) which it collects, receives, stores, uses, creates or disseminates pursuant to this Agreement.

17. Insurance. (If applicable) Contractor shall not commence work under the contract until they have obtained all the insurance described below and Duluth Public Schools has approved such insurance. Contractor shall maintain such insurance in force and effect throughout the term of the contract.

Contractor is required to maintain and furnish satisfactory evidence of the following insurance policies:

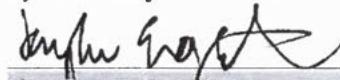
Workers' Compensation Insurance: Contractor must provide Workers' Compensation insurance for all its employees and, in case any work is subcontracted, Contractor will require the subcontractor to provide Workers' Compensation insurance in accordance with the statutory requirements of the State of Minnesota including Coverage B, Employer's Liability.

Commercial General Liability: Contractor is required to maintain insurance protecting it from claims for damages for bodily injury, including sickness or disease, death, and for care and loss of services as well as claims for property damage, including loss of use which may arise from operations under the Contract whether the operations are by the contractor or subcontractor or by anyone directly or indirectly employed under the contract.

18. Conflict of Interest and Fiduciary Duty: All contractors doing business with the District agree to follow Policy 307 - Conflicts of Interest and Fiduciary Duty. This policy is located on the District's website.

THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK

AS EVIDENCE OF THEIR ASSENT TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, set forth above, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.

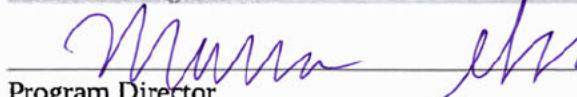


Contractor Signature



11/25/25

Date



Program Director

SSN/Tax ID Number

11/7/25

Date

Please note: All signatures *must* be obtained AND the following *must* be completed by the Program Director before submission to the CFO for review and approval.

This contract is funded by either:

1. The following budget (include full 18 digit code); or
2. will be paid using Student Activity Funds; or
3. is no cost contract (e.g. Memorandum of Understanding).

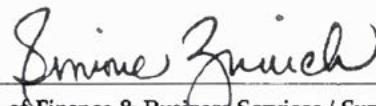
Please check the appropriate line below:

Check if the contract will be paid using District funds and enter the budget code in the top line below (enter in blank spots following the example).

XX	X	XXX	XXX	XXX	XXX	XXX

Check if the contract will be paid using Student Activity Funds

Check if the contract is a no-cost contract such as a Memorandum of Understanding



Exec. Dir. of Finance & Business Services / Superintendent of Schools / Board Chair

11/7/25

Date

01 E 005 605 313 305 311

01 E 005 605 320 305 340

01 E 225 050 000 401 000

AGREEMENT

THIS AGREEMENT, made and entered into this December 2nd of 2025, by and between Independent School District #709, a public corporation, hereinafter called District, and Patricia Funk, an independent contractor, hereinafter called Contractor.

THE PURPOSE OF THE AGREEMENT is to set out the terms and conditions whereby Contractor will provide programs or services for the District at the times and locations set forth in this Agreement.

The terms and conditions of this Agreement are as follows: Facilitation of PREPaRE Workshop 2: Mental Health Crisis Intervention: Responding to an Acute Traumatic Stressor in Schools on December 8th and 9th, 2025.

1. Dates of Service. This Agreement shall be deemed to be effective as of December 8th 2025, and shall remain in effect until December 9th, 2025, unless terminated earlier as provided for herein, or unless and until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.

2. Performance. Facilitation of PREPaRE Workshop 2: Mental Health Crisis Intervention: Responding to an Acute Traumatic Stressor in Schools on December 8th and 9th, 2025. This training is intended to increase our district's capacity to respond to crisis situations.

3. Background Check. (Does not apply)

Contractor must provide an executed criminal history consent form and a money order or check payable to the District in an amount equal to the actual cost of conducting a criminal history background check on all of its employees assigned to the program. Contractor is precluded from performance of contract until the results of the criminal background check(s) are on file.

If Contractor has already completed background checks for their business needs, Contractor stipulates that the background checks are completed, on file, and will be made available for review if the District should request.

Contractor will notify the District of any individual working in our schools with convictions of a gross misdemeanor or felony.

4. Reimbursement. In consideration of the performance of Contractor of its obligations pursuant to this Agreement, District hereby agrees to reimburse Contractor for its services and expenses in performing said obligations up to a sum not to exceed \$ 500.00 in total.

Contractor is required by Minnesota Statutes, Section 270.66, subd. 3, to provide their Taxpayer Identification Number (TIN) used in the enforcement of Federal and State tax laws. The TIN will

be available to Federal and State tax authorities and State personnel involved in the payment of State obligations. This Agreement will not be approved unless TIN is provided.

5. Requests for Reimbursement. The terms of payment under this Agreement are as follows:

- a. Payment shall be made by the District within 30 days of submission of a proper invoice by the Contractor;
- b. Any other terms of payment in the performance of services are incorporated by reference in this Agreement.

6. Propriety of Expenses. The fact that the District has reimbursed Contractor for any expense claimed by Contractor shall not preclude District from questioning the propriety of any such item. District reserves the right to offset any overpayment or disallowance of any item or items at any time under this Agreement by reducing future payments to Contractor. This clause shall not be construed to bar any other legal remedies District may have to recover funds expended by Contractor for disallowed costs.

7. Ownership of Materials. The District reserves the rights to reproduce the programming in any fashion, or appropriate the contents of the programming, or any portion thereof, to its own use for any and all programs, forms and other materials that Contractor has provided, prepared, or utilized in performance of the terms of this Agreement.

8. Independent Contractor. Both the District and Contractor agree that they will act as an independent contractor in the performance of its duties under this Agreement. Nothing contained in this Agreement shall be construed as in any manner creating a relationship of joint venture between the parties, which shall remain independent contractors with respect to all actions performed pursuant to this Agreement.

Accordingly, Contractor shall be responsible for payment of all taxes, including Federal, State, and local taxes, arising out of Contractor's activities in accordance with this Agreement, including by way of illustration, but not limited to, Federal and State income tax, Social Security tax, Unemployment Insurance taxes, workers compensations, and any other taxes or business license fees as required.

9. Indemnity and defense of the District. Contractor hereby agrees to defend, indemnify and hold the District harmless from all claims relating to its work pursuant to this Agreement.

In the event that Contractor breaches its obligation to defend, indemnify and hold the District harmless, then in addition to its other damages the District shall be entitled to recover its attorney's fees and costs and disbursements incurred in enforcing this Agreement.

10. Notices. All notices to be given by Contractor to District shall be deemed to have been given by depositing the same in writing in the United States Mail: ISD 709, Duluth Public Schools, Attn: Todd McGowan, 709 Portia Johnson Drive, Duluth, MN 55811.

All notices to be given by District to Contractor shall be deemed to have been given by depositing the same in writing in the United States Mail to (mailing address with zip) =

11. Assignment. Contractor shall not in any way assign or transfer any of its rights, interests or obligations under this Agreement in any way whatsoever without the prior written approval of the District.

12. Modification or Amendment. No amendment, change or modification of this Agreement shall be valid unless in writing signed by the parties' hereto.

13. Governing Laws. This Agreement, together with all its paragraphs, terms and provisions is made in the State of Minnesota and shall be construed and interpreted in accordance with the laws of the State of Minnesota.

14. Entire Agreement. This Agreement contains the entire understanding of the parties hereto with respect to the subject matter hereof and shall not be changed or otherwise altered except by written agreement of the parties.

15. Cancellation. Either party shall have the right to terminate this Agreement, without cause, upon (30) days written notice to the other party as provided for in this Agreement.

16. Data Practices. Contractor further understands and agrees that it shall be bound by the Minnesota Government Data Practices Act (Minnesota Statutes 13.03-13.04) with respect to "data on individuals"; as defined in 13.02, subd. 5 of that Statute) which it collects, receives, stores, uses, creates or disseminates pursuant to this Agreement.

17. Insurance. (If applicable) Contractor shall not commence work under the contract until they have obtained all the insurance described below and Duluth Public Schools has approved such insurance. Contractor shall maintain such insurance in force and effect throughout the term of the contract.

Contractor is required to maintain and furnish satisfactory evidence of the following insurance policies:

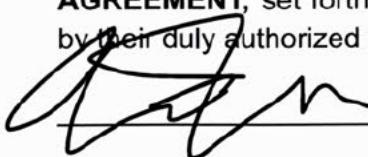
Workers' Compensation Insurance: Contractor must provide Workers' Compensation insurance for all its employees and, in case any work is subcontracted, Contractor will require the subcontractor to provide Workers' Compensation insurance in accordance with the statutory requirements of the State of Minnesota including Coverage B, Employer's Liability.

Commercial General Liability: Contractor is required to maintain insurance protecting it from claims for damages for bodily injury, including sickness or disease, death, and for care and loss of services as well as claims for property damage, including loss of use which may arise from operations under the Contract whether the operations are by the contractor or subcontractor or by anyone directly or indirectly employed under the contract.

18. **Conflict of Interest and Fiduciary Duty:** All contractors doing business with the District agree to follow Policy 307 - Conflicts of Interest and Fiduciary Duty. This policy is located on the District's website.

THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK

AS EVIDENCE OF THEIR ASSENT TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, set forth above, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.



Contractor Signature



12/6/25

SSN/Tax ID Number

Date

Program Director

Date

Please note: All signatures *must* be obtained AND the following *must* be completed by the Program Director before submission to the CFO for review and approval.

This contract is funded by either:

1. The following budget (include full 18 digit code); or
2. will be paid using Student Activity Funds; or
3. is no cost contract (e.g. Memorandum of Understanding).

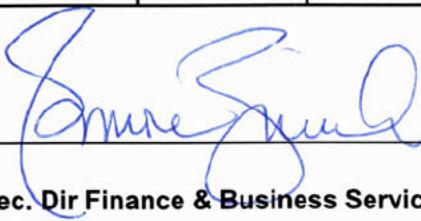
Please check the appropriate line below:

X Check if the contract will be paid using District funds and enter the budget code in the top line below (enter in blank spots following the example).

Check if the contract will be paid using Student Activity Funds

Check if the contract is a no-cost contract such as a Memorandum of Understanding

01	E	005	740	499	303	000
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12/6/25

Exec. Dir Finance & Business Services / Superintendent of Schools / Board Chair

Date



Anthony Bent 12/5/25

AGREEMENT

THIS AGREEMENT, made and entered into this December 2nd of 2025, by and between Independent School District #709, a public corporation, hereinafter called District, and Allison Hedlund, an independent contractor, hereinafter called Contractor.

THE PURPOSE OF THE AGREEMENT is to set out the terms and conditions whereby Contractor will provide programs or services for the District at the times and locations set forth in this Agreement.

The terms and conditions of this Agreement are as follows: Facilitation of PREPaRE Workshop 2: Mental Health Crisis Intervention: Responding to an Acute Traumatic Stressor in Schools on December 8th and 9th, 2025.

1. Dates of Service. This Agreement shall be deemed to be effective as of December 8th 2025, and shall remain in effect until December 9th, 2025, unless terminated earlier as provided for herein, or unless and until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.

2. Performance. Facilitation of PREPaRE Workshop 2: Mental Health Crisis Intervention: Responding to an Acute Traumatic Stressor in Schools on December 8th and 9th, 2025. This training is intended to increase our district's capacity to respond to crisis situations.

3. Background Check. (*Does not apply*)

Contractor must provide an executed criminal history consent form and a money order or check payable to the District in an amount equal to the actual cost of conducting a criminal history background check on all of its employees assigned to the program. Contractor is precluded from performance of contract until the results of the criminal background check(s) are on file.

If Contractor has already completed background checks for their business needs, Contractor stipulates that the background checks are completed, on file, and will be made available for review if the District should request.

Contractor will notify the District of any individual working in our schools with convictions of a gross misdemeanor or felony.

4. Reimbursement. In consideration of the performance of Contractor of its obligations pursuant to this Agreement, District hereby agrees to reimburse Contractor for its services and expenses in performing said obligations up to a sum not to exceed \$ 500.00 in total.

Contractor is required by Minnesota Statutes, Section 270.66, subd. 3, to provide their Taxpayer Identification Number (TIN) used in the enforcement of Federal and State tax laws. The TIN will

be available to Federal and State tax authorities and State personnel involved in the payment of State obligations. This Agreement will not be approved unless TIN is provided.

5. Requests for Reimbursement. The terms of payment under this Agreement are as follows:

- a. Payment shall be made by the District within 30 days of submission of a proper invoice by the Contractor;
- b. Any other terms of payment in the performance of services are incorporated by reference in this Agreement.

6. Propriety of Expenses. The fact that the District has reimbursed Contractor for any expense claimed by Contractor shall not preclude District from questioning the propriety of any such item. District reserves the right to offset any overpayment or disallowance of any item or items at any time under this Agreement by reducing future payments to Contractor. This clause shall not be construed to bar any other legal remedies District may have to recover funds expended by Contractor for disallowed costs.

7. Ownership of Materials. The District reserves the rights to reproduce the programming in any fashion, or appropriate the contents of the programming, or any portion thereof, to its own use for any and all programs, forms and other materials that Contractor has provided, prepared, or utilized in performance of the terms of this Agreement.

8. Independent Contractor. Both the District and Contractor agree that they will act as an independent contractor in the performance of its duties under this Agreement. Nothing contained in this Agreement shall be construed as in any manner creating a relationship of joint venture between the parties, which shall remain independent contractors with respect to all actions performed pursuant to this Agreement.

Accordingly, Contractor shall be responsible for payment of all taxes, including Federal, State, and local taxes, arising out of Contractor's activities in accordance with this Agreement, including by way of illustration, but not limited to, Federal and State income tax, Social Security tax, Unemployment Insurance taxes, workers compensations, and any other taxes or business license fees as required.

9. Indemnity and defense of the District. Contractor hereby agrees to defend, indemnify and hold the District harmless from all claims relating to its work pursuant to this Agreement.

In the event that Contractor breaches its obligation to defend, indemnify and hold the District harmless, then in addition to its other damages the District shall be entitled to recover its attorney's fees and costs and disbursements incurred in enforcing this Agreement.

10. Notices. All notices to be given by Contractor to District shall be deemed to have been given by depositing the same in writing in the United States Mail: ISD 709, Duluth Public Schools, Attn: Todd McGowan, 709 Portia Johnson Drive, Duluth, MN 55811.

All notices to be given by District to Contractor shall be deemed to have been given by depositing the same in writing in the United States Mail to (mailing address with zip) =

11. Assignment. Contractor shall not in any way assign or transfer any of its rights, interests or obligations under this Agreement in any way whatsoever without the prior written approval of the District.

12. Modification or Amendment. No amendment, change or modification of this Agreement shall be valid unless in writing signed by the parties' hereto.

13. Governing Laws. This Agreement, together with all its paragraphs, terms and provisions is made in the State of Minnesota and shall be construed and interpreted in accordance with the laws of the State of Minnesota.

14. Entire Agreement. This Agreement contains the entire understanding of the parties hereto with respect to the subject matter hereof and shall not be changed or otherwise altered except by written agreement of the parties.

15. Cancellation. Either party shall have the right to terminate this Agreement, without cause, upon (30) days written notice to the other party as provided for in this Agreement.

16. Data Practices. Contractor further understands and agrees that it shall be bound by the Minnesota Government Data Practices Act (Minnesota Statutes 13.03-13.04) with respect to "data on individuals"; as defined in 13.02, subd. 5 of that Statute) which it collects, receives, stores, uses, creates or disseminates pursuant to this Agreement.

17. Insurance. (If applicable) Contractor shall not commence work under the contract until they have obtained all the insurance described below and Duluth Public Schools has approved such insurance. Contractor shall maintain such insurance in force and effect throughout the term of the contract.

Contractor is required to maintain and furnish satisfactory evidence of the following insurance policies:

Workers' Compensation Insurance: Contractor must provide Workers' Compensation insurance for all its employees and, in case any work is subcontracted, Contractor will require the subcontractor to provide Workers' Compensation insurance in accordance with the statutory requirements of the State of Minnesota including Coverage B, Employer's Liability.

Commercial General Liability: Contractor is required to maintain insurance protecting it from claims for damages for bodily injury, including sickness or disease, death, and for care and loss of services as well as claims for property damage, including loss of use which may arise from operations under the Contract whether the operations are by the contractor or subcontractor or by anyone directly or indirectly employed under the contract.

18. Conflict of Interest and Fiduciary Duty: All contractors doing business with the District agree to follow Policy 307 - Conflicts of Interest and Fiduciary Duty. This policy is located on the District's website.

THE REMAINDER OF THIS PAGE IS LEFT INTENTIONALLY BLANK

AS EVIDENCE OF THEIR ASSENT TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, set forth above, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.

Allison Heddle

12/2/25

Contractor Signature

SSN/Tax ID Number

Date

Program Director

Date

Please note: All signatures *must* be obtained AND the following *must* be completed by the Program Director before submission to the CFO for review and approval.

This contract is funded by either:

1. The following budget (include full 18 digit code); or
2. will be paid using Student Activity Funds; or
3. is no cost contract (e.g. Memorandum of Understanding).

Please check the appropriate line below:

Check if the contract will be paid using District funds and enter the budget code in the top line below (enter in blank spots following the example).

Check if the contract will be paid using Student Activity Funds

Check if the contract is a no-cost contract such as a Memorandum of Understanding

01	E	005	740	499	303	000
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Erinne Zayak

12/12/25

Exec. Dir Finance & Business Services / Superintendent of Schools / Board Chair

Date

Anthony Bial 12/5/25

CONTRACT ADDENDUM

THIS CONTRACT ADDENDUM dated this 1st day of December, 2025

BETWEEN:

Independent School District No. 709

OF THE FIRST PART

- AND -

Robert Giuliani

OF THE SECOND PART

Background:

- A. Independent School District No. 709 and Robert Giuliani (the "Parties") entered into the contract (the "Contract") dated September 10, 2025, for the purpose of CTE culinary instructor a Denfeld High School.
- B. The Parties desire to amend the Contract on the terms and conditions set forth in this Contract Addendum (the "Agreement").
- C. This Agreement is the first amendment to the Contract.

IN CONSIDERATION OF the Parties agreeing to amend their obligations in the existing Contract, and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree to keep, perform, and fulfill the promises, conditions and agreements below:

Amendments

1. The Contract is amended as follows:
 - a. Reimbursement. Original reimbursement was not to exceed \$3,000.00.
 - b. This amendment would increase the not to exceed amount to \$7,000.00.
 - c. This amendment will also increase the contract effective date to 12/31/25.

No Other Change

2. Except as otherwise expressly provided in this Agreement, all of the terms and conditions of the Contract remain unchanged and in full force and effect.

Miscellaneous Terms

3. Capitalized terms not otherwise defined in this Agreement will have the meanings ascribed to them in the Contract. Heading are inserted for the convenience of the parties only and are not to be considered when interpreting this Agreement. Words in the

singular mean and include the plural and vice versa. Words in the masculine include the feminine and vice versa. No regard for gender is intended by the language in this Agreement.

Governing Law

4. Subject to the terms of the Contract, it is the intention of the Parties that this Agreement, and all suits and special proceedings under this Agreement, be construed in accordance with and governed, to the exclusion of the law of any other forum, by the laws of the State of Minnesota, without regard to the jurisdiction in which any action or special proceeding may be instituted.

AS EVIDENCE OF THEIR ASSENT TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, set forth above, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.

Robert Giuliani

Robert Giuliani (Dec 11, 2025 21:08:10 CST)

Dec 11, 2025

Contractor Signature

SSN or EIN

Date

* Danette Seboe

Program Director

12/11/25

Date

Please note: All signatures *must* be obtained AND the following *must* be completed by the Program Director before submission to the CFO for review and approval.

This contract is funded by either (1) the following budget (include full 18-digit code), (2) will be paid using Student Activity Funds or (3) is no cost contract (e.g. Memorandum of Understanding). Please check the appropriate line below:

X Check if the contract will be paid using District funds and enter the budget code in the top line below.

01	E	215	365	830	305	252
XX	X	XXX	XXX	XXX	XXX	XXX

Check if the contract will be paid using Student Activity Funds

Check if the contract is a no-cost contract such as a Memorandum of Understanding

Suzanne Zwick
CFO/Superintendent of Schools/Board Chair

12/11/25
Date