

July 24, 2024

Simone Zunich
Independent School District No. 709
4316 Rice Lake Road, Suite 108
Duluth, MN 55811

Dear School Board:

We are pleased to serve as the independent auditors for Independent School District No. 709 ("Client") for the year ended June 30, 2024. This letter, together with the attached Terms and Conditions – Attest Engagements, confirms the terms of our engagement and is collectively referred to herein as the "Letter" or the "Engagement Letter."

Fees

Our fees 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 \$69,550. Expenses for items such as travel, telephone, postage, clerical time, printing, and reproduction of financial statements are included in the fee. Our fee has been determined based on our understanding obtained through discussions with you regarding your preparation for the engagement and your current business 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 expect payment of our billings within 30 days after submission.

In addition to the audit fee above, we will be adding fees of \$15,450 for accounting consultation and preparation of adjusting journal entries and \$9,780 for financial statement preparation.

Our fees for the services described below are based upon the value of the services performed and the time required by the individuals assigned to the engagement. Our fee estimate and completion of our work are based upon the following criteria:

1. Anticipated cooperation from Client personnel
2. Timely responses to our inquiries
3. Timely completion and delivery of client assistance requests
4. Timely communication of all significant accounting and financial reporting matters
5. The assumption that unexpected circumstances will not be encountered during the engagement

If any of the aforementioned criteria are not met, then the fees may increase. Interim billings will be submitted as work progresses and as expenses are incurred.

Audit Scope and Objectives

We will audit Client's financial statements and the disclosures, which collectively comprise the basic financial statements, of the Government activities, each major fund and aggregate remaining fund information of Client.

Accounting standards generally accepted in the United States of America ("GAAP") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement Client's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Client's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Information about the District's Net Pension Liability
3. Information about the District's Other Postemployment Health Care Plan

We have also been engaged to report on supplementary information other than RSI that accompanies Client's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and will provide an opinion on it in relation to the financial statements as a whole:

1. Fiscal Compliance Table
2. Schedule of Expenditures of Federal Awards
3. Combining Nonmajor Governmental Fund Financial Statements

The objectives of our audit are to obtain reasonable assurance as to whether Client's financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether Client's financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information, referred to in the second paragraph of this section, when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they could influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996; and Title 2 U.S. *Code of Federal Regulations* (“CFR”) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance.

The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

An audit includes an evaluation of the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as an evaluation of the overall presentation of the financial statements, including the disclosures, to assess whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. To express an opinion, we are required to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* does not expect auditors to provide reasonable assurance of detecting waste or abuse.

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

In performing our audit, we will consider and conclude whether, based on the audit evidence obtained, there are conditions or events, considered in the aggregate, which raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of cash, receivables, loan balances, and certain assets and liabilities by correspondence with selected customers, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may submit an invoice for responding to this inquiry.

Audit Procedures – Internal Control

In the conduct of our audit, we will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control-related matters that are required to be communicated under professional standards.

Audit Procedures – Compliance

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

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Client's major programs. The purpose of these procedures will be to express an opinion on Client's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that management acknowledges and understands its responsibility for (1) designing, implementing, and maintaining internal controls, including internal controls over federal awards, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. Management is also responsible for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, in conformity with GAAP, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Management's responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making available to us drafts of financial statements, all financial records, and related information and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). Management is also responsible for providing us with (1) access to all information of which it is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting

documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the government complies with applicable laws and regulations, contracts, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation of the supplementary information in conformity with GAAP. Management agrees to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information.

Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

We cannot perform management functions or make management decisions on behalf of Client. However, we may provide advice and recommendations to assist management in performing its functions and fulfilling its responsibilities. We may advise management about appropriate accounting principles and their application, but the responsibility for the financial statements remains with management.

Reporting

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

We expect to issue the following reports:

- A report on the financial statements including an opinion as to whether the schedule of expenditures of federal awards is presented fairly, in all material respects, in relation to the financial statements taken as a whole.
- A report on internal control over financial reporting and compliance based on an audit of financial statements performed in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*.
- A report on compliance with requirements applicable to each major program and report on internal control over compliance in accordance with the Uniform Guidance.
- A report on compliance with requirements for each applicable compliance category contained in the *Minnesota Legal Compliance Audit Guide for School Districts*.
- A schedule of findings and questioned costs.

If Client intends to reproduce or publish these financial statements or any portion thereof, whether in paper or electronic form, subsequent to anticipated year-end filings, and make reference to our firm name in connection therewith, management agrees to provide us with proofs in sufficient time for our review and written approval before printing. If in our professional judgment the circumstances require, we may withhold our approval. Client agrees to compensate Wipfli for the time associated with such review.

Client acknowledges and agrees that any advice, recommendations, information, or work product provided to Client by Wipfli in connection with this engagement is for the sole use of Client and may not be relied upon by any third party. Wipfli has no liability or responsibility to any third parties as a result of this engagement.

Management Assistance

Assistance to be supplied by Client personnel, including the preparation of schedules and analysis of accounts, will be discussed with Simone Zunich. Timely completion of this work will facilitate the completion of our engagement.

Engagement Administration

Rob Ganschow will be your audit engagement partner.

Professional and certain regulatory standards require us to be independent in both fact and appearance. Any discussions that you have with Wipfli personnel regarding employment could pose a threat to our independence. Therefore, we request that you inform us immediately prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

Other Services

We may prepare a draft of your financial statements and related notes. In accordance with *Government Auditing Standards*, management will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

We will prepare Client's schedule of leases and lease-related disclosures for the year ended June 30, 2024, from information provided by management. Our fee for this additional service will be a combination of a fee calculated based on the number of leases (software cost) plus time and materials, based on the effort necessary to update any lease information and generate lease schedules and related disclosures.

Management agrees to assume all management responsibilities for these services; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Annual Information Filings

Our engagement will include the preparation of the Federal Data Collection Form. The full and timely completion of requested client assistance and provision of any adjusting entries known by you are critical in meeting the prescribed due dates for these forms. Penalties may be imposed if the filing deadlines are not met. If during the course of our engagement we become aware of additional state filing requirements, we will prepare those filings. Preparation of any additional filings and reports and accounting assistance as directed by management are not part of the fees for this engagement and will be billed at our standard hourly rates.

You are responsible for making all management decisions and performing all management functions and for designating an individual with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee these services. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results. You are also responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Conclusion and Approval to Proceed

If the terms above of this Engagement Letter are acceptable to you and the services outlined are in accordance with your requirements, please return a signed copy of this Letter to us.

We look forward to our continued association with you and your staff and appreciate the opportunity to serve you. Please do not hesitate to call us if you have any questions about the work we are to perform or any other aspect of the services we can provide.

Wipfli LLP

Wipfli LLP

ACCEPTED: [INDEPENDENT SCHOOL DISTRICT NO. 709](#)

By: *Simone Zunich*
Simone Zunich (Jul 29, 2024 12:36 CDT)

Simone Zunich

Executive Director of Business Services

(Print Name and Title)

Date: 07/29/2024

RTG

Enc.

Revision Date (08/08/23)

1. Entire Agreement

These Terms and Conditions, together with the engagement letter (“Engagement Letter”) to which these Terms and Conditions are attached, and the Engagement Letter’s other appendixes and applicable Change Orders, if any, constitute the entire agreement between the parties on the subject matter thereof and supersede and merge all prior proposals (including prior proposals of Wipfli regarding the engagement), 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 to 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 or Engagement Letter 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 the Engagement Letter, its Appendixes (including these Terms and Conditions), Implementation Plan, Change Orders, and 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. No provision of these terms and conditions will apply to any attest services that may be performed by Wipfli for Client if such provision would impair Wipfli’s independence from Client required pursuant to applicable professional standards, such services being governed exclusively by the Engagement Letters issued with respect thereto. Wipfli may be referred to herein as “we” or “us” or in a similar manner, and Client may be referred to as “you” or in a similar manner, and such references shall be read in context.

2. Commencement and Term

The Engagement Letter shall become effective when signed by duly authorized representatives of both parties and shall remain in full force and effect until the services to be delivered under the Engagement Letter are complete (as reasonably determined by Wipfli) unless earlier terminated by either party as provided in the Engagement Letter or these Terms and Conditions. Each person executing an Engagement Letter 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 same.

3. Termination of Agreement

The Engagement Letter 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 set forth in the Engagement Letter or Change Order (except when such default is due to a cause beyond the control of the party) and such default is not cured within thirty (30) days after notice from either party specifying the nature of such default, and (iii) by Wipfli or Client with or without cause upon providing thirty (30) days written notice. Termination of the Engagement Letter 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.

Wipfli has the right to withdraw from this engagement with immediate effect if Client does not provide us with the information we request in a timely manner, refuses to cooperate with our reasonable requests, or misrepresents any facts. Our withdrawal will release us from any obligation to complete the engagement and will constitute completion of our engagement. Client agrees to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

4. Fee Estimates and Change Orders

Wipfli’s Engagement Letter may set forth certain ranges for Wipfli’s fees charged on any project or services. Wipfli provides fee estimates as an accommodation to Client. These estimates depend on certain assumptions, including: (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 the 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.

Services that fall outside the agreed-upon scope of Wipfli’s engagement 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 schedule or the time for Wipfli’s performance of the services on a project, the scope of specifications of a project, and/or the fees chargeable by Wipfli to Client, which is reduced to writing using an agreed-upon form that is executed by an authorized representative of each for Wipfli and Client.

Unless otherwise agreed in the Engagement Letter, miscellaneous expenses incurred by Wipfli in the course of performing the services will be charged in addition to Wipfli’s professional fees. Miscellaneous expenses may include, but are not limited to: travel, lodging, transportation, and meals for projects requiring travel; clerical processing; telecommunications charges; technology fees; delivery expenses; and all sales, use, ad valorem, excise, or other taxes or other governmental charges.

5. Payment of Fees

Unless otherwise agreed, 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 Client’s 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 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 as required. Client further acknowledges and agrees that in the event Wipfli stops services or withdraws from this engagement as a result of Client’s failure to pay on a timely basis for services rendered as required by this Engagement Letter, 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.

In the event Wipfli is required to respond to a subpoena, court order, government regulatory inquiries, 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 documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, Client agrees 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 attorney’s fees, that we incur. Any services under this paragraph will be deemed a separate engagement and, to the extent permitted by law and applicable professional standards, we will promptly notify you of the matter.

6. Privacy and Engagement Staffing

Wipfli expressly reserves the right to replace, in its sole discretion, any of our professional project 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) or any of their respective affiliates. In addition, Wipfli may utilize third-party service providers, including cloud-based service providers, who may collect, use, transfer, transmit, store, or otherwise process Client information in connection with the delivery of certain services. Wipfli is committed to maintaining the confidentiality and security of Client's information, and accordingly, Wipfli maintains policies, procedures and safeguards to protect the confidentiality of Client information. In addition, our agreements with all service providers appropriately maintain and protect the confidentiality of Client information, provided we may use electronic media to transmit Client information and such use in itself will not constitute a breach of any confidentiality obligation. We remain responsible to Client for the supervision of all 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 entities and parties for the purpose of providing professional services, including tax services, to Client.

Wipfli is committed to protecting personal information that can be linked to specific individuals, including health information ("Personal Data") and will maintain such Personal Data in confidence in accordance with professional standards and governing laws. Client will not provide any Personal Data to Wipfli unless necessary to perform professional services described in the Engagement Letter. When providing any Personal Data to us, Client will comply with all applicable laws (both foreign and domestic) and will anonymize, mask, obfuscate, and/or de-identify, if reasonably possible, all Personal Data that is not necessary to perform the professional services described in the Engagement Letter. Any Personal Data provided to us by Client will be kept confidential and not disclosed to any third party not described above (parties providing us assistance in rendering professional services) unless 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 information, which will be obtained, used, and disclosed by Wipfli for its required purposes, and Wipfli may rely on the representation that Client has obtained such consents.

Please see Wipfli's Privacy Statement located at www.wipfli.com/privacy-statement for further information.

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 related to this engagement.

7. Intellectual Property Rights

Client acknowledges that Wipfli owns all intellectual property rights, title, and interest to all materials and information 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 materials, data or other information, all of which shall remain the property of Client. Upon completion of the services contemplated by the Engagement Letter, Wipfli grants 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, provided that any use or modification of such deliverable, other

than for the stated purposes in the Engagement Letter, is not authorized. In addition, Client shall not alter or remove any of Wipfli's trademarks, copyright registration marks, patent, or other intellectual property notices applicable to any of Wipfli's goods, marketing material, or advertising media, and shall not in any way alter any of Wipfli's products. Client shall promptly notify Wipfli in writing of any infringement of Wipfli's intellectual property by third parties of which Client becomes aware. 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.

8. Mutual Confidentiality

During the course of performing services, the parties may have 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.

Confidential Information shall not include any information that (i) is already known by the recipient 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, (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.

Without the advance written consent of the other party, except as required by law, regulation, or to comply with professional standards applicable to a party or for the performance of the services, 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 Confidential Information that 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.

9. Independent Contractor

The relationship between Wipfli and Client is solely and exclusively that of independently contracting parties.

10. Non-Exclusivity

No right of exclusivity is granted, guaranteed, or implied by Wipfli and Client entering into any engagement letter. Client acknowledges that Wipfli regularly performs the same or similar services as are being provided hereunder to third parties.

11. Dispute Resolution

If any dispute arises among the parties regarding the subject matter hereof and such dispute cannot be resolved through informal negotiations and discussion, the parties agree to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties. Except for an action by us to collect payment of our invoices, Wipfli and Client

agree that no claim arising out of services rendered pursuant to the Engagement Letter or any Change Order shall be filed: (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 the Engagement Letter), or (ii) in the case of any tax form or similar governmental filing, no later than two years after the initial due date of such tax form or filing.

12. Governing Law

Any and all claims relating to agreements between Wipfli and Client for any service shall be governed by and construed in accordance with the internal laws of the state in which the Wipfli office which issues the Engagement Letter related to the services is located.

13. Severability

In the event that any term or provision of the Engagement Letter or these Terms and Conditions shall be held to be invalid, void, or unenforceable, then the remainder shall not be affected and each remaining term or condition shall be valid and enforceable to the fullest extent permitted by law.

14. Notices

All notices required to be given to either party under the Engagement Letter shall be in writing and sent by traceable carrier to each party's address indicated on the 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 should be provided to Wipfli's General Counsel at wipfli-legal@wipfli.com.

15. Electronic Signature

Each party hereto agrees that any electronic signature of a party to the Engagement Letter or any electronic signature to a 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. For purposes hereof, "electronic signature" includes, but is not limited to: (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities, or (iv) a digital signature. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

16. Record Retention

We will retain records related to this engagement pursuant to our record retention policy. At the end of the relevant time period, we will destroy our records related to this engagement. However, Client's original records will be returned to Client upon the completion of the engagement. When records are returned, it is Client's responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

17. Assignment

The Engagement Letter to which these Terms and Conditions are attached shall be binding on the parties hereto and their respective successors and assigns. Neither party may assign this Engagement Letter without prior written consent of the other, except that Wipfli may assign its rights and obligations under this Engagement Letter without the approval of Client to an entity that acquires all or substantially all of the assets of Wipfli or to any subsidiary or 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 under this Engagement Letter.

18. 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) under the Engagement Letter or any amendment or Change Order, if such obligations are delayed, prevented, or rendered impractical or impossible due to circumstances beyond its reasonable control, including, without limitation, fires, floods, storms, washouts, tsunamis, earthquakes, wars (declared or undeclared), civil disturbances, accidents, terrorist acts (including biochemical attacks), health pandemics, acts of any governmental body, damage to its plants and equipment, computer network problems caused by any Internet Service Provider or telecommunications company servicing Wipfli and/or Client, or acts of God or events beyond a party's control (collectively referred to herein as "Force Majeure"). Each party will use reasonable efforts to promptly minimize the duration and consequences of any failure of or delay in performance resulting from a Force Majeure event. In such event, the affected party will not be liable to the other for delay or failure to perform its obligations under this Engagement Letter.

BAYFRONT FESTIVAL PARK RENTAL AGREEMENT

Prepared by Park Management Company – Winterfell Management LLC
Bayfront Festival Park is a City of Duluth Park

In consideration of the fees and covenants herein expressed, Winterfell Management LLC, Assigned Bayfront Festival Park Manager, herein called the "Winterfell" does hereby give permission to the following:

Organization/Company Name: **ISD 709**
(hereinafter referred to as the "Permittee")

Address: **Duluth Public Schools, Duluth, MN 55811**

Telephone: **(218) 336-8735**

Email: **adelle.wellens@isd709.org**

Contact Name: **Adelle Wellens**

Name of Event: **Unity in Our Community**

To use the following specified spaces of Bayfront Festival Park on the following day(s):

Event Day(s): 8/21/24

Park Hours:	
Musical Entertainment may not start before 11:00 am	
Event Ending time:	Sunday – Thursday: 10:00 pm
Event Ending time:	Friday – Saturday: 11:00 pm

Entire Bayfront Festival Park to Include: Family Center, Public Restroom Building, Park Plaza, Park Bowl, Lois M. Paulucci Music Pavilion

Rental Fees and Deposits to be paid by Permittee are in the amounts and on the basis and terms as follows:

Bayfront Festival Park Rental - \$1,650	\$1,650
Damage/Clean-up Refundable Deposit:	\$2,500
Stage Rental	\$630
Garbage/Recycling (\$1,050/day)	\$1,050
Wireless Infrastructure for stage/vendors \$150	TBD
Golf Carts \$125 each	TBD
Porta Potties 24 Regular + 3 ADA (2X Cleaning)	\$1,900
Family Center Bathroom Cleaning \$29/hr	TBD based on actual hours

Total fees due with signed contract: \$ 7,730.00 (Seven thousand seven hundred thirty dollars & zero cents) – payable to Winterfell. All fees must be submitted to Winterfell 30 days prior to your scheduled event.

Plus the Following Permits or Actions being taken by Permittee:

- *Caterers License provided to Winterfell for any alcohol sales or distribution at park*
- *Security plan between Permittee and Duluth Police Department when alcohol is served (#'s 11 & 20-21)*

- *Proper Garbage Service, Containers and Clean Up plan in place (#3)*
- *Proper number of Portable Toilets for size of group (#4)*
- *Tent plan approved by Winterfell – prior to event day (#’s 6-8)*
- *Proof of event insurance provided to Winterfell prior to event day (#’s 13-17)*

1. PERMITTEE may sublet or rent out a reasonable amount of the VENUE to lawful and appropriate vendors, concessionaires or other business ventures (“Sublettee(s)”). It shall be the responsibility of PERMITTEE to submit to the CITY evidence verifying that each Sublettee possesses a valid City of Duluth Sales Tax Permit and meets all minimum St. Louis County Health Department requirements or any other requirements as may be required by any applicable laws, codes, or ordinances, in force at the time of the EVENT before allowing such Sublettee access to the EVENT.

MAINTENANCE AND OPERATION

2. PERMITTEE agrees that it shall be responsible for all damage caused by and arising out of the occurrence of the EVENT, whether such damage was the result of the actions or omissions of PERMITTEE, its agents or assigns, or any other person or entity. Such responsibility for damages includes, but is not limited to, set up and take down activities.

3. PERMITTEE shall provide at its expense trash collection receptacles and attendant services in sufficient quantity to maintain the VENUE in a reasonable state of cleanliness before, during, and through the conclusion of the EVENT.

Such cleanup area shall include all of Bayfront Festival Park and shall not be limited to the VENUE area. If required by the St. Louis County Health Department, PERMITTEE shall provide specialized disposal receptacles and related pick up services through a competent vendor, for the handling of liquid, oil, fatty, or other materials disposed of and requiring special and/or separate handling before, during, or after its event.

PERMITTEE shall provide, at its expense, for the separation of recyclables plastic bottles, aluminum cans and cardboard boxes that is created at these events and for its removal from the site to the appropriate collection site – as per the WLSSD Solid Waste Ordinance, Section 4.2 management of recyclable materials.

4. PERMITTEE shall provide at its expense, a sufficient quantity of portable toilet units, including one (1) handicap accessible units, complete with ongoing cleaning and servicing throughout its event to provide safe, minimum standards of sanitation and public convenience. The actual number of portable toilet units may be adjusted, at the direction of the St. Louis County Health Department, or Winterfell, at any time throughout the event. The CITY shall provide to the permanent toilet building only, and at its expense, a sufficient supply of toilet paper, towels and cleaning supplies during the time of the EVENT. PERMITTEE is responsible for cleanliness and maintenance of permanent toilet facilities throughout the contracted dates.

5. PERMITTEE agrees that vehicular access to the VENUE shall be strictly limited to the approved roadways. PERMITTEE shall be responsible for the enforcement of this provision for all vehicles on the VENUE whether said vehicles are owned by PERMITTEE, PERMITTEE’s employees, Sublettees, contractors, agents of PERMITTEE, or its patrons. Winterfell may order the immediate removal of any vehicle used or parked in violation of this provision. Driving in the bowl of the park is not allowed.

ALTERATIONS OR IMPROVEMENTS

6. PERMITTEE shall not drive stakes, excavate, or otherwise install any other underground apparatus into any of the grounds of Bayfront Festival Park without first providing a detailed, precise map to Winterfell of all proposed underground locations at least Ten (10) days in advance of the EVENT. PERMITTEE shall not proceed with any underground actions without first securing approval from a Winterfell park representative and further having all underground utilities properly located by One Call or identified by the CITY prior to proceeding with said underground actions.

7. PERMITTEE shall limit the on-ground use of wires, hoses, etc. to only those areas which are not accessible to normal pedestrian traffic. In the event PERMITTEE needs to allow the installation of on-ground utilities, PERMITTEE shall first secure the permission of Winterfell and comply with all applicable codes and laws pertaining to said installations.

8. PERMITTEE may make temporary improvements to the grounds such as the erection of fencing, scaffolding, special platforms, water tanks, rigging, signage or other apparatus necessary to ensure the success of the EVENT or the safety of staff, performers, and the general public. No construction, alteration, removal/covering of existing signage or improvement shall begin until approved by a Winterfell representative, and all necessary building permits are secured. All construction or apparatus installed on said premises shall conform to any and all applicable laws or building codes governing such installations.

9. PERMITTEE agrees that prior to commencing any construction, erection, alteration, or improvement on said premises that PERMITTEE will provide the CITY with a Certificate of Insurance evidencing that all persons, whether in the direct employ of PERMITTEE or agents hired by PERMITTEE, are covered by Worker’s Compensation Insurance as required by Minnesota Statutes. PERMITTEE shall submit such Certificate of Insurance at least Ten (10) days prior to the EVENT. No construction, erection, alteration, or improvement shall be commenced until such time as said Certificate of Insurance is reviewed and approved by the City Attorney.

FACILITY SUPERVISION AND SECURITY

10. PERMITTEE agrees that at all times of permitted use, the VENUE will be properly supervised by an employee or agent of PERMITTEE with sufficient empowerment and decision making authority to act on behalf of PERMITTEE.

11. PERMITTEE, shall provide, at its expense, and subject to availability, uniformed, Duluth Police Officers at or on said premises as determined by the Chief of Police, or assigned designee. The Chief of Police, or assigned designee, shall be responsible for the on-site supervision and direction of all uniformed, Police Officers, involved in the patrol, supervision, or security for the EVENT. The number of officers to be provided shall be determined by the Chief of Police, or their designee. Said number may be adjusted at any time during the EVENT to ensure public safety. The Chief of Police or assigned designee shall notify the employee or agent of PERMITTEE prior to implementing any adjustment in the numbers of uniformed, Police Officers required to properly supervise the EVENT. Police Officers shall only be responsible for patrolling the VENUE areas open to the public. PERMITTEE shall be responsible for hiring private security for those areas from which the public is restricted in accordance with State of MN security rules.

LIMITS OF USAGE

12. PERMITTEE agrees that the VENUE shall only be used for the EVENT and related support services and for no other purpose.

INSURANCE

13. PERMITTEE shall provide Public Liability Insurance with limits not less than \$1,500,000 Single Limit, and twice the limits provided when a claim arises out of the release or threatened release of a hazardous substance; shall be in a company approved by the City; and shall provide for the following: Liability for Premises, Operations, Completed Operations, Independent Contractors, and Contractual Liability.

14. The CITY, DEDA (Duluth Economic Development Authority), LSCA (Lake Superior Center Authority) and Winterfell (Winterfell Management LLC) shall be named as Additional Insured under the Public Liability Policy, or as an alternate, PERMITTEE may provide Owners-Contractors Protective policy, naming itself, the City, DEDA, LSCA and Winterfell. PERMITTEE shall also provide evidence of Statutory Minnesota Workers' Compensation Insurance. PERMITTEE shall provide Certificates of Insurance evidencing the required insurance coverage. The certificates shall provide 30-days notice of cancellation, non-renewal or material change provisions and shall further provide that failure to give such notice to City and DEDA will render any such change or changes in said policy or coverage ineffective as against the City and DEDA.

15. The use of an "Accord" form as a certificate of insurance shall be accompanied by two forms – 1) ISO Additional Insured Endorsement (CG-2010 pre-2004) and 2) Notice of Cancellation Endorsement (IL 7002) – or equivalent, as approved by the Duluth City Attorney's Office. Examples of such endorsements are available upon request.

16. Neither the City or Winterfell does not represent or guarantee that these types or limits of coverage are adequate to protect PERMITTEE's interests and liabilities.

17. If PERMITTEE conducts the sale of any product or service through any third party vendor or contractor, PERMITTEE will be required to secure product liability insurance coverage with the same limits as provided in Paragraph 13 above. If any third party vendor or contractor sells, serves, or otherwise dispenses alcoholic/intoxicating beverages of any kind, PERMITTEE shall provide evidence of liquor liability insurance coverage for the dispensing of such beverages in the same limits as provided in Paragraph 13 above. Evidence of such insurance coverage shall be specified in the above described Certificate of Insurance and name the CITY and Winterfell as additional insured.

HOLD HARMLESS

18. PERMITTEE agrees to defend, indemnify, and save harmless the CITY, DEDA, LSCA and Winterfell, and their officers, agents, employees and servants, from any and all liens, claims, suits, demands, liability, judgments, costs, damages and expenses, including attorney's fees, which may accrue against or be charged to or may be recovered from the CITY, DEDA, LSCA or Winterfell by reason of or account of or in any way related to the use, development, maintenance, set up, take down, or occupancy of the Bayfront Festival Park by PERMITTEE or its agents and/or assigns in connection with the EVENT including liability for copyright violation or infringement, by any person(s) including PERMITTEE, its employees, agents, volunteers, invitees, or attendees under this agreement. Upon ten (10) days written notice, PERMITTEE will appear and defend all claims and lawsuits against the CITY, DEDA, LSCA or Winterfell, growing out of any action with respect to which PERMITTEE is required to indemnify the City, DEDA, LSCA or Winterfell. The indemnification obligations set forth herein shall not apply to a loss or claim arising out of the negligence or intentional misconduct of the City, DEDA, their officers, employees, servants or agents.

LICENSEE

19. It is agreed that this AGREEMENT is not intended nor should it be construed in any manner as creating or establishing the relationship of partners or joint ventures between the parties hereto, or creating a joint enterprise, or as constituting PERMITTEE as an agent, representative, employee, or independent contractor of the City for any purpose. PERMITTEE and its employees shall not be considered employees of the City and any and all claims that may or might arise under the Workers' Compensation Act of the State of Minnesota on behalf of PERMITTEE'S employees or agents and arising out of employment shall in no way be the responsibility of the CITY. PERMITTEE'S employees shall not be entitled to any compensation or rights or benefits of any kind whatsoever from the CITY, including without limitation, tenure rights, medical and hospital care, sick and vacation leave, Workers' Compensation, Unemployment Insurance, disability or severance pay and PERA.

ALCOHOLIC BEVERAGES

20. Upon securing the necessary liquor licenses or permit required by the State of Minnesota and the City of Duluth, PERMITTEE or its sublettee shall be permitted to sell, serve, or otherwise dispense alcoholic beverages to the extent authorized by Minnesota Statutes and Duluth City Code. Evidence of such license or permit shall be submitted to the CITY no less than ten (10) days prior to the EVENT. PERMITTEE shall also notify the Chief of Police or the Chief's designee of the identity of the alcohol vendor.

21. In addition to the number of uniformed, Duluth police officers to be provided as set forth in Paragraph 20 above. PERMITTEE shall arrange and pay for such additional uniformed, Duluth Police Officers as required by the Chief to oversee the sale of alcoholic beverages at the VENUE. PERMITTEE agrees that at no time shall alcoholic beverages be sold, served, or dispensed at the VENUE unless the required Duluth Police Officers are present and actively overseeing same.

REPORTING

22. PERMITTEE agrees that, as provided in Minnesota Statutes 16C.05, Subdivision 5, and in order for the City to ensure that all required fees have been tendered, all PERMITTEE books, records, documents, and accounting procedures and practices are subject to examination by the CITY or the State Auditor for six (6) years from the date of execution of this Agreement. Upon twenty-four (24) hours advance notice by the CITY, PERMITTEE shall provide all requested financial information related to this event.

WORKER'S COMPENSATION

23. PERMITTEE and all third party vendors or contractors hired or permitted by PERMITTEE shall comply with all Minnesota Worker's Compensation laws in the utilization of all employees employed at the VENUE.

TERMINATION OF OCCUPANCY

24. Upon termination of occupancy, PERMITTEE agrees to surrender possession of said premises to Winterfell in as good condition and state of repair as said premises were in at the time PERMITTEE took possession, normal wear and tear excepted.

CITY ACCESS

25. The CITY reserves the right to unlimited access at all times to the VENUE for authorized personnel and for the purposes of inspection and ensuring that the provisions of this Agreement are complied with by PERMITTEE. Winterfell shall provide its employees or authorized agents, Bayfront Festival Park all-event access passes, as needed, for access by authorized personnel. All on-duty law enforcement personnel, acting in their official capacity, shall be authorized to enter the VENUE without regard to this paragraph.

ASSIGNABILITY

26. Except as provided for in this Agreement, PERMITTEE shall not assign or transfer any of its rights or interests under this Agreement in any way whatsoever.

NO THIRD PARTY RIGHTS

27. This Agreement is to be construed and understood solely as an Agreement between the parties hereto and shall not be deemed to create any rights in any other person, except to the extent PERMITTEE is obligated to perform terms and conditions that benefit Winterfell. No person shall have the right to make a claim that she or he is a third party beneficiary of this Agreement or of any of its terms and conditions.

AMENDMENTS

28. Any amendment to this Agreement shall be in writing, approved with the same legal formalities as required by the original agreement, and shall be executed by the same parties who executed the original Agreement or their successors in office.

CIVIL RIGHTS ASSURANCES

29. PERMITTEE, for itself and its officers, agents, servants and employees as part of the consideration under this Agreement does hereby covenant and agree to comply with all laws relating to unlawful discrimination. PERMITTEE shall provide reasonable accommodations as required by the Americans with Disabilities Act for any qualifying individual or group requesting such accommodations.

APPLICABLE LAW

30. This Agreement, together with all of 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.

COPYRIGHT

31. PERMITTEE warrants and represents that it has current, valid ASCAP, BMI and SESAC licenses (the Licenses).

TERMINATION OF AGREEMENT

32. This Agreement may be terminated by Winterfell upon breach of any of the terms and conditions of this Agreement by PERMITTEE and the failure to rectify or correct any such breach within Thirty (30) days of the transmission of written notice to PERMITTEE of the breach.

GENERAL PROVISIONS

33. The rights of PERMITTEE to occupy, use, and maintain the VENUE shall continue only so long as all of the undertakings, provisions, covenants, and conditions herein contained are on its part complied with strictly and promptly.


34. PERMITTEE agrees to operate the EVENT and all activities conducted at the VENUE in strict compliance with the United States Constitution, and with the laws, rules and regulations of the United States, State of Minnesota, St. Louis County, and the City of Duluth. PERMITTEE agrees to procure, at its expense, all licenses and permits necessary for carrying out the provisions of this Agreement.

35. The waiver by the CITY or PERMITTEE of any breach of any term, covenant, or condition herein contained, shall not be deemed to be a waiver of any subsequent breach of same or any other term, covenant, or condition herein contained.

Dated this 23rd day of July, 2024

Winterfell Management LLC

By:  _____
President/Managing Partner
Winterfell Management LLC (Winterfell)

By:  _____
Permittee Signature

Exec. Dir. Business Services

Permittee Title

8/5/24 | Budget: *01 E 005 107 000 335 161*

Date

Name/Address of Additional Insured:

Winterfell Management LLC - 1631 E 5th St. Duluth, MN 55812

City of Duluth - 411 W 1st St. Duluth, MN 55802

Duluth Economic Development Authority - 411 W 1st St. Duluth, MN 55802

Great Lakes Aquarium - 353 Harbor Dr. Duluth, MN 55802



MEMORANDUM OF UNDERSTANDING

Standard Response Protocol ("SRP") Memorandum of Understanding ("MOU") with The "I Love U Guys" Foundation ("The Foundation")

This Memorandum of Understanding ("MOU") between The Foundation and the undersigned School District or Individual School (collectively, the "Organization") is effective as of the date it is signed by Organization.

Standard Response Protocol Program Description:

The Foundation created its *proprietary* Standard Response Protocol ("SRP") for campus response based on five actions. When communicating these actions, the action is labeled with a "**Term of Art**" and is then followed by a **Directive**. Execution of the action is performed by active participants, including students, staff, faculty and first responders.

Purpose of Using Terms of Art:

By standardizing vocabulary, all stakeholders can understand the response and status of the event. For students, this provides continuity of expectations and actions throughout their educational career. For faculty and staff this becomes a simpler process to train and drill. For first responders, the common vocabulary and protocols establish a greater predictability that persists through the duration of an incident. Parents can easily understand the practices and can reinforce the protocol. Additionally, this protocol enables rapid response determination when an unforeseen event occurs.

Terms of Art:

- The "Term of Art" **Hold** is followed by the Directive "**In your room or area**" (or announce a location). The action is for the purpose of keeping halls and/or common areas clear until an incident is resolved.
- The "Term of Art" **Secure** is followed by the Directive "**Get Inside. Lock Outside Doors.**" The action associated with Lockout is to bring participants into the Building, and secures the building's outside perimeter by locking appropriate windows, doors or other access points.
- The "Term of Art" **Lockdown** is followed by the Directive "**Locks, Lights, Out of Sight**" The action associated with Lockdown is to secure individual classroom doors, move away from inside corridor line of sight and maintain silence until first responders release the room.
- The "Term of Art" **Evacuate** is followed by the Directive "**To a Location**" (Where Location is announced.) The action associated with Evacuate is to move students and staff from one location to another.
- The "Term of Art" **Shelter** is followed by the Directive "**Type and Method**" (Where Type is one of the following: For Tornado, For Hazmat, For Bomb. Method is one of the following: And seal, In Silence, Drop, Cover and Hold.) The action associated with Shelter is dependent on the stated Type and Method.

Agreement by Organization:

1. Organization agrees to incorporate SRP in the official, existing, written safety plans for the district or school, as applicable, either in the body or as an addendum or amendment.
2. Organization agrees to appoint an SRP Liaison who will act as the primary contact regarding communication with The Foundation and other department, district or agency SRP Liaisons.
3. Organization agrees to incorporate the SRP using the terms of art and the associated directives as defined in the Program Description.
4. Organization agrees to provide Law Enforcement Agencies having jurisdiction within the district/school with notice of compliance with SRP terms of art and directives.
5. Organization agrees to provide Fire Departments having jurisdiction within the district/school with notice of compliance with SRP terms of art and directives.

6. Organization agrees to provide Emergency Medical Services having jurisdiction within the district/school with notice of compliance with SRP terms of art and directives.
7. Organization agrees to provide County and/or City Emergency Managers having jurisdiction within the School District with notice of compliance with SRP terms of art and directives.
8. Organization agrees to provide students with training on the SRP at least once per school year.
9. Organization agrees to provide staff with training on the SRP at least once per school year.
10. Organization agrees to drill each action.
11. Organization agrees to provide parents with either printed material or notice of online availability of material at <http://www.iloveguys.org>.
12. Organization is responsible for physical material production of any online resources provided by The Foundation. The District is not required to utilize printing services provided by The Foundation for production of support materials.
13. Organization will engage in a best effort to provide The Foundation with contact information for other agencies, departments, services, schools participating with the School District regarding the SRP.

Agreement by The "I Love U Guys" Foundation:

1. The Foundation agrees to host training materials on the Website available publicly at the Uniform Resource Locator <http://iloveguys.org>. Such training materials may be updated from time to time by The Foundation.
2. The Foundation agrees to provide training materials and support materials online to Organization's staff, students, faculty and parents at no charge to Organization.
3. The Foundation agrees to provide training materials and support materials online to Law Enforcement Agencies at no charge.
4. The Foundation agrees to provide training materials and support materials online to Fire Departments at no charge.
5. The Foundation agrees to provide training materials and support materials online to Emergency Medical Services at no charge.
6. The Foundation agrees to provide training materials and support materials online to County and/or City Emergency Managers at no charge.
7. The Foundation provides hands-on training sessions on request for a charge in locations around the United States. Organization is under no obligation to host or attend these training sessions.
8. The Foundation will notify the SRP Liaison via Written or Electronic communications in the event of new or updated materials available on the Website.
9. The Foundation will maintain a record of all Written or Electronic communication with the Organization.

Updates to SRP: The Foundation may update its SRPs and its Terms of Art from time to time and will notify Organization of any such updates. The Organization agrees to implement any such changes in a reasonable time frame.

Term/Termination: This MOU is effective as of the date it is signed by the Organization and shall continue in effect for two (2) years ("Term"). Organization and Foundation may agree to extend the upon mutual written agreement. Organization may terminate this MOU via Written or Electronic notification at any time. Upon termination, Organization will cease using any Standard Response Protocol materials provided by The Foundation. The Foundation may terminate this MOU upon notice if it determines that Organization is not performing its obligations under this MOU, including using the Terms of Art as they may change from time to time.

Notices: All notices and other communications required or permitted under this MOU shall either be sent by certified mail, return receipt requested, by reputable overnight courier service with confirmation of delivery and addressed to the Parties at their addresses first set forth below or to the email addresses set forth below. The parties shall notify each other if such contact information changes.

No Partnership. Nothing contained in this MOU shall create or be deemed to create a partnership or agency between the Organization and The Foundation.

Counterparts/Electronic Execution. This MOU may be executed in counterparts and digital copies, each of which shall be deemed an original and all of which shall constitute a single instrument.

Name of Organization: ISD 709 Duluth Public Schools

Type of Organization: Public School Public School District Charter School
 Charter School District Private School Private School District Higher Education
 BIE-Operated School Tribally Controlled (BIE-funded) Other

Address/City/State/ZIP: 709 Portia Johnson Dr, Duluth, MN 55811

Authorized Representative Name: John Magas

Signature

Title: Superintendent

Date:

6/27/24

Authorized Liaison Name: Alexandra Neff

Title: Health, Safety, and Environmental Coordinator

Email Address: Alexandra.Neff@isd709.org Phone: 218-336-8700 x 2530

The I Love U Guys Foundation

Authorized Representative: Ellen Stoddard-Keyes

Signature:

Title: Operations Director

Date:

Email to: MOU@iloveguys.org

or Mail to: The "I Love U Guys" Foundation, P.O. Box 489, Placitas, NM 87043



MEMORANDUM OF UNDERSTANDING

Standard Reunification Method ("SRM") Memorandum of Understanding ("MOU") with The "I Love U Guys" Foundation ("The Foundation")

This Memorandum of Understanding ("MOU") between The Foundation and the undersigned School District or Individual School (collectively, the "Organization") is effective as of the date it is signed by Organization.

Standard Reunification Method Program Description:

The Foundation created its Standard Reunification Method ("SRM") for school and district response when the need for a student/parent-guardian reunification is required after any incident. The SRM contains guidelines for structuring an orderly and accountable reunification and includes language and actions that comply with the Incident Command System which is used by outside public safety agencies likely to be involved with a reunification.

Agreement by Organization:

1. Organization agrees to incorporate SRM in the official, existing, written safety plans for the district or school, as applicable, either in the body or as an addendum or amendment.
2. Organization agrees to customize the SRM according to their local and regional structure.
3. Organization agrees to appoint an SRM Liaison who will act as the primary contact regarding communication with The Foundation and other department, district or agency SRP Liaisons.
4. Organization agrees to practice the SRM in their schools at least once per school year.
5. Organization agrees to provide staff with training on the SRM at least once per school year.
6. Organization agrees to provide parents with either printed material or notice of online availability of material at <https://www.iloveuguy.org>.
7. Organization is responsible for physical material production of any online resources provided by The Foundation.
8. Organization will engage in a best effort to provide The Foundation with contact information for other agencies, departments, services, schools participating with the School District regarding the SRM.

Agreement by The "I Love U Guys" Foundation:

1. The Foundation agrees to host training and resource materials on the Website (<https://iloveuguy.org>) available publicly at the Uniform Resource Locator <http://iloveuguy.org>. Such materials may be updated from time to time by The Foundation.
2. The Foundation provides hands-on training sessions on request for a charge in locations around the United States. Organization is under no obligation to host or attend these training sessions.
3. The Foundation will notify the SRM Liaison via Written or Electronic communications in the event of new or updated materials available on the Website.
4. The Foundation will maintain a record of all Written or Electronic communication with the Organization.

Updates to SRM: The Foundation may update its materials and Terms of Art from time to time and will notify Organization of any such updates. The Organization agrees to implement any such changes in a reasonable time frame.

Term/Termination: This MOU is effective as of the date it is signed by the Organization and shall continue in effect for two (2) years ("Term"). Organization and Foundation may agree to extend the upon mutual written agreement. Organization may terminate this MOU via Written or Electronic notification at any time. Upon termination, Organization will cease using any Standard Response Protocol materials provided by The Foundation. The Foundation may terminate this MOU upon notice if it determines that Organization is not performing its obligations under this MOU, including using the Terms of Art as they may change from time to time.

Notices: All notices and other communications required or permitted under this MOU shall either be sent by email to the email addresses set forth below or by certified mail, return receipt requested, by reputable courier service with confirmation of delivery and addressed to the Parties at their addresses first set forth below. The parties shall notify each other if such contact information changes.

No Partnership. Nothing contained in this MOU shall create or be deemed to create a partnership or agency between the Organization and The Foundation.

Counterparts/Electronic Execution. This MOU may be executed in counterparts and digital copies, each of which shall be deemed an original and all of which shall constitute a single instrument.

Name of Organization: ISD 709 Duluth Public Schools

Address/City/State/ZIP: 709 Portia Johnson Dr, Duluth, MN 55811

Authorized Representative Name: John Magas



Signature

Title: Superintendent

Date: 6/27/24

Email Address: Liaison: Alexandra Neff - Health, Safety, and Environmental Coordinator

Phone: Alexandra.Neff@isd709.org
218-336-8700 x 2530

The I Love U Guys Foundation Authorized Representative:

Signature:

Title:

Date:

Email to: SRM_MOU@iloveguys.org

or Mail to: The "I Love U Guys" Foundation, PO Box 919, Conifer, CO 80433

AGREEMENT

THIS AGREEMENT, made and entered into this 1st day of July, 2024, by and between Independent School District #709, a public corporation, hereinafter called District, and Duluth Area Family YMCA, hereinafter called "Duluth Y."

THE PURPOSE OF THE AGREEMENT is to set out the terms and conditions whereby Duluth Y 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 July 1, 2024 and shall remain in effect until June 30, 2027, 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.** Duluth Y and District shall provide staff and supplies, as agreed upon by both parties, to support the out of school time (school year and summer) programs - K.E.Y. Zone and its functions at the following sites:

- Lowell Elementary School
- Lester Park Elementary School
- Laura MacArthur Elementary School
- Congdon Park Elementary School
- Homecroft Elementary School
- Lakewood Elementary School
- Stowe Elementary School
- Piedmont Elementary School
- Myers-Wilkins Elementary School

Duluth Y site coordinators have their own cards for purchasing. Staff abide by respective organizations' purchasing policies.

Addendum 1 - Staffing Design Model

3. **Background Check.** Duluth Y must provide an executed criminal history and background check on all of its employees assigned to the program. Duluth Y is precluded from performance of the contract until the results of the criminal background check(s) are on file. The Duluth Y abides by ISD 709 policy regarding background checks. Duluth Y will notify the District of any individual working in our schools with convictions of a gross misdemeanor or felony.

4. Allowable Expenses/Shared Change in Net Profits. In consideration of the performance of Duluth Y of its obligations pursuant to this Agreement agree to spend according to the budget which will include the following:

Direct expenses of Salaries and Benefits as well as pre-approved supplies, educational materials, insurance, staff training, and other Out-of-School-Time (OST) items needed to execute the program purchased by the Duluth Y. In addition, expenses will include a 15% administrative fee. The administrative fee of 15% will be based on total expenses for the month. Either party can request a budget adjustment with 30 days written notice if revenue increases for all sites listed. The Duluth Y will maintain detailed records of all expenditures for review by the District at their request.

At the end of each month the Duluth Y will provide the District a Statement of Activities showing all revenues and expenses for each month and contract to date.

At the end of the fiscal year for the District - June 30, 2025, June 30, 2026 and June 30, 2027, the Duluth Y will either bill or reimburse the District, 50% of the change in net assets.

Duluth Y 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. Propriety of Expenses. The District can question any expense item. District reserves the right to offset any disallowance of any item or items at any time under this Agreement by increasing future payments to the District. This clause shall not be construed to bar any other legal remedies District may have to recover funds expended by the Duluth Y for disallowed costs.

6. 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 the Duluth Y has provided, prepared, or utilized in performance of the terms of this Agreement. The Duluth Y will have the same rights as stated above.

7. Independent Contractor. Duluth Y shall be responsible for payment of all taxes, including Federal, State, and local taxes, arising out of Duluth Y'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.

8. Indemnification. The Duluth Y shall indemnify District against all expenses, liabilities and claims, including reasonable counsel fees, by or on behalf of any person or entity arising out of either (1) a failure by the Duluth Y to perform any of the terms or conditions of this Agreement, (2) any injury or damage happening as a result of the Duluth Y's negligence or that of its agents or (3) the Duluth Y's failure to comply with any law of any governmental authority, provided, however, that the Duluth Y shall have no indemnity obligation for any such liabilities or damages caused by the negligence of District or its agents. District, in turn, shall indemnify the Duluth Y Tenant against all expenses, liabilities and claims, including reasonable counsel fees, by or on

behalf of any person or entity arising out of either (1) a failure by District to perform any of the terms or conditions of this Agreement, (2) any injury or damage happening as a result of District's negligence or that of its agents, or (3) District's failure to comply with any law of any governmental authority.

9. **Notices.** All notices to be given by the Duluth Y to the District shall be deemed to have been given by depositing the same in writing in the United States Mail or hand delivered: ISD 709, Duluth Public Schools, Attn: Community Education, 4316 Rice Lake Rd, Suite 108, Duluth, MN 55811.

All notices to be given by the District to the Duluth Y shall be deemed to to have been given by depositing the same in writing in the United States Mail or hand delivered to Sara Cole, Duluth Y's CEO, Duluth YMCA, 302 W. 1st. St., Duluth, MN 55802.

10. **Assignment.** Neither party shall 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 other party.

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

12. **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.

13. **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.

14. **Cancellation.** Either party shall have the right to terminate this Agreement, without cause, upon (60) days written notice to the other party as provided for in this Agreement.

15. **Data Practices.** The Duluth Y 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.

16. **Insurance.** The Duluth Y 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 Duluth Y shall maintain such insurance in force and effect throughout the term of the contract.

The Duluth Y is required to maintain and furnish satisfactory evidence of the following insurance policies:

Workers' Compensation Insurance: The Duluth Y 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: The Duluth Y 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.

17. **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.

Anthony Haggan CFO 41-0693931 7-24-24
 Contractor Signature SSN/Tax ID Number Date
Anthony Haggan _____ 7/22/24
 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).

04	E	005	570	321	305	272
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

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

7-24-24
 Date

Key Zone Staffing Design

ISD 709 Duluth Public Schools Director of Community Education and Duluth YMCA Community Services Director: Directors will provide leadership and direction to all school year and summer programming. Directors will develop and monitor budgets and work to secure additional funding that will support the program. Directors will serve as ambassadors for the program at a local and state level.

Program Director: The Director oversees all aspects of program implementation, staffing, evaluation and communication between all sites and program partners. This position oversees program compliance with state and organizational policies and procedures. The Director supervises the Site Coordinators and participates in performance reviews for all Key Zone staff.

Site Coordinators: Each of the nine sites has a part/full time program coordinator who will oversee implementation for their community/school partnership. Site coordinators are responsible for the fidelity of the program model and integrity of the interventions. Site Coordinators implement program strategies/activities, ensure Key Zone staff work in close collaboration with school staff, engage parents, oversee volunteer recruitment and training, weekly site based team meetings, and mobilize community resources in support of program goals. Site coordinators recruit, supervise and review performance for all out of school time staff including AmeriCorps Members, youth specialists and/or club instructors.

AmeriCorps Members: Members will be placed to provide academic enrichment, youth development, homework help and service learning.

Youth Specialists/Lead Staff: Youth Specialists/Lead Staff maintain a safe and engaging learning environment for youth in an after-school and summer program setting. Staff plan and implement high-quality academic and enrichment activities catered to youth's interests and needs. Staff receive training in child development strategies, building safety, and behavior management strategies. The number of staff needed per site depends on the number of children enrolled to stay within student-to-staff ratio.

Volunteers: Trained volunteers will serve as program assistants. Each site will have on-going volunteers who provide mentoring and tutoring, group support and are involved in the planning and implementation of special projects and activities based on their interest and expertise. All volunteers undergo a background check and meet with participants in view of staff.

Student-to-staff ratios: 1:15 student-to-staff ratio in all grade K-5 activities not including volunteers. 1:10 student-to-staff ratio for any pre-kindergarten groups.

AGREEMENT

THIS AGREEMENT, made and entered into this 24th day of July, 2024, by and between Independent School District #709, a public corporation, hereinafter called District, and Neighborhood Youth Services, Inc., 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 7/1/2024 and shall remain in effect until 8/31/2024, 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.** *(See attached Application/Proposal)*

3. **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 \$30,000 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.

4. **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.

5. **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.

6. **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.

7. 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.

8. 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.

9. 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, 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) Neighborhood Youth Services, Inc., 518 N Lake Ave, Apt 2.

10. 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.

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

12. 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.

13. 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.

14. **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.

15. **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.

16. **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:

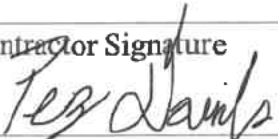
Workers’ Compensation Insurance: Contractor must provide Workers’ Compensation insurance for all its employees and, in case any work is subcontracted, Contractor will require the subcontractor to provide Workers’ Compensation insurance in accordance with the statutory requirements of the State of Minnesota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

17. **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 	SSN/Tax ID Number	Date
Program Director		7/24/2024 Date

Please note: All signatures *must* be obtained AND the following *must* be completed by the Program Director before submission to the Executive Director of Finance & Business Services 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	211	161	304	013
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	


Date

EMAILED

JUL 30 2024

TO: Brett

INVOICE

NUMBER: 0003

BILL TO:

Accounts Payable
709 Portia Johnson Drive
Duluth, MN 55811
ap.vendor@isd709.org

FROM:

Neighborhood Youth Services, Inc.
518 N Lake Ave Apt. 2
Duluth, MN 55805
(609) 774-6517
duluthnys@gmail.com

DATE: 07/30/2024

DESCRIPTION OF EXPENSES	UNIT COST	QTY	COST
Wages & Salary			
Senior Youth Specialist	\$21.50	24	\$516.00
Youth Specialist	\$21.00	160	\$3,360.00
Youth Specialist	\$20.00	160	\$3,200.00
Director of Youth Programs	\$28.85	160	\$4,615.38
Director of Community Engagement	\$28.85	160	\$4,615.38
Total Wages & Salary			\$16,306.77
Tax/Fringe			
FICA - Social Security	\$16,306.77	6.20%	\$1,011.02
FICA - Medicare	\$16,306.77	1.45%	\$236.45
Total Tax/Fringe			\$1,247.47
Program Supplies			
Food Supplies			\$1,519.60
Recreation Supplies			\$227.61
Emergency Supplies			\$83.91
Cleaning & Maintenance			\$343.22
Total Program Supplies			\$2,174.34
Marketing			
Website			\$18.00
Advertising			\$1,210.27
Total Transportation			\$1,228.27
Transportation			
Maintenance			\$24.99
Gas			\$882.69
Total Transportation			\$907.68
TOTAL EXPENSE			\$20,636.26

RECEIVED

JUL 30 2024

ACCTS PAYABLE

Ermine Zwick

TO A/P 7.30.24

Checks should be made out to: Neighborhood Youth Services Inc.

01E 005 211 161 304 013



Order Form Number: Q-35660

*By pass
6.27.24*

Seesaw, Inc.
548 Market Street
PMB 98963
San Francisco, CA 94104 US
Billing: ar@seesaw.me

Bill To
Duluth Independent School District 709
709 Portia Johnson Drive
Duluth Minnesota 55811

End User
Duluth Independent School District 709

Contract Summary

Order Form Number: Q-35660	Payment Terms: Net 30
Expiration Date: August 30, 2024	Billing Frequency: Upfront
Contract Start Date: September 1, 2024	Contract End Date: August 31, 2025
Contract Subscription Term: 12.0 months	
Contract Notes:	
	Grand Total: USD 22,999.20

Duluth Independent School District 709

Product Name	Description	Quantity	Subtotal
Seesaw for Schools	Engaging multimodal learning tools that allow students to show what they know (photo, video, audio, drawing, and more). Comprehensive subject coverage to supplement your core-curriculum with thousands of ready-to-teach, standards and curriculum aligned PreK-6 lessons in the Seesaw Library. A School & District Library to input content you already use and leverage Seesaw's multimodal tools.	1.00	USD 22,999.20

Duluth Independent School District 709 TOTAL: USD 22,999.20

01 E 01A 030 000 406 030

For more information on funding resources, please review our [Funding Guide](#).



Name: _____
Title: _____

Email: _____
Phone: _____

Tech Lead (Who can help set up your school?)

Lead for Seesaw's technical implementation. Point of contact for technical issues or updates.

Name: _____
Title: _____

Email: _____
Phone: _____

Billing Contact - Accounts Payable (Who will pay the invoice?)

Receives invoices. Point of contact on payment-related matters.

Name: _____
Title: _____

Email: _____
Phone: _____

School Address

Address: _____
State: _____

City: _____
Zip/Post Code: _____

Purchase Order Information

PO Number
(if
required): _____



Tax Information

Is your school or district tax exempt?

Yes

If yes, please provide your tax ID number

41-6003776

Terms and Conditions

Upon signing by Customer and submission to web.seesaw.me or your sales representative, this Order Form shall become legally binding unless this Order Form is rejected by Seesaw Learning, Inc. for any of the following reasons: (1) the signatory below does not have the authority to bind Customer to this Order Form, (2) changes have been made to this Order Form (other than completion of the purchase order information and the signature block), or (3) the requested purchase order information or signature is incomplete or does not match our records or the rest of this Order Form.

Sales and use tax, if applicable, will be shown on your invoice. Tax exempt customers will be asked to provide proof of exemption. Total amount does not include sales/value added/applicable withholding taxes as required by local jurisdiction. If Seesaw is responsible for collecting and remitting taxes, the taxes will be invoiced to customer, unless customer provides Seesaw with a valid tax exemption certificate authorized by the appropriate taxing authority.

This Order Form is governed by the terms of the Seesaw Learning, Inc. Master Services Agreement ("Agreement") found [here](#) unless (i) Customer has a written master services agreement executed by Seesaw Learning, Inc. for the Services, in which case such written subscription agreement will govern or (ii) otherwise set forth herein. By signing below, the parties agree to be bound by the Agreement.

Customer

Company: Augusta Public Schools
Signature: Simone Zunic
Name: Simone Zunic
Title: Exec. Dir. Business Services
Date: 7-8-24
Email: simone.zunic@isd709.org

Seesaw Learning, Inc.

Signature: _____
Name: _____
Title: _____
Date: _____



SECURITY OFFICER SERVICES CONTRACT: ADDENDUM

With the exception of the changes indicated below all terms and conditions of the previous Security Officer Services Contract shall remain in full force and effect herein by reference.

Client: ISD 709

Effective Date: 9/6/2024

SCHEDULE OF BILLING RATES

Position Hourly	Rate	Overtime and Holiday Rate
Security Officer	\$ 40.00	\$ 40.00

Overtime will be billed as incurred for all hours in excess of the baseline schedule.

Client shall pay the holiday billing rate as specified in the schedule of billing rates for service rendered on the six following holidays: New Year's Day, Memorial Day, Independence Day (July 4th), Labor Day, Thanksgiving Day, and Christmas Day.

The above billing rates shall apply for the duration of this contract. In addition to the schedule of billing rates provided herein, the Client shall pay any sales or service taxes which Per Mar is required to charge under applicable laws.

Either party may terminate this contract by serving the other party with written notice at least thirty days prior to the termination date. An unsatisfactory payment pattern by the Client shall constitute good cause, and service, at Per Mar's option, may be terminated immediately without penalty.

If Client pays by credit card Per Mar will charge a 3% surcharge on all transactions. Per Mar shall invoice Client for services weekly.

Per Mar Security & Research Corp.
P.O. Box 4227
Davenport, Iowa 52808

ISD 709
11 East Superior St #450
Duluth, MN 55803

By: 
By: Brad Duffy (Jul 30, 2024 09:39 CDT)

By: 
By: Simone Zunich (Jul 30, 2024 09:29 CDT)

Name: Brad Duffy

Name: Simone Zunich

Title: President

Title: Exec. Dir. Finance & Business Services

Date: 07/30/2024

Date: 07/30/2024

MEMORANDUM OF AGREEMENT

**between the University of Minnesota Duluth
and Independent School District 709**


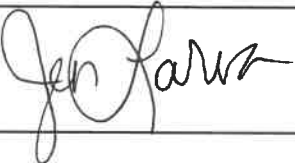
Term of Agreement: 2024-2025

By this agreement, the University of Minnesota Duluth College in the Schools (CITS) Program and Duluth Public Schools (ISD 709) agree to partner in the delivery of UMD approved coursework to qualified students.

The Duluth Public School District agrees to partner with UMD CITS for the academic year 2024-2025 and will:

- Provide the UMD approved curriculum, instruction, textbooks, and facilities for the courses, and pay all expenses involved in the preparation and ongoing CITS curriculum development as well as student instruction of a dual enrollment course. Hybrid and/or online course modalities may be approved by UMD on a course by course basis. Students enrolled in UMD CITS courses must use course materials approved by a UMD CITS Faculty Liaison that are deemed similar to those used on the UMD campus.
- Coordinate student records and class rosters with UMD Office of the Registrar administration. Qualified students must be a junior or senior in high school with a cumulative grade point average of 3.0 or higher. A school counselor or CITS teacher may submit a Course Permission Form to request that a high-potential student who does not meet the GPA or grade level requirements be allowed to enroll in CITS classes. The form needs support and specific rationale from the school counselor and/or the CITS teacher. The UMD Registrar has the final decision regarding student enrollment with the ability to earn college credit from the University of Minnesota Duluth. Students who do not meet the program requirements to enroll in the course for college credit, may remain in the class for high school credit only. The CITS class must maintain at least 30% of students enrolled in the course for college credit versus high school credit only. Any course not meeting this enrollment requirement, will need CITS program approval.
- Adhere to UMD's enrollment limits, a maximum of 40 students per CITS class section except where otherwise noted in Addendum A. Due to pedagogical best practices, WRIT 1120 and all of the World Languages classes (French, German, and Spanish) are limited to a maximum of 25 students. For Physical Education courses, the classroom enrollment is determined by equipment/weight room space, and will be listed in Addendum A. In addition, students enrolled in a UMD course may not be of mixed levels. For example, you may not combine German 3 students in a classroom with German 4 students.
- Provide UMD CITS program staff with a copy of the final class syllabi and the side-by-side assessment tool each semester for every class offered. UMD Liaisons may request copies of the class syllabi while it is in development.
- Only UMD certified faculty are to teach the UMD CITS curriculum. High School administration must notify UMD CITS program staff as soon as possible regarding CITS teacher staffing changes during the school year. If CITS teachers will be out on leave for an extended period UMD CITS staff must be notified prior to the leave and the substitute instructor must be approved to teach the CITS curriculum. CITS staff will work with administrators and teachers to obtain an expedited approval. In addition, student teachers may assist with but not be the primary instructor of a concurrent enrollment course offered through UMD CITS.
- Administratively approve and coordinate with the CITS high school faculty any UMD on-campus learning experiences, field trips etc. in accordance with the local ISD district rules for travel. The High School CITS

APPROVALS:

Title	Name	E-Signature	Date
UMD Interim Executive Vice Chancellor for Academic Affairs	Rebecca Ropers		
UMD Registrar	Tracey Bolen		
Duluth Public Schools Executive Director of Business Services & Finance Manager	Simone Zurich		7/24/24
Duluth Public Schools Director of Secondary Curriculum & Instruction	Jen Larva		7/11/24

cc:

Joan Lancour, Executive Assistant to the Directors of Curriculum & Instruction
Nathan Glockle, Principal, Academic Excellence Online (AEO) High School
Tom Tusken, Principal, Denfeld High School
Kelly Flohaug, Principal, Duluth East High School

Duluth East High School

Course #	Course Title	Credits	Maximum Class Size	Term	CITS Teacher(s)
ECON 1003	Economics and Society	3	40	Fall & Spring	Updegrove, Richard
ENGL 1907	Introduction to Literature	3	40	Fall	Jones, Greg
GER 1201	Intermediate German I	4	25	Fall	Lull, Emily
GER 1202	Intermediate German II	4	25	Spring	Lull, Emily
MATH 1296	Calculus I	4	40	All Year	Fearn, Holly
PE 1616	Weight Training	1	24	Fall & Spring	Ratai, Al
SOC 1101	Introduction to Sociology	4	40	Fall & Spring	Nachbar, Catherine
SPAN 1201	Intermediate Spanish I	4	25	Fall	Kroll Strukel, Kimberly
SPAN 1202	Intermediate Spanish II	4	25	Spring	Kroll Strukel, Kimberly
WRIT 1120	College Writing	3	25	Fall & Spring	Sorenson, Stuart

Notes (Duluth East only):

Math 1296 is now a 4-credit course

Updated 3/12/2024 JDA



Duluth Public Schools

Every Student. Every Day.

EMPLOYMENT

Engineer



Child Nutrition



Paraprofessional



Transportation



REACH

OUR ENTIRE AUDIENCE

FOX 21 LOCAL NEWS **ANTENNA TV**

www.FOX21online.com

Starts 8/05/24 & Ends 11/03/24



- 3 spots/wk. M-F 7-9a Morning NEWS on FOX 21
 - 2 spots/wk. M-F Family Feud 9-10a
 - 5 spots/wk. M-F Drew Barrymore/Jennifer Hudson Shows 1p-3p
 - 2 spots/wk. M-F Family Feud 4:30-5:30p
 - 2 spots/wk. M-Sun Fox Comedy Block 10p-2a
 - 1 spot/wk. M-Thur Late NEWS on FOX 21 9-10p
 - 9 spots/wk. M-Sun in Rotation on FOX 21 TV Sign On to Sign Off
 - 25 spots/wk. Airing M-Sun 6a-2a on FOX 21 TV Every Week!**
- A Grand Total of **325 Spots** Airing on FOX 21 TV over 13 weeks.

Plus,

25 spots/wk. Airing Mon-Sun 5a-2a on Antenna TV Every Week!

- A Grand Total of **325 Spots** Airing on Antenna TV over 13 weeks.

AND...

3000 Digital impressions per week, linking from fox21online to your url of choice.

- A Grand Total of 39,000 Impressions using 300x250 320x50 & 728x90 ads

We could link to: <https://www.isd709.org/careers/apply-now>

ISD # 709 Will Get Exposure Every Day - Monday through Sunday as shown above.

You Will Reach Our TOTAL Audience - Two Different Stations – And Our High Traffic Website too!

50 - (:30) Second Commercials and 3000 Impressions every week!

A Combined Total of **650** (:30 Second) Commercials & **39,000** Digital Impressions Over 13 Weeks!

Just \$2499!

Ok'd By:

Starts 8/05/24 & Ends 11/03/24

Your **RECRUITING CONNECTION**

FOX 21 **ANTENNA TV**

DULUTH · SUPERIOR

www.FOX21online.com



Contact: Cavan Timm
 Email: ctimm@kqdsfox21.tv
 Cell: **218-590-5285**
 KQDS - FOX 21 TV
 Duluth, MN

This 13 Week Recruiting Offer Includes:
 A Combined Total of 650 (:30) Second TV Ads &
 A Combined Total of 39,000 Digital Impressions!

Contract Number: LSC-2024-043483

F.Y.	Cost Center	Obj. Code	Amount	Vendor #	P.O. #

STATE OF MINNESOTA

MINNESOTA STATE COLLEGES AND UNIVERSITIES

LAKE SUPERIOR COLLEGE

INTER-AGENCY AGREEMENT

WHEREAS, the Board of Trustees of the Minnesota State Colleges and Universities acting on behalf of LAKE SUPERIOR COLLEGE (hereinafter "MINNESOTA STATE") is empowered to enter into interagency agreements pursuant to Minnesota Statutes, Chapter 471.59, Subd. 10; and

WHEREAS, the INDEPENDENT SCHOOL DISTRICT 709 DULUTH ADULT EDUCATION PROGRAM (DAE) (hereinafter "STATE AGENCY") is empowered to enter into interagency agreements pursuant to Minnesota Statutes, Chapter 471.59, Subd. 10; and

NOW, THEREFORE, it is agreed:

1. DUTIES

a. STATE AGENCY'S DUTIES. The STATE AGENCY shall:

Provide supplemental/integrated instruction and instructional support for up to four (4) sections of ENGL/READ 0950 during the 2024-25 academic year. DAE supplemental instruction for each section is two (2) hours per week and integrated instruction is four (4) hours per week, or an equivalent of 0.15 FTE, plus preparatory time of 2 hours per week, or an equivalent of 0.05 FTE to total 6 hours per week of 0.2 FTE.

Provide supplemental/integrated instruction and instructional support for up to four (4) sections of ENGL/READ 0955 during the 2024-25 academic year. Optional based on LSC need and DAE availability.

Provide supplemental/integrated instruction and instructional support for up to three (3) sections of MATH 0950 during the 2024- 25 academic year. DAE supplemental instruction for each section is two (2) hours per week and integrated instruction is four (4) hours per week, or an equivalent of 0.15 FTE, plus preparatory time of 2 hours per week, or an equivalent of 0.05 FTE to total 6 hours per week of 0.2 FTE.

Provide supplemental/integrated instruction and instructional support for up to three (3) sections of MATH 0955 during the 2024-25 academic year. Optional based on LSC need and DAE availability.

Continue to fund the existing Pathways to College Success program offered at LSC, which meets twelve (12) hours a week, an equivalent of 0.3 FTE, plus preparatory time of four (4) hours per week, or an equivalent of 0.1 FTE to total 16 hours per week or 0.4 FTE per semester.

DAE's staff will work with LSC's Safety Office to learn about emergency response protocol.

DAE will invoice at the end of each academic semester.

DAE will provide training to LSC's advisors relating to services.

b. MINNESOTA STATE 'S DUTIES. MINNESOTA STATE shall:

Provide DAE a designated instructional space on LSC's main campus.

Provide DAE access to a computer lab or classroom with twenty (20) computers. All spaces will be scheduled in accordance with LSC's room scheduling practices.

Provide DAE a designated office space with standard office furniture, desk top computer, and phone.

Provide DAE clients free access to specified college resources including college library services and internet on the same basis as LSC students. Users of IT resources must comply with LSC's policies.

Provide DAE instructors and tutor free access to LSC email, Office 365, and IT help desk on the same basis as LSC students. Users of IT resources must comply with LSC's policies.

Provide DAE instructors copying services.

Promote DAE ABE options on LSC's Guided Self-Placement webpages.

Include DAE courses in LSC registration.

2. CONSIDERATION AND TERMS OF PAYMENT.

- a. Consideration for all services performed by STATE AGENCY pursuant to this Agreement shall be paid by MINNESOTA STATE as follows:

Reimburse STATE AGENCY for expenses up to and not to exceed, an amount of Nine Thousand One Hundred and 00/100 Dollars (\$9,100.00) for instructional staff during the 2024-25 academic year.

- b. Terms of Payment. Payment shall be made by MINNESOTA STATE within thirty (30) days after the STATE AGENCY has presented invoices for services performed to MINNESOTA STATE.

3. CONDITIONS OF PAYMENT. All services provided by the STATE AGENCY pursuant to this Agreement shall be performed to the satisfaction of the MINNESOTA STATE, as determined at the sole discretion of its Authorized Representative.

4. TERMS OF AGREEMENT. This agreement shall be effective August 20, 2024, or upon the date that the final required signature is obtained by MINNESOTA STATE, whichever occurs later, and shall remain in effect until June 30, 2025, or until all obligations set forth in this Agreement have been satisfactorily fulfilled, whichever occurs first.

5. CANCELLATION. This Agreement may be cancelled by either party at any time, with or without cause, upon thirty (30) days written notice to the other party. In the event of such a cancellation, the party providing work or services to the other party shall be entitled to payment, determined on a pro rata basis, for work or services satisfactorily performed.

6. AUTHORIZED REPRESENTATIVES.

- a. The STATE AGENCY'S Authorized Representative for the purposes of administration of this Agreement is:

Name and Title: Cary Komoto, Dean of Liberal Arts & Sciences

Address: 2101 Trinity Road, Duluth, MN 55811

Telephone: +1 218-733-5969

E-Mail: cary.komoto@lsc.edu

- b. The STATE AGENCY'S Authorized Representative for the purpose of administration of the Agreement is:

Name and Title: Angie Frank, Duluth Adult Education Manager
Address: 709 PORTIA JOHNSON DR, DULUTH, Minnesota 55811
Telephone: +1 218-336-8725
E-Mail: angie.frank@isd709.org

Each Authorized Representative shall have final authority for acceptance of services of the other party and shall have responsibility to insure that all payments due to the other party are made pursuant to the terms of this Agreement.

7. ASSIGNMENT. Neither party shall assign nor transfer any rights or obligations under this Agreement without the prior written consent of the other party.
8. AMENDMENTS. Any amendments to this Agreement shall be in writing, and shall be executed by the same parties who executed the original agreement, or their successors in office.
9. LIABILITY. Each party will be responsible for its own acts and the results thereof to the extent authorized by law and shall not be responsible for the acts of any others and the results thereof. The parties' liabilities shall be governed by the provisions of the Minnesota Tort Claims Act, Minnesota Statutes, Chapter 3.736, and other applicable law.
10. OWNERSHIP OF MATERIALS AND INTELLECTUAL PROPERTY RIGHTS.
 - a. MINNESOTA STATE shall own all rights, title and interest in all of the materials conceived or created by STATE AGENCY, or its employees or subcontractors, either individually or jointly with others and which arise out of the performance of this Agreement, including any inventions, reports, studies, designs, drawings, specifications, notes, documents, software and documentation, computer based training modules, electronically, magnetically or digitally recorded material, and other work in whatever form ("MATERIALS").

STATE AGENCY hereby assigns to MINNESOTA STATE all rights, title and interest to the MATERIALS. STATE AGENCY shall, upon request of MINNESOTA STATE, execute all papers and perform all other acts necessary to assist MINNESOTA STATE to obtain and register copyrights, patents or other forms of protection provided by law for the MATERIALS. The MATERIALS created under this Agreement by STATE AGENCY, its employees or subcontractors, individually or jointly with others, shall be considered "works made for hire" as defined by the United States Copyright Act. All of the MATERIALS, whether in paper, electronic, or other form, shall be remitted to MINNESOTA STATE by STATE AGENCY, its

employees and any subcontractors and STATE AGENCY, shall not copy, reproduce, allow or cause to have the MATERIALS copied, reproduced or used for any purpose other than performance of STATE AGENCY obligations under this Agreement without the prior written consent of the REQUESTING AGENCY'S Authorized Representative.

- b. STATE AGENCY represents that MATERIALS produced or used under this Agreement do not and will not infringe upon any intellectual property rights of another, including but not limited to patents, copyrights, trade secrets, trade names, and service marks and names.
11. PUBLICITY. Any publicity given the program, publications, or services provided resulting from this Agreement, including, but not limited to, notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for either party, or its employees individually or jointly with others, or any subcontractors shall not be released prior to approval by the other party's authorized representative.
 12. FERPA. The parties additionally acknowledge that the Family Educational Rights and Privacy Act, 20 U.S.C. 1232g and 34 C.F.R. 99, apply to the use and disclosure of education records that are created or maintained under this agreement.
 13. OTHER PROVISIONS. None.

The rest of this page intentionally left blank. Signature page to follow.

IN WITNESS WHEREOF, the parties have caused this agreement to be duly executed intending to be bound thereby.

APPROVED:

1. STATE AGENCY

INDEPENDENT SCHOOL DISTRICT 709 DULUTH ADULT EDUCATION PROGRAM (DAE)

By (authorized signature) Simone Zunich
<small>DocuSigned by:</small> <i>Simone Zunich</i>
<small>17048497...</small> Title Executive Director of Business Services
Date 8/2/2024 9:58:14 AM CDT

2. VERIFIED AS TO ENCUMBRANCE

By (authorized signature) Lynn M Lindahl
<small>DocuSigned by:</small> <i>Lynn M Lindahl</i>
<small>11274C28D480...</small> Title Administrative Assistant, LAS
Date 8/2/2024 10:34:39 AM CDT

3. MINNESOTA STATE COLLEGES AND UNIVERSITIES

LAKE SUPERIOR COLLEGE

By (authorized signature)
Title
Date

4. AS TO FORM AND EXECUTION

By (authorized college/university/system office initiating agreement)
Title
Date

**Scenario Learning, LLC Order Form
Schedule A****Date:** Thursday, July 11, 2024**Client Information**

Client Name: Duluth Public Schools	
Address: 713 Portia Johnson Drive Duluth, MN 55811	
Primary Contact Name: Jason Crane	Primary Contact Phone: (218) 336-8741

Agreement Term

Effective Date: 10/01/2024	Initial Term: 9 months
-----------------------------------	-------------------------------

Invoicing Contact Information (Please fill in missing information)

Billing Contact Name: Invoicing AP		
Billing Address: 709 Portia Johnson Drive Duluth, Minnesota 55811		Billing Phone: (218) 336-8708
		Billing Email: ap.vendor@isd709.org
PO#:	Billing Frequency: Annual	Payment Terms: Net 30

Annual Fee(s)

Product Code	Product	Description	Minimum Annual Commitment	Price	Sub Total
SLSS-SWL	K-12 Employee Site Wide License - Annual Subscription	Vector Training, K12 Edition - Employee Site Wide License - Annual Subscription	1	\$6,300.00	\$6,300.00

Annual Total: \$6,300.00

One-Time Fee(s)

Product Code	Product	Description	Qty	Price	Sub Total
OTD	One-Time Discount	Discount for: Vector Training, K12 Edition - Employee Site Wide License - Annual Subscription	1	(\$2,000.00)	(\$2,000.00)

One-Time Total: (\$2,000.00)

Total (including Annual and One-Time): \$4,300.00

Order Form Terms and Conditions.

1. Additional Named Users added after the Effective Date (e.g., Named Users above the Effective Date Named Users) will be invoiced at the retail per Named User fee at the end of each calendar quarter thereafter (the "Measurement Date"). Such Additional Named Users shall be invoiced at the contracted per Named User fee for subsequent periods after the Measurement Date.
2. Fees, both during the Initial Term, as well as any Renewal Terms, shall be increased by 5.0% per contract year.
3. All undisputed invoices are due and payable Net 30 days after invoice date ("Due Date"). Any fees unpaid for more than 10 days past the Due Date shall bear interest at 1.5% per month or the highest applicable rate permitted by law.
4. **AUTOMATIC RENEWAL. UNLESS OTHERWISE AGREED OR WHERE PROHIBITED BY APPLICABLE LAW, UPON EXPIRATION OF THE ABOVE INITIAL TERM, THIS ORDER FORM WILL RENEW FOR A RENEWAL TERM EQUAL TO THE INITIAL TERM AT THE ORDER FORM'S THEN CURRENT FEES AND THEN CURRENT MAXIMUM NUMBER OF NAMED USERS (OR ACTUAL NUMBER OF NAMED USERS, IF GREATER), UNLESS NOTICE IS GIVEN BY EITHER PARTY OF ITS INTENT TO TERMINATE THE ORDER FORM AT LEAST SIXTY (60) DAYS PRIOR TO THE SCHEDULED TERMINATION DATE.**

Additional Terms and Conditions

1. This Order Form is governed by the Master Software as a Service Agreement at <https://www.vectorsolutions.com/master-software-as-a-service-agreement/> (the "Governing Contract"). Capitalized terms not otherwise defined in this Order Form have the meanings assigned to them in the Governing Contract.
2. To the extent any term(s) of the Governing Contract and this Order Form conflict, the term(s) of this Order Form will supercede the conflicting term(s) of the Governing Contract.
3. This Order Form will become effective when signed by both Parties. Unless both Parties sign this Order Form, the pricing and terms offered in this Order Form expire on the Offer Expiration Date stated above.
4. This Order Form and the pricing terms herein are specific to You and shall be considered Our Confidential Information. To the extent shared with any permitted third parties pursuant to the confidentiality terms between

the Parties, such third party shall be bound by terms that prohibit their use of the information for any purpose beyond providing services to You, including restricting their use of the information in any aggregated or anonymized format.

- 5. IF YOU ARE LOCATED OUTSIDE THE UNITED STATES, Your data, including Your and Your End Users' personally-identifiable data, will be exported to the United States to enable us to administer, operate and process the Services.

To proceed, please sign this Order Form

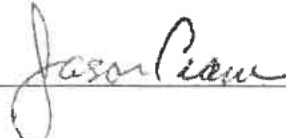
Signatures

Each undersigned hereby represents that he/she is an authorized representative of the respective Party, and is authorized to commit the respective Party to all terms and conditions in this Order Form, and each undersigned acknowledges that the Parties rely on such representation in their agreements set forth in this Order Form.

Scenario Learning , LLC d/b/a Vector Solutions
4890 W. Kennedy Blvd., Suite 300
Tampa, FL 33609

Duluth Public Schools
713 Portia Johnson Drive
Duluth, MN 55811

By:  Justin Moore

By: 

Printed Name: Justin Moore

Printed Name: Jason Crane

Title: Director of Sales

Title: Director of Special Education

Date: 7/29/2024

Date: 7/22/24

01E005 4120 740 433 000



**CONTRACT FOR SERVICES AGREEMENT BETWEEN
INDEPENDENT SCHOOL DISTRICT #709 AND RESIDENTIAL SERVICES INC.**

THIS AGREEMENT, made and entered into this 9th day of July, 2024, by and between Independent School District #709, a public corporation, hereinafter called District, and Residential Services Inc., 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 July 22, 2024 and shall remain in effect until June 5, 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.**

The Contractor will provide Direct Support Professional (DSP) services and special education paraprofessional duties as instructed and trained under the direction of Duluth Public Schools staff, to [REDACTED]. The responsibility for determining the quantity and frequency of DSP services shall rest with the school district.

The Contractor will complete any clinical documentation of cares delivered as required by the School District and consistent with DSP standards.

The Contractor will orient DSP staff to the Vulnerable Children and Adult Act, infection control and universal precautions, and student plan of care.

The School District will notify the provider in a timely manner of any changes in the time schedule or hours of service.

The School District will furnish Contractor with all records and information relevant to the client for purposes of service being provided.

The School District will furnish Contractor with any relevant school policies.

Fees

The date of service will begin *July 22, 2024* and shall not extend beyond *June 5, 2025*, the contract not to exceed *24 days and 4 days per week, 2 hours per day (July 22, 2024 - August 29, 2024)* and *169 days and 5 days per week, 3 hours per day (September 3, 2024 - June 5, 2025)*. The district agrees to reimburse Residential Services Inc. **\$30.00 per hour** for a sum not to exceed **\$16,650.00**

for the time worked with [REDACTED] while participating in school activities.

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 \$30.00 hourly and \$ 16,650.00 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: Jason Crane, 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 2900 Piedmont Avenue, Duluth, MN 55811.

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 Recd - 41-1296663 7/9/24
State - 5268612 Date
SSN/Tax ID Number


 Program Director 7/9/24
Date

Please note: All signatures *must* be obtained AND the following *must* be completed by the Program Director before submission to the Executive Director of Finance & Business Services 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	416	419	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


 Exec. Dir. of Finance & Business Services / Superintendent of Schools / Board Chair 7/9/24
Date



Prepared for **Duluth Public Schools**

April 19, 2024

Response to request Proposal: **vCISO - Strategy and Planning Services**

Objective: The objective of the vCISO fractional services is to provide strategic guidance for the information security programs of Duluth Public Schools.

Security Strategy and Roadmap: IT Audit Labs in partnership with Duluth Public Schools collaborating to develop a comprehensive cybersecurity strategy and roadmap aligned with the Duluth Public Schools goals and objectives.

Consulting Services Contract:

Retainer:

Monthly Billing	\$1,500
Number of Months	12
Total Cost of Project	\$18,000

IT Audit Labs will provide up to 3 hours of remote IT Security leadership per month. IT Audit Labs will bill a minimum of a \$1,500 monthly retainer under this agreement. Monthly unused hours will not be credited. Additional vCISO hours are available at \$500.00/hour.

Additional Service Rates:

Services rendered by IT Audit Labs shall be conducted on a Time and Materials basis or fixed fee depending on the project or needs. All such services will be estimated and approved by Client prior to execution. Client remains responsible to pay all amounts incurred under the Agreement for the actual charges incurred, whether less than or in excess of such estimated amount.

IT Audit Labs will bill for the actual time and expenses incurred on Client's behalf. Services will be billed at the HOURLY RATES indicated below, unless updated in writing by IT Audit Labs as described in a Note to the Services Rates below.

The rate for additional Time and Material services will be between \$250 and \$500 per hour, depending on the complexity and scope of the services requested.





Note: Additional services requested by Client to be performed outside of normal business hours shall be billed at 150% of the IT Audit Labs Standard Rates listed above. Normal business hours are defined as 8am – 6pm, CST, Monday – Friday, excluding holidays observed by IT Audit Labs.

Contract Agreement:

The scope of this SOW, any Time and Materials estimates, and services provided hereunder, are based on the IT Audit Labs understanding to date of the activities and resources to be included, Client systems and environment, Client’s personnel’s availability, understanding, training and assistance, among other factors. Thus, actual charges may exceed estimates. Given the complexity of the services, it is not always possible to reflect changes or to identify precisely when actual work or charges may exceed the estimates.

Actual Charges:

The scope of this SOW, any Time and Materials estimates, and services provided hereunder, are based on the IT Audit Labs understanding to date of the activities and resources to be included, Client systems and environment, Client’s personnel’s availability, understanding, training and assistance, among other factors. Thus, actual charges may exceed estimates. Given the complexity of the services, it is not always possible to reflect changes or to identify precisely when actual work or charges may exceed the estimates.

Invoice/Billing Terms

- ❑ All invoices will be in U.S. Dollars (USD), and payable per the terms established in the Agreement. Invoicing will be billed monthly for term of the agreement. Purchase Order to IT Audit Labs should reflect the 1-year agreement for \$18,000.
- ❑ IT Audit Labs will invoice Client for Time and Materials fees, plus any associated reimbursable expenses, and applicable taxes, per the terms established in the Agreement. Fees which do not appear on an invoice for a particular period may appear on future invoices.
- ❑ If Client, in good faith, disputes an amount on an invoice, Client must notify IT Audit Labs in writing within seven (7) days of the date of invoice receipt setting out reasons for the dispute and the amount in dispute (Disputed Amount). IT Audit Labs will, within seven (7) days of the date of receipt of Client’s notice in writing in good faith, review the invoice for the purposes of resolving such dispute.

Critical Success Factors

- ❑ All dates and times referenced are in North America, Central Time Zone, unless stated otherwise.



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Client agrees to provide, and IT Audit Labs will have access to, contacts within the company with understanding of client data and current business system applications.

Either party reserves the right to cancel this agreement at any time with thirty (30) days' prior written notice. Upon cancellation, both parties shall fulfill any outstanding obligations and settle any outstanding payments or fees.

IT Audit Labs:

By: DocuSigned by:
Kelly S Venghe
08780087620401...

Title: Sr Program Manager

Date: 4/19/2024

Customer:

By: Imine Znuich

Title: Exec. Dir Business Svc

Date: 7/22/24



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Services rendered by IT Audit Labs shall be conducted on a Time and Materials basis. All such services will be estimated and approved by Client prior to execution. Client remains responsible to pay all amounts incurred under the Agreement for the actual charges incurred, whether less than or in excess of such estimated amount.

IT Audit Labs will bill for the actual time and expenses incurred on Client's behalf. Services will be billed at the HOURLY RATES indicated below, unless updated in writing by IT Audit Labs as described in a Note to the Services Rates table below.

Service Rates:

Rate Per day	\$1,800
Number of Days	10.5
Total Cost of Project	\$18,900*

*50% due up front**

Note: Additional services requested by Client to be performed outside of normal business hours shall be billed at 150% of the IT Audit Labs Standard Rates listed above. Normal business hours are defined as 8am – 8pm, CST, Monday – Friday, excluding holidays observed by IT Audit Labs.

IT Audit Labs Standard Rates are reviewed annually and increased based on prevailing economic factors, effective January 1 each year. In recognition of our partnership, IT Audit Labs will provide a rate concession on the then-current IT Audit Labs Standard Rates for Services provided under this Statement of Work.

VI. Reimbursable Expenses

Expenses to be reimbursed by Client under this SOW, if any, are as follows:

- ❑ Vulnerability Assessment: Review of recommended remediations, and configuration of tests.
- ❑ All materials, travel, and any other direct costs will be billed at actual cost.
- ❑ All out of pocket expenses as specified in the Agreement.
- ❑ One-way travel time is chargeable at fees defined in the Service Rates.
- ❑ Charges will be made for round trip mileage (in accordance with IRS standards).
- ❑ IT Audit Labs consultants are permitted to book direct flights and shorter layovers if the airfare is not considerably more than travel options with multiple stops and longer layovers.
- ❑ IT Audit Labs consultants are permitted to utilize Hertz for all car rentals. IT Audit Labs has preferred rates with Hertz and related insurance coverage.





5. Determine effectiveness of remediating controls by attempting to bypass EDR/Firewalls.
6. Utilize Open-Source and proprietary tools to exploit systems with the goal of achieving success metrics defined in the scoping call.
7. Collect information to generate a report to explain all attack paths, possible configuration errors, and penetration test findings.
8. Monitor/record changes made throughout the environment to ensure a successful and expeditious cleanup post-test.
9. Conclude the test by removing all tools/artifacts/code snippets/configuration changes made during the testing cycles.

IX. Reporting and presentation

ITAL will provide **DULUTH PUBLIC SCHOOLS** with an executive summary debrief for each of the above tasks at completion.

- ❑ **Vulnerability Assessment:** Review of recommended remediations, and configuration of tests.
 - Provide a C-Level report as well as a technical report outlining the findings and recommended remediations by priority within the vulnerability management plan.
- ❑ **Penetration Test:** Review (dependent on findings) to go over the exploit paths and findings.
 - Provide a C-Level report as well as a technical report outlining the findings//recommended remediations, configurations, and tests.
- ❑ **Immediate Notification Protocol for Critical Findings**
 - **Policy:** Should a critical issue be discovered at any point during the testing phase, we will immediately inform our project sponsor.
 - **Procedure:** Upon identification of a critical vulnerability or security risk, the testing team will promptly communicate this finding to the designated project sponsor to ensure swift action and remediation. This protocol is designed to minimize potential risks and facilitate rapid response to pressing security concerns.



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8. Identify any out-of-scope attack tactics.
 - a. Phishing//Credential Harvesting//Brute-Forcing//DoS//DdoS//etc
9. Provide communication plan for duration of penetration test.
10. Confirm that an ITAL testing box will be provided with Preconfigured tools and that it will be accessible externally.
11. Confirm that access to the in-scope subnets can be provided.
12. Confirm that firewalls/rules can be configured to allow remote access to the device from predefined locations//IP addresses.
13. Complete PE Authorization Form for DULUTH PUBLIC SCHOOLS signature

IX. External Assessment

1. Scan each subnet with Tenable Nessus utilizing the professional license, credentialed scans, credentialed patch audits, configuration scans, etc.
2. Review the findings returned by Tenable Nessus and categorize vulnerabilities into High/Medium/Low priority.
 - a. These priorities will be categorized not just by the CVE score, or the severity returned by the Vulnerability scanner, but also by ease-of-remediation and prevalence within the environment.
3. Conduct thorough investigation of Duluth Public Schools infrastructure presence available on the open Internet to include DNS, subdomain, username/email, sensitive documents, etc.
4. Maintain communication throughout the process and conduct meetings with stakeholders/system-owners to review findings and suggest remediation paths.

IX. Internal Assessment

IT Audit Labs will utilize tools to examine the network security posture.

1. Remote into the in-scope subnets and begin manual exploitation attempts of vulnerabilities identified through Nessus scan.
2. Attempt to capture valid network credentials with inline network access. Whether successful or not, obtain credentials to conduct further scanning with access to Active Directory domain(s).
3. Manually enumerate possible vulnerabilities and exploit-paths to compromise systems and bypass remediating controls
4. Test Lateral movement throughout the environment.



ultimate goal of escalating privileges and accessing sensitive data.

- **Approach:** Leverage existing user credentials to perform thorough network scans, applying specialized tools to exploit identified vulnerabilities and assess the availability of sensitive information on the network.

DULUTH PUBLIC SCHOOLS Project Timeline

IX. Post SOW Scoping Call:

A scoping call involving ITAL and Duluth Public Schools project team members. The purpose of this call is to discuss and finalize the scope of work outlined in the Statement of Work (SOW).

Goals and deliverables:

Duration: Approximately 1 hour

Participants: Key personnel from the Duluth Public Schools and ITAL project teams.

1. Identify the goals of the penetration test.
2. Establish success metrics.
3. Determine testing methodology:
 - a. Adversarial Attack/Defend
 - b. Audit-Only with no active Defense.
 - c. Assumed Breach//Full-service
4. Identify key project team members at ITAL and Duluth Public Schools
 - a. Emergency Points of Contact
 - b. Working-hours Points of Contact
5. Provide Testing Methodology:
 - a. Vulnerability Scanning/Testing
6. Identify the project Scope
 - a. Internal Subnets
 - b. External Subnets
 - c. Internal Defenses
 - d. External Defenses
 - e. Critical // Out-of-Scope systems
7. Identify Credentials to be used for Vulnerability Scanning
 - a. Provide DULUTH PUBLIC SCHOOLS with instructions to create credential groups if necessary.



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formulating targeted strategies in subsequent phases of testing, enhancing the effectiveness of security assessment.

- **Port Scan:** This technique is utilized to probe a server or network device systematically to identify which ports are open and listening. By sending client requests to various ports and analyzing the responses, a port scan reveals which services are active and potentially vulnerable to exploitation.
 - **Vulnerability Scan:** This process involves a systematic examination of systems or networks to identify and quantify security vulnerabilities. Utilizing specialized scanning tools, the scan assesses exposed points within an infrastructure to pinpoint weaknesses that could be exploited by attackers.
 - **Manual/Automated Exploit Attempts:** - This entails a diligent search for vulnerabilities that automated scans may not detect, leveraging findings from these scans to exploit known issues, comprehensively assessing the risks associated with identified vulnerabilities, and documenting any mitigating controls in place.
 - **Password Attacks:** - A critical component of external penetration testing involves conducting password attacks. These attacks leverage open-source intelligence and exploit documented vulnerabilities to enhance the likelihood of success while circumventing existing security measures. Such strategies provide valuable insights into deficiencies within password policies, account lockout procedures, and multi-factor authentication systems.
- **Internal Penetration Test**
- **Duration:** Five days of testing followed by one day dedicated to reporting.
 - **Uncredentialed Testing:**
 - **Objective:** Monitor and analyze network traffic within the internal network to identify methods of capturing credentials and observing data flows.
 - **Methodology:** Utilize network security tools to capture traffic and analyze it for potential security lapses and points of data leakage.
 - **Non-Admin Credentialed Scan:**
 - **Objective:** Enumerate and scrutinize the network using specific credentials to identify and exploit vulnerabilities, with the





Prepared for Duluth Public Schools

April 18, 2024

Response to request Proposal: **Internal / External Penetration Test and Application Assessment**

Objective: The objective of the external penetration test is to assess the security of Duluth Public School's external-facing systems and networks from the perspective of an external attacker. This test aims to identify and exploit vulnerabilities that could potentially be leveraged to gain unauthorized access or compromise sensitive information.

Approach: This is a gray box penetration test (credentialed & uncredentialed assessment), which will assess the technical security controls of Duluth Public School external network and internal network. We will leverage the Internet and some information that you provide us.

The test consists of three phases:

- ▣ **External Security Assessment:** Four days of testing, followed by a half-day dedicated to reporting.
- ▣ **Internal Security Assessment:** Five days of testing followed by one day dedicated to reporting.

Total Testing time: Nine days of testing, one and a half days of reporting. Eighty-four Total hours.

- ▣ **External Security Assessment:** This phase will provide an external view through the lens of a threat actor by evaluating the resiliency of the organizations network perimeter. We will work to discover the technical weaknesses exposed to the internet.
 - **Open-Source Reconnaissance (OSINT):** This process involves the strategic utilization of publicly accessible resources to gather sensitive information about an organization. By examining data available in the public domain, we can identify critical details such as the technologies employed by the organization and potential usernames. This intelligence is crucial for



IT Audit Labs consultants will retain receipts for all travel expenses, but these detailed receipts will NOT be provided to Client unless requested to verify a travel expense

VII. Actual Charges

The scope of this SOW, any Time and Materials estimates, and services provided hereunder, are based on the IT Audit Labs understanding to date of the activities and resources to be included, Client systems and environment, Client's personnel's availability, understanding, training and assistance, among other factors. Thus, actual charges may exceed estimates. Given the complexity of the services, it is not always possible to reflect changes or to identify precisely when actual work or charges may exceed the estimates.

VIII. Software Licenses and Fees

As required, all proprietary and third-party software, license costs and related fees are separate and will be agreed to in a separate "Purchase and Sales Agreement", Quote and/or End User License Agreements (EULA(s)) between the applicable parties.

IX. Invoice/Billing Terms

- ❑ All invoices will be in U.S. Dollars (USD), and payable per the terms established in the Agreement.
- ❑ IT Audit Labs will invoice Client for Time and Materials fees, plus any associated reimbursable expenses, and applicable taxes, per the terms established in the Agreement. Fees which do not appear on an invoice for a particular period may appear on future invoices.
- ❑ If Client, in good faith, disputes an amount on an invoice, Client must notify IT Audit Labs in writing within seven (7) days of the date of invoice receipt setting out reasons for the dispute and the amount in dispute (Disputed Amount). IT Audit Labs will, within seven (7) days of the date of receipt of Client's notice in writing in good faith, review the invoice for the purposes of resolving such dispute.

Critical Success Factors

- ❑ English will be used as the common business language.
- ❑ All dates and times referenced are in North America, Central Time Zone, unless stated otherwise.
- ❑ Client agrees to provide, and IT Audit Labs will have access to, contacts within the company with understanding of client data, and current business system applications.
- ❑ Client agrees to provide IT Audit Labs resources with online, local and remote access capability as well as appropriate workspace if on-site presence is required.
- ❑ As required, Client agrees to have in place any required onsite hardware and network with sufficient capacity to support all initiatives.





Client agrees to provide commercially viable network communications necessary to support each business location.

If additional environments are required during the term, IT Audit Labs will assist Client to determine options for hosting additional environments and suggest efforts to manage the utilization (i.e. additional environments can be "turned off" when they are not being used to minimize any additional costs). The costs of these environments are the responsibility of Client and are not included in the scope of this SOW.

With the exception of application support tickets, which are governed by Service Level Objectives, IT Audit Labs will work with client to determine a mutually agreeable delivery schedule for all other Advantage support services.

IT Audit Labs:

By: DocuSigned by:
Kelly S Venghe
DB78D087629D401...
Title: Sr Program Manager
Date: 4/18/2024

Customer:

By: Imine Znuich
Title: Exec. Dir. Business Services
Date: 4/26/24

