

Agenda

1. Call to Order and Roll Call
Speaker(s): Kelsey Dawson Walton, Presiding Chair
2. Pledge of Allegiance
3. Additions to Agenda
4. Acceptance of Agenda
5. Election of Officers (Process: 1) Names placed into nomination; 2) Statement of nomination; 3) Statement of nominee; 4) Roll call vote)
 - 5.A. Chair
 - 5.B. Vice-Chair
 - 5.C. Clerk
 - 5.D. Treasurer
6. Establish Compensation of School Board Members for 2022: In January 2016, the board approved compensation for the School Board Chair at \$800 per month; for the School Board Clerk at \$725 per month; and for other persons on the School Board at \$700 per month for the 2016 calendar year. In addition, the board approved \$50 per month for each board member as reimbursement of incidental expenses (including in-district mileage) incurred as a result of attendance at School Board and other related meetings. The combined monthly compensation totaled \$850 for the Board Chair; \$775 for the Board Clerk; and \$750 for other board members. Compensation remained at those levels in 2017, 2018, 2019, 2020, and 2021.
7. Consent Agenda
 - 7.A. Designation of Official Newspaper: Sun Media - Plymouth Sun Sailor, Brooklyn Park Sun Post and Osseo/Maple Grove Press.
 - 7.B. Authorizing the use of school district website as an alternative means of dissemination of solicitation of bids, requests for information and requests for proposals as permitted by Minnesota Statute 331A.03. Notice of this change will be published in the district's designated official newspaper and for six months following passage of this agenda item the district will continue to publish solicitation of bids, requests for information, and requests for proposals in the aforementioned newspapers.
 - 7.C. Designation of Official Cash Depositories for District Funds: Minnesota School District Liquid Asset Fund (US Bank) and MN Trust (Associated Bank).
 - 7.D. Designation of Investment Brokers for District Investments: Wells Fargo Investment Services, Inc.; RBC Capital Markets, LLC; Morgan Stanley Smith Barney; US Bank Minneapolis; and Minnesota School District Liquid Asset Fund Plus and PMA Financial Network, Inc./Associated Bank.
 - 7.E. Authorization of Procedures for the Investment of Excess Cash: The director of business services, or designee, is hereby vested with the authority and responsibility to invest funds in accordance with state statute and school district policy. Consistent

with the above delegation of responsibility for conducting the investment of excess funds, the director of business services is hereby authorized to sign the following investment documents as deputy treasurer: Collateral Assignment forms and Collateral Release forms.

7.F. Authorization of Payments for Good and Services in Advance of Board Approval: Consistent with Minn. Stat. §§ 123B.02, 123B.11, 471.38, and 471.425, the director of business services, or designee, is hereby vested with the authority and responsibility to make payments in advance of board approval.

7.F.I. Payment of Expense Claims Against the School District

7.F.II. Payment of Imprest Net Payroll Bank Account Items and Investment Purchases

7.F.III. Electronic Funds Transfer Payments. The director of business services, or designee, shall follow these policy controls:

7.F.III.a. The disbursing bank shall keep on file a certified copy of this authorization, which allows electronic funds transfer.

7.F.III.b. The initiator shall document the request and obtain approval from the director of business services, or designee, before making the transfer.

7.F.III.c. The initiator of the electronic transfer shall be identified for each transaction.

7.F.III.d. A written confirmation of the transaction shall be made no later than one business day after the transaction and shall be used to support the transaction. All of the advance payments made by the above authorization require that a detailed listing of the payments be submitted to the School Board for ratification at its next regularly scheduled meeting for such financial matters.

7.G. Authorization of Use of Facsimile Signatures and a Surety Bond - BE IT RESOLVED by the School Board of Independent School District No. 279 as follows:

7.G.I. Pursuant to Minn. Stat. § 47.41, the school board and the chairperson, clerk and treasurer thereof hereby authorize the school district depository banks to honor checks, drafts, warrants, warrant-checks and other orders on public funds bearing facsimile signatures of any of said officers and to charge the same to the account upon which drawn as fully as though those instruments bore the manually written signatures of any said officers.

7.G.II. Pursuant to Minn. Stat. § 47.42, the school board of said district approves the use of such facsimile signatures and hereby determines to insure the school district with an insurance company authorized to do business within the state in the amount of up to \$500,000 blanket employee faithful performance bond forgery insurance against the loss of any public funds which may be withdrawn upon unauthorized use of such facsimile signatures and an officer of said school district shall not be personally liable for loss resulting from the use of any facsimile signature unless said loss occurs by reason of that officer's wrongful act.

7.G.III. The clerk is hereby authorized and directed to furnish the school district depositories with copies of this resolution and the school district officers and

said depositories are hereby authorized and directed to make the necessary arrangements for the use of facsimile signatures hereafter.

- 7.G.IV. Pursuant to Minn. Stat. § 123B.02 covering general powers, the school board authorizes the superintendent of schools and the superintendent's secretary to utilize facsimile signature stamps covering the chairperson and the clerk signatures. The facsimile signature stamps covering the chairperson and the clerk are hereby authorized and may be utilized only for personnel employment contracts and district forms for change in personnel employment status, whenever there is not an actual handwritten signature required by Minnesota statute.
- 7.H. Authorization for administration to execute contracts approved by the Board, per administrative procedure.
- 7.I. Micro-purchasing threshold for federal grants is \$25,000, which is consistent with Minnesota state law.
- 7.J. Appointment of Malloy, Montague, Karnowski, Radosevich & Co., P.A., to perform the annual financial audit for the year ending June 30, 2022.
- 7.K. Authorization for administration to execute school district grant applications.
- 7.L. Authorization for the Administrative Assistant to the Superintendent and School Board to execute duties of clerk of the district.
- 7.M. IRS 2022 Mileage Reimbursement Rate
- 7.N. Designation of Board Chair as Minnesota State High School League representative
8. School Board Committee and Joint Board Representatives for 2022
ISD 279 Committees/Joint Boards:
American Indian Parent Advisory Committee (AIPAC)
Association of Metropolitan School Districts (AMSD) and Legislative Liaison
Brooklyn Bridge Alliance for Youth
Community Education Program Advisory Council (CEPAC)
Curriculum, Instruction and Assessment Committee (CIAC)
District 279 Core Planning Team (Strategic Planning Process)
District 279 Foundation
District Planning Advisory Council (DPAC)
Enrollment and Capacity Management Advisory Committee (ECMAC)
Financial Involvement School-Community Accountability Liaisons (FISCAL) Advisory Committee
Legislative Action Committee (LAC)
Minnesota School Boards Association (MSBA) Delegate Assembly
NW suburban Integration School District (NWSISD) Joint Powers Board
Radically Investing in Scholars Excellence (RISE) Committee
School Board Policy Committee
School Board Property Committee
Student School Board Representatives Liaison
9. School Board Operating Protocols
 - 9.A. Resolution Protocol
 - 9.B. Agenda Setting Protocol

10. Resolution relating to renewal of the Superintendent contract by and between ISD 279 School Board and Cory McIntyre
11. Adjournment

OSSEO AREA SCHOOLS

ISD  279

SUPERNTENDENT'S OFFICE MEMORANDUM

TO: School Board Members
FROM: Cory McIntyre, Superintendent
SUBJECT: School Board Member Compensation 2022
DATE: January 7, 2022

Background

Annually, at the organizational meeting the School Board takes action regarding board member compensation.

Minnesota Statute §123B.09, Subd. 12 states: "The clerk, treasurer and superintendent of any district shall receive such compensation as may be fixed by the board. Unless otherwise provided by law, the other members of the board shall also receive such compensation as may be fixed by the board."

In January 2016, the board approved compensation for the School Board Chair at \$800 per month; for the School Board Clerk at \$725 per month; and for other persons on the School Board at \$700 per month for the 2016 calendar year. In addition, the board approved \$50 per month for each board member as reimbursement of incidental expenses (including in-district mileage) incurred as a result of attendance at School Board and other related meetings. The combined monthly compensation totaled \$850 for the Board Chair; \$775 for the Board Clerk; and \$750 for other board members. Compensation remained at those levels in 2017, 2018, 2019, 2020 and 2021.

Recommendation

I recommend maintaining a compensation structure that includes both a base rate and a monthly reimbursement for in-district mileage and incidental expenses, with specific amounts for each being approved at the annual organizational meeting. Maintaining a separate component for expenses helps to ensure clarity.



RECEIVED

December 3, 2021

Independent School District 279
Cory McIntyre
Superintendent
11200 - 93rd Avenue North
Maple Grove, MN 55369

DEC 6 2021

SUPERINTENDENT'S
OFFICE

Dear Mr. McIntyre,

Please accept the following bid from the ***Plymouth Sun Sailor, Brooklyn Park Sun Post and the Osseo/ Maple Grove Press*** for legal newspaper designation for School District 279. These newspapers are qualified by the State of Minnesota as legal newspapers under Minnesota Statutes Section 331A.02, Subd. 1.

The following rate structure for legals is effective January 1, 2022:

First insertion:	\$11.90 per column inch
Subsequent insertions:	\$7.00 per column inch
Characters per inch:	320
Lines per inch:	9

A notarized affidavit will be provided for each notice published. A \$20 charge will be assessed on legal notices that require typing. All published legal notices are posted on the ***Sun Sailor, Sun Post and The Press*** websites at no additional charge.

The ***Sun Sailor, Sun Post and The Press*** are published weekly on Thursdays. The deadline is 2:00 p.m. on Thursday for publication the following Thursday. Early deadlines apply during holiday weeks. Please email legal notices to publicnotice@apgecm.com.

Thank you for considering the ***Sun Sailor, Sun Post and The Press*** as the official newspapers for School District 279 for the upcoming year. We appreciate the opportunity to serve the needs of your community.

Sincerely,

A handwritten signature in cursive script that reads "Tonya Orbeck".

Tonya Orbeck
Adams Publishing Group
Legal Notice Department Manager
763-691-6001

EXTRACT OF MINUTES OF THE ORGANIZATIONAL MEETING
OF SCHOOL BOARD OF INDEPENDENT SCHOOL DISTRICT NO. 279
(OSSEO AREA SCHOOLS)
STATE OF MINNESOTA

HELD: January 11, 2022

Pursuant to due call and notice thereof, an organizational meeting of the School Board of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, was held in said school district on Tuesday, January 11, 2022 at six o'clock p.m.

The following members were present: xxxx;
and the following were absent: xxxx.

Motion made by Member _____ to approve consent agenda items 7.G and 7.I in the January 11, 2022 ISD 279 School Board meeting agenda, including:

Agenda Item 7.H	<u>Authorization for administration to execute contracts approved by the Board, per administrative procedure</u>
Agenda Item 7.K	<u>Authorization for administration to execute school district grant applications</u>

The motion was duly seconded by Member _____. The following voted
in favor: xxxx;
and the following voted against: xxxx.

whereupon said resolution was declared duly passed and adopted.



PRINCIPALS

Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaelyn M. Huegel, CPA
Kalen T. Karnowski, CPA

January 5, 2022

Ms. Kelly Benusa
Business Manager
Independent School District No. 279
11200 – 93rd Avenue North
Maple Grove, MN 55369

Dear Ms. Benusa,

We appreciate the opportunity to be of service to Independent School District No. 279 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return to mmkr@mmkr.com. Also, if you prefer to sign the engagement letter electronically using RightSignature, please reply to this e-mail and provide me with two e-mail addresses (representing both parties) for processing your signatures electronically.

In order to provide documentation that certain required communications included in the engagement letter have been received by governance, please note that we are requesting the letter be signed by a representative of the School Board in addition to management.

Please do not hesitate to contact me if you believe the letter should be modified or if you have any questions.

Sincerely,

MALLOY, MONTAGUE, KARNOWSKI, RADOSEVICH & CO., P.A.

A handwritten signature in black ink, appearing to read "James H. Eichten". The signature is written in a cursive style with a large initial "J".

James H. Eichten, CPA
Principal

JHE:wls

Enclosure



PRINCIPALS

Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

January 5, 2022

To the School Board and Management of
Independent School District No. 279
11200 – 93rd Avenue North
Maple Grove, MN 55369

Dear School Board Members and Management:

We are pleased to confirm our understanding of the services we are to provide Independent School District No. 279 (the District) for the year ending June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ending June 30, 2022. 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 the District’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District’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. GASB-required supplementary pension and other post-employment benefits information

We have also been engaged to report on supplementary information other than RSI that accompanies the District’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 we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor’s report on the financial statements OR in a report combined with our auditor’s report on the financial statements:

1. Combining and individual fund statements and schedules
2. Schedule of Expenditures of Federal Awards
3. Uniform Financial Accounting and Reporting Standards Compliance Table

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Introductory section
2. Statistical tables

We will perform the required State Legal Compliance Audit conducted in accordance with U.S. generally accepted auditing standards and the provisions of the Legal Compliance Audit Guide, promulgated by the Office of the State Auditor pursuant to Minnesota Statutes § 6.65 and will include such tests of the accounting records and other procedures we consider necessary to enable us to conclude that, for the items tested, the District has complied with the material terms and conditions of applicable legal provisions.

We will also prepare a management report for the School Board and administration. This report will communicate such things as our concerns regarding accounting procedures or policies brought to our attention during our audit, along with recommendations for improvements. The report will also contain certain financial comparisons and analysis, and other information of interest.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your 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 when considered in relation to the financial statements as 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment 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 (or disclaimer of 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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

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 Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will 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 District 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* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they 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 or noncompliance 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Audit Procedures – Internal Controls

We will obtain an understanding of the District 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*.

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 award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 the American Institute of Certified Public Accountants (AICPA) professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

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

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 *Office of Management and Budget Compliance Supplement (OMB Compliance Supplement)* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the *OMB Compliance Supplement*, our compliance and internal control procedures will relate to the compliance requirements that the *OMB Compliance Supplement* identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, Schedule of Expenditures of Federal Awards, Data Collection Form, and related notes of the District's financial statements in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, Schedule of Expenditures of Federal Awards, Data Collection Form, and related notes to the financial statements as previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and 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. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, Schedule of Expenditures of Federal Awards, Data Collection Form, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your 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.

You are also responsible for making drafts of financial statements, Schedule of Expenditures of Federal Awards, Data Collection Form, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, 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 you about the financial statements; Schedule of Expenditures of Federal Awards; Data Collection Form, federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements 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 at the scheduled time of our audit.

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, and COVID-19-related concepts, such as lost revenues, if applicable, 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 OR make the audited financial statements readily available to intended users of the Schedule of Expenditures of Federal Awards no later than the date the Schedule of Expenditures of Federal Awards is issued with our report thereon. Your responsibilities include acknowledging to us in the 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.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that 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.

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

You agree to assume all management responsibilities for the financial statements, Schedule of Expenditures of Federal Awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the Schedule of Expenditures of Federal Awards, Data Collection Form, and related notes and that you have reviewed and approved the financial statements, the Schedule of Expenditures of Federal Awards, Data Collection Form, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

The assistance to be supplied by your personnel, including the preparation of schedules, account analysis, preparation of confirmations we request, and locating of invoices or other documentation we select for testing, will be discussed and coordinated with you.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, Schedule of Expenditures of Federal Awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or 9 months after the end of the audit period.

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

The audit documentation for this engagement is the property of Malloy, Montague, Karnowski, Radosevich & Co., P.A. (MMKR) and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the District or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of MMKR personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

James H. Eichten, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit shortly after the end of the fiscal year and to issue our report no later than December 31, 2022.

Our fees for these services will be based on the actual time spent at our standard hourly rates. We will also bill you for travel and other out-of-pocket costs such as report production, typing, and postage. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. Unless additional work is requested or circumstances require additional work, we estimate that the basic audit fees (including the preparation of a management report) will be \$49,500, plus direct reimbursable expenses.

In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

These fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you before we incur the additional costs. If additional services are requested by the District, those services will be billed at our standard hourly rates. Additional audit procedures might be required for certain accounting issues or events, such as new contractual agreements, transactions and legal requirements of new bond issues, new funds, major capital projects, new tax increment districts, if there is an indication of misappropriation or misuse of public funds, or if significant difficulties are encountered due to the lack of accounting records, incomplete records, or turnover in the District's staff.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

During the year, you might request additional services such as routine advice, assistance in implementing audit recommendations, review of your projections or budgets, and other similar projects. Independence standards allow us to perform these routine services; however, it is important that you understand that we are not allowed to make management decisions, perform management functions, nor can we audit our own work or provide nonaudit services that are significant to the subject matter of the audit.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Please be aware that e-mail is not a secure method of transmitting data. It can be intercepted, read, and possibly changed. Due to the large volume of e-mails sent daily, the likelihood of someone intercepting your e-mail is relatively small, but it does exist. We will communicate with you via e-mail, if you are willing to accept this risk.

To ensure that MMKR's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement principal before entering into any substantive employment discussions with any of our personnel.

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

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

If a dispute occurs related in any way to our services, our firm and the District agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve it. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorney fees and costs of the mediation. Participation in such mediation shall be a condition to either of us initiating litigation. To allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute.

The mediation shall be confidential in all respects, as allowed or required by law, except that our final settlement positions at mediation shall be admissible in litigation solely to determine the identity of the prevailing party for purposes of the awarding of attorney fees.

We both recognize the importance of performing our obligations under this agreement in a timely way and fully cooperating with the other. In the event that either of us fails to timely perform or fully cooperate, the other party may, in its sole discretion, elect to suspend performance or terminate the agreement regardless of the prejudice to the other person. We agree we will give 10 days' written notice of an intent to suspend or terminate, specifying the grounds for our decision, and will give the other an opportunity to cure the circumstances cited as grounds for that decision. In the event of suspension or termination, all fees and costs are immediately due on billing.

We agree that it is important that disputes be discussed and resolved promptly. For that reason, we agree that, notwithstanding any other statutes of limitations or court decisions concerning them, all claims either of us may have will be barred unless brought within one year of the date the complaining party first incurs any damage of any kind, whether discovered or not, related in any way to acts or omissions of the other party, whether or not the complaining party seeks recovery for that first damage and whether or not we have continued to maintain a business relationship after the first damage occurred. Notwithstanding anything in this letter to the contrary we agree that regardless of where the City is located, or where this agreement is physically signed, this agreement shall have been deemed to have been entered into at our office in Hennepin County, Minnesota, and Hennepin County shall be the exclusive venue and jurisdiction for resolving disputes related to this agreement. This agreement shall be interpreted and governed under the laws of Minnesota.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and the School Board of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add 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 issue reports, or we may withdraw from this engagement.

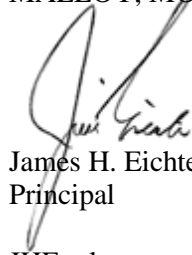
The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an 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 state 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.

When requested, *Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report accompanies this letter.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to mmkr@mmkr.com.

Sincerely,

MALLOY, MONTAGUE, KARNOWSKI, RADOSEVICH & CO., P.A.



James H. Eichten, CPA
Principal

JHE:wls

Response:

This letter correctly sets forth the understanding of Independent School District No. 279.

School Board Representative

District Management Representative

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

Report on the Firm's System of Quality Control

To the Principals of Malloy, Montague, Karnowski, Radosevich, and Co., P.A. and the Peer Review Committee of the Minnesota Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Malloy, Montague, Karnowski, Radosevich, and Co., P.A. (the firm) in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Malloy, Montague, Karnowski, Radosevich, and Co., P.A. in effect for the year ended May 31, 2019 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Malloy, Montague, Karnowski, Radosevich, and Co., P.A. has received a peer review rating of *pass*.


KerberRose SC
September 25, 2019

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD OF INDEPENDENT SCHOOL DISTRICT NO. 279
(OSSEO AREA SCHOOLS)
STATE OF MINNESOTA

HELD: January 11, 2022

Pursuant to due call and notice thereof, an organizational meeting of the School Board of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, was held in said school district on Tuesday, January 11, 2022 at six o'clock p.m.

The following members were present: xxxx;
and the following were absent: xxxx.

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION

APPOINTING THE ADMINISTRATIVE ASSISTANT TO THE SUPERINTENDENT AND
SCHOOL BOARD TO PERFORM DUTIES OF THE SCHOOL BOARD CLERK

WHEREAS, Minnesota Statutes §123B.14, Subd. 1. Authorizes the School Board to appoint a person who is not a member of the School Board to perform duties of the School Board Clerk; and

WHEREAS, the School District has decided to appoint the Administrative Assistant to the Superintendent and School Board to perform some duties of Clerk under the direction of the School Board Clerk.

THEREFORE, BE IT RESOLVED THAT the Administrative Assistant to the Superintendent and School Board is authorized to perform some duties of Clerk of the School Board under the direction of the elected School Board Clerk.

The motion for the adoption of the foregoing resolution was duly seconded by Member _____.

The following voted in favor: xxxx;
and the following voted against: xxxx.

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
)SS
COUNTY OF HENNEPIN)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 11th day of January, 2022.

ISD 279 School Board Clerk (print name)

ISD 279 School Board Clerk (signature)

OSSEO AREA SCHOOLS



BUSINESS SERVICES MEMORANDUM

TO: Cory McIntryre, Superintendent
FROM: John Morstad, Executive Director of Finance and Operations
Kelly Benusa, Director of Business Services
SUBJECT: IRS 2022 Mileage Reimbursement Rate Change for January 1, 2022
DATE: January 11, 2022

Recommendation

We recommend the District begin reimbursing mileage at the new 58.5 cent rate effective January 1, 2022. This proposal is on the agenda of the School Board meeting on January 11, 2022.

Background

The IRS has announced that the business standard mileage rate for transportation expenses paid or incurred beginning January 1, 2022 will be 58.5 cents per mile, up 2.5 cent from the rate in effect during 2021; this rate is typically adjusted each January.

ISD 279 Osseo Area Schools

PROPOSED 2022 SCHOOL BOARD MEMBER COMMITTEE AND JOINT BOARD REPRESENTATIVES

Board Member	Board Committees	Advisory Committees/Task Forces	Other Assignments/Representations
Thomas Brooks	District 279 Strategic Plan Core Planning Team School Board Policy Committee School Board Property Committee	American Indian Parent Advisory Committee (AIPAC) Radically Investing in Scholars Excellence (RISE) Committee	(alternate) Association of Metropolitan School Districts (AMSD) and Legislative Liaison
Kelsey Dawson Walton	District 279 Strategic Plan Core Planning Team School Board Property Committee	Enrollment and Capacity Management Advisory Committee (ECMAC) Radically Investing in Scholars Excellence (RISE) Committee	Association of Metropolitan School Districts (AMSD) and Legislative Liaison
Heather Douglass	District 279 Strategic Plan Core Planning Team School Board Property Committee	Curriculum, Instruction and Assessment (CIAC) District Planning Advisory Council (DPAC) (alternate) Student School Board Representatives Liaison	Minnesota School Boards Association (MSBA) Liaison
Tamara Grady	District 279 Strategic Plan Core Planning Team School Board Policy Committee School Board Property Committee	American Indian Parent Advisory Committee (AIPAC) Community Education Program Advisory Council (CEPAC) Financial Involvement School-Community Accountability Liaisons (FISCAL) Advisory	NW Suburban Integration School District (NWSISD) Joint Powers Board Minnesota School Boards Association (MSBA) Delegate Assembly
Jackie Mosqueda-Jones	District 279 Strategic Plan Core Planning Team School Board Property Committee	Curriculum, Instruction and Assessment (CIAC) District Planning Advisory Council (DPAC)	Intermediate District 287 Joint Board (alternate) NW Suburban Integration School District (NWSISD) Joint Powers Board
Tanya Simons	District 279 Strategic Plan Core Planning Team School Board Policy Committee School Board Property Committee	District 279 Foundation Enrollment and Capacity Management Advisory Committee (ECMAC)	Brooklyn Bridge Alliance for Youth

Representatives for School Board Legislative Action Committee (LAC) to be determined.

Liaisons for the Student School Board Representatives will be the Chair (primary), Vice-Chair (alternate) and one other board member alternate (Heather Douglass); to be finalized following election of officers on January 11, 2022.

2022 ISD 279 School Board Officers to be updated following election of officers on January 11, 2022.

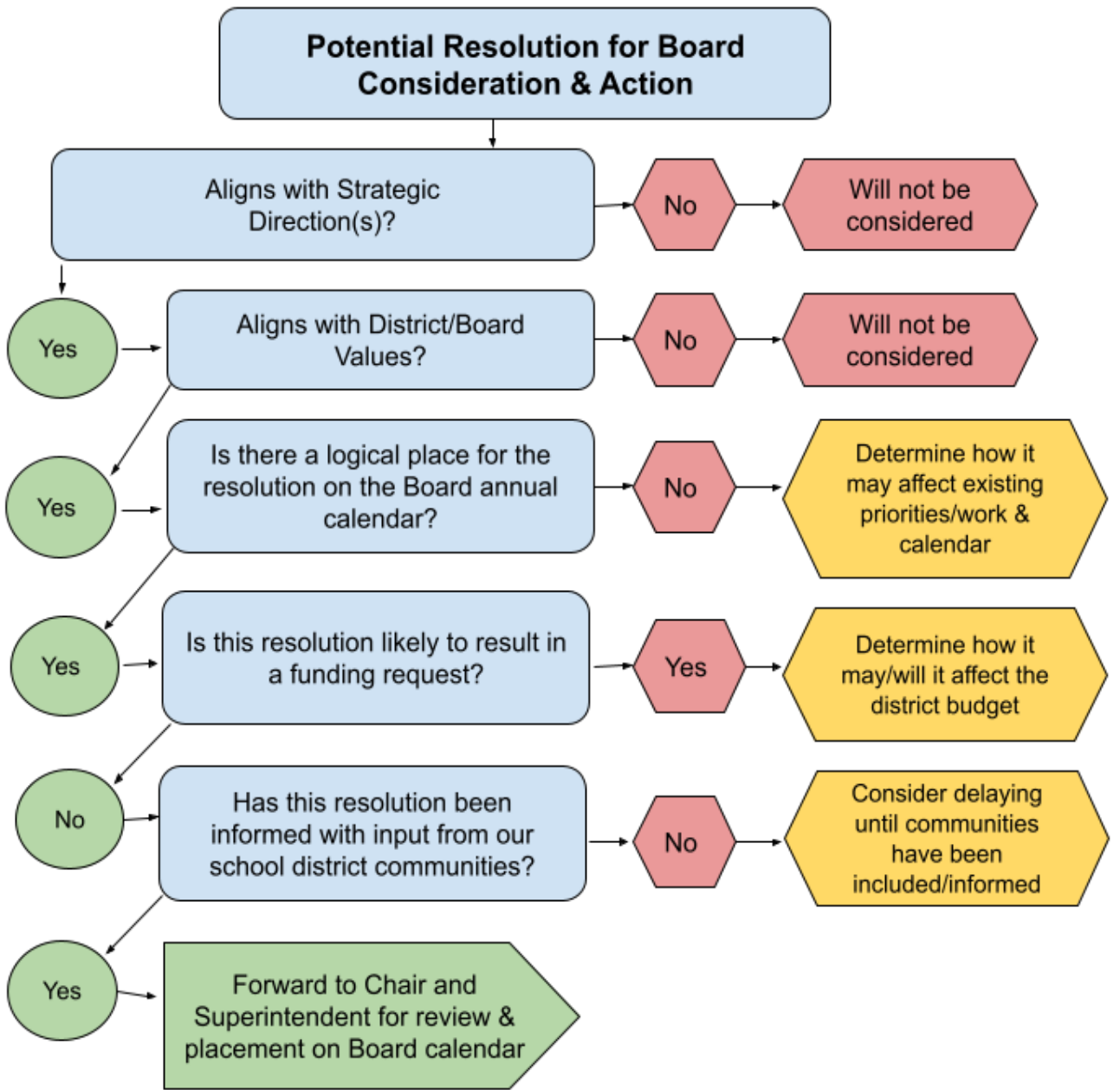
Chair: _____ Vice-Chair: _____ Clerk: _____ Treasurer: _____

Prepared for the January 11, 2022 ISD 279 School Board organizational meeting

School Board Resolution Protocol

1. Guidelines for Resolution Submissions

- A. Board members who have suggested resolutions for the Board to consider are asked to communicate their idea to the Chair and Superintendent.
- B. Individual board members and the full Board will use the following guidelines in determining whether a potential resolutions will be considered:
 - 1. Must align to at least one of the District's Strategic Directions
 - 2. Aligns to the District Core Values
- C. Board members are also asked to consider the following prior to submitting a resolution for formal consideration:
 - 1. Is there a logical place for the potential resolution discussion/action on the Board's annual calendar? If so, when? And how might the placement affect the calendar and priorities already established for the year?
 - 2. Is this potential resolution likely to result in a funding request? If so, how might it affect the district budget?
 - 3. Has the potential resolution been informed by input from the school district community? If not, it is recommended that the resolution discussion be delayed to allow time for the input to occur.



School Board Agenda Setting Protocol

I. Regular Board Meeting and Work Session Agendas

- A. The school board chair and superintendent are responsible to develop, prepare and arrange the order of items for the tentative board meeting agenda for each board meeting and work session.
- B. The school board chair and superintendent may change the agenda up until the start of the regular meeting. The superintendent or their designee will notify the board if the tentative agenda or agenda packet is updated prior to the meeting.
- C. The school board chair and superintendent will coordinate and share a 1 year board agenda, for the school year, in August of each year for board review. The year-long agenda will assist the board in its planning efforts.
- D. The superintendent will preview upcoming board meeting and work session agenda items 4-8 weeks in advance in the superintendent's weekly update email to the board and cabinet.
- E. While every board member has the right to request adding an agenda item or changing an agenda at a regular board meeting and work session, as best practice in preparing agendas and materials for regular board meetings and work sessions, the board will strive to do the following:

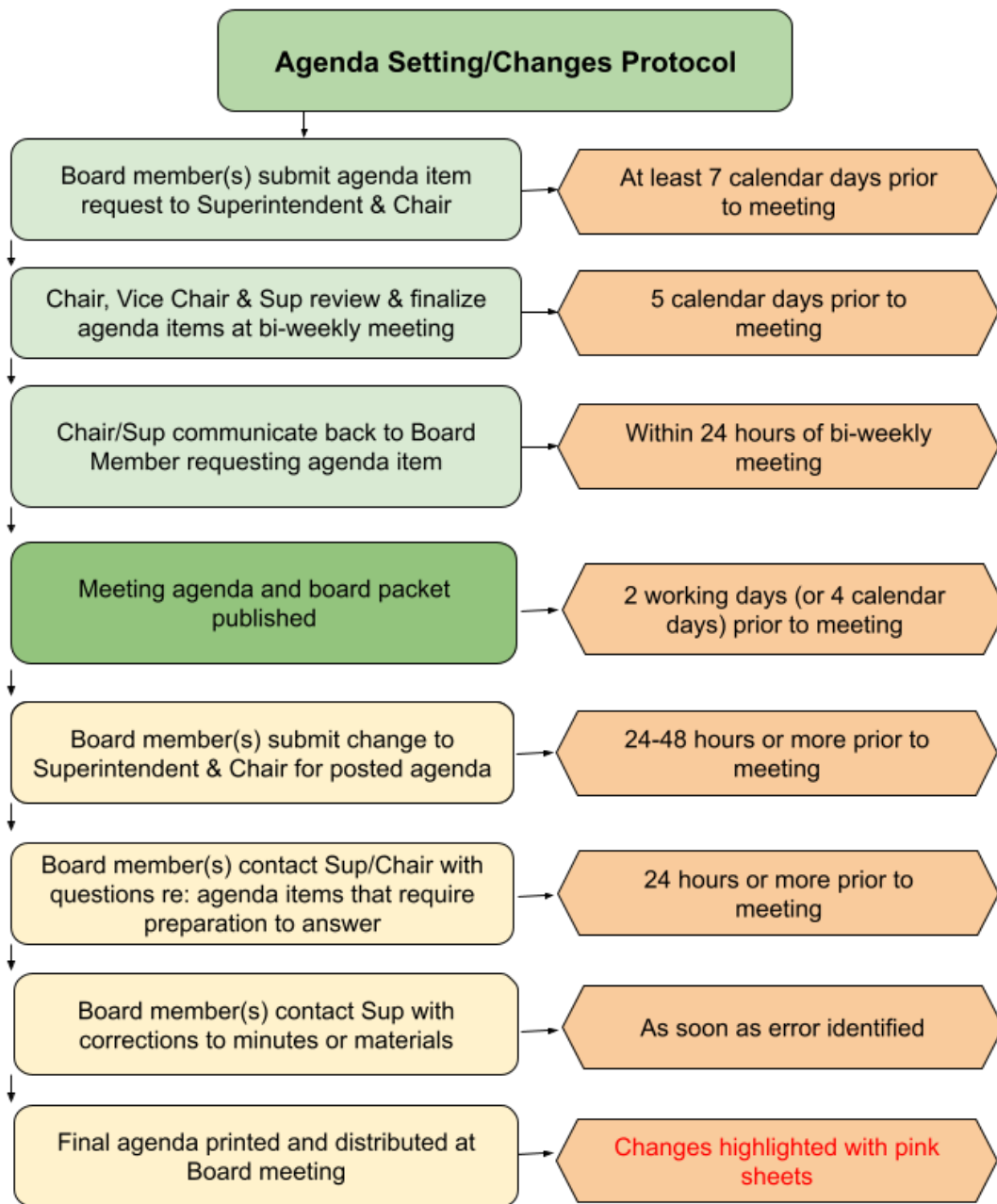
Action	Due Date
Agenda item requests to the board chair or superintendent	Seven (7) calendar days prior to the meeting
Meeting agendas reviewed/finalized each by board chair/vice chair, superintendent at weekly/bi-weekly meeting	Five (5) calendar days prior to meeting
Board Chair/ Superintendent will communicate back to board member who made the request	Communication back within 24 hours of review by board chair/superintendent at their weekly/bi-weekly meeting
Meeting agenda and packet published	Two working days (or often four calendar days) prior to meeting
Make a request to the board chair or superintendent for any meeting agenda changes to the posted agenda	Requests should be made 24-48 hours or more prior to the meeting
Contact the Superintendent or Board Chair with any questions pertaining to the board agenda that requires time and preparation to answer	Request should be made within 24 hours or more prior to the meeting
Inform the superintendent or board chair prior to the meeting if an error is identified in a presentation or minutes, so that a correction can be made.	As soon as error is identified
Final Agenda, which may include late items for meetings	Distributed to School Board members at the meeting

- F. Items may only be added to the agenda by a motion adopted at the meeting. If an added item is acted upon, the minutes of the board meeting will include a description of the matter.
- G. At least one copy of any printed materials related to the meeting's agenda items prepared by, or distributed to, or at the direction of, the board must be made available for inspection in the meeting room while the board considers its subject matter if the printed materials were also:
 - 1. distributed at the meeting to all board members;
 - 2. distributed before the meeting to all board members;
 - 3. available in the meeting room to all board members; or
 - 4. posted on the district website or using other district technologies in advance of the meeting. This does not apply to materials classified by law as other than public or to materials relating to the agenda items of a closed meeting.

II. Consent Agenda

- A. The superintendent, in consultation with the school board chair, may place items on the consent agenda. By using a consent agenda, the board has consented to the consideration of certain items as a group under one motion.
- B. Consent items are those items that:
 - 1. Usually do not require discussion or explanation prior to board action,
 - 2. Are noncontroversial and/or similar in content, or
 - 3. Have already been discussed and/or explained at a board committee or with board members individually in pairs (no quorum) and do not require further discussion or explanation.
 - a) These agenda items may include ministerial tasks such as, but not limited to, the approval of the agenda, approval of previous minutes, approval of bills, and approval of reports.
 - b) These items may also include similar groups of decisions such as, but not limited to, approval of employee contracts, approval of maintenance details for the school district buildings and grounds, approval of various schedules, and approval of routine agreements or contracts with vendors.
- C. Items will be removed from the consent agenda by a timely request by an individual board member for independent consideration. A request is timely if made prior to the vote on the consent agenda. The request does not require a second or a vote by the board. An item removed from the consent agenda will then be discussed and acted on separately immediately following the consideration of the consent agenda.
- D. Consent agenda items are approved en masse by one vote of the board. The consent agenda items are separately recorded in the minutes.

Note: This protocol is to be reviewed on a bi-annual basis at the January School Board Organizational Meeting and again in July/August of each year prior to the start of a new school year.



EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 279
(OSSEO AREA SCHOOLS)
STATE OF MINNESOTA

HELD: Tuesday, January 11, 2022

Pursuant to due call and notice thereof, an organizational meeting of the School Board of Independent School District No. 279 Osseo Area Schools, State of Minnesota, was held in said school district on Tuesday, January 11, 2022 at six o'clock p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION RELATING TO APPROVAL OF RENEWAL OF THE
SUPERINTENDENT CONTRACT BY AND BETWEEN ISD 279 SCHOOL BOARD
AND CORY MCINTYRE**

WHEREAS, the School Board of Independent School District No. 279 Osseo Area Schools and Cory McIntyre have negotiated a renewal of the superintendent contract.

NOW, THEREFORE BE IT RESOLVED by the School Board of Independent School District No. 279 Osseo Area Schools, Minnesota, that the superintendent contract attached hereto as Exhibit B is hereby approved by the School Board and executed on its behalf by the Chair and Clerk of the School Board.

The motion for the adoption of the foregoing resolution was duly seconded by Member _____ . The following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

SUPERINTENDENT'S CONTRACT

The School Board of Independent School District No. 279, Maple Grove, Minnesota ("the School District" or "the School Board") enters into this contract with Cory McIntyre ("the Superintendent"), a legally qualified and licensed superintendent, who agrees to perform the duties of Superintendent of Schools of the School District.

The School District and the Superintendent agree as follows:

I. Applicable Statute

This contract is entered into between the School District and the Superintendent in conformance with Minn. Stat. § 123B.143.

II. Licensure

The Superintendent shall furnish throughout the life of this contract a valid and appropriate license to act as Superintendent in the State of Minnesota as provided by applicable state laws, rules and regulations.

III. Duration, Expiration, Termination and Mutual Consent

A. Duration

This contract is for a term of three years commencing July 1, 2022, and ending June 30, 2025. It shall remain in full force and effect unless modified by mutual consent of the School Board and the Superintendent, or unless terminated as provided herein.

B. Contingency

This contract is entered into prior to the completion of the existing contract which expires on June 30, 2022; therefore, this contract is contingent upon the Superintendent completing the terms of the existing contract.

C. Subsequent Contract

1. Preliminary Notice - School Board and Superintendent: In the event the School Board is contemplating offering the Superintendent a subsequent contract, the School Board shall give preliminary written notice of such intent to offer a subsequent contract no later than November 1 immediately preceding the date of expiration of this contract. If the Superintendent desires to enter into a subsequent contract with the School Board, the Superintendent must notify each member of the School Board in writing no later than November 1 immediately preceding the date of expiration of this contract.

2. Negotiations Regarding Subsequent Contract. The notification requirement set forth in Article III C above do not prohibit the School Board from entering into negotiations regarding a possible subsequent contract with the Superintendent during the year (365 days) prior to expiration of this contract, in accordance with Minn. Stat. §123B.143.

D. Expiration

This contract shall expire at the end of the term specified in Article III, Paragraph A. At the conclusion of its term, neither party shall have any further claims against the other, and the School District's employment of the Superintendent shall cease, unless a subsequent contract is entered into in accordance with Minn. Stat. § 123B.143.

E. Termination During the Term

The Superintendent's employment may be terminated during the term of this contract only for cause as defined in Minn. Stat. § 122A.40, subd. 9 or 13. Except for purposes of describing grounds for discharge, the provisions of Minn. Stat. § 122A.40 shall not be applicable. If the School Board proposes to terminate the Superintendent during the contract term for cause as described in Minn. Stat. § 122A.40, subd. 9 or 13, it shall notify the Superintendent in writing of the proposed grounds for termination. The Superintendent shall be entitled to a hearing before an arbitrator provided the Superintendent makes such a request in writing to the School Board Chair within fifteen (15) calendar days after receipt of the written notice of the proposed termination. In such event, the parties shall jointly petition the Bureau of Mediation Services ("BMS") for a list of five (5) arbitrators. The arbitrator shall be selected by the parties through the normal striking process as provided by BMS rules. The arbitrator shall conduct a hearing under normal arbitration procedure rules and issue a written decision. The decision of the arbitrator shall be final and binding upon the parties, subject to normal judicial review of arbitration decisions as provided by law. The Superintendent may be suspended with pay pending final determination by the arbitrator. If the Superintendent fails to request a hearing as provided herein within the fifteen (15) calendar day period, it shall be deemed acquiescence by the Superintendent to the School Board's proposed action and the proposed action shall become final on such date as determined by the School Board, and the Superintendent shall have no further claim or recourse.

F. Mutual Consent

This contract may be terminated at any time by the parties by mutual consent.

IV. Duties

The Superintendent shall have charge of the administration of the schools under the direction of the School Board. The Superintendent shall be the chief executive officer of the School District; shall direct and assign teachers and other employees of the schools under the Superintendent's supervision; shall organize, reorganize and arrange the administrative and supervisory staff, including instruction and business affairs, as best serves the School District subject to the approval of the School Board; shall select all personnel subject to the approval of the School Board; shall from time to time suggest policies, regulations, rules and procedures deemed necessary for the School District, and in general perform all duties incident to the office of the Superintendent and such other duties as may be prescribed by the School Board from time to time. The Superintendent shall perform all duties required by Minnesota statute and abide by the policies, regulations, rules and procedures, established by the School Board and the State of Minnesota, and by all federal laws and state statutes. The Superintendent shall serve as an ex-officio member of the School Board and all School Board committees and provide administrative recommendations on each item of business considered by each of these groups.

V. Duty Year and Leaves

A. Basic Work Year

The Superintendent's duty year shall be for the entire twelve (12) month contract year (July 1-June 30) as provided herein and the Superintendent shall perform services on those legal holidays on which the School District is authorized to conduct school if the School Board so determines. The Superintendent shall be on duty during any emergency, natural or unnatural, unless otherwise excused in accordance with School Board administrative policy.

B. Vacation

The Superintendent shall accrue thirty (30) working days of annual paid vacation leave each contract year. Accrued vacation leave which is not used by the end of the contract year in which it is accrued may not be carried over to the next contract year and accumulated. Any accrued unused vacation leave in a contract year (July 1-June 30) will be paid into the School District-sponsored Special Pay Deferral 403(b) plan on behalf of the Superintendent upon the completion of each contract year based on the Superintendent's daily rate of pay, as provided in Article VIII, Paragraph B. Upon voluntary termination of the Superintendent's employment with the School District, the Superintendent shall be paid for any unused vacation leave which accrued in the contract year of termination, prorated to the date of termination and at the Superintendent's then current daily rate of pay. The Superintendent shall not be entitled to payment for any unused accrued vacation leave if he is proposed for discharge pursuant to Article III, Paragraph E.

C. Holidays

The Superintendent shall be entitled to twelve (12) paid holidays each contract year as designated by the School Board.

D. Sick Leave

The Superintendent shall accrue paid sick leave at the rate of fifteen (15) days each contract year (July 1-June 30). Accrued sick leave which is not used by the end of the contract year in which it is accrued may be carried over to the next contract year and accumulated up to a maximum of ninety (90) days. Any accrued unused sick leave days in excess of 90 days will be paid into the District sponsored Special Pay Deferral 403(b) plan by July 20th following each contract year on behalf of the Superintendent at the Superintendent's daily rate of pay, as provided in Article VIII, Paragraph B. Upon voluntary termination of the Superintendent's employment with the School District, the Superintendent shall be paid for unused accumulated sick leave, prorated to the date of termination, at the Superintendent's then current daily rate of pay. Said payment shall be made on January 1 following the voluntary termination. Should the Superintendent die before all or a portion of the payments pursuant to this paragraph have been made, the balance shall be paid in one (1) lump sum to the Superintendent's named beneficiary or to the Superintendent's estate. The Superintendent shall not be paid for any unused or accumulated sick leave if he is proposed for discharge pursuant to Article III, Paragraph D.

E. No Liability for Tax Consequences

The Superintendent understands and agrees that he is solely responsible for any taxes, social security payments, costs, penalties, interest, or any amount assessed by federal or state authorities arising from the payments and/or contributions of unused vacation leave and/or sick leave to the Special Pay Deferral 403(b) Plan under Article V B and D, and he holds the School District harmless for any such claims.

F. Emergency Leave

The Superintendent may be granted paid emergency leave during the contract year at the discretion of the School Board. Days utilized shall not be deducted from sick leave.

G. Bereavement Leave

The Superintendent shall be granted bereavement leave for a death within the Superintendent's immediate family. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian and any other relative or non-relative who stands in the

same relationship with the employee. The time utilized shall be in a reasonable amount and shall be determined after conferring with the Chair of the School Board. Days utilized will not be deducted from sick leave.

H. Medical Leave

1. One Year Leave. If the Superintendent is unable to perform his duties because of personal illness or disability and has exhausted all accrued and accumulated sick leave or has become eligible for long-term disability benefits, he will, upon request, be granted an unpaid medical leave of absence up to one year in duration. The Board may, at its discretion, extend such a leave upon written request. A request for medical leave of absence or extension thereof pursuant to this paragraph shall be accompanied by a written statement from a physician or other health care provider outlining the health condition which precludes the Superintendent from performing his duties and the estimated time at which the Superintendent is expected to be able to resume his duties. The Superintendent, when on medical leave of absence, is eligible to continue to participate in the School District's group health insurance plans, as permitted under the insurance policy provisions, but the Superintendent shall be responsible to pay the entire premium for any period during which the Superintendent elects to participate.
2. Statutory Leaves. The Superintendent may be eligible for unpaid leave of absence pursuant to federal and state law, including the Family and Medical Leave Act (FMLA), the Minnesota Parenting Leave Act (MPLA), the Americans With Disabilities Act (ADA). Requests for such leaves shall be made and considered in compliance with applicable law.

VI. Insurance

A. Health and Hospitalization and Dental

The School District shall provide the Superintendent, the Superintendent's spouse and dependents with the opportunity to participate in the School District's health and dental insurance plans, at the expense of the School District. The Superintendent may elect to enroll in the School District's health insurance plans outside the annual open enrollment period if he is deemed to be eligible to do so because he has experienced a Qualifying Life Event.

B. Life Insurance

The School District shall provide the Superintendent with a group term life insurance policy (with AD&D) equal to three times the Superintendent's annual base salary (rounded to the nearest \$1,000) as provided in Article VIII, Paragraph A, payable to the Superintendent's named beneficiary, at the expense of the School District.

C. Long-Term Disability Insurance

The School District shall provide, at School District expense, long-term disability coverage for the Superintendent in the School District's group plan.

D. Liability Insurance

The School District shall provide, at School District expense, errors and omissions and liability insurance covering the Superintendent in an amount not less than that which is required by law.

E. Claims Against the School District

The eligibility of the Superintendent, or the Superintendent's dependents or beneficiary, for insurance benefits shall be governed by the terms of the insurance policies purchased by the School District pursuant to this Article. It is understood that the School District's only obligation is to purchase the insurance policies described herein, and no claim shall be made against the School District as a result of denial by an insurer of insurance benefits if the School District has purchased the policies and paid the premiums described herein.

VII. Other Benefits

A. Tax-Sheltered Contributions

1. Matching Contribution. The Superintendent may participate in one or more tax-sheltered annuity plans through payroll deduction to the extent permitted by law, including Section 403(b) and Section 457 Plans and the Minnesota Deferred Compensation Plan as otherwise provided by law. The School District shall match the Superintendent's contributions to a 403(b) and/or 457 Plan on a dollar-for-dollar basis up to a total maximum School District matching contribution of Seven Thousand Five Hundred Dollars (\$7,500) per contract year. In no event shall the School District's total matching contribution to any plan or combination thereof exceed Seven Thousand Five Hundred Dollars (\$7,500) per contract year.
2. Other Contributions. In the event the Superintendent is entitled to School District contributions based on unused accrued/accumulated vacation leave and/or sick leave under Article V, Paragraphs B and D, such contributions will be made by July 20th following the end of a contract year, and as provided under the School District's sponsored plan(s) and in accordance with Internal Revenue Service (IRS) limits.

B. Post-Employment Health Reimbursement Arrangement Incentive

Upon completion of each contract year (June 30), provided that the Superintendent is not enrolled in the School District's health and hospitalization plan, the District will contribute Fifteen Thousand Dollars (\$15,000) into the District sponsored retiree Health Reimbursement Arrangement (HRA) on behalf of the Superintendent. District contributions will vest only upon the Superintendent completing this three-year contract. Should the Superintendent not complete this three-year contract, any HRA contributions previously made by the School District will revert to the property of the District. Further, if the Superintendent is proposed for discharge pursuant to Article III D., any non-vested HRA contributions will revert to the District.

C. Liability Limitation.

The School District's only obligation is to make deferrals and contributions to deferred compensation as specified in this Article. The School District has made no representations whatsoever regarding the limits and/or restrictions on contributions and deferrals to deferred compensation plans or anything related to the management of deferred compensation plan(s). Further, the Superintendent understands and agrees that he is solely responsible for any taxes, social security payments, costs, penalties, interest, or any amount assessed by federal or state authorities, arising from contributions or deferrals to his deferred compensation plans and he holds the School District harmless for any such claims.

D. Conferences and Meetings

The School District shall pay all legally valid expenses and fees for the Superintendent's attendance at professional conferences and meetings with other educational agencies when attendance thereof is required, directed, or permitted by the School Board. The Superintendent shall periodically report to the School Board relative to all meetings and conferences attended. The Superintendent shall file itemized expense statements to be processed and approved as required by School District policy and applicable law.

VIII. Salary

A. Salary

The Superintendent shall be paid an annual salary for each contract year (July 1-June 30) as follows:

2022-2023:	\$242,268
2023-2024:	\$247,113
2024-2025:	\$252,055

The Superintendent's annual salary may be modified, but shall not be reduced during the term of this contract, unless the Superintendent voluntarily agrees to a freeze or reduction during the term of the contract, or pursuant to state law.

The salary pursuant to this contract shall be paid in equal installments during the contract years. The School District's obligations to pay salary pursuant to this Article shall cease upon termination of the Superintendent's employment.

B. Daily Rate of Pay

For purposes of this contract, the Superintendent's daily rate of pay shall be calculated by dividing the Superintendent's Salary at the time such calculation is being made, as provided in Paragraph A of this Article, by two hundred sixty (260) days.

IX. Other Provisions.

A. Outside Activities

While the Superintendent shall devote full time and due diligence to the affairs and the activities of the School District, the Superintendent may serve as a consultant to other school districts or educational agencies, lecture, engage in writing and speaking activities, and engage in other activities if such activities do not impede the Superintendent's ability to perform the duties of the Superintendent. The Superintendent shall not engage in other employment, consultant service or other activity for which a salary, fee, or honorarium is paid without prior approval of the Chair of the School Board.

B. Indemnification and Provision of Counsel

In the event that an action is brought or a claim is made against the Superintendent arising out of or in connection with the Superintendent's employment, and the Superintendent is acting within the scope of employment of official duties, the School District shall defend and indemnify the Superintendent to the extent permitted by law. Indemnification, as provided in this paragraph, shall not apply in the case of malfeasance in office or willful or wanton neglect of duty, and the obligation of the School District herein shall be subject to the limitations as provided in Minnesota Statutes, Chapter 466. The obligation to defend and indemnify also shall not exist or apply to any dispute arising out of or directly or indirectly related to the terms and conditions of employment set forth in this contract or otherwise.

C. Dues

The Superintendent is encouraged to belong to and participate in appropriate professional educational and civic organizations where such membership will

serve the best interests of the School District. Accordingly, the School District will pay such membership dues for organizations as are required, directed, or permitted, by the School Board. The Superintendent shall present appropriate statements for approval as provided by law and School District policy.

D. Evaluation

At least once each year the School Board shall conduct an evaluation, in writing, of the Superintendent's performance and of the Superintendent's attainment of any goals and objectives that have been established by the School Board and the Superintendent. The evaluation schedule and procedures shall be in the sole discretion of the School Board.

X. Severability

If any provision of this contract is held to be invalid by operation of law, the remainder of the contract shall not be affected thereby and shall remain in full force and effect.

This contract shall be effective only upon signatures of the Superintendent and of the officers of the School Board after authorization for such signatures by the officers is given by the School Board in appropriate action in its minutes.

IN WITNESS WHEREOF, I have
subscribed my signature this _____
day of _____, 2022.

By _____
Cory McIntyre, Superintendent

IN WITNESS WHEREOF, I have
subscribed my signature this _____
day of _____, 2022.

By _____
School Board Chairperson

By _____
School Board Clerk