

Agenda

1. CALL TO ORDER

2. ROLL CALL

3. VISITOR COMMENTS

The school board meeting is a meeting in the public, not a public meeting. Nicollet School Board Policy provides that persons who wish to have a subject discussed at a public school board meeting are encouraged to notify the superintendent's office in advance of the school board meeting. The school board chair will recognize one speaker at a time and will rule out of order other speakers who are not recognized, violations of data privacy, or inappropriate comments.

4. APPROVAL OF AGENDA

5. REPORTS AND PRESENTATION

5.a. Superintendent's Report

8

The Free School Meals program begins on July 1st. Students in grades Pk-12 will receive free breakfast and lunch at school. Becca and I are met with representatives from Immanuel and Trinity to assist them in obtaining free meals. They will need to apply become a National School Lunch Program Sponsor. We will provide them with catered meals, as we have in the past, until they become NSLP Sponsors to receive free breakfasts and lunch.

NECC received financial hardship grants from the Department of Human Services (DHS) this year in the amount of \$45,000. The Office of the Inspector General (OIG), Financial Fraud and Abuse Investigations Division (FFAID) recently reviewed grant awarded by DHS and determined that \$36,000 should not have been awarded. OIG determined that although NECC accurately completed the applications, DHS should not have approved the grants. We

must return the \$36,000 overpayment. This will change the FY 23 projected ending daycare fund balance from (\$135,338) to (\$171,338). The positive variance of \$31,000 for FY 24 is unchanged and should result in an ending balance of (\$140,338).

Nursing services will be provided with a nurse management contract from South Central Service Cooperative (SCSC) and an unlicensed health paraprofessional next year. This will replace the contract with Nicollet County. The change will provide more nursing service for students and reduce expenses.

The SCSC contract will provide NPS with nursing management and oversight including best practice in the areas of delegation, supervision, and education, in compliance with current laws and standards. Services will also include hearing and vision screening, CPR/first aid, staff and student education, and training. The provider will be Magen Borkenhagen, LSN.

NPS is advertising for an unlicensed health paraprofessional to staff the nursing office for 3 hours each day. The UHP will work under the license and professional guidance of the LSN.

The remaining 2023 District Dialogue sessions are scheduled as shown. The meetings are before school board meetings on even numbered months beginning at 5:30 p.m.

June 14: Adam, Mike

August 9: Scot, Nick

October 11: Ashley, Jill

December 13: Adam, Mike

The current employment vacancies are attached.

Open communication is important for every organization. To that end the following activities are planned:

A school climate survey will be conducted. This will be an

agenda for the July 10 school board meeting.

MSBA will provide information to the school board during the July 10 meeting about communication between the school board and staff members.

District Discussions are scheduled each year to facilitate communication between the superintendent and the staff. Topics to be discussed are determined by those present. Every staff member is invited. Attendance is optional. District Discussions take place in the library.

District Discussions are scheduled as follows:

Wednesday, October 4, 3:15 p.m. Library

Wednesday, November 1, 3:15 p.m. Library

Wednesday, December 6, 3:15 p.m. Library

Wednesday, March 6, 3:15 p.m. Library

Wednesday, April 3, 3:15 p.m. Library

Wednesday, May 1, 3:15 p.m. Library

Teacher leadership team meetings are scheduled each year to facilitate communication between the teachers and the administration. Two school board members will attend the October, December, and March meetings.

Teacher Leadership Meetings are scheduled as follows:

Wednesday, September 27, 3:10 p.m. Office

Wednesday, October 25, 3:10 p.m. Office

Wednesday, November 29, 3:10 p.m. Office

Wednesday, December 20, 3:10 p.m. Office

Wednesday, January 24, 3:10 p.m. Office

Wednesday, February 21, 3:10 p.m. Office

Wednesday, March 27, 3:10 p.m. Office

Wednesday, April 24, 3:10 p.m. Office

Wednesday, May 29, 3:10 p.m. Office

5.b. Student Representative's Report

5.c. Board Committees' Reports

6. CONSENT AGENDA

- 6.a. Approval of Minutes 17
- 6.b. Approval of Bills in the amount of \$ \$374,716.58 21
- 6.c. Accept Annual Summary of Student Activity Accounts
The school board is required to accept the estimated student activity account estimates each year. The actual amounts are determined by the financial auditors and will be included in the FY 23 audit report.
- 6.d. Approval of Personnel Items 28
- 6.e. Approve Annual MSHSL Membership
MS 123C.01 requires individual school boards to authorize membership in the Minnesota State High School League each year. Approving MSHSL membership affirms 1) that the school district delegates control, supervision and regulation of MSHSL activities to MSHSL, 2) that the school district adopts the constitution, bylaws, rules and regulations of the MSHSL, 3) that the administration and responsibility for supervising MSHSL activities are assigned to the superintendent.
- 6.f. Annual Designation Of Identified Official with Authority (IOwA) 32
MDE requires that school district's annually designate the Identified Official with Authority (IOwA). The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties and will revoke that user's access when it is no longer needed to perform their job duties. **The Nicollet School District designates the superintendent as the MDE IOwA.**
7. SUPERINTENDENT CONTRACT
The superintendent's contract expires June 30, 2023. Scot and Ashley were designated by the board to meet with the superintendent and agree to terms. The parties agreed to a daily rate of \$538.46. The contract is for 130 days and does not include benefits. The new contract will expire June 30, 2024.
8. OPERATING REFERENDUM
The school board should determine if an operating referendum should be conducted this fall or postponed to 2024. The school board should set the amount of the operating referendum at the next (July) meeting to conduct a referendum election this fall.

The 2023 legislature has concluded and Nicollet will receive at least \$100,000 more revenue legislature as was anticipated in the FY 24 budget approved last month. The updated FY 24 undesignated general fund balance is shown below. The revisions consider the additional revenue from the state and the expense reduction from the nursing program. The FY 24 undesignated general fund budget deficit is \$104,300 instead of \$228,000 as projected at the May 10 board meeting.

Forecasting a school budget two years ahead is capricious and subject to unknown variables.

This projection suggests that an operating referendum could be delayed until the fall of 2024. The overall general fund should still be positive due to the balance in LTFM and other reserve accounts. The low cash balance may require cash flow borrowing. That expense might be offset by arbitrage.

Unassigned Gen Fund	Beginning Balance	Revenue	Expense	Transfers	Ending Balance
	6/30/23				
FY 24	\$405,566	\$4,657,042	-\$4,742,306	-\$19,094	\$301,208
	6/30/24				
FY25	\$301,208				
Gen Ed formula increase 2%		\$50,000			
Enrollment decrease of 3		-\$30,000			
Expiration of ESSER covid grants utilized in FY 24		-\$72,000			
Salary/Benefits Increase			-\$166,000		
HS Bus/Tech Position			-\$65,000		
					6/30/25
Totals	\$301,208	\$4,605,042	-\$4,973,306		-\$67,056

Minnesota public schools are more successful in conducting odd-year referendum elections. The school’s referendum messaging can be lost amid the attention from state and national campaigns. The increased voter turnout in even-year elections typically sways against school referendums.

The current operating referendum was approved in the fall of 2021. The duration is 5 years, funding Fiscal Years 23, 24, 25, 26, 27.

Staff Office Hours				
Current	Daily	Weekly		1-Aug-23
Nurse (LSN) NCPH	2	10		Nurse (LSN) SCSC
HR/Payroll Clerk	8	40		UHP (nursing)
CLA Bus Mgr		8		Bus Office Clerk
CLA AR/AP		6		Bus Mgr
		64		

11. APPROVE SOCCER COOPERATIVE

59

James Burneau and the superintendent are recommending that we join the Loyola/LCWM/St. Clair cooperative soccer program. Medelia is leaving the coop. A survey shows that 5 NPS students grades 7-12 would like to participate (4 boys 1 girl).

8. Transportation is the responsibility of the families of the students who would like to participate.

9. Practices 4-6 pm.

10. Fees paid to Loyola.

a. High School \$260

b. Middle School \$160

11. Boys Coach: Carlos Garcia 8 - years of experience, Girls Coach: TBD.

12. The schedule is:

a. [Girls](#)

b. [Boys](#)

13. There is no additional cost to Nicollet beyond the fees students pay.

12. ADJOURNMENT



NICOLLET PUBLIC SCHOOLS • ISD 507

One Pine Street • Nicollet, MN 56074
District & Elementary Office 507-232-3411
High School Office 507-232-3448
Fax 507-232-3536 • isd507.k12.mn.us

Superintendent: Dr. Stephen Malone • Principal: Mr. Todd Toulouse

Date: June 9, 2023
To: School Board
From: Dr. Malone
RE: Meeting Notes, June 14, 2023

5. A. Superintendent's Report

- i. The Free School Meals program begins on July 1st. Students in grades Pk-12 will receive free breakfast and lunch at school. Becca and I are met with representatives from Immanuel and Trinity to assist them in obtaining free meals. They will need to apply to become a National School Lunch Program Sponsor. We will provide them with catered meals, as we have in the past, until they become NSLP Sponsors to receive free breakfasts and lunch.
- ii. NECC received financial hardship grants from the Department of Human Services (DHS) this year in the amount of \$45,000. The Office of the Inspector General (OIG), Financial Fraud and Abuse Investigations Division (FFAID) recently reviewed the grant awarded by DHS and determined that \$36,000 should not have been awarded. OIG determined that although NECC accurately completed the applications, DHS should not have approved the grants. We must return the \$36,000 overpayment. This will change the FY 23 projected ending daycare fund balance from (\$135,338) to (\$171,338). The positive variance of \$31,000 for FY 24 is unchanged and should result in an ending balance of (\$140,338).
- iii. Nursing services will be provided with a nurse management contract from South Central Service Cooperative (SCSC) and an unlicensed health paraprofessional next year. This will replace the contract with Nicollet County. The change will provide more nursing service for students and reduce expenses.
 - a. The SCSC contract will provide NPS with nursing management and oversight including best practice in the areas of delegation, supervision, and education, in compliance with current laws and standards. Services will also include hearing and vision screening, CPR/first aid, staff and student education, and training. The provider will be Magen Borkenhagen, LSN.

- b. NPS is advertising for an unlicensed health paraprofessional to staff the nursing office for 3 hours each day. The UHP will work under the license and professional guidance of the LSN.

- iv. The remaining 2023 District Dialogue sessions are scheduled as shown. The meetings are before school board meetings on even numbered months beginning at 5:30 p.m.
 - June 14: Adam, Mike
 - August 9: Scot, Nick
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 - December 13: Adam, Mike
 - February 14
 - April 10
 - June 12

- v. The current employment vacancies are attached.

- vi. Open communication is important for every organization. To that end the following activities are planned:
 - a. A school climate survey will be conducted. This will be an agenda for the July 10 school board meeting.
 - b. MSBA will provide information to the school board during the July 10 meeting about communication between the school board and staff members.
 - c. District Discussions are scheduled each year to facilitate communication between the superintendent and the staff. Topics to be discussed are determined by those present. Every staff member is invited. Attendance is optional. District Discussions take place in the library.

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6. Consent Agenda. **The superintendent recommends approving the consent agenda.**

c. The school board is required to accept the estimated student activity account estimates each year. The actual amounts are determined by the financial auditors and will be included in the FY 23 audit report.

e. MS 123C.01 requires individual school boards to authorize membership in the Minnesota State High School League each year. Approving MSHSL membership affirms 1) that the school district delegates control, supervision and regulation of MSHSL activities to MSHSL, 2) that the school district adopts the constitution, bylaws, rules and regulations of the MSHSL, 3) that the administration and responsibility for supervising MSHSL activities are assigned to the superintendent.

f. MDE requires that school district's annually designate the Identified Official with Authority (IOwA). The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties and will revoke that user's access when it is no longer needed to perform their job duties. **The Nicollet School District designates the superintendent as the MDE IOwA.**

7. The superintendent's contract expires June 30, 2023. Scot and Ashley were designated by the board to meet with the superintendent and agree to terms. The parties agreed to a daily rate of \$538.46. The contract is for 130 days and does not include benefits. The new contract will expire June 30, 2024

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operating referendum at the next (July) meeting to conduct a referendum election this fall.

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- g. Minnesota public schools are more successful conducting odd-year referendum elections. The school’s referendum messaging can be lost amid the attention from state and national campaigns. The increased voter turnout on even year election typically sways against school referendums.
- h. The current operating referendum was approved in the fall of 2021. The duration is 5 years funding Fiscal Years 23, 24, 25, 26, 27.

- 9. **The superintendent recommends designating KDV as the school district financial auditors for the FY 23 (\$21,000), FY 24 (\$23,100), and FY 25 (\$25,400).** The proposal from KDV is attached. ABDO Solutions, our previous auditor, is unable to conduct our financial audit due to lack of staffing. The superintendent contacted six firms with experience conducting public school district audits. One provided a proposal.

10. The superintendent recommends approving a business manager position and the office staffing structure as presented. The annual savings to the school district will be at least \$20,000. Furthermore, the change adds 9 hours of office staff time per week for finance and office duties.

- a. The nursing contract with Nicollet County Public Health has been cancelled. I approved a contract with the South Central Service Cooperative for Licensed School Nurse (LSN) management services. NPS will hire an Unlicensed Health Paraprofessional (UHP) to provide daily nursing services for students.
- b. I informed CLA that we will cancel their contract for business services July 31.
- c. The following positions will be advertised as vacant.
 - a. UHP 3 hours per day during the school year.
 - b. Business office clerk 5 hours per day.
 - c. Business manager, full time position with benefits.
- d. Revising the office structure could be considered the prerogative of the superintendent or the school board. I will include it on the June 14 agenda for school board approval.

				Salary	Health Ins	FICA	PELRA	District Cost
Business Manager				\$80,000	\$10,636	\$6,120	\$6,000	\$102,756
	Daily Hours	Ann Hours	Hourly Wage	Ann Wage	Health Ins	FICA	PELRA	
Business Office Clerk	5	1300	17.37	\$22,581	\$10,636	\$1,727	\$1,694	\$36,638
UHP	3	513	17.37	\$8,911		\$682	\$668	\$10,261
								SCSC Nurse Management Contract \$10,200
								NCPH Nursing Contract -\$41,000
								Payroll/HR Clerk -\$59,031
								CLA Bus Mgr Contract -\$78,330
								Savings -\$18,506
								<i>Effeciencies</i> -\$10,000
								<i>Savings</i> -\$28,506

Staff Office Hours						
Current	Daily	Weekly		1-Aug-23	Daily	Weekly
Nurse (LSN) NCPH	2	10		Nurse (LSN) SCSC		3
HR/Payroll Clerk	8	40		UHP (nursing)	3	15
CLA Bus Mgr		8		Bus Office Clerk	5	25
CLA AR/AP		6		Bus Mgr	8	40
		64				83

- vii. **James Burneau and the superintendent are recommending that we join the Loyola/LCWM/St. Clair cooperative soccer program.** Medelia is leaving the coop. A survey shows that 5 NPS students grades 7-12 would like to participate (4 boys 1 girl).
- a. Transportation is the responsibility of the families of the students who would like to participate.
 - b. Practices 4-6 pm.
 - c. Fees paid to Loyola.
 - i. High School \$260
 - ii. Middle School \$160
 - d. Boys Coach: Carlos Garcia 8 - years of experience, Girls Coach: TBD.
 - e. The schedule is:
 - i. [Girls](#)
 - ii. [Boys](#)
 - f. There is no additional cost to Nicollet beyond the fees students pay.

Please contact me with any questions or concerns.

Business Office Clerk Accounts Payable

Apply Online

Category: **Secretarial/Clerical/Business Office Assistance**

Date Posted: **6/9/2023**

Location: **Nicollet Public School**

Date of Availability: **08/01/2023**

Nicollet Public Schools is seeking a part-time Business Office Assistant. Duties include assisting with accounts payable, billing, payroll, and general clerical duties. Must work well in a team environment. This position could be full-time with benefits if combined with other duties. \$17.37 per hour. Applications should be submitted via [Frontline Education](#).

Direct questions to Dr. Stephen L. Malone, Superintendent PO Box 108, Nicollet, MN 56074 or Stephen.malone@isd507.k12.mn.us. The position will remain open until filled.

Paraprofessional, Full-Part time

Apply Online

Category: **Support Staff/Teacher Assistant**

Date Posted: **6/9/2023**

Location: **Nicollet Public School**

Date of Availability: **ASAP**

Date Closing: **until filled**

Nicollet School is seeking full time or part time educational paraprofessionals.

Date Available: Fall 2023

Salary: \$13.17 per hour, benefits available

Open until Filled

Position Description/Qualifications:

1. Ability to work with children individually or in small groups by providing basic instruction on reading, writing, math, and other education related activities as assigned by teachers; directions.
2. Ability to formulate and implement plans and schedule.

For further information about this position contact Robin Courrier robin.courrier@isd507.k12.mn.us. Applications should be submitted via [Frontline Education](#)

Library Media Paraprofessional

Apply Online

Category: **Support Staff/Library Media Assistant**

Date Posted: **6/9/2023**

Location: **Nicollet Public School**

Date of Availability: **08/21/2023**

Nicollet Public Schools is seeking a part time library assistant. The duties include maintaining the library and related tasks. The successful applicant must work well in a team environment. This position could be combined with other duties and be full-time with benefits. This position could be full-time in combination with other vacancies. \$13.44 per hour.

Applications should be submitted via [Frontline Education](#). Direct questions to Dr. Stephen L. Malone, Superintendent PO Box 108, Nicollet, MN 56074 or Stephen.malone@isd507.k12.mn.us. The position will remain open until filled.

Assistant Cook

[Apply Online](#)

Category: **Food Service/Cafeteria/Assistant Cook**

Date Posted: **5/23/2023**

Location: **Nicollet Public School**

Date of Availability: **08/28/2023**

Position Type:

Assistant Cook

Location:

Nicollet Public School

Join the school food service team! Nicollet Public Schools is seeking a positive, professional, and motivated assistant cook to join the Food Services team.

STARTING WAGE: \$14.42

QUALIFICATIONS:

- Ability to complete assigned tasks in a kitchen environment.
- Ability to safely use cleaning equipment and supplies.

REPORTS TO: Food Services Director

JOB GOAL: To assist in the operation of the kitchen by efficiently completing assigned tasks and learning other jobs to maximize the operation of the lunch/breakfast program.

Applications should be submitted via [Frontline Education](#). Direct questions to Rebecca Gieseke at Nicollet Public School: 507-232-3411 ext 2101 or rebecca.gieseke@isd507.k12.mn.us or 507-380-5939

Unlicensed Health Paraprofessional

[Apply Online](#)

Category: **Other/Other**

Date Posted: **6/9/2023**

Date of Availability: **08/28/2023**

Nicollet Public Schools is seeking a part-time Health Assistant. Duties include administering medication and first aid to sick or injured students, maintains students' health records under the supervision of an LSN. Previous experience as a paraprofessional or CNA preferred. Must work well in a team environment. This position could be full-time with benefits if combined with other business office duties. \$17.37 per hour.

Applications should be submitted via [Frontline Education](#).

Direct questions to Dr. Stephen L. Malone, Superintendent PO Box 108, Nicollet, MN 56074 or Stephen.malone@isd507.k12.mn.us. The position will remain open until filled.

Category: **Administration/Business Manager**

Date Posted: **6/9/2023**

Location: **Nicollet Public School**

Date of Availability: **08/01/2023**

Business Manager – Nicollet School District

Position Type: Business Manager (1.0 FTE)

Workday/Year: Full-time

Starting Date: August 1, 2023 (or sooner)

Closing Date For Applications: Open until filled

About Nicollet School District: The Nicollet District serves approximately 350 students with 50 certified and non-certified staff. The school district offers a wide array of general education and special education services, and extra-curricular opportunities. The general fund budget is \$5.2M.

Job Summary: The Business Manager is responsible for the financial operations of the Nicollet School District. This includes but is not limited to preparing an annual operating budget, payroll, managing revenues and expenditures maintaining financial records and reports, oversight of AR/AP, monitoring long-term debt obligations, and ensuring compliance with state and federal programs.

Preferred Qualifications: Graduation from an accredited college with a major in Business Administration, Educational Administration or Accounting.

Benefits: Competitive salary and benefits. FTE is negotiable.

Application Procedures: Please apply online at [Frontline Education](#). Questions, can be directed to Dr. Stephen Malone, Superintendent at Stephen.malone@isd507.k12.mn.us.

Independent School District 507 Regular
School Board Meeting
Wednesday, May 10, 2023 6:00 PM Central

1 Pine St, Nicollet, MN 56074, Community
Room
1 Pine St
Nicollet, MN 56074

Ashley Black: Present
Adam Erickson: Present
Jill Martens: Present
Scot Osborne: Present
Mike Slater: Present
Nick Thom: Present
Present: 6.

1. CALL TO ORDER

2. ROLL CALL

3. VISITOR COMMENTS

Close to 30 citizens were in attendance at the meeting. 26 online as well. Parents raise concerns about renewing superintendents contract.

4. APPROVAL OF AGENDA

Move to accept the Agenda as presented. This motion, made by Scot Osborne and seconded by Nick Thom, Carried.

Ashley Black: Yea, Adam Erickson: Yea, Jill Martens: Yea, Scot Osborne: Yea, Mike Slater: Yea, Nick Thom: Yea
Yea: 6, Nay: 0

5. REPORTS AND PRESENTATION

5.a. Superintendent's Report

5.b. Principal's Report

5.c. Student Representative's Report

5.d. Board Committees' Reports

6. CONSENT AGENDA

Move to accept the Consent Agenda as presented. This motion, made by Nick Thom and seconded by Mike Slater, Carried.

Ashley Black: Yea, Adam Erickson: Yea, Jill Martens: Yea, Scot Osborne: Yea, Mike Slater: Yea, Nick Thom: Yea
Yea: 6, Nay: 0

6.a. Approval of Minutes

6.b. Approval of Bills in the amount of \$430,677.41

6.c. Accept Donations

7. APPROVE 2023-24, 2024-25 CALENDARS

Motion to approve calendar for upcoming school years 23-24 and 24-25. This motion, made by Ashley Black and seconded by Mike Slater, Carried.

Ashley Black: Yea, Adam Erickson: Yea, Jill Martens: Yea, Scot Osborne: Yea, Mike Slater: Yea, Nick Thom: Yea

Yea: 6, Nay: 0

8. APPROVE REVISED FY 23 BUDGETS

Motion to approve the revised FY 23 budgets. This motion, made by Nick Thom and seconded by Ashley Black, Carried.

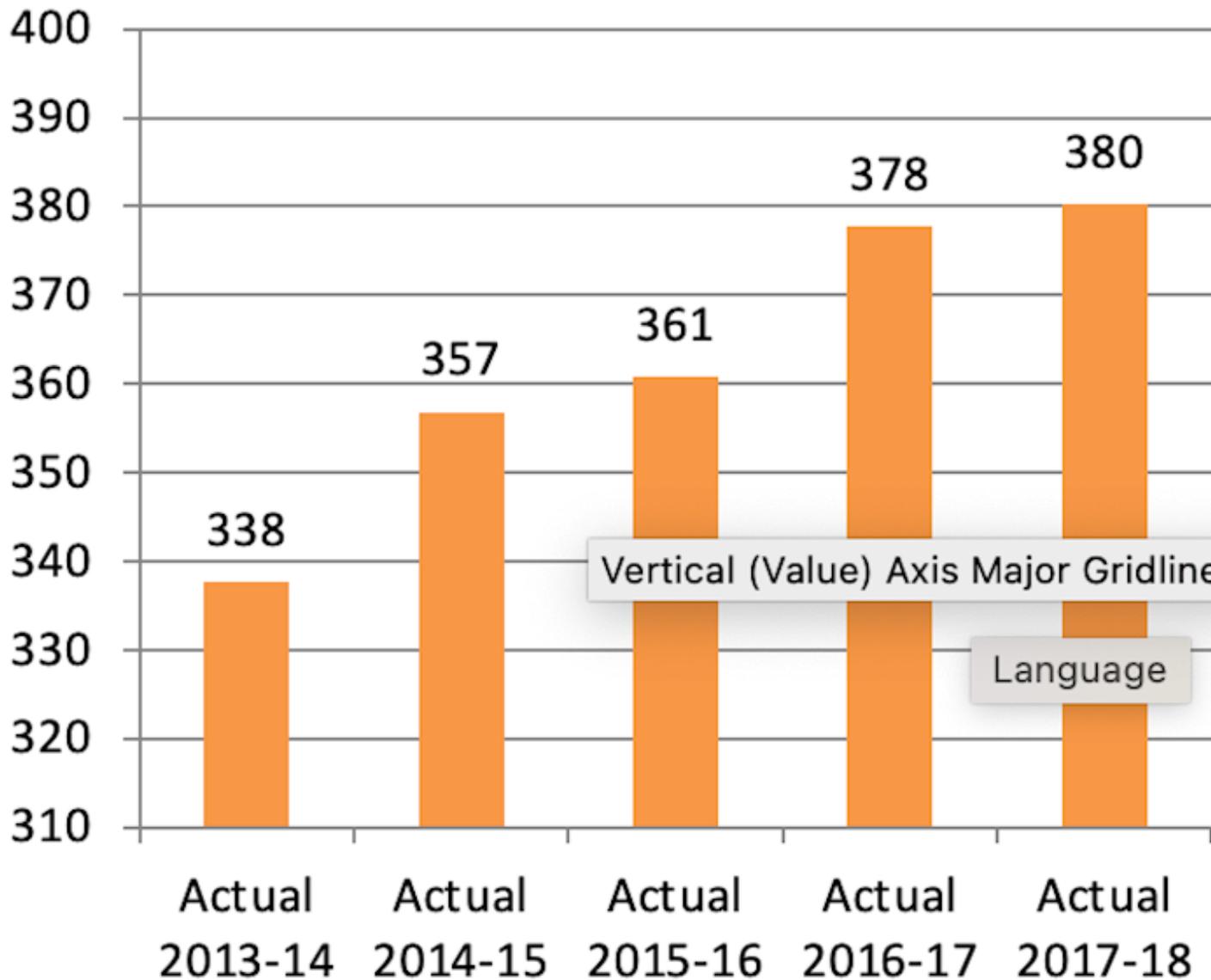
Ashley Black: Yea, Adam Erickson: Yea, Jill Martens: Yea, Scot Osborne: Yea, Mike Slater: Yea, Nick Thom: Yea

Yea: 6, Nay: 0

The superintendent recommends approving the Revised FY 23 Budgets.

Enrollment decreased by 14 students from FY 22 to FY 23 and is projected to decrease by 7 students from FY 23 to FY 24.

Enrollment Trend -



General Fund: the unassigned fund balance will decrease from \$492,117 to \$405,565. The decrease is attributable to the enrollment decline being greater than was projected.

The Food Service fund balance will decrease to \$169,639 due to equipment

purchases.

Community Education Funds:

- "The Restricted For Community Education" and "Restricted For School Readiness" accounts include the school readiness program. The tuition increase did move the funds toward solvency.
- The Fitness Center, ECFE, and Latchkey funds are stable for FY 23.
- The discontinuation of federal COVID grants reduced the daycare fund balance.
- The Latchkey program fund balance is stable.
- The construction fund will be closed as the project has been completed.

9. APPROVE PRELIMINARY FY 24 BUDGETS

Motion to approve preliminary 24 budgets. This motion, made by Nick Thom and seconded by Scot Osborne, Carried.

Ashley Black: Yea, Adam Erickson: Yea, Jill Martens: Yea, Scot Osborne: Yea, Mike Slater: Yea, Nick Thom: Yea

Yea: 6, Nay: 0

10. SUPERINTENDENT CONTRACT

Motion to table the approval of superintendent's contract renewal until next months meeting, June 14th. This motion, made by Nick Thom and seconded by Ashley Black, Carried.

Ashley Black: Yea, Adam Erickson: Yea, Jill Martens: Yea, Scot Osborne: Yea, Mike Slater: Yea, Nick Thom: Yea

Yea: 6, Nay: 0

11. ADJOURNMENT

Move to Adjourn at 7:41pm. This motion, made by Ashley Black and seconded by Nick Thom, Carried.

Ashley Black: Yea, Adam Erickson: Yea, Jill Martens: Yea, Scot Osborne: Yea, Mike Slater: Yea, Nick Thom: Yea

Yea: 6, Nay: 0

BOARD PACKET SUMMARY

Bank Account Balance as of:

	May 31, 2023
Progrowth Bank - Checking	\$ 25,907.78
MSDLAF	616,218.04
Petty Cash	750.00
Total	<u>\$ 642,875.82</u>

Net May 2023 Payrolls

	<u>S202321</u>	<u>S202321S</u>	<u>S202322</u>	<u>S202322S</u>	<u>S202322S1</u>
Fund 1 General	\$ 63,767.32	\$ 412.08	\$ 65,022.66	\$ 3,510.19	\$ (366.26)
Fund 2 Food Service	3,213.56	-	3,466.54	-	-
Fund 4 Community Service	4,355.85	-	4,267.55	-	-
Fund 24 Fitness Center	-	-	-	-	-
Fund 34 Daycare	10,062.79	-	9,812.11	-	1,238.85
Fund 44 Latchkey	8,196.63	-	6,581.79	-	-
Total	<u>\$ 89,596.15</u>	<u>\$ 412.08</u>	<u>\$ 89,150.65</u>	<u>\$ 3,510.19</u>	<u>\$ 872.59</u>

Paid Bills May - June 2023

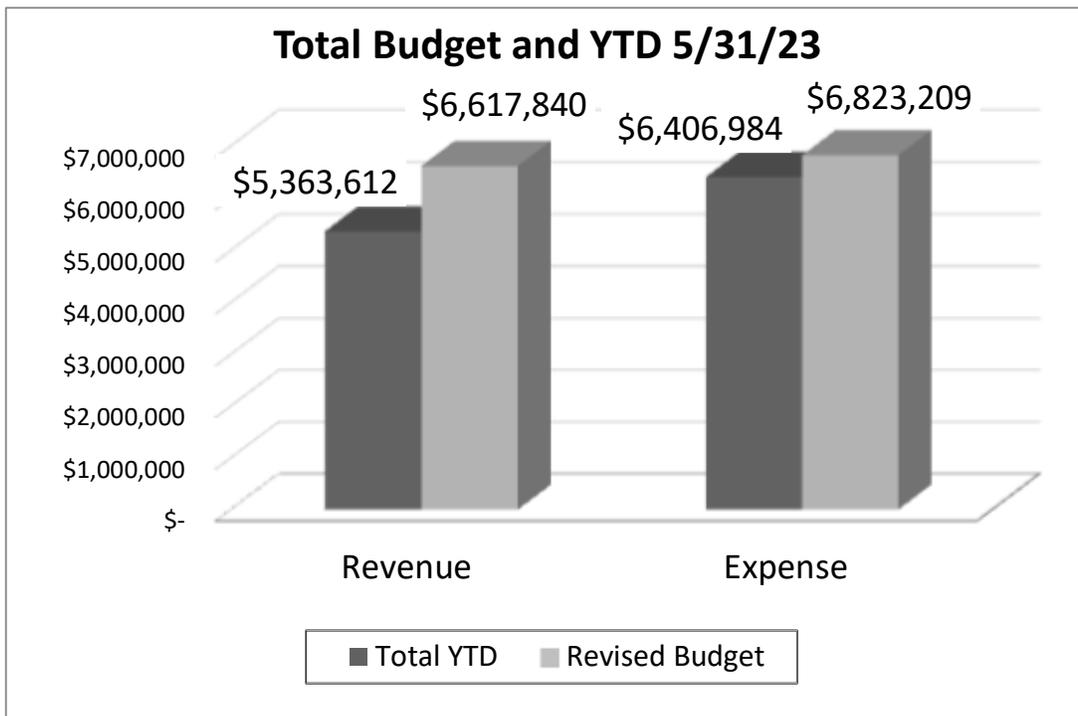
Fund 1 General	\$ 260,705.76
Fund 2 Food Service	25,772.92
Fund 4 Community Service	6,740.54
Fund 6 Construction Fund	-
Fund 7 Debt Service	-
Fund 8 Trust Fund	-
Fund 18 Custodial	-
Fund 21 Rental	-
Fund 24 Fitness Center	409.09
Fund 25 Student Activities	38,789.11
Fund 34 Daycare	38,568.40
Fund 44 Latchkey	3,730.76
Total	<u>\$ 374,716.58</u>

TOTAL FINANCE

\$ 558,258.24

Nicollet ISD 507
Monthly Budget Report
May 31, 2023

	<u>Revenue</u>	<u>% of Total</u>	<u>Expense</u>	<u>% of Total</u>
Original Budget	\$ 6,617,840		\$ 6,823,209	
Month Ending:				
7/31/2022	\$ 436,414	6.6%	\$ 222,365	3.3%
8/31/2022	\$ 665,468	10.1%	\$ 306,457	4.5%
9/30/2022	\$ 299,953	4.5%	\$ 633,014	9.3%
10/31/2022	\$ 356,608	5.4%	\$ 573,277	8.4%
11/30/2022	\$ 498,816	7.5%	\$ 756,893	11.1%
12/31/2022	\$ 653,752	9.9%	\$ 485,209	7.1%
1/31/2023	\$ 479,740	7.2%	\$ 1,139,560	16.7%
2/28/2023	\$ 451,324	6.8%	\$ 517,147	7.6%
3/31/2023	\$ 570,454	8.6%	\$ 596,391	8.7%
4/30/2023	\$ 553,839	8.4%	\$ 602,891	8.8%
5/31/2023	\$ 397,244	6.0%	\$ 573,781	8.4%
6/30/2023		0.0%		0.0%
Total YTD	<u>\$ 5,363,612</u>	<u>81.0%</u>	<u>\$ 6,406,984</u>	<u>93.9%</u>



Nicollet Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void	Amount
												Date	
NSBG		49283		Wire	1	01152	INTERNAL REVENUE SERVICE		No	Yes	No	05/05/2023	26,121.29
NSBG		49284		Wire	1	01231	PUBLIC EMPLOYEES RETIREMENT		No	Yes	No	05/05/2023	5,743.89
NSBG		49285		Wire	1	01234	TEACHERS RETIREMENT ASSN		No	Yes	No	05/05/2023	12,241.32
NSBG		49286		Wire	1	06742	MN DEPARTMENT OF REVENUE		No	Yes	No	05/05/2023	4,617.90
NSBG		49287		Wire	1	3279	AVIBEN		No	Yes	No	05/05/2023	2,233.13
NSBG		49288		Wire	1	01152	INTERNAL REVENUE SERVICE		No	Yes	No	05/05/2023	73.44
NSBG		49289		Wire	1	01231	PUBLIC EMPLOYEES RETIREMENT		No	Yes	No	05/05/2023	67.20
NSBG		49290		Wire	1	01152	INTERNAL REVENUE SERVICE		No	Yes	No	05/17/2023	633.70
NSBG		49291		Wire	1	01234	TEACHERS RETIREMENT ASSN		No	Yes	No	05/17/2023	664.83
NSBG		49292		Wire	1	06742	MN DEPARTMENT OF REVENUE		No	Yes	No	05/17/2023	4.42
NSBG		49293		Wire	1	01152	INTERNAL REVENUE SERVICE		No	Yes	No	05/19/2023	217.92
NSBG		49294		Wire	1	01231	PUBLIC EMPLOYEES RETIREMENT		No	Yes	No	05/19/2023	173.44
NSBG		49295		Wire	1	06742	MN DEPARTMENT OF REVENUE		No	Yes	No	05/19/2023	35.54
NSBG		49331		Wire	1	01234	TEACHERS RETIREMENT ASSN		No	Yes	No	05/31/2023	11,950.14
NSBG		49332		Wire	1	01234	1099 ST OF MN-TEACHERS RETIREMENT A		No	Yes	No	05/31/2023	9.76
NSBG		49333		Wire	1	01234	1099 ST OF MN-TEACHERS RETIREMENT A		No	Yes	No	05/31/2023	100.00
NSBG		49334		Wire	1	01234	1099 ST OF MN-TEACHERS RETIREMENT A		No	Yes	No	05/31/2023	31.60
NSBG		49336		Wire	1	01152	INTERNAL REVENUE SERVICE		No	Yes	No	05/31/2023	25,953.73
NSBG		49337		Wire	1	01231	PUBLIC EMPLOYEES RETIREMENT		No	Yes	No	05/31/2023	6,092.03
NSBG		49338		Wire	1	06742	MN DEPARTMENT OF REVENUE		No	Yes	No	05/31/2023	4,595.70
NSBG		49339		Wire	1	1829	XCEL ENERGY		No	Yes	No	05/31/2023	8,566.15
NSBG		49340		Wire	1	3279	AVIBEN		No	Yes	No	05/31/2023	2,233.13
NSBG		49341		Wire	1	3433	VERIZON WIRELESS		No	Yes	No	05/31/2023	130.71
NSBG		49342		Wire	1	5008	ICW GROUP/INSURANCE COMPANY OF		No	Yes	No	05/31/2023	5,512.78
NSBG		49343		Wire	1	4738	ACH Withdrawals		No	Yes	No	05/31/2023	5,858.49
NSBG		49182	75962	Check	1	4286	SYSCO WESTERN MINNESOTA, INC.		Yes	Yes	No	05/11/2023	816.08
NSBG		49183	75963	Check	1	4286	SYSCO WESTERN MINNESOTA, INC.		Yes	Yes	No	05/18/2023	253.31
NSBG		49192	75964	Check	1	3145	AMAZON CAPITAL SERVICES		Yes	Yes	No	05/18/2023	1,589.44
NSBG		49226	75965	Check	1	5044	ANDERSON, ERIN	Ind/Sole Proprietor	Yes	Yes	No	05/18/2023	190.00
NSBG		49196	75966	Check	1	3999	ANOKA HENNEPIN SCHOOL DISTRICT		Yes	Yes	No	05/18/2023	250.00
NSBG		49199	75967	Check	1	4945	ARAMARK		Yes	Yes	No	05/18/2023	57.00
NSBG		49193	75968	Check	1	3279	AVIBEN		Yes	Yes	No	05/18/2023	67.72
NSBG		49194	75969	Check	1	3573	Bimbo Bakeries USA		Yes	Yes	No	05/18/2023	117.76
NSBG		49187	75970	Check	1	07230	CENTERPOINT		Yes	No	No	05/18/2023	1,678.80
NSBG		49184	75971	Check	1	00059	CITY OF NICOLLET		Yes	Yes	No	05/18/2023	635.17
NSBG		49186	75972	Check	1	02652	CRYSTAL VALLEY COOP		Yes	Yes	No	05/18/2023	145.89
NSBG		49198	75973	Check	1	4865	DALLMANN, ANDREA		Yes	No	No	05/18/2023	61.20
NSBG		49188	75974	Check	1	07709	FISCHER, LISA		Yes	Yes	No	05/18/2023	54.51
NSBG		49189	75975	Check	1	08216	GILLETTE PEPSI MANKATO		Yes	Yes	No	05/18/2023	336.00

Nicollet Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void		Amount
												Date		
NSBG		49202	75976	Check	1	5185	GULLIXSON, SARAH		Yes	No	No	05/18/2023		96.69
NSBG		49203	75977	Check	1	5220	HINRICHS, NICOLE		Yes	Yes	No	05/18/2023		90.00
NSBG		49191	75978	Check	1	3078	HOFFMAN, CARRIE		Yes	Yes	No	05/18/2023		254.48
NSBG		49200	75979	Check	1	5102	HY-VEE ACCOUNTS RECEIVABLE		Yes	Yes	No	05/18/2023		2,165.50
NSBG		49190	75980	Check	1	2685	KEMPS LLC		Yes	Yes	No	05/18/2023		1,191.14
NSBG		49197	75981	Check	1	4739	KWIK TRIP SHOPPING RECEIPT		Yes	Yes	No	05/18/2023		560.00
NSBG		49185	75982	Check	1	00704	LAKESHORE LEARNING MATERIALS		Yes	Yes	No	05/18/2023		96.85
NSBG		49195	75983	Check	1	3753	LECY, NICOLE		Yes	No	No	05/18/2023		50.00
NSBG		49201	75984	Check	1	5141	LOFFLER COMPANIES, INC		Yes	Yes	No	05/18/2023		663.92
NSBG		49211	75985	Check	1	3162	MCDOWELL AGENCY, INC.		Yes	Yes	No	05/18/2023		80.00
NSBG		49225	75986	Check	1	4975	MIDWEST REFRIGERATION AND HEATI		Yes	Yes	No	05/18/2023		5,187.00
NSBG		49216	75987	Check	1	4072	MISSISSIPPI WELDERS SUPPLY COMP,		Yes	Yes	No	05/18/2023		78.90
NSBG		49222	75988	Check	1	4792	MN FFA ASSOCIATION		Yes	Yes	No	05/18/2023		245.50
NSBG		49214	75989	Check	1	3719	MN PEIP		Yes	Yes	No	05/18/2023		45,134.26
NSBG		49209	75990	Check	1	1678	MSHSCA INC.		Yes	Yes	No	05/18/2023		90.00
NSBG		49215	75991	Check	1	3901	NICKEL TRANSPORTATION, INC.		Yes	No	No	05/18/2023		20,993.01
NSBG		49205	75992	Check	1	02310	NICOLLET COUNTY PUBLIC HEALTH		Yes	No	No	05/18/2023		154.00
NSBG		49206	75993	Check	1	07960	NICOLLET MART		Yes	Yes	No	05/18/2023		66.08
NSBG		49224	75994	Check	1	4917	OLSEN, LINDSEY		Yes	Yes	No	05/18/2023		339.00
NSBG		49227	75995	Check	1	5134	O'REILLY AUTOMOTIVE, INC		Yes	Yes	No	05/18/2023		21.98
NSBG		49219	75996	Check	1	4361	OTTO BUS COMPANY, LLC		Yes	No	No	05/18/2023		345.65
NSBG		49210	75997	Check	1	2263	OTTO ELECTRIC INC		Yes	Yes	No	05/18/2023		714.41
NSBG		49221	75998	Check	1	4527	PERFORMANCE FOODSERVICE - MAR		Yes	Yes	No	05/18/2023		3,803.06
NSBG		49213	75999	Check	1	3681	PLAY IT AGAIN SPORTS		Yes	Yes	No	05/18/2023		437.00
NSBG		49204	76000	Check	1	00271	RUDENICK BUS SERVICE, LLC		Yes	Yes	No	05/18/2023		594.60
NSBG		49223	76001	Check	1	4804	SCHARPING TRAVEL		Yes	Yes	No	05/18/2023		35,000.00
NSBG		49207	76002	Check	1	08107	SCHOOL SPECIALTY, INC.		Yes	Yes	No	05/18/2023		604.08
NSBG		49230	76003	Check	1	5222	STATE OF MN DHS		Yes	Yes	No	05/18/2023		36,000.00
NSBG		49212	76004	Check	1	3171	STRUNK, LAURIE		Yes	Yes	No	05/18/2023		150.00
NSBG		49218	76005	Check	1	4337	SWANEY'S		Yes	Yes	No	05/18/2023		121.53
NSBG		49217	76006	Check	1	4286	SYSCO WESTERN MINNESOTA, INC.		Yes	Yes	No	05/18/2023		4,089.52
NSBG		49208	76007	Check	1	1376	TWIN CITY MODEL RR MUSEUM		Yes	Yes	No	05/18/2023		160.00
NSBG		49229	76008	Check	1	5221	VILLARREAL, ASHLEY		Yes	Yes	No	05/18/2023		450.00
NSBG		49220	76009	Check	1	4408	WEST SIDE TRANSPORTATION LLC		Yes	Yes	No	05/18/2023		2,252.80
NSBG		49228	76010	Check	1	5156	WEX HEALTH, INC.		Yes	Yes	No	05/18/2023		56.25
NSBG		49248	76011	Check	1	5057	ANNIS, AARON		Yes	Yes	No	05/18/2023		100.00
NSBG		49241	76012	Check	1	4383	BREU, THOMAS		Yes	Yes	No	05/18/2023		100.00
NSBG		49244	76013	Check	1	4488	BRUDWICK, JEFF		Yes	No	No	05/18/2023		100.00
NSBG		49245	76014	Check	1	4488	BRUDWICK, JEFF		Yes	No	No	05/18/2023		100.00

Nicollet Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
											Void	Date	
NSBG		49246	76015	Check	1	4488	BRUDWICK, JEFF		Yes	No	No	05/18/2023	100.00
NSBG		49242	76016	Check	1	4384	BRUESKE, DAVE		Yes	Yes	No	05/18/2023	100.00
NSBG		49236	76017	Check	1	3139	DEVOS, BRIAN		Yes	Yes	No	05/18/2023	100.00
NSBG		49232	76018	Check	1	2130	ECKERT, LELAND		Yes	No	No	05/18/2023	100.00
NSBG		49231	76019	Check	1	1186	ENDERLE, STEPHEN		Yes	No	No	05/18/2023	100.00
NSBG		49233	76020	Check	1	2460	ERICKSEN, SHAWN		Yes	Yes	No	05/18/2023	200.00
NSBG		49234	76021	Check	1	2460	ERICKSEN, SHAWN		Yes	Yes	No	05/18/2023	100.00
NSBG		49250	76022	Check	1	5224	HENDEL, JAKE		Yes	Yes	No	05/18/2023	120.00
NSBG		49243	76023	Check	1	4471	HUSE, BRAD		Yes	Yes	No	05/18/2023	100.00
NSBG		49237	76024	Check	1	3504	MIELKE, GARY		Yes	Yes	No	05/18/2023	100.00
NSBG		49238	76025	Check	1	3504	MIELKE, GARY		Yes	Yes	No	05/18/2023	100.00
NSBG		49235	76026	Check	1	2586	POHLMEIER, RICH		Yes	Yes	No	05/18/2023	100.00
NSBG		49247	76027	Check	1	5046	ROSSOW, GREG		Yes	Yes	No	05/18/2023	200.00
NSBG		49249	76028	Check	1	5223	VELDHUISEN, ROSE		Yes	Yes	No	05/18/2023	100.00
NSBG		49239	76029	Check	1	3520	WINTER, BRUCE		Yes	No	No	05/18/2023	120.00
NSBG		49240	76030	Check	1	4246	WLASIUK, TIM		Yes	Yes	No	05/18/2023	100.00
NSBG		49252	76031	Check	1	3071	BARTEN, MICHAEL	Ind/Sole Proprietor	Yes	Yes	No	05/18/2023	150.00
NSBG		49253	76032	Check	1	3129	JM PROMOTIONS		Yes	No	No	05/18/2023	324.00
NSBG		49251	76033	Check	1	06769	MANKATO AREA YOUTH BASEBALL		Yes	No	No	05/18/2023	520.00
NSBG		49254	76034	Check	1	2731	SCAN AIR FILTER, INC.		Yes	Yes	No	05/18/2023	1,419.85
NSBG		49255	76035	Check	1	02289	FREE PRESS		Yes	Yes	No	05/18/2023	35.00
NSBG		49256	76036	Check	1	01674	NICOLLET EDUCATION ASSOCIATION		Yes	No	No	05/25/2023	2,625.00
NSBG		49260	76037	Check	1	2509	A+SECURITY, INC.		Yes	No	No	05/25/2023	120.00
NSBG		49263	76038	Check	1	3145	AMAZON CAPITAL SERVICES		Yes	Yes	No	05/25/2023	337.63
NSBG		49267	76039	Check	1	4945	ARAMARK		Yes	No	No	05/25/2023	57.00
NSBG		49269	76040	Check	1	5019	BENZ, SEAN		Yes	No	No	05/25/2023	116.09
NSBG		49271	76041	Check	1	5165	BOMGAARS		Yes	No	No	05/25/2023	239.43
NSBG		49261	76042	Check	1	2963	BUSINESS CARD		Yes	Yes	No	05/25/2023	515.16
NSBG		49262	76043	Check	1	2963	BUSINESS CARD		Yes	Yes	No	05/25/2023	2,378.44
NSBG		49258	76044	Check	1	07230	CENTERPOINT		Yes	No	No	05/25/2023	500.51
NSBG		49265	76045	Check	1	3935	CREATIVE AD SOLUTIONS, INC.		Yes	No	No	05/25/2023	342.74
NSBG		49274	76046	Check	1	3139	DEVOS, BRIAN		Yes	No	No	05/25/2023	115.00
NSBG		49264	76047	Check	1	3847	DH ATHLETICS LLC		Yes	No	No	05/25/2023	270.00
NSBG		49259	76048	Check	1	2397	FOND DU LAC TRIBAL & COMM. COL		Yes	No	No	05/25/2023	12,000.00
NSBG		49257	76049	Check	1	02289	FREE PRESS		Yes	No	No	05/25/2023	56.93
NSBG		49268	76050	Check	1	4951	HOFFMAN, KENDRA		Yes	No	No	05/25/2023	40.30
NSBG		49270	76051	Check	1	5102	HY-VEE ACCOUNTS RECEIVABLE		Yes	No	No	05/25/2023	440.45
NSBG		49266	76052	Check	1	4943	KUEHN, WHITNEY		Yes	No	No	05/25/2023	53.57
NSBG		49281	76053	Check	1	4938	LAUWAGIE, KARIE		Yes	No	No	05/25/2023	287.24

Nicollet Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void		Amount
												Date		
NSBG		49277	76054	Check	1	3410	LJP ENTERPRISES WASTE & RECYCL		Yes	Yes	No	05/25/2023		535.01
NSBG		49279	76055	Check	1	4451	LOFFLER COMPANIES		Yes	No	No	05/25/2023		166.61
NSBG		49275	76056	Check	1	3162	MCDOWELL AGENCY, INC.		Yes	No	No	05/25/2023		40.00
NSBG		49272	76057	Check	1	07441	MURPHY, JODI		Yes	No	No	05/25/2023		138.07
NSBG		49280	76058	Check	1	4527	PERFORMANCE FOODSERVICE - MAR		Yes	Yes	No	05/25/2023		4,416.39
NSBG		49278	76059	Check	1	4164	SCHMIDT, JOEL A.		Yes	No	No	05/25/2023		115.00
NSBG		49273	76060	Check	1	2422	ST. CLAIR HIGH SCHOOL		Yes	No	No	05/25/2023		100.00
NSBG		49282	76061	Check	1	5225	THEIS, COURTNEY		Yes	No	No	05/25/2023		37.26
NSBG		49276	76062	Check	1	3163	USABLE LIFE		Yes	Yes	No	05/25/2023		347.25
NSBG		49300	76063	Check	1	00166	A TO Z RENTAL SERVICE		Yes	No	No	06/01/2023		650.00
NSBG		49301	76064	Check	1	2509	A+SECURITY, INC.		Yes	No	No	06/01/2023		166.25
NSBG		49302	76065	Check	1	3145	AMAZON CAPITAL SERVICES		Yes	No	No	06/01/2023		258.91
NSBG		49304	76066	Check	1	5044	ANDERSON, ERIN	Ind/Sole Proprietor	Yes	No	No	06/01/2023		140.00
NSBG		49303	76067	Check	1	3573	Bimbo Bakeries USA		Yes	No	No	06/01/2023		77.92
NSBG		49297	76068	Check	1	3234	HENDRYCKS BUS CO		Yes	No	No	05/31/2023		1,483.09
NSBG		49296	76069	Check	1	07097	MCKINLEY, BECKY		Yes	No	No	05/31/2023		1,048.43
NSBG		49298	76070	Check	1	4361	OTTO BUS COMPANY, LLC		Yes	No	No	05/31/2023		437.63
NSBG		49299	76071	Check	1	4408	WEST SIDE TRANSPORTATION LLC		Yes	No	No	05/31/2023		8,018.91
NSBG		49307	76072	Check	1	07124	Capital One (Walmart)		Yes	No	No	06/04/2023		810.39
NSBG		49313	76073	Check	1	2991	CITY OF NORTH MANKATO		Yes	No	No	06/04/2023		160.00
NSBG		49311	76074	Check	1	1467	CLIFTONLARSONALLEN LLP		Yes	No	No	06/04/2023		5,538.75
NSBG		49318	76075	Check	1	4078	CONSOLIDATED COMMUNICATIONS		Yes	No	No	06/04/2023		1,635.82
NSBG		49328	76076	Check	1	5226	FORBROOK, SARAH		Yes	No	No	06/04/2023		29.79
NSBG		49323	76077	Check	1	4951	HOFFMAN, KENDRA		Yes	No	No	06/04/2023		43.60
NSBG		49315	76078	Check	1	3162	MCDOWELL AGENCY, INC.		Yes	No	No	06/04/2023		300.00
NSBG		49314	76079	Check	1	3067	MEI TOTAL ELEVATOR SOLUTIONS		Yes	No	No	06/04/2023		227.67
NSBG		49324	76080	Check	1	4975	MIDWEST REFRIGERATION AND HEAT		Yes	No	No	06/04/2023		2,402.50
NSBG		49329	76081	Check	1	5227	MINNESOTA DEPARTMENT OF HEALTH		Yes	No	No	06/04/2023		40.00
NSBG		49305	76082	Check	1	01131	MINNESOTA VALLEY EDUCATION DIST		Yes	No	No	06/04/2023		2,840.00
NSBG		49312	76083	Check	1	2421	MN DEPT OF HEALTH		Yes	No	No	06/04/2023		180.00
NSBG		49310	76084	Check	1	1248	NATIONAL FFA ORGANIZATION		Yes	No	No	06/04/2023		1,900.00
NSBG		49326	76085	Check	1	5118	ON SITE COMPANIES - OSSMK		Yes	No	No	06/04/2023		35.00
NSBG		49330	76086	Check	1	5228	PAULSON, NAOMI		Yes	No	No	06/04/2023		205.67
NSBG		49327	76087	Check	1	5155	PEHRSON, PATRIC		Yes	No	No	06/04/2023		366.99
NSBG		49325	76088	Check	1	5082	PROCARE SOFTWARE LLC		Yes	No	No	06/04/2023		1,415.93
NSBG		49316	76089	Check	1	3884	QUADE, JACOB		Yes	No	No	06/04/2023		2,100.00
NSBG		49322	76090	Check	1	4918	QUADIENT FINANCE USA, INC.		Yes	No	No	06/04/2023		200.00
NSBG		49308	76091	Check	1	07365	REGION 2A - MSHSL		Yes	No	No	06/04/2023		571.00
NSBG		49309	76092	Check	1	1094	ROSIN, BARB		Yes	No	No	06/04/2023		21.91

Nicollet Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void		Amount
												Date		
NSBG	49317	76093	Check	1	3947		SHRED RIGHT		Yes	No	No	06/04/2023		56.68
NSBG	49319	76094	Check	1	4101		SOOST, AMY		Yes	No	No	06/04/2023		47.34
NSBG	49320	76095	Check	1	4286		SYSCO WESTERN MINNESOTA, INC.		Yes	No	No	06/04/2023		809.75
NSBG	49306	76096	Check	1	06713		VALLEY CONFERENCE		Yes	No	No	06/04/2023		429.00
NSBG	49321	76097	Check	1	4877		VANRYSWYK, ASHLIE		Yes	No	No	06/04/2023		79.21
NSBG	49344	76098	Check	1	02230		NICOLLET PUBLIC SCHOOL		Yes	No	No	06/07/2023		129.45
NSBG	49356	76099	Check	1	3145		AMAZON CAPITAL SERVICES		Yes	No	No	06/07/2023		2,077.84
NSBG	49362	76100	Check	1	4569		BERNAU, JAMES		Yes	No	No	06/07/2023		34.32
NSBG	49357	76101	Check	1	3573		Bimbo Bakeries USA		Yes	No	No	06/07/2023		108.03
NSBG	49350	76102	Check	1	1756		C & S SUPPLY CO., INC.		Yes	No	No	06/07/2023		179.86
NSBG	49353	76103	Check	1	2162		CDW GOVERNMENT, INC		Yes	No	No	06/07/2023		317.22
NSBG	49370	76104	Check	1	5160		ENTER, JOY	Ind/Sole Proprietor	Yes	No	No	06/07/2023		719.32
NSBG	49347	76105	Check	1	07082		GOPHER SPORT		Yes	No	No	06/07/2023		1,523.03
NSBG	49371	76106	Check	1	5185		GULLIXSON, SARAH		Yes	No	No	06/07/2023		35.52
NSBG	49345	76107	Check	1	01629		HILLYARD/HUTCHINSON		Yes	No	No	06/07/2023		653.59
NSBG	49354	76108	Check	1	2685		KEMPS LLC		Yes	No	No	06/07/2023		519.46
NSBG	49355	76109	Check	1	2995		KENNEDY & GRAVEN CHARTERED	LLC - Partnership	Yes	No	No	06/07/2023		211.50
NSBG	49363	76110	Check	1	4739		KWIK TRIP SHOPPING RECEIPT		Yes	No	No	06/07/2023		555.00
NSBG	49368	76111	Check	1	5141		LOFFLER COMPANIES, INC		Yes	No	No	06/07/2023		663.92
NSBG	49365	76112	Check	1	4844		MALONE, STEPHEN		Yes	No	No	06/07/2023		1,026.00
NSBG	49348	76113	Check	1	07097		MCKINLEY, BECKY		Yes	No	No	06/07/2023		665.66
NSBG	49349	76114	Check	1	1693		MCKINLEY, BECKY (REIMB)		Yes	No	No	06/07/2023		18.95
NSBG	49359	76115	Check	1	4072		MISSISSIPPI WELDERS SUPPLY COMP,		Yes	No	No	06/07/2023		81.53
NSBG	49373	76116	Check	1	5230		MLA ARCHITECTS		Yes	No	No	06/07/2023		2,500.00
NSBG	49346	76117	Check	1	01674		NICOLLET EDUCATION ASSOCIATION		Yes	No	No	06/07/2023		1,312.50
NSBG	49367	76118	Check	1	5120		OTTO, SCOTT		Yes	No	No	06/07/2023		47.98
NSBG	49361	76119	Check	1	4527		PERFORMANCE FOODSERVICE - MAR:		Yes	No	No	06/07/2023		202.14
NSBG	49358	76120	Check	1	3681		PLAY IT AGAIN SPORTS		Yes	No	No	06/07/2023		294.99
NSBG	49369	76121	Check	1	5159		REINHART, STACY	Ind/Sole Proprietor	Yes	No	No	06/07/2023		496.38
NSBG	49372	76122	Check	1	5229		STAGES THEATRE COMPANY		Yes	No	No	06/07/2023		490.00
NSBG	49360	76123	Check	1	4286		SYSCO WESTERN MINNESOTA, INC.		Yes	No	No	06/07/2023		268.92
NSBG	49351	76124	Check	1	1908		UNITED STATES POSTAL SERVICE		Yes	No	No	06/07/2023		146.00
NSBG	49364	76125	Check	1	4814		VILLAGE FLOWER		Yes	No	No	06/07/2023		445.00
NSBG	49352	76126	Check	1	2049		WEAR. SUE		Yes	No	No	06/07/2023		92.07
NSBG	49366	76127	Check	1	5071		WL HALL CO INTERIOR SERVICE		Yes	No	No	06/07/2023		640.00

Bank Total: \$374,716.58

Report Total: \$374,716.58

DATE: June 2023

Name	Status	Job Title	Location	Hrs Per Day/FTE	Group	Replacing	Effective
Johnson, Rachel	Resignation	Cashier/Kitchen Assistant/Custodial	NPS	8	Media Para		6/30/23
Larson, Mackenzie	Resignation	Paraprofessional	NPS	7.5	Para		5/31/23
Neidecker, Kelly	Resignation	Paraprofessional	NPS	7.5	Para		5/31/23
Nicholson, Rachel	Resignation	Paraprofessional	NPS	7.5	Para		5/31/23
Pfiffner, Riley	New Hire	Assistant Fall Football Coach	NPS		Coaching		8/14/23
Polzin, Debbie	Resignation	Paraprofessional	NPS	7.5	Para		5/31/23
Boddy, Sue	Resignation	Head Volleyball Coach	NPS		Coaching		6/8/23
Bode, Lisa	Employment Termination	Payroll/HR Clerk	NPS	Full-time	Admin Asst.		6/7/23

Wage
\$2,047.00 (Step 2)

DATE: June 2023

Name	Status	Job Title	Location	Hrs Per Day/FTE	Group	Replacing	Effective
Johnson, Rachel	Resignation	Librarian/ Cashier/Custodial	NPS	8	Media Para		6/30/23
Larson, Mackenzie	Resignation	Paraprofessional	NPS	7.5	Para		5/31/23
Neidecker, Kelly	Resignation	Paraprofessional	NPS	7.5	Para		5/31/23
Nicholson, Rachel	Resignation	Paraprofessional	NPS	7.5	Para		5/31/23
Pfiffner, Riley	New Hire	Assistant Fall Football Coach	NPS		Coaching		8/14/23
Polzin, Debbie	Resignation	Paraprofessional	NPS	7.5	Para		5/31/23
Boddy, Sue	Resignation	Head Volleyball Coach	NPS		Coaching		6/8/23
Bode, Lisa	Employment Termination	Payroll/HR Clerk	NPS	Full-time	Admin Asst.		6/7/23

Wage
\$2,047.00 (Step 2)

Instructions for Districts and Schools: Copy the form below onto your district or school letterhead, complete the information requested in the six spaces shown, then scan and email the completed form to: useraccess.mde@state.mn.us.

Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOWA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system. The IOWA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOWA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOWA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

It is strongly recommended that only one person at the local educational agency or organization (the superintendent or exec. director) is designated as the IOWA. The IOWA will grant the IOWA Proxy role(s).

Designation of the Identified Official with Authority for Education Identity and Access Management

Organization Name: Nicollet School District

6-Digit or 9-Digit Organization Number 507

Superintendent or Exec. Director Name: Stephen L. Malone

Will act as the IOWA? Yes No

If no, identify below the individual who will act as the IOWA for your organization.

The Superintendent or Exec. Director recommends the Board authorize the below named individual(s) to act as the Identified Official with Authority (IOWA) for this organization:

Print Name: Stephen L. Malone

Title: Superintendent

Board Member Signature:

Name: _____

Date: _____

Once the EDIAM Board Resolution is completed, scan and email it to: useraccess.mde@state.mn.us



INDEPENDENT SCHOOL DISTRICT #507 - NICOLLET PROPOSAL FOR AUDIT SERVICES



bergankdv

CONTACT: NANCY SCHULZETENBERG
nancy.schulzetenberg@bergankdv.com

EMPOWERING PEOPLE and CREATING A WOW EXPERIENCE FOR OUR CLIENTS.

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EXECUTIVE SUMMARY

Thank you for the opportunity to serve as a partner to Independent School District #507 - Nicollet. It is our understanding that you are seeking competitive proposals from independent public accounting firms to provide professional financial audit for years ending June 30, 2023-2025. We appreciate the time you took to speak with us regarding your needs and expectations.

Here are a few benefits of working with BerganKDV:

- **A Responsive Firm Who is there for You.** We will work to develop a partnership relationship with your District. We believe we're your auditors not just at year-end but throughout the year. This means being there for you when issues arise, available when you need us and being responsive to your requests. We demonstrate this through same-day callbacks and in-depth research to get to the heart of your questions. We take a collaborative approach in all our interactions with you.
- **Effective Communication.** BerganKDV has set high internal standards for responding and communicating with our clients. Providing support exactly when and where you need it is the value our team brings. Your time is valuable; we will be clear and efficient in our communications, work to eliminate surprises and meet agreed-upon deadlines. We have a proven track record of performing client's requests based on their preferred timetable and delivering reports to our clients in advance of deadlines.
- **Minnesota School Finance Expertise.** Your audit firm needs to understand how Districts operate and how the environment in which they function is regulated. BerganKDV audit professionals are dedicated to their industry and never need to be trained by their clients. With Nancy Schulzetenberg on the Minnesota Department of Education Advisory Committee on Financial Management, Accounting and Reporting, you will have a connection to the latest guidance and activity at MDE.
- **Respect Your Time.** We have the resources to perform your audit and meet with your board to ensure you receive information in a timely manner. We are clear with you on things we need for the audit including timing and deadlines. In addition, at BerganKDV, we strive for a three-week turnaround, from fieldwork to meeting-ready documents. You will have a draft copy of your financial statements and communication letter within this timeframe.
- **Commitment to Staff Continuity and Training.** To keep continuity and efficiencies high, we believe that consistent team members are advantageous for both our firm and your District. We pride ourselves on maintaining the right balance of continuity on each of our engagements in order to ensure a "fresh" look at the annual audit process. Rotation of senior level staff only occurs after the merits of such rotation have been discussed and approved by your District.
- **Innovative thinking and solutions driven.** When working with BerganKDV, clients find that we focus on earning their trust by being actively involved and focused on helping them be successful in all they do. We solve problems. Whether that problem is technology, financial or operations related, we will find a way to help.

If there are any matters not adequately covered in this proposal, please feel free to contact us. Thank you for the opportunity to respond to your proposal request.

Sincerely,

A handwritten signature in cursive script that reads "Nancy Schulzetenberg".

Nancy Schulzetenberg

St. Cloud, MN // 320.650.0219 // nancy.schulzetenberg@bergankdv.com



WHO IS BERGANKDV? WE'RE GLAD YOU ASKED!

We have an extensive background in working with clients through a strategic approach in all aspects; we don't just keep pace with the trends; we stay ahead of the curve. We explore new ways to reduce costs and operate more efficiently.

THE BACKSTORY

The history of our firm began in 1945, and since the beginning, BergankDV has been firmly rooted in community. Today we are a Top 100 Firm, we operate in multiple states in nine different offices, employ over 450 experts, and service clients across the country. As we continue to grow, we acknowledge that we are not in the business to provide one-size-fits-all solutions. Every client is different – from business problems to personal preferences. We invest the time to understand your needs and customize our services and solutions to meet them. Our playbook consists of business advisory, tax, assurance and accounting, workforce management, technology, wealth management and turnaround management services. Sure, we offer a robust and competitive service portfolio and notable processes but what really makes us different?

OUR PEOPLE

Relationships are at the core of everything we do, and our products and services are designed to meet the specific needs of our clients. When working with BergankDV, clients find that we focus on earning their trust by being actively involved and focused on helping them be successful in all they do.

PERSONALIZED SERVICE

Our philosophy is to provide timely, quality services that exceed the expectations of our clients. Outstanding client service requires a successful team effort within our firm and with our clients. Providing outstanding service involves enthusiastic, dependable and knowledgeable personnel who are responsible for knowing, understanding and caring about our clients. Our firm believes that outstanding service is a continual process that is refined and enhanced with each client contact.

ENGAGE® | OUR PROVEN VALUE CREATION PROCESS

We have aligned our team around our core values and are driven in our commitment to help clients and team members achieve their potential. We help clients reach their goals by utilizing our value creation process. Results of this process have led to more robust client relationships – deeper trust, enhanced communication and minimization of time for all. This process is a key component of our strategy in supporting and helping our clients further their organizations.



OUR BUSINESS LINES

BerganKDV has a strong bench of resources and expertise available based on needs of the client. This ensures the most effective and efficient results are delivered!

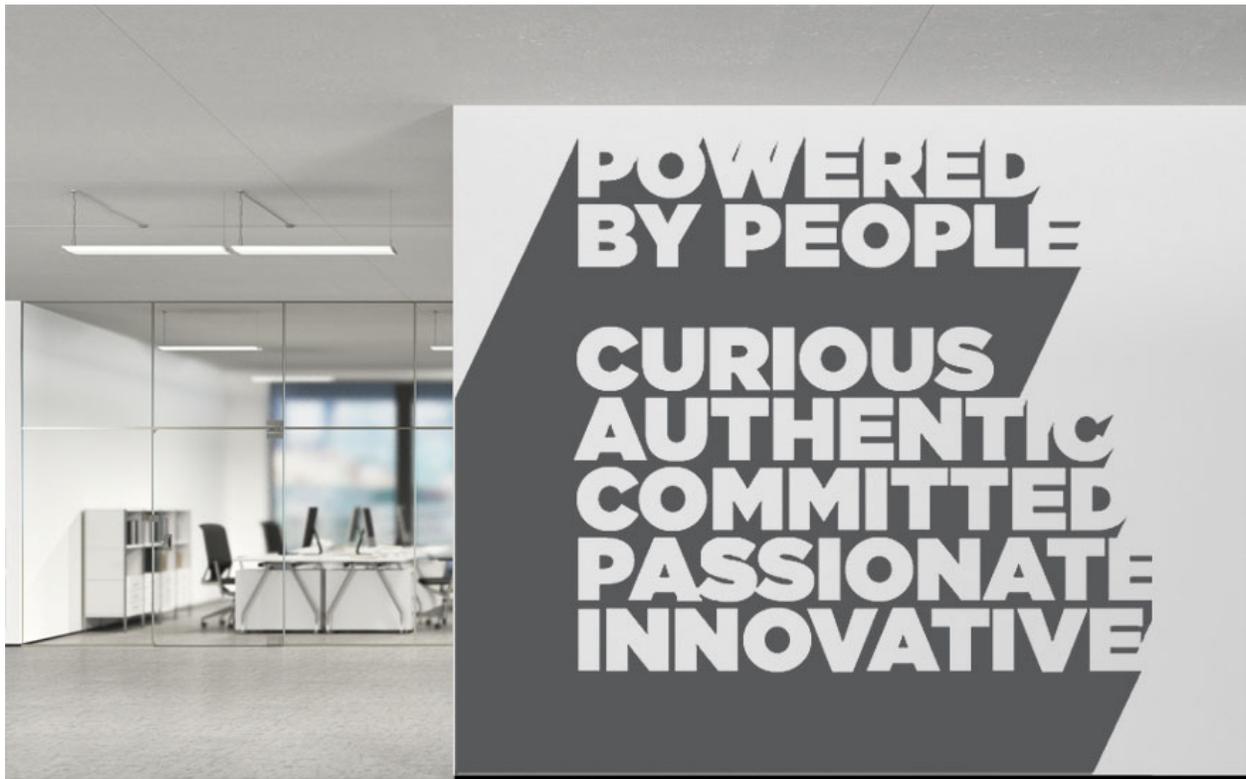


COMMUNITY SUPPORT

At BerganKDV, we believe in giving back. We support the organizations our people and clients are actively involved with. On average, we support multiple events a week in our communities. This year we supported over 35 civic, 15 health and wellness, 10 youth and four arts organizations. BerganKDV's culture promotes community involvement by providing employees with paid volunteer time off.

VISION AND VALUES

We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions. Our firm consists of highly talented individuals that put relationships before business deals and clients before profits. Our values drive our decisions.



OUR FOCUS AND OUR PROMISE

Empowering people and creating a wow experience for our clients.
We go beyond so you can **DO MORE.**

We continue to align BerganKDV team member core values and sense of purpose with our firm core values and mission. We hire towards our core values and manage performance through real time feedback corresponding to our core values. We've found that this work results in more open conversations at BerganKDV which impacts employee engagement and client care.

VALUE-ADDED SERVICES BEYOND THE AUDIT

Our goal is to be your first call when you experience organizational challenges. We believe this can occur only when a relationship is developed and nurtured through strong communication and a thorough understanding of your mission, programs and operations. We are unwavering in our commitment to our clients and make it our mission to ask the right questions, listen actively, understand your expectations and deliver results. You can expect a partnership with professionals who value trust, integrity and relationships.

Collectively our core client solutions are unique in our industry. However, we recognize that in order to achieve our goal of wow experiences we need to offer clients more. We have executed on a strategy to seek out best-of-class providers to help when clients are stuck on a matter in finance, operations, marketing, technical tax and other areas.

Over the past several years we have had over 1,000 situations where we helped clients with introductions to our network to save them time and help increase confidence with a plan or strategy. We have an ability to make a greater difference in your District with experience in a variety of services, some of which are listed below [for a full listing of our solutions catalog, please visit bergankdv.com].

Extensive Governmental Auditing and Consulting Experience

With over **50 years of experience** serving the government community, we have a great appreciation for the unique issues and complexities that you face. We currently work with over 150 governmental entities, including colleges and universities, charter schools, school districts, cities, and other governmental entities, providing a wide array of services including accounting, auditing and consulting services.

We are dedicated to **keeping informed** of significant developments in the government community and the impact of those developments on our clients. We accomplish this through formal training, including annual seminars, workshops and professional sponsored classes on governmental accounting, auditing and reporting requirements. We are a member of the Governmental Audit Quality Center of the American Institute of Certified Public Accountants. The Center maintains standards for quality control in governmental audits for CPA firms nationwide.

In addition, many employees of our firm are members and have participated as instructors and speakers at seminars. These presentations have included the following topics:

- GASB Statement Nos. 34, 40, 45, 54, 63, 65, 68, 74, 75, 84 and 87 implementations
- Auditing standards updates, include independence and risk suite
- Internal controls, segregation of duties and corrective action plans
- Single Audit
- Budget issues
- Accounting and finance policies and procedures
- Overview of investing and related legal compliance
- Capital assets
- Fraud

VALUE-ADDED SERVICES BEYOND THE AUDIT (CONTINUED)

Peer Review

Our firm is a member of the Private Companies Section of the AICPA Division for CPA Firms. This Division was founded in 1977 by the AICPA to promote CPA excellence and to provide a voluntary, objective means of monitoring adherence to professional standards. Each member firm is required to periodically subject its audit and accounting practice to a comprehensive quality review by specially trained outside CPAs. Our last such review was just performed recently, and we received a clean report on our practices and methods. A copy of our last peer review report is included on page 23.

Keeping You Current

We continue to stay abreast of new GASB regulations and innovatively consider all solutions for our clients. Our involvement in government entities has been recognized in the community as well. Nancy Schulzetenberg was appointed by the Commissioner of Education to serve as a member of the Minnesota Department of Education Advisory Committee on Financial Management, Accounting, and Reporting and was recently appointed to serve a fifth term. MDE has also named a subcommittee to address future GASB implementations. Nancy Schulzetenberg is on this committee.

Historically, we have viewed time spent to keep our clients current with recent technical changes as part of the audit and not billed separately. We also have the capacity to provide you with additional accounting resources and inform you of any necessary changes or updates that may affect you. You can be confident that we are current and have the capacity to keep you updated.

Assistance with Certificate of Achievement

One of our government audit managers is one of only five professional reviewers throughout the United States for the National Association of School Business Officials Certificate of Excellence program. Our firm is very familiar with the requirements necessary to obtain the Certificate of Achievement. We currently assist several of our audit clients (ie. Farmington Public Schools, MN; Columbia Height Public School, MN; Shakopee Public Schools, MN; and Waterloo Public Schools, IA) with preparation of their comprehensive annual financial report to meet the criteria for ASBO's Certificate of Achievement for Excellence in Financial Reporting. We assisted three of these clients with their initial application, and all three were successful on their initial and all subsequent submissions.

CERTIFICATIONS AND INDEPENDENCE

We recognize when we audit a governmental entity, we are required to be familiar with certain rules, regulations and requirements and also, as a firm we are required to meet certain requirements. In that regard, we make the following affirmations:

- Our firm and all assigned key professional staff meet the independence requirements relating to the District defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.
- Our firm and all assigned key professional staff are properly licensed to practice in the State of Minnesota.
- Our firm is a member of the American Institute of Certified Public Accountants.
- Our firm has never had a report rejected or classified as substandard by any state or federal agency, the Association of School Business Officials or by the Government Finance Officers Association.
- Our firm has never had and currently does not have any pending disciplinary actions or investigations for alleged improper, fraudulent, disreputable, or unfair activities against our firm with state regulatory bodies or professional organizations.
- We accept the professional obligation concerning the American Institute of Certified Public Accountants Interpretation 501-3 "Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits."
- Our professional personnel have received adequate continuing education to be in compliance with *Government Auditing Standards* and have received adequate continuing professional education over the past two years.
- Our firm is an equal opportunity employer and does not discriminate in employment of persons upon the basis of race, color, creed, national origin, sex, age, or physical handicap, and have an affirmative action plan in place.
- We do not expect any potential audit problems and are not aware of any conflicts of interest with regard to any work performed by the firm for the District.
- We acknowledge and have adequate personnel to comply with the audit schedule provided in the request for proposals.

QUALIFICATIONS – DEDICATED SERVICE TEAM

DEDICATED SERVICE TEAM

BerganKDV has a personalized team of professionals to meet your unique needs. Your BerganKDV team has extensive experience working with governmental organizations. This translates into a greater ability to understand your unique organization.



MICHAEL E. DUSCHER, GOVERNMENT CONSULTING LEADER

Minneapolis, Minnesota office

Role and Experience: Mike serves clients in the government sector. He is responsible for growing the client base in the government market by building relationships with potential clients and working with them to help solve pain points they are experiencing in their business operations.

Mike received his bachelor’s degree in organizational communication and sociology. He is involved with Northern Voices, a nationally recognized school for deaf and hearing of children and Crescent Cover Respite & Hospice Home for Kids.

On the next couple of pages, we have included the resume for the Partner and Manager that would oversee your engagement. In addition to the individual resumes listed, we will utilize 2 associates on your audit engagement from our GASB team.

DEDICATED SERVICE TEAM (CONTINUED)



NANCY SCHULZETENBERG, CPA, ENGAGEMENT PARTNER

Education: Bachelor of Science in Accounting from Mankato State University, graduated Summa Cum Laude

Experience, Professional and Civic Activities:

- Thirty years of experience in auditing governmental and nonprofit entities
- Member of the Quality Control Committee for our firm
- Appointed by the Commissioner of Education to serve as a member of the Minnesota Department of Education's Advisory Committee on Financial Management, Accounting and Reporting
- Member of the Special Review Committee of the Government Finance Officers Association whose purpose is to review Annual Comprehensive Financial Reports to determine eligibility for the Certificate of Achievement for Excellence in Financial Reporting
- Presenter at the Minnesota Association of School Business Officials Annual Conference, the Central Minnesota Educational Research & Development Council's Annual Conference, the MN Government Finance Officer's Association's Annual Conference, and BergankDV sponsored seminars
- Instructor at the Minnesota Association of School Business Officials Institute and the Minnesota Association of School Business Officials Certification Program
- Member of Minnesota Society of Certified Public Accountants, American Institute of Certified Public Accountants, Minnesota Association of School Business Officials, and Government Finance Officers Association

DEDICATED SERVICE TEAM (CONTINUED)



CAROLINE STUTSMAN, CPA, AUDIT DIRECTOR

Education: Bachelor of Science Degree in accounting from Gustavus Adolphus College, graduated Cum Laude

Experience, Professional and Civic Activities: Professional

- Twenty-three years of experience with reporting in accordance with GAAP, ACFR requirements, analysis of internal control, performing audits of financial statements and single audits in accordance with OMB Circulars and Uniform Guidance
- Member of the Special Review Committee of the Government Finance Officers Association whose purpose is to review Comprehensive Annual Financial Reports to determine eligibility for the Certificate of Achievement for Excellence in Financial Reporting
- Professional reviewer for the National Association of School Business Officials whose purpose is to review Comprehensive Annual Financial Reports to determine eligibility for the Certificate of Achievement for Excellence in Financial Reporting
- Presenter at the Minnesota Association of School Business Official's Institute of School Business Management, Minnesota Association of School Business Official's first Certification Program class, the Minnesota Society of CPAs School District Audits Conference and KDV sponsored seminars
- Attends workshops on school district, city and non-profit governmental accounting and reporting requirements on an annual basis that qualifies as "yellow book" continuing professional education
- Provide consultative guidance on local government account process
- Assist with internal training of KDV government auditors
- Present audit financial statements and communications letters to management, school boards and city councils
- Certified Public Accountant, licensed to practice in the State of Minnesota
- Minnesota Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Minnesota Association of School Business Officials
- National Association of School Business Officials
- Government Finance Officers Association
- Sartell-St. Stephen Education Foundation Treasurer

QUALIFICATIONS – DEDICATED SERVICE TEAM (CONTINUED)

Commitment to Staff Continuity and Training

To keep continuity and efficiencies high, we believe that consistent team members are advantageous for both our firm and your organization. We pride ourselves on maintaining the right balance of continuity on each of our engagements in order to ensure a “fresh” look at the annual audit process. Rotation of senior level staff only occurs after the merits of such rotation have been discussed and approved by your organization.

Independence

Our firm has no conflict of interest regarding any other work performed by our firm for your organization. Our firm meets the independence requirements relating to your organization as defined by auditing standards generally accepted in the United States of America. We annually review independence related to all our client relationships as part of our internal control compliance process.

Government Audit Team

Our government audit team is located across all of our offices. We have 20 staff members that work exclusively on government audits as one team/department. Your team members will be members of the government audit team.



AUDIT APPROACH AND TIMELINE

OUR GOAL FOR YOU IS TO CREATE VALUE AND TO MINIMIZE SURPRISES. We do this through a specific, well planned audit. What makes BerganKDV unique from other firms is that we continually improve our audit process beyond what is expected by our profession. A few of the BerganKDV advantages:

- **Collaborative Audit Process.** We see the audit process as a joint effort with you and BerganKDV. We want to work together to make it as painless as possible.
- **A comprehensive view of the District's financial health.** Through our extensive government experiences, we understand a District's health is not only about the finances. The vision, mission and programming provide the blueprint for the District's direction. We review this information in relation to the financial statements and provide our observations based on a comprehensive view of the District's health.
- **Technology resource on internal controls.** Technology experts from the BerganKDV Technology Group are able to assist in evaluating your technology controls. Their expert advice has proven to be a valuable resource as they answer technical questions and offer specific recommendations.
- **Review of the work papers during fieldwork.** We complete the majority of our work in the field and provide a comprehensive exit conference. The exit conference includes a review of the draft financial statement numbers, any internal control, compliance and state statute findings.
- **Managers and partners on-site.** The involvement of our managers and partners in the field is essential to being a trusted partner and delivering an exceptional client experience. We believe it is important to be on-site and available to answer questions. This also allows our managers and partners to review documentation throughout the process.
- **Meeting communications.** Our presentations are designed to capture information that is useful and meaningful. Our presentations are focused on audit results, trends and other information relevant to your District, not details of the financial statement amounts.
- **Remote Audit Capabilities.** During a pandemic, our audit process needed to adapt to changing working conditions to ensure the safety of employees and clients. We've implemented remote auditing tools that are secure, are user friendly, and allow for seamless communication and transfer of files. We continue to be flexible in our approach to ensure our client's unique needs are being met. Details of the process will be discussed with you as we get closer to the audit dates.

Beyond Expectations

BerganKDV takes a four-phased audit approach that gets results by:

- Leveraging what is working well.
- Focusing on pre audit planning, collaboration and communication.
- Staying accountable to a schedule.
- Meeting with you and your team to ensure every detail has been finalized and the audit is complete.
- Exchanging information regarding our performance, opportunities to enhance experiences and future strategic opportunities.

AUDIT APPROACH AND TIMELINE (CONTINUED)

Our audits are designed to focus our energy and our audit tests on the areas of your operations that contain the most risk. This equates to a better product for the School District. We anticipate 4-5 days of fieldwork to complete the audit. We will work with your team to develop a timeline that meets your requirements as outlined in your RFP for audit services.

PHASE ONE – INITIAL PLANNING AND PROGRAM DEVELOPMENT

Our main objective is to get to know the District as a resident or employee would. We want to understand not only your finances, but also your operational goals and objectives. What makes you District unique? How can that knowledge help us perform the best audit possible? When those questions are answered, we know we achieved our goal for Phase One.

During this phase, we gather the information we need to create an effective audit program and make preliminary judgments of materiality. Highlights include:

- Reviewing your internal control documents and interviewing your key employees and representatives to gain operational information.
- Discussing your goals, objectives, and the current challenges facing your operations; those are then shared across your BerganKDV team and incorporated into our audit plan.
- Obtaining population sizes ranging from 25-60 for certain transactions-based finance systems and selecting which transactions we will test for internal control and compliance testing. Selections will be based on our data analysis results, analyzing transactions on a risk-based level.
- Obtaining your current financial reports and budgets and perform overall analytical review procedures.
- Obtaining applicable District organizational charts, policies, bond documents, leases and other legal contracts.
- Reviewing with your staff our audit documentation requests. **We audit and request information that is used internally by your staff to manage operations, we do not require specific templates to be used.**

We will work with the management team to determine the preferred means of communication. In addition, we utilize Suralink, a workflow management software that improves efficiency by streamlining our audit request process. The simple interface includes team assignments and deadlines, so there are no misunderstandings on expectations.

Our audit process incorporates automated audit tools (Knowledge Coach) and work papers to provide our clients with timely information and effective and efficient audits. In addition, we use CCH's TeamMate Analytics, an Excel add-on used to extract and analyze data quickly and efficiently. We also subscribe to various benchmarking and data analysis providers.

***Your Expected Role:** Provide BerganKDV with policies, internal control documents and a preliminary trial balance; provide contact information for all board members and staff so we may set up appointments/interviews with selected representatives; begin to gather documentation for fieldwork.*

AUDIT APPROACH AND TIMELINE (CONTINUED)

PHASE TWO – AUDIT PROGRAM EXECUTION

Project execution is performing the procedures outlined in your audit plan as developed in Phase One. Our audit procedures will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We will discuss potential ideas and best practices with your personnel relating to our recommendations for improving internal control, procedures and compliance with laws and regulations. Any issues identified, proposed audit adjustments, or other recommendations will be discussed with management throughout the execution of our audit procedures. We perform test work with as little disruption as possible to District staff's regular duties.

Highlights of this phase include:

- Auditing year-end account balances, testing internal control, assessing compliance to determine if your systems and controls are functioning as designed.
- Using sampling techniques to test areas including transactions, internal controls and legal compliance using the scope mandated by the Office of the State Auditor. Sample sizes range from 25-60 based on our risk assessment.
- Using IDEAS data mining software, we look for trends and anomalies in your payroll, vendor payment, and cash receipts process.

Your Expected Role: Be available to answer questions during scheduled audit fieldwork, provide audit workpapers or reconciliations with documentation that is reasonable and reviewed during Phase One.

PHASE THREE – POST-AUDIT CRITIQUE AND EXIT CONFERENCE

This phase of the audit includes preparing and reviewing all the components of the financial statements and preparing the communications letter and relevant financial trend data for the Board presentation. Finally, opinions on the financial statements, Minnesota Legal Compliance, Government Auditing Standards and Single Audit, if required, will be prepared.

We will then present this information to management allowing you time to review the financial statement reporting package including the draft financial statements and any internal control findings or recommendations that arise during the audit. This phase allows you time to assess, discuss and develop a corrective action plan, if needed.

Your Expected Role: Review preliminary financial statements and reports to provide BergankDV with input and feedback.

AUDIT APPROACH AND TIMELINE (CONTINUED)

PHASE FOUR – PRESENTATION OF AUDIT REPORT

The final phase of the process is the presentation of the reports to the Board’s Finance Committee and/or Board. The presentation provides the governing body with information about the year’s financial activity compared to past trends and expected results. We also provide other relevant and interesting observations relating to your financial statistics that will help provide the governing board with a deeper understanding of your operations. We understand all organizations have individual needs and we look forward to getting your feedback on graphs and statistics.

Professional standards require that we provide you with information regarding the auditor’s responsibility under generally accepted auditing standards, significant accounting policies, accounting estimates and management judgments, significant audit adjustments, other information in documents containing audited financial statements, disagreements with management, consultation with other auditors, major issues discussed with management prior to retention as auditors and difficulties encountered in performing the audit. We will provide this information in written form via the communications letter and will discuss with administration during the review of the preliminary audit report.

Your Expected Role: Provide BergankDV with information and feedback for presentation preferences.

FEES

Our fees for the aforementioned services are based on the amount of time and the level of experience of the individuals who perform the services. In addition, we assume that the District's accounting personnel will provide the appropriate workpapers, documents, schedules, and clerical assistance, we will not encounter any significant or unusual circumstances which will affect the scope of our engagement, and no significant changes to the Organization's operations will occur. However, if situations arise which affect the scope of the engagement, we will discuss them with you prior to incurring the additional cost. **At no time will we bill the District for extra time or charges unless we have verbal communication regarding the issues, your options and an agreement for additional fees.**

Following is a description of the services we will provide under this agreement for the year ended June 30, 2023-2025:

- Performing an audit of the District, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*; and Uniform Guidance, when applicable;
- Providing an opinion on the basic financial statements and an "in-relation to" report on the supplementary information;
- Providing separate reports required under *Government Auditing Standards*, Federal Awards as required under Uniform Guidance, as applicable;
- Drafting the financial statements;
- Presenting the financial statements and communication letter to the Board of Education; and
- Providing any necessary "comfort letters" and/or "consent and citation of expertise".

Billing and Collection Expectations

Our fees are due as services progress and are generally billed at the completion of each phase of the audit. These invoices are payable on presentation. Invoices are delinquent if not paid within 60 days.

Off-season Communication

We encourage questions throughout the year, so we can stay abreast of their operations, and identify/resolve any issues prior to year-end. We will not invoice additional amounts unless substantial research or work is required, in which case, we will discuss the scope of any additional work and proceed only after we have reached a mutually agreeable fee arrangement.

FEES (CONTINUED)

Out of Scope Professional Services

We do not surprise bill. If during our engagement you request additional services which require more than a minimum amount of time, we will provide an engagement letter with the fees and services specified, only after we have verbal communication and agreement. Additional special projects and consulting requested during the year will be billed at an hourly rate commensurate with the level of experience required.

BerganKDV Commitment for Future Year Increases

We continually review our pricing practices to ensure we are competitive with the market and provide value to our clients for the services and products we offer. We strive to come to an agreement with our continuing clients on a fee that is reasonable, fair and competitive. You can be assured that we will communicate with you regarding our pricing process. We take pride in our long client relationships, which are founded on principles of trust and mutual respect.

June 30, 2023 - \$21,000 plus \$4,000 per single audit major program

June 30, 2024 - \$23,100 plus \$4,000 per single audit major program

June 30, 2025 - \$25,400 plus \$4,000 per single audit major program

CLIENT REFERENCES AND EXPERIENCE

We believe our experience with numerous types of governmental entities will provide you with the expertise you need for an effective and efficient audit. We encourage you to speak with our clients and hear the benefit and value they realize as a result of working with BerganKDV. Below we provide three similar engagements to also be used as reference clients. In addition, we provide Rochester Public Schools as a reference as ease of transition to BerganKDV.

CLIENT	PRINCIPAL CONTACT	PHONE
ISD Princeton	Michelle Czech	763-389-6183
ISD Pequot Lakes	Heidi Hagen	218-568-9201
ISD Big Lake	Angie Manuel	763-262-5185

“I’ve had the pleasure of working with BerganKDV for over a decade. During that time, they have provided invaluable advice, consistent and dependable support and a great deal of integrity. Our school district anticipates a continued, wonderful, long-term relationship and we will not hesitate to refer BerganKDV to friends and other business affiliates.”

*– Carol J. Peterson
Retired Director of Business Services
Princeton Public Schools*

CLIENT REFERENCES AND EXPERIENCE (CONTINUED)

Below is a list of our school district and charter schools audit and consulting clients.

Recipients of a certificate of Achievement for Excellence in Financial Reporting are marked with an asterisk (*).

Minnesota School District and Charter Schools

ADMs (0-500)

Aspen Academy
 Carlton
 Cook County
 Excel Academy
 Hill City
 Face to Face Academy
 Lincoln International High School
 Minnesota Excellence in Learning Academy
 Northern Lights Academy
 Northland Community Schools
 Pine Point
 Prodeo Academy
 St. Paul City School
 Star of the North Academy
 Wright Technical Center

ADMs (501-1,000)

Atwater-Cosmos-Grove City
 Barnum
 Belgrade-Brooten-Elrosa
 Central Public Schools
 Deer River
 East Central
 Eden Valley-Watkins
 Holdingford
 Kimball
 Lester Prairie
 Long Prairie - Grey Eagle
 Moose Lake
 Nashwauk-Keewatin
 Ogilvie
 Royalton
 Sauk Centre
 Yinghua Academy

ADMs (1,001-2,500)

Annandale
 Crosby-Ironton
 Foley
 Hinckley-Finlayson
 Howard Lake-Waverly-Winsted
 Little Falls
 Milaca
 Mora
 Pequot Lakes
 Pierz
 Rockville-Cold Spring-Richmond
 Westonka
 Mount Vernon, IA

ADMs (2,501<)

Becker
 Big Lake
 Bloomington
 Buffalo-Hanover-Montrose
 Cloquet
 Delano
 Farmington*
 Fridley
 Grand Rapids
 Minneapolis Public Schools*
 Princeton
 Rochester
 Sartell-St. Stephen
 Sauk Rapids-Rice
 Shakopee*
 St. Cloud Area Schools
 Waterloo Community Schools*





FRAUD AT ANY LEVEL AT YOUR COMPANY IS OFTEN HAPPENING IN CLEAR VIEW. DO YOU SEE IT?

With BerganKDV's PlainSight, you can empower your employees to speak up when they witness fraudulent activity through an easily accessible and completely anonymous hotline system. Based on the tip criteria, our certified team of fraud professionals is available to investigate and report back with next steps if fraudulent evidence is discovered.

One year subscription complimentary for first year audit engagements

A TIP COULD BE ALL IT TAKES

You can rest assured as a business leader that your employees are equipped with a powerful and safe tool to protect your company against those who wish to harm it.

OUR PROMISE TO YOU

We will work directly with you to establish an implementation and use strategy that fits your needs and coordinate with you when tips become viable signs of potential fraudulent activity. Safety and anonymity are our main priority for your business. Our goal is to highly encourage hotline usage and promote the idea that no tip is too small to make a difference.

It is estimated that organizations lose 5% of revenue each year due to fraud with average losses being around \$1.5 million. **Don't foot the bill to fraudsters.**

MORE THAN A PHONE LINE

WHAT OTHER SERVICES ARE INCLUDED WHEN YOU UTILIZE PLAINSIGHT FOR YOUR FRAUD DETECTING NEEDS?

- Easy to use web submission tool
- Communication packages to educate and inform your employees
- On-demand employee training for how to use and signs of fraud
- Admin level access to review items and communicate with our Forensic team

Let our team of experts grant you peace of mind and educate your employees to make the call today that may save you tomorrow.



FIND YOUR PEACE OF MIND

bergankdv.com | connect@bergankdv.com | #starthere

bergankdv

PEER REVIEW



Report on the Firm's System of Quality Control

March 12, 2021

To the Partners of BerganKDV, LLC
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 BerganKDV, LLC (the firm) in effect for the year ended March 31, 2020. 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, limitation 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 an engagement performed under *Government Auditing Standards*, including compliance under the Single Audit Act, and audits of employee benefit plans.

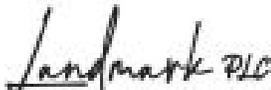
As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

PEER REVIEW [CONTINUED]

The Partners of BergankDV, LLC
and the Peer Review Committee of the Minnesota Society of CPAs
Page Two

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of BergankDV, LLC in effect for the year ended March 31, 2020, 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*. BergankDV, LLC has received a peer review rating of *pass*.


Certified Public Accountants

Little Rock, Arkansas

THANK YOU.

BERGANKDV.COM | 320.650.0219 | INFO@BERGANKDV.COM



Application for Cooperative Sponsorship

Deadline: Not later than 30 days prior to the first day of practice for that sport season.
 PLEASE SEE BYLAW 403.2 (A-C) and 403.4 (A-D) (amended May 15, 2017) FOR INFORMATION REGARDING REQUIRED DOCUMENTATION AND APPLICATION PROCEDURE

The governing boards of each participating school must jointly make application for cooperative sponsorship.

On behalf of the following schools, we hereby apply for cooperative sponsorship of Boys Soccer
 beginning with the 20 23 - 20 24 school year. (activity) (boys' or girls') (Adapted-CI or PI)

List **ALL** schools included in the cooperative sponsorship. *Attach another form if necessary.*

	School	Enrollment (9-12)*	City	Administrative Region**	Competitive Section**
High School #1:	Mankato Loyola	113	Mankato	2A	1A
High School #2:	LCWM	266	Lake Crystal	2A	1A
High School #3:	St. Clair	258	St. Clair	2A	1A
High School #4:	Nicollet	109	Nicollet	2A	1A

*Enrollment reported to the State of Minnesota on October 1 of the previous school year.

**Current (Number and Class)

- Do any of the above schools belong to a conference in this activity?
 Yes This application must include a review and comments from the conference(s) of which the schools are members.
 No
- Do any of the above schools currently have a cooperative agreement in this activity?
 Yes An application for dissolution must be submitted for the existing agreement.
 No
- Describe the conditions which have prompted your request to co-sponsor this activity. (See model resolution at [www.mshsl.org/About MSHSL/Membership Information: A History & Model Resolution for School Boards](http://www.mshsl.org/About_MSHSL/Membership_Information:_A_History_&_Model_Resolution_for_School_Boards))

We are adding Nicollet to our Co-op. Madelia has left our Co-op

- List the number of students, by grade level, who participated in this activity during the previous year. *If the school did not sponsor the program last year, indicate the number of students expected to participate in this cooperatively-sponsored activity this year if approved.*

	7th	8th	9th	10th	11th	12th
High School #1	3	2	1	1	1	0
High School #2	2	2	0	0	0	0
High School #3	2	2	1	0	0	0
High School #4						

- Team Identification: (Indicate how cooped schools should be identified in tournament programs): _____

Mankato Loyola, LCWM, St. Clair, Nicollet

- Team Colors: Blue and Gold Team Mascot: Crusaders

- Host School (school that will receive revenue share check): Mankato Loyola

Board of Education (or designee)	School	Date
Signed _____	_____	_____

Official Action of the MSHSL Board of Directors

- Approved Not Approved

Signature: _____ Date: _____
 MSHSL Executive Director