

Nerstrand Elementary School  
Board of Directors Meeting  
October 19, 2026; 3:30pm  
Nerstrand Media Center

Mission: Nerstrand Elementary School will empower students to be self-directed lifelong learners by providing a nurturing multi-age environment which fosters cooperation and character development.

- 1.0 Call to Order
  - 1.1 Roll Call
- 2.0 Approve Agenda
- 3.0 Opportunity to Report any Board Conflicts of Interest
- 4.0 Approve Meeting Minutes
  - 4.1 September 14, 2026 Minutes
- 5.0 Community Comment
- 6.0 Reports
  - 6.1 Director's Report
    - a) Student Achievement
    - b) NEO update including ties to Contract Goals
    - c) Director's Performance
  - 6.2 Enrollment for 26-27

| K  | 1  | 2  | 3  | 4  | 5  | Total |
|----|----|----|----|----|----|-------|
| 14 | 17 | 23 | 15 | 23 | 25 | 117   |

### 6.3 Finance Report

- a) Monthly Financial Update; For Vote
- b) Donations over \$500 per policy from July 1-Oct 19; None
- c) Discuss enrollment decline and marketing

### 7.0 Policy

- a) Policy 604 - Instructional Curriculum - For Vote
- b) Policy 606 - Textbooks & Instructional Materials - For Vote
- c) Policy 607 - Organization of Grade Levels - First Look
- d) Policy 610 - Field Trips - First Look
- e) Policy 614 - Charter School Testing Plan & Procedure - First Look
- f) 25-26 Annual Report; First Look (page numbers need updating)
- g) Policy 721 - Procurement - Review, vote November
- h) Cardiac Emergency Response Plan - First Look

### 8.0 New Business

#### 8.1 Review staffing;

A. Innana Temple, Family Leave, starting on or around December 22, 2026 for approximately 18 weeks.

B. Lexi Berge, Long Term Sub Teacher, starting on or around December 22, 2026 for approximately 18 weeks at \$210/day.

#### 8.2 Board Chair needs to sign 26-27 Annual Charter School Assurances

#### 8.3 On-going Board Training - Governance: Safeguarding Student Data; Sign Certificate

#### 8.4 Discuss Performance Framework; specifically MCA Results

#### 8.5 Review Literacy Plan from 25-26 (READ Act);

#### 8.6 Review LIEP Plan;

#### 8.7 Review Long-Term Strategic Plan 25-27; this will be adjusted when we redo our authorizer contract to include new goals

#### 8.8 Discuss Legal Council - Squires, Waldspurger and Mace

#### 8.9 Discuss Nerstrand Night Out; \$43,809

## 9.0 Old Business

9.1 New Board Member (Innana) needs to complete their 2 required trainings before June

9.2 New Board Member (Lexi) needs to complete their 1 required training before June

## 10.0 Other

10.1 Opportunity for BOD member comments on meeting:

Did we stay on track?

Strategic vs. micro-manage?

Everyone able to participate?

10.2 Next Board of Directors meeting is November 9, 2026 at 3:30 in the Nerstrand Media Center

## 11.0 Adjournment

Nerstrand Elementary School  
Board of Directors Meeting  
September 14, 2026; 3:30pm  
Nerstrand Media Center

Mission: Nerstrand Elementary School will empower students to be self-directed lifelong learners by providing a nurturing multi-age environment which fosters cooperation and character development.

**Board of Directors Meeting Minutes**

| Members Present  | Members Absent | Staff Present    | Other Attendees |
|------------------|----------------|------------------|-----------------|
| Innana Temple    |                | Nicole Musolf    | Tu (from NEO)   |
| Carissa Erickson |                | Traci LaFerriere |                 |
| Andrea Peterson  |                |                  |                 |
| Nicky Schaefer   |                |                  |                 |
| Lexi Berge       |                |                  |                 |
| Paula Shroyer    |                |                  |                 |
|                  |                |                  |                 |

1.0 Call to Order

1.1 Roll Call

2.0 Approve Agenda

First: Paula, Second: Lexi Yay: 6 Nay:0 Abstentions: 0

### 3.0 Opportunity to Report any Board Conflicts of Interest

- none

### 4.0 Approve Meeting Minutes

#### 4.1 August 10, 2026 Minutes

Motion to Approve August 10 Meeting Minutes. First: Nicky, Second: Innana, Yay: 6, Nay: 0, Abstentions: 0

### 5.0 Community Comment

- Tu from NEO came to say hello. He suggested everyone take a look at the updates from MDE. There is a conference on November 10 that everyone is welcome to attend. We should let NEO know if we ever have any questions- they are here to support us!

### 6.0 Reports

#### 6.1 Director's Report

- a) Student Achievement
- b) NEO update including ties to Contract Goals
- c) Director's Performance

#### 6.2 Enrollment for 26-27

| K  | 1  | 2  | 3  | 4  | 5  | Total |
|----|----|----|----|----|----|-------|
| 15 | 16 | 23 | 15 | 23 | 25 | 117   |
| -6 | -4 | -2 | -4 | -1 | -1 | -18   |

### 6.3 Finance Report

- a) Monthly Financial Update; For Vote
  - Motion to Approve Monthly Financial Update: 1st: Lexi, 2nd Paula, Yay: 6, Nay:0, all approve
- b) Donations over \$500 per policy from April 13-June 8; None
- c) Discuss enrollment decline and budget implications
  - The board discussed budget concerns after reviewing the decline in enrollment.
- d) Audit Results from 25-26 Presentation Abdo PPT; Annual Board Training on Finance; Sign Certificate

### 7.0 Policy

- a) Policy 601 - Charter School Curriculum & Instructional Goals - For Vote
  - Motion to Approve Charter School Curriculum and Instructional goals: 1st: Paula, 2nd: Nicky , Yay: 6, Nay:0, all approve
- b) Policy 602 - Organization of Calendar & School Day - For Vote
  - Motion to Approve Organization of Calendar and School Day: 1st: Lexi, 2nd: Innana, Yay: 6, Nay:0, all approve
- c) Policy 603 - Curriculum Development - For Vote
  - Motion to Approve Curriculum Development: 1st: Innana, 2nd: Paula, Yay: 6, Nay:0, all approve
- d) Policy 604 - Instructional Curriculum - First Review
- e) Policy 606 - Textbooks & Instructional Materials - First Review

- f) Policy 606.5 - Library Materials - Review of Prior Policy & new Additions

-Motion to Approve new additions to Library Material Policy:

1st: Nicky, 2nd: Lexi, Yay: 6, Nay:0, all approve

## 8.0 New Business

8.1 Review staffing; NA

8.2 Approve Media Specialist Agreement with Faribault Public Schools for 26-27 school year; For Vote

- Motion to Approve Media Specialist Agreement with Faribault Public Schools for 26-27 school year: 1st: Innana, 2nd: Paula, Yay: 6, Nay:0, all approve

8.3 Review By-Laws

## 9.0 Old Business

9.1 New Board Members (Innana) need to complete their 1 required training before December.

9.2 New Board Members (Innana & Lexi) need to complete their 2 required trainings before June

## 10.0 Other

10.1 Opportunity for BOD member comments on meeting:

Did we stay on track?

Strategic vs. micro-manage?

Everyone able to participate?

10.2 Next Board of Directors meeting is October 19, 2026 at 3:30 in the Nerstrand Media Center

## 11.0 Adjournment

- Motion to Adjourn meeting: 1st: Nicky 2nd: Paula, Yay: 6, Nay:0, all approve

## Director's Report:

Our first month of school came so fast and equally as fast, it flew by. We welcomed 117 students for the 26-27 school year, which is less than we anticipated, so we will be looking closely at our budget to make necessary adjustments. In addition, the board and I will need to look at how we can ensure our future classes, specifically kindergarten, are bigger.

Homeroom started this month, including spotlight. The students enjoy this. Joel was our staff spotlight; the school learned more about him.

We spent the month of September getting ready for Nerstrand Night Out. Classrooms made projects for the live auction and staff collected donations. The evening was a huge success because of the great support of our community. We would not be here without them.

We went to the Big Woods for Discovery Day. The kids went through four rotations while out there including two different activities, a walk to the falls and a craft. We are thankful to all the volunteers who joined us that day.

Overall, our school year is off to a good start.

## **Student Achievement & NEO Update including Contract Goals:**

### MCA Information:

#### **Math 3-5**

State 44.9% NES is 63.3%

#### **Sci 5**

State 25.5% NES is 30.0%

## **Reading 3-5**

State 48.6% NES is 61.7

### **Director's Performance:**

Director continues visiting classrooms. Students are diving further into learning. Teachers are settled in and learning is really happening.

**Nerstrand Elementary School #4055**  
**Financial Report to the School Board**  
**September 2026**

The following reports are provided for review: bank statements, journal entries listing, receipt listing, check listing, wire listing, bank reconciliation, outstanding payments listing, balance sheet and cashflow schedule.

The balance sheet shows the school has an \$877,458 cash balance that is sufficient to meet the school's expected obligations. Also, the school is still expecting \$52,124 from the state for the prior year. The school's fund balance has the following restrictions: \$20,000 is restricted for student support personnel expenses and \$23,687 is restricted for medical assistance expenses.

The cashflow schedule shows September actual and October through June projected revenues and expenditures. The column to the right shows the projected end of year accruals which are primarily the 10% state aid holdback and payroll earned in FY2027 but paid after June 30. The actual column on the right shows expected variance from the budget.

The FY2027 budget is based on 142 adm. The cashflow actual has updated state revenues based on 116 adm and actual lease expense. Revenues and expenditures should be monitored to prevent actual from falling short of or exceeding budget.

The prior year general fund ending fund balance is \$786,759. The FY2027 actual general fund ending fund balance is expected to be \$669,289. The projected fund balance as a percentage of expenditures is expected to decrease to 34.5% from 42.6% the prior year. The school's policy is 25%.

NERSTRAND ELEMENTARY SCHOOL #4055  
FY2027 Cashflow Statement

|                                             | Sep-26            | Oct-26            | Nov-26            | Dec-26            | Jan-27            | Feb-27            | Mar-27            | Apr-27            | May-27            | Jun-27            | Accrual           | FY2027<br>Est Actual | FY2027<br>Bdgt      |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| <b>GENERAL FUND</b>                         |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                      |                     |
| <b>REVENUES</b>                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                      |                     |
| Fees From Patrons                           | 7,422.00          | 1,212.86          | 1,070.14          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 9,705.00             | 15,360.00           |
| Med Assist Fr Dept of HS                    | 586.03            | 0.00              | 0.00              | 2,010.82          | 0.00              | 1,429.44          | 0.00              | 982.14            | 293.01            | 3,209.38          | 0.00              | 8,510.82             | 8,510.82            |
| Interest Earnings                           | 2,180.43          | 2,954.74          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          | 0.00              | 25,000.00            | 25,000.00           |
| Gifts And Bequests                          | 1,025.00          | 644.05            | 5,804.13          | 1,631.00          | 351.20            | 300.00            | 1,200.00          | 1,694.87          | 0.00              | 0.00              | 0.00              | 13,300.00            | 13,300.00           |
| Peace Garden Gift                           | 500.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 500.00               | 500.00              |
| Night Out Gift                              | 10,000.00         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 11,500.00            | 7,800.00            |
| Fundraising Expense                         | 0.00              | 0.00              | 0.00              | -15,612.00        | 0.00              | 0.00              | 0.00              | 0.00              | -1,083.12         | -382.97           | 0.00              | -17,078.09           | -17,078.09          |
| NNO Fundraising Expense                     | 0.00              | 0.00              | 0.00              | 18,623.00         | 0.00              | 0.00              | 0.00              | 0.00              | 6,871.00          | 2,059.00          | 0.00              | -1,183.49            | -1,183.49           |
| NNO Fundraising Revenue                     | 0.00              | 0.00              | 12,700.74         | 0.00              | 0.00              | 0.00              | 0.00              | 370.00            | 0.00              | 0.00              | 0.00              | 27,923.00            | 27,923.00           |
| Endow Fund Apportion                        | 5,268.49          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 12,700.74            | 12,700.74           |
| General Education Aid                       | 109,464.59        | 134,946.50        | 34,498.44         | 112,567.83        | 148,131.48        | 63,143.25         | 2,745.29          | 62,985.90         | 57,133.19         | 0.00              | 0.00              | 8,013.78             | 6,769.70            |
| Literacy Incentive Aid                      | 0.00              | 0.00              | 0.00              | 4,721.17          | 0.00              | 0.00              | 3,776.94          | 0.00              | 0.00              | 0.00              | 72,116.93         | 1,004,311.00         | 1,175,611.87        |
| Para Training Aid                           | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,307.87          | 0.00              | 0.00              | 944.23            | 9,442.34             | 9,442.34            |
| School Library Aid (Restricted)             | 0.00              | 0.00              | 4,085.38          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 58.16             | 1,366.03             | 1,366.03            |
| Building Lease Aid                          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 15,220.68         | 29,134.39         | 92,826.53         | 995.23            | 152,424.00           | 170,820.00          |
| Title II                                    | 0.00              | 0.00              | 0.00              | 0.00              | 2,279.79          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 2,279.79             | 1,700.06            |
| Spec Ed Fed FlowThru                        | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 18,098.47         | 1,236.50          | 0.00              | 3,616.28          | 22,951.25            | 23,000.00           |
| Spec Ed EC                                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 112.20            | 0.00              | 0.00              | 112.20               | 201.44              |
| Federal Aids & Grant                        | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 32,234.00         | 0.00              | 0.00              | 0.00              | 4,490.18             | 4,490.18            |
| REAP Direct Fed Aid&Grant                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 46,600.75         | 0.00              | 0.00              | 0.00              | 32,234.00            | 31,642.00           |
| State Special Education Aid                 | 0.00              | 0.00              | 67,903.31         | 0.00              | 46,589.82         | 73,099.34         | 77,498.46         | 0.00              | 0.00              | 0.00              | 112,294.81        | 479,442.62           | 481,251.08          |
| <b>REVENUES TOTAL</b>                       | <b>136,448.54</b> | <b>139,758.15</b> | <b>132,878.65</b> | <b>125,941.82</b> | <b>199,452.29</b> | <b>139,372.03</b> | <b>130,811.67</b> | <b>181,494.68</b> | <b>95,697.17</b>  | <b>120,322.24</b> | <b>187,369.90</b> | <b>1,817,847.76</b>  | <b>2,009,127.68</b> |
| <b>EXPENDITURES</b>                         |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                      |                     |
| <b>EDITIONS SALARY &amp; BENEFIT TOTAL</b>  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                      |                     |
| <b>FACILITY LEASE TOTAL</b>                 | <b>93,426.13</b>  | <b>105,578.13</b> | <b>109,590.56</b> | <b>106,497.83</b> | <b>105,733.65</b> | <b>110,150.73</b> | <b>107,100.54</b> | <b>101,269.58</b> | <b>109,046.65</b> | <b>109,616.59</b> | <b>202,959.08</b> | <b>1,263,140.49</b>  | <b>1,338,374.46</b> |
|                                             | 0.00              | 57,426.67         | -270.00           | 0.00              | 0.00              | 57,426.67         | 0.00              | 0.00              | 0.00              | 57,426.67         | 0.00              | 172,280.00           | 189,800.00          |
| <b>PURCHASED SERVICES</b>                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                      |                     |
| Consult Fees (Ed/Visions)                   | 1,895.18          | 2,149.60          | 2,214.71          | 2,148.38          | 2,128.32          | 2,220.64          | 2,162.06          | 2,038.69          | 2,194.23          | 2,200.14          | 4,059.18          | 25,456.56            | 26,924.54           |
| Business Consult Fees                       | 7,914.95          | 9,437.62          | 1,278.90          | 9,598.47          | 13.97             | 9,323.64          | 764.32            | 15,305.76         | 3,717.17          | 0.00              | 0.00              | 78,790.67            | 78,790.67           |
| Phone                                       | 239.00            | 437.04            | 438.30            | 438.30            | 438.30            | 437.97            | 437.97            | 875.46            | 609.34            | 446.46            | 0.00              | 5,276.14             | 5,276.14            |
| Postage & Parcel Svc                        | 40.81             | 8.32              | 0.00              | 14.90             | 0.00              | 156.00            | 21.35             | 8.20              | 111.72            | 0.00              | 0.00              | 400.00               | 400.00              |
| Technology Svc                              | 0.00              | 89.27             | 56.86             | 0.00              | 125.20            | 0.00              | 0.00              | 28.44             | 42.65             | 52.80             | 0.00              | 400.00               | 400.00              |
| Maintenance                                 | 0.00              | 0.00              | 0.00              | 0.00              | 95.00             | 0.00              | 1,198.60          | 339.51            | 4,259.89          | 0.00              | 366.00            | 6,684.00             | 6,684.00            |
| Utility Services                            | 1,362.22          | 1,306.26          | 9,190.75          | 1,712.06          | 2,081.79          | 2,492.81          | 4,259.00          | 2,000.00          | 2,289.18          | 0.00              | 0.00              | 46,350.00            | 46,350.00           |
| Maintenance                                 | 0.00              | 756.53            | 296.92            | 450.43            | 494.73            | 406.50            | 676.80            | 0.00              | 382.89            | 649.49            | 0.00              | 4,841.00             | 4,841.00            |
| Custodial Reimburse To Mn District          | 0.00              | 0.00              | 7,066.03          | 7,066.03          | 7,066.03          | 7,066.03          | 7,066.03          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                 | 0.00                |
| Insurance                                   | 7,066.03          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                 | 0.00                |
| Elem svc (Interpreting)                     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 7,066.03          | 7,066.03          | 7,066.03          | 11,906.42         | 89,632.74            | 89,632.74           |
| Field Trips, Lyeums, River Bend, admissions | 1,118.73          | 297.56            | 0.00              | 83.71             | 0.00              | 0.00              | 0.00              | 0.00              | 5,709.86          | 0.00              | 0.00              | 18,037.86            | 18,037.86           |
| Field Trip Transportation                   | 0.00              | 0.00              | 2,660.00          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,500.00          | 0.00              | 0.00              | 3,000.00             | 1,500.00            |
| Title II - Prof Dev                         | 0.00              | 0.00              | 0.00              | 1,500.00          | 0.00              | 0.00              | 0.00              | 2,625.00          | 0.00              | 0.00              | 0.00              | 6,180.00             | 6,180.00            |
| 3rd Pry Biller Fees                         | 0.00              | 28.00             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,500.00             | 1,500.00            |
| Contracted Speech Services                  | 0.00              | 0.00              | 5,737.50          | 5,057.50          | 2,146.25          | 5,248.75          | 3,198.75          | 3,527.50          | 5,737.50          | 6,162.50          | 0.00              | 28.00                | 28.00               |
| Trav/Conv/Conference                        | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,559.25          | 0.00              | 0.00              | 43,000.00            | 43,000.00           |
| DHH Sp Ed Sal Pur F Other D                 | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 10,008.30         | 0.00              | 0.00              | 10,008.30            | 8,962.00            |
| SLD Contracted Services                     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 3,363.86          | 0.00              | 0.00              | 3,363.86             | 3,361.16            |
| ASD Contracted Services                     | 0.00              | 0.00              | 72.60             | 0.00              | 0.00              | 0.00              | 0.00              | -72.60            | 0.00              | 0.00              | 0.00              | 0.00                 | 0.00                |
| ECSE Svc                                    | 0.00              | 125.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 125.00               | 125.00              |
| Fed Sub-contr under \$25k                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 201.44            | 0.00              | 0.00              | 0.00              | 201.44               | 201.44              |
| Tran-Contract/Pub                           | 0.00              | 0.00              | 4,037.50          | 50.00             | 50.00             | 4,037.50          | 50.00             | 0.00              | 4,087.50          | 0.00              | 0.00              | 21,350.00            | 21,350.00           |
|                                             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 3,000.00          | 0.00              | 0.00              | 0.00              | 0.00              | 3,000.00             | 3,000.00            |

NERSTRAND ELEMENTARY SCHOOL #4055  
FY2027 Cashflow Statement

|                                          | Sep-26            | Oct-26            | Nov-26            | Dec-26            | Jan-27            | Feb-27            | Mar-27            | Apr-27            | May-27            | Jun-27            | Accrual           | FY2027<br>Est Actual | FY2027<br>Bdgt      |
|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| Contracted SpEd Specialists, Psyc, OT    | 360.00            | 7,232.50          | 6,872.50          | 2,537.50          | 4,387.50          | 9,509.05          | 1,498.00          | 9,823.56          | 6,142.50          | 5,854.89          | 0.00              | 56,100.00            | 56,100.00           |
| Trav/Conv/Conference                     | 0.00              | 0.00              | 150.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 150.00               | 150.00              |
| StaffDev - Travel-Conferences            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,372.33             | 500.00              |
| <b>PURCHASED SERVICES TOTAL</b>          | <b>19,996.92</b>  | <b>35,117.48</b>  | <b>40,470.87</b>  | <b>31,190.23</b>  | <b>19,027.09</b>  | <b>39,967.64</b>  | <b>24,332.88</b>  | <b>43,766.99</b>  | <b>61,061.66</b>  | <b>22,442.31</b>  | <b>16,331.60</b>  | <b>429,086.94</b>    | <b>424,809.55</b>   |
| <b>SUPPLIES</b>                          |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                      |                     |
| Sup/Mat Non-Instr.                       | 106.15            | 19.71             | 35.98             | 19.94             | 0.00              | 0.00              | 0.00              | 0.00              | 64.29             | 53.93             | 0.00              | 300.00               | 300.00              |
| Software - JMC, Region/V                 | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 2,071.40          | 0.00              | 0.00              | 0.00              | 5,154.30             | 5,154.30            |
| Tech Non Instr Software/License          | 846.00            | 0.00              | 0.00              | 20.00             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 866.00               | 440.00              |
| Sup/Mat Non-Instr.                       | 0.00              | 0.00              | 0.00              | 17.99             | 0.00              | 12.33             | 298.24            | 221.44            | 0.00              | 0.00              | 0.00              | 550.00               | 550.00              |
| Sup/Mat Non-Instr.                       | 61.53             | 277.62            | 126.70            | 0.00              | 70.91             | 107.61            | 158.81            | 0.00              | 0.00              | 0.00              | 0.00              | 1,000.00             | 1,000.00            |
| Sup/Mat Non-Instr.                       | 129.42            | 573.12            | 1,079.25          | 530.68            | 405.92            | 258.16            | 443.03            | 185.17            | 194.20            | 821.63            | 0.00              | 5,000.00             | 5,000.00            |
| Peace Garden Supplies                    | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 150.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 150.00               | 150.00              |
| Library Non instruct software            | 0.00              | 1,250.00          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,250.00             | 1,250.00            |
| Instructional software                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 872.50            | 0.00              | 0.00              | 0.00              | 4,000.00             | 4,000.00            |
| Sup/Mat N-Indiv Inst                     | 1,233.96          | 217.91            | 119.93            | 369.68            | 538.06            | 501.85            | 387.29            | 807.36            | 289.35            | 5,414.51          | 0.00              | 10,200.00            | 10,200.00           |
| Textbooks/Workbooks                      | 2,392.30          | 4,865.20          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 8,000.00             | 8,000.00            |
| Instruct Tech Equip                      | 0.00              | 5,000.00          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 5,000.00             | 5,000.00            |
| PhysEd/Health-Supplies                   | 0.00              | 500.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 500.00               | 500.00              |
| Music Sup/Mat N-Indiv Inst               | 0.00              | 650.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 650.00               | 650.00              |
| Library Supplies                         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 500.00            | 0.00              | 0.00              | 0.00              | 0.00              | 500.00               | 500.00              |
| SpEd Forms MA Software/Bill Fees         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,357.69             | 1,300.00            |
| SpEd supplies                            | 172.80            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 27.20             | 0.00              | 0.00              | 200.00               | 200.00              |
| SpEd Forms Software                      | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,251.25             | 1,300.00            |
| SpEd Sup/Mat N-Indiv Inst                | 0.00              | 131.51            | 2,387.56          | 259.15            | 204.42            | 19.49             | 6.48              | 54.11             | 0.00              | 947.28            | 0.00              | 4,400.00             | 4,400.00            |
| <b>SUPPLIES TOTAL</b>                    | <b>4,942.16</b>   | <b>13,485.07</b>  | <b>3,749.42</b>   | <b>1,217.44</b>   | <b>1,219.31</b>   | <b>1,049.44</b>   | <b>1,793.85</b>   | <b>4,211.98</b>   | <b>575.04</b>     | <b>7,237.35</b>   | <b>0.00</b>       | <b>50,329.24</b>     | <b>49,894.30</b>    |
| <b>CAPITAL EXPENDITURES</b>              |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                      |                     |
| Princ LT Tech Leases                     | 213.14            | 213.14            | 213.14            | 213.14            | 213.14            | 213.14            | 213.14            | 213.14            | 213.14            | 213.14            | 0.00              | 2,557.68             | 2,557.68            |
| <b>CAPITAL EXPENDITURES TOTAL</b>        | <b>213.14</b>     | <b>213.14</b>     | <b>213.14</b>     | <b>213.14</b>     | <b>213.14</b>     | <b>213.14</b>     | <b>213.14</b>     | <b>213.14</b>     | <b>213.14</b>     | <b>213.14</b>     | <b>0.00</b>       | <b>2,557.68</b>      | <b>2,557.68</b>     |
| <b>OTHER EXPENDITURES</b>                |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                      |                     |
| BOD Fees to Authorizer                   | 12,108.10         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 3,040.93          | 0.00              | 0.00              | 15,149.03            | 15,149.03           |
| Dues/Membership - MSBA, MACS, Region/V   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 2,775.00             | 2,735.00            |
| <b>OTHER EXPENDITURES TOTAL</b>          | <b>12,108.10</b>  | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>3,040.93</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>17,924.03</b>     | <b>17,884.03</b>    |
| <b>EXPENDITURES TOTAL</b>                | <b>130,686.45</b> | <b>211,820.49</b> | <b>153,753.99</b> | <b>139,118.64</b> | <b>126,193.18</b> | <b>208,807.62</b> | <b>133,440.40</b> | <b>149,461.69</b> | <b>173,937.42</b> | <b>196,936.05</b> | <b>219,290.68</b> | <b>1,935,318.38</b>  | <b>2,023,320.02</b> |
| <b>NET INCOME</b>                        | <b>5,760.09</b>   | <b>-72,062.34</b> | <b>-20,875.34</b> | <b>-13,176.82</b> | <b>73,259.11</b>  | <b>-68,835.59</b> | <b>-2,628.73</b>  | <b>32,032.99</b>  | <b>-78,240.25</b> | <b>-76,013.81</b> | <b>-31,920.78</b> | <b>-117,470.62</b>   | <b>-14,192.33</b>   |
| <b>BEGINNING BALANCE</b>                 | <b>921,990.58</b> | <b>927,750.67</b> | <b>855,688.33</b> | <b>834,812.99</b> | <b>821,636.17</b> | <b>894,895.28</b> | <b>826,059.69</b> | <b>823,430.96</b> | <b>855,463.95</b> | <b>777,223.69</b> | <b>701,209.88</b> | <b>669,759.72</b>    | <b>756,214.50</b>   |
| <b>ENDING BALANCE</b>                    | <b>927,750.67</b> | <b>855,688.33</b> | <b>834,812.99</b> | <b>821,636.17</b> | <b>894,895.28</b> | <b>826,059.69</b> | <b>823,430.96</b> | <b>855,463.95</b> | <b>777,223.69</b> | <b>701,209.88</b> | <b>669,289.10</b> | <b>669,289.10</b>    | <b>742,022.17</b>   |
| <b>FUND BALANCE AS % OF EXPENDITURES</b> |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | <b>34.58%</b>        | <b>36.67%</b>       |

NERSTRAND ELEMENTARY SCHOOL #4055  
FY2027 Cashflow Statement

|                                 | Sep-26          | Oct-26          | Nov-26          | Dec-26          | Jan-27          | Feb-27          | Mar-27          | Apr-27          | May-27          | Jun-27          | Accrual         | FY2027<br>Est Actual | FY2027<br>Bdgt  |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|-----------------|
| <b>FUND 04</b>                  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                      |                 |
| <b>REVENUES</b>                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                      |                 |
| Fees From Patrons               | 613.25          | 1,415.00        | 1,183.50        | 1,287.00        | 517.00          | 1,394.00        | 574.00          | 961.00          | 706.00          | 779.25          | 0.00            | 9,430.00             | 9,430.00        |
| <b>REVENUES TOTAL</b>           | <b>613.25</b>   | <b>1,415.00</b> | <b>1,183.50</b> | <b>1,287.00</b> | <b>517.00</b>   | <b>1,394.00</b> | <b>574.00</b>   | <b>961.00</b>   | <b>706.00</b>   | <b>779.25</b>   | <b>0.00</b>     | <b>9,430.00</b>      | <b>9,430.00</b> |
| <b>EXPENDITURES</b>             |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                      |                 |
| EdVisions Regal Eagle Staff     | 333.10          | 801.65          | 1,145.08        | 921.38          | 682.21          | 881.51          | 1,002.36        | 665.09          | 665.09          | 390.28          | 0.00            | 7,487.75             | 7,852.67        |
| Regal Eagles Sup/Mat Non-Instr. | 0.00            | 0.00            | 0.00            | 0.00            | 150.21          | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 150.21               | 150.21          |
| <b>EXPENDITURES TOTAL</b>       | <b>333.10</b>   | <b>801.65</b>   | <b>1,145.08</b> | <b>921.38</b>   | <b>832.42</b>   | <b>881.51</b>   | <b>1,002.36</b> | <b>665.09</b>   | <b>665.09</b>   | <b>390.28</b>   | <b>0.00</b>     | <b>7,637.96</b>      | <b>8,002.88</b> |
| <b>NET INCOME</b>               | <b>280.15</b>   | <b>613.35</b>   | <b>38.42</b>    | <b>365.62</b>   | <b>-315.42</b>  | <b>512.49</b>   | <b>-428.36</b>  | <b>295.91</b>   | <b>40.91</b>    | <b>388.97</b>   | <b>0.00</b>     | <b>1,792.04</b>      | <b>1,427.12</b> |
| <b>BEGINNING BALANCE</b>        | <b>1,551.11</b> | <b>1,831.26</b> | <b>2,444.61</b> | <b>2,483.03</b> | <b>2,848.65</b> | <b>2,533.23</b> | <b>3,045.72</b> | <b>2,617.36</b> | <b>2,913.27</b> | <b>2,954.18</b> | <b>3,343.15</b> | <b>1,551.11</b>      | <b>1,002.00</b> |
| <b>ENDING BALANCE</b>           | <b>1,831.26</b> | <b>2,444.61</b> | <b>2,483.03</b> | <b>2,848.65</b> | <b>2,533.23</b> | <b>3,045.72</b> | <b>2,617.36</b> | <b>2,913.27</b> | <b>2,954.18</b> | <b>3,343.15</b> | <b>3,343.15</b> | <b>3,343.15</b>      | <b>2,429.12</b> |

**NERSTRAND ELEMENTARY SCHOOL #4055**  
**Balance Sheet Through September 2026**

|                                  | <u>General</u><br><u>Fund</u> | <u>Community</u><br><u>Fund</u> | <u>Total</u><br><u>Funds</u> |
|----------------------------------|-------------------------------|---------------------------------|------------------------------|
| <b>Assets</b>                    |                               |                                 |                              |
| Cash and investments             | 875,626.80                    | 1,831.26                        | 877,458.06                   |
| Accounts receivable              | 0.00                          | 0.00                            | 0.00                         |
| Due from governments             | 52,123.87                     | 0.00                            | 52,123.87                    |
| Prepaid items                    | 0.00                          | 0.00                            | 0.00                         |
| Total assets                     | <u>927,750.67</u>             | <u>1,831.26</u>                 | <u>929,581.93</u>            |
| <b>Liabilities</b>               |                               |                                 |                              |
| Accounts payable                 | 0.00                          | 0.00                            | 0.00                         |
| Deferred revenue - unearned      | 0.00                          | 0.00                            | 0.00                         |
| Total liabilities                | <u>0.00</u>                   | <u>0.00</u>                     | <u>0.00</u>                  |
| <b>Net Assets</b>                |                               |                                 |                              |
| Unreserved                       | <u>880,013.57</u>             | <u>0.00</u>                     | <u>880,013.57</u>            |
| Nonspendable                     | 4,049.69                      | 0.00                            | 4,049.69                     |
| Restricted Library Aid           | 0.00                          | 0.00                            | 0.00                         |
| Restricted Student Support Aid   | 20,000.00                     | 0.00                            | 20,000.00                    |
| Restricted                       | 0.00                          | 1,831.26                        | 1,831.26                     |
| Reserved for Med Assist          | <u>23,687.41</u>              | <u>0.00</u>                     | <u>23,687.41</u>             |
| Total liabilities and net assets | <u>927,750.67</u>             | <u>1,831.26</u>                 | <u>929,581.93</u>            |

| Code                     | Rcd | Vendor                      | Bank         | Check<br>No                             | Pmt/Void<br>Date                     | Pmt<br>Type              |
|--------------------------|-----|-----------------------------|--------------|-----------------------------------------|--------------------------------------|--------------------------|
| 1732                     |     | CAPITAL ONE                 | LCCB         | PO BOX 4069 CAROL STREAM, IL 60197-4069 |                                      | Wire                     |
|                          |     |                             | E            | 01 010 203 000 000 430                  | target instr supplies                | \$114.27                 |
|                          |     |                             | E            | 01 010 203 000 000 430                  | target notebooks                     | \$13.62                  |
|                          |     |                             | E            | 01 010 203 000 000 460                  | math learning cntr math bks          | \$1,649.80               |
|                          |     |                             | E            | 01 010 203 000 000 430                  | target composition bk                | \$1.69                   |
|                          |     |                             | E            | 01 010 203 000 000 430                  | target instr supplies                | \$25.44                  |
|                          |     |                             | E            | 01 010 203 000 000 430                  | amazon paper                         | \$130.68                 |
|                          |     |                             | E            | 01 010 203 000 000 430                  | amazon paper                         | \$189.96                 |
|                          |     |                             | E            | 01 005 110 000 000 401                  | target ofc supplies                  | \$21.60                  |
|                          |     |                             | E            | 01 010 203 000 000 430                  | amazon paper                         | \$79.80                  |
|                          |     |                             | E            | 01 010 203 000 000 401                  | sams storage bags                    | \$60.46                  |
|                          |     |                             | E            | 01 005 110 000 000 329                  | usps                                 | \$31.86                  |
|                          |     |                             | E            | 01 010 203 000 000 430                  | amazon paper                         | \$436.60                 |
|                          |     |                             | E            | 01 010 420 000 000 419 401              | amazon magnetic hooks                | \$5.58                   |
|                          |     |                             | E            | 01 010 420 000 000 419 401              | amazon ruler                         | \$6.27                   |
|                          |     |                             | E            | 01 010 420 000 000 419 401              | amazon ruler                         | \$6.27                   |
|                          |     |                             | E            | 01 010 420 000 000 419 401              | amazon shredder                      | \$154.68                 |
|                          |     |                             | E            | 01 005 110 000 000 329                  | usps                                 | \$8.95                   |
|                          |     |                             | E            | 01 010 203 000 000 460                  | learn wo tears writing bks           | \$742.50                 |
|                          |     |                             | E            | 01 010 203 000 000 430                  | amazon cardstock                     | \$8.71                   |
|                          |     |                             | E            | 01 010 203 000 000 430                  | amazon cardstock                     | \$61.28                  |
|                          |     |                             | E            | 01 010 203 000 000 430                  | amazon cardstock                     | \$107.61                 |
|                          |     |                             | E            | 01 010 203 000 000 430                  | amazon cardstock                     | \$3.02                   |
|                          |     |                             | E            | 01 010 203 000 000 401                  | amazon planners                      | \$58.16                  |
|                          |     |                             | E            | 01 005 810 000 000 401                  | menards salt & drill bit             | \$61.53                  |
|                          |     |                             | E            | 01 010 203 000 000 430                  | amazon cardstock                     | \$61.28                  |
|                          |     |                             | E            | 01 010 203 000 000 401                  | amazon pegboard hooks for 3d printer | \$10.80                  |
| PO#:                     |     | Voucher #:                  | 9250 Invoice | Invoice No: 7/26-8/25/26                | 9/19/2026                            |                          |
| Paid Amt: \$4,052.42     |     |                             |              |                                         |                                      | Check Amount: \$4,052.42 |
| Vendor Total: \$4,052.42 |     |                             |              |                                         |                                      |                          |
| 1174                     |     | LAKE COUNTRY COMMUNITY BANK | LCCB         |                                         |                                      | Wire                     |
|                          |     |                             | E            | 01 005 110 000 000 305                  | stop pmt fee                         | \$30.00                  |
| PO#:                     |     | Voucher #:                  | 9262 Invoice | Invoice No: 20260929                    | 9/29/2026                            |                          |
| Paid Amt: \$30.00        |     |                             |              |                                         |                                      | Check Amount: \$30.00    |
| Vendor Total: \$30.00    |     |                             |              |                                         |                                      |                          |

| Code | Rcd | Vendor             | Bank                     | Check<br>No                             | Pmt/Void<br>Date | Pmt<br>Type   |          |
|------|-----|--------------------|--------------------------|-----------------------------------------|------------------|---------------|----------|
| 1710 |     | MAIN STREET CHECKS |                          |                                         |                  |               |          |
|      |     |                    | LCCB                     |                                         |                  | Wire          |          |
|      |     |                    | E 01 005 110 000 000 401 | supplies                                |                  |               |          |
| PO#: |     | Voucher #:         | 9261 Invoice             | Invoice No: 20260918                    | 9/18/2026        | Paid Amt:     | \$84.55  |
|      |     |                    |                          |                                         |                  | Check Amount: | \$84.55  |
|      |     |                    |                          |                                         |                  | Vendor Total: | \$84.55  |
| 1802 |     | MERCHANT ONE       |                          |                                         |                  |               |          |
|      |     |                    | LCCB                     |                                         |                  | Wire          |          |
|      |     |                    | E 01 005 110 000 000 305 | merchant one process fee                |                  |               |          |
| PO#: |     | Voucher #:         | 9259 Invoice             | Invoice No: 20260901                    | 9/1/2026         | Paid Amt:     | \$36.18  |
|      |     |                    |                          |                                         |                  | Check Amount: | \$36.18  |
|      |     |                    |                          |                                         |                  | Vendor Total: | \$36.18  |
| 1673 |     | METRONET INC       |                          |                                         |                  |               |          |
|      |     |                    |                          | PO BOX 630546 CINCINNATI, OH 45263-0546 |                  |               |          |
|      |     |                    | LCCB                     |                                         |                  | Wire          |          |
|      |     |                    | E 01 005 110 000 000 320 | Sept                                    |                  |               |          |
| PO#: |     | Voucher #:         | 9240 Invoice             | Invoice No: 1677211                     | 9/13/2026        | Paid Amt:     | \$239.00 |
|      |     |                    |                          |                                         |                  | Check Amount: | \$239.00 |
|      |     |                    |                          |                                         |                  | Vendor Total: | \$239.00 |
| 1700 |     | USBANK             |                          |                                         |                  |               |          |
|      |     |                    | USB                      |                                         |                  | Wire          |          |
|      |     |                    | E 01 005 110 000 000 305 | fee                                     |                  |               |          |
| PO#: |     | Voucher #:         | 9263 Invoice             | Invoice No: 20260915                    | 9/15/2026        | Paid Amt:     | \$13.77  |
|      |     |                    |                          |                                         |                  | Check Amount: | \$13.77  |
|      |     |                    |                          |                                         |                  | Vendor Total: | \$13.77  |
| 1730 |     | WIX.COM            |                          |                                         |                  |               |          |
|      |     |                    | LCCB                     |                                         |                  | Wire          |          |
|      |     |                    | E 01 005 630 000 000 405 | license                                 |                  |               |          |
| PO#: |     | Voucher #:         | 9260 Invoice             | Invoice No: 20260901                    | 9/1/2026         | Paid Amt:     | \$846.00 |
|      |     |                    |                          |                                         |                  | Check Amount: | \$846.00 |
|      |     |                    |                          |                                         |                  | Vendor Total: | \$846.00 |

| Code | Rcd | Vendor      | Bank         | Check<br>No           | Pmt/Void<br>Date           | Pmt<br>Type              |
|------|-----|-------------|--------------|-----------------------|----------------------------|--------------------------|
| 1017 |     | XCEL ENERGY | USB          | PO BOX 9477           | MINNEAPOLIS, MN 55484-9477 |                          |
|      |     |             | E            | 01 005 810 000 330    | 7/27-8/25                  |                          |
| PO#: |     | Voucher #:  | 9239 Invoice | Invoice No: 992473593 | 9/13/2026                  |                          |
|      |     |             |              |                       |                            | Wire                     |
|      |     |             |              |                       |                            | \$792.21                 |
|      |     |             |              |                       |                            | Paid Amt: \$792.21       |
|      |     |             |              |                       |                            | Check Amount: \$792.21   |
|      |     |             |              |                       |                            | Vendor Total: \$792.21   |
|      |     |             |              |                       |                            | Report Total: \$6,094.13 |

| Code | Rcd | Vendor                          | Bank                                                     | Check<br>No          | Pmt/Void<br>Date | Pmt<br>Type |
|------|-----|---------------------------------|----------------------------------------------------------|----------------------|------------------|-------------|
| 1705 |     | ABDO LLP                        | 100 WARREN STREET STE: 600                               | MANKATO, MN 56001    |                  |             |
|      |     | USB                             | 17381                                                    |                      |                  |             |
|      |     | E 01 005 110 000 000 305        | FY27 audit                                               |                      |                  |             |
| PO#: |     | Voucher #:                      | 9252 Invoice                                             | Invoice No: 529036   | 9/28/2026        | Check       |
|      |     |                                 |                                                          |                      | \$3,065.00       |             |
|      |     |                                 |                                                          |                      | Paid Amt:        | \$3,065.00  |
|      |     |                                 |                                                          |                      | Check Amount:    | \$3,065.00  |
|      |     |                                 |                                                          |                      | Vendor Total:    | \$3,065.00  |
| 1391 |     | BUREAU OF CRIMINAL APPREHENSION | CJIS - Records 1430 Maryland Ave East St. Paul, MN 55106 |                      |                  |             |
|      |     | LCCB                            | 2760                                                     |                      |                  |             |
|      |     | E 01 005 110 000 000 305        | background chks                                          |                      |                  |             |
| PO#: |     | Voucher #:                      | 9242 Invoice                                             | Invoice No: 20260904 | 9/13/2026        | Check       |
|      |     |                                 |                                                          |                      | \$32.00          |             |
|      |     |                                 |                                                          |                      | Paid Amt:        | \$32.00     |
|      |     |                                 |                                                          |                      | Check Amount:    | \$32.00     |
|      |     |                                 |                                                          |                      | Vendor Total:    | \$32.00     |
| 1006 |     | CITY OF NERSTRAND               | PO BOX 161 NERSTRAND, MN 55053                           |                      |                  |             |
|      |     | USB                             | 17382                                                    |                      |                  |             |
|      |     | E 01 005 810 000 000 330        | 107 8/15-9/19                                            |                      |                  |             |
|      |     | E 01 005 810 000 000 330        | 108 8/15-9/19                                            |                      |                  |             |
| PO#: |     | Voucher #:                      | 9247 Invoice                                             | Invoice No: 20260921 | 9/28/2026        | Check       |
|      |     |                                 |                                                          |                      | \$128.08         |             |
|      |     |                                 |                                                          |                      | \$143.68         |             |
|      |     |                                 |                                                          |                      | Paid Amt:        | \$271.76    |
|      |     |                                 |                                                          |                      | Check Amount:    | \$271.76    |
|      |     |                                 |                                                          |                      | Vendor Total:    | \$271.76    |
| 1738 |     | E.O. JOHNSON CO. INC.           | PO BOX 660831 DALLAS, TX 75266-0831                      |                      |                  |             |
|      |     | USB                             | 17377                                                    |                      |                  |             |
|      |     | E 01 010 203 000 000 560        | 8/25-9/24                                                |                      |                  |             |
| PO#: |     | Voucher #:                      | 9244 Invoice                                             | Invoice No: 42885121 | 9/13/2026        | Check       |
|      |     |                                 |                                                          |                      | \$213.14         |             |
|      |     |                                 |                                                          |                      | Paid Amt:        | \$213.14    |
|      |     |                                 |                                                          |                      | Check Amount:    | \$213.14    |
|      |     |                                 |                                                          |                      | Vendor Total:    | \$213.14    |
| 1781 |     | ELECTRO WATCHMAN, INC.          | 1 W WATER ST SUITE 110 ST PAUL, MN 55107                 |                      |                  |             |
|      |     | ABC                             | 1062                                                     |                      |                  |             |
|      |     | E 30 005 810 000 000 305        | 10/1/26-9/30/27 security access                          |                      |                  |             |
| PO#: |     | Voucher #:                      | 9256 Invoice                                             | Invoice No: 467337   | 9/29/2026        | Check       |
|      |     |                                 |                                                          |                      | \$541.17         |             |
|      |     |                                 |                                                          |                      | Paid Amt:        | \$541.17    |
|      |     |                                 |                                                          |                      | Check Amount:    | \$541.17    |
|      |     |                                 |                                                          |                      | Vendor Total:    | \$541.17    |
| 1351 |     | FLOW DISPOSAL SERVICE           | 5865 KENYON BLVD FARIBAULT, MN 55021                     |                      |                  |             |
|      |     | USB                             | 17378                                                    |                      |                  |             |
|      |     | E 01 005 810 000 000 330        | Sept                                                     |                      |                  |             |
| PO#: |     | Voucher #:                      | 9243 Invoice                                             | Invoice No: 3964     | 9/13/2026        | Check       |
|      |     |                                 |                                                          |                      | \$298.25         |             |
|      |     |                                 |                                                          |                      | Paid Amt:        | \$298.25    |
|      |     |                                 |                                                          |                      | Check Amount:    | \$298.25    |
|      |     |                                 |                                                          |                      | Vendor Total:    | \$298.25    |

Detail Payment Register by Vendor  
Check Number: 0-2147483647 Payment Date: 9/1/2026-9/30/2026 Period: 202703-202703 Void Status: N

| Code | Rcd | Vendor                               | Bank                 | Check<br>No                                                 | Pmt/Void<br>Date | Pmt<br>Type           |
|------|-----|--------------------------------------|----------------------|-------------------------------------------------------------|------------------|-----------------------|
| 1133 |     | INDEPENDENT SCHOOL DIST # 656        |                      | FARIBAULT PUBLIC SCHOOLS 710 17th St SW FARIBAULT, MN 55021 |                  |                       |
|      |     | USB                                  |                      | 17383                                                       |                  | Check                 |
|      |     | E 01 005 810 000 391                 |                      | August Custodian                                            | \$7,066.03       |                       |
| PO#: |     | Voucher #:                           | 9251 Invoice         | Invoice No: 44499                                           | 9/28/2026        | Paid Amt: \$7,066.03  |
|      |     |                                      |                      |                                                             | Check Amount:    | \$7,066.03            |
|      |     |                                      |                      |                                                             | Vendor Total:    | \$7,066.03            |
| 1545 |     | KEYSTONE INTERPRETING SOLUTIONS, INC |                      | 1799 HILLCREST AVENUE ST. PAUL, MN 55116-2152               |                  |                       |
|      |     | USB                                  |                      | 17379                                                       |                  | Check                 |
|      |     | E 01 010 203 000 305                 |                      | 8/26 ASL                                                    | \$264.70         |                       |
| PO#: |     | Voucher #:                           | 9245 Invoice         | Invoice No: 2297-00054                                      | 9/13/2026        | Paid Amt: \$264.70    |
|      |     |                                      | E 01 010 203 000 305 | 6/3-6/4 ASL                                                 | \$854.03         |                       |
| PO#: |     | Voucher #:                           | 9246 Invoice         | Invoice No: 2297-00053                                      | 9/13/2026        | Paid Amt: \$854.03    |
|      |     |                                      |                      |                                                             | Check Amount:    | \$1,118.73            |
|      |     |                                      |                      |                                                             | Vendor Total:    | \$1,118.73            |
| 1364 |     | NOVATION EDUCATION OPPORTUNITIES     |                      | 3432 DENMARK AVE SUITE 130 EAGAN, MN 55123                  |                  |                       |
|      |     | USB                                  |                      | 17384                                                       |                  | Check                 |
|      |     | E 01 005 010 000 820                 |                      | FY27 authorizer 80%                                         | \$12,108.10      |                       |
| PO#: |     | Voucher #:                           | 9248 Invoice         | Invoice No: 1508                                            | 9/28/2026        | Paid Amt: \$12,108.10 |
|      |     |                                      |                      |                                                             | Check Amount:    | \$12,108.10           |
|      |     |                                      |                      |                                                             | Vendor Total:    | \$12,108.10           |
| 1812 |     | PAUL'S                               |                      | PO BOX 839 NORTHFIELD, MN 55057                             |                  |                       |
|      |     | ABC                                  |                      | 1060                                                        |                  | Check                 |
|      |     | E 30 005 810 000 350                 |                      | install water heater                                        | \$1,464.00       |                       |
| PO#: |     | Voucher #:                           | 9258 Invoice         | Invoice No: 2878                                            | 9/14/2026        | Paid Amt: \$1,464.00  |
|      |     |                                      |                      |                                                             | Check Amount:    | \$1,464.00            |
|      |     |                                      |                      |                                                             | Vendor Total:    | \$1,464.00            |
| 1810 |     | SCAN AIR FILTER, INC.                |                      | PO BOX #135 LONSDALE, MN 55046                              |                  |                       |
|      |     | ABC                                  |                      | 1061                                                        |                  | Check                 |
|      |     | E 30 005 810 000 401                 |                      | HVAC filters                                                | \$209.04         |                       |
| PO#: |     | Voucher #:                           | 9257 Invoice         | Invoice No: 167756                                          | 9/29/2026        | Paid Amt: \$209.04    |
|      |     |                                      |                      |                                                             | Check Amount:    | \$209.04              |
|      |     |                                      |                      |                                                             | Vendor Total:    | \$209.04              |

| Code | Rcd | Vendor                   | Bank                                  | Check<br>No          | Pmt/Void<br>Date | Pmt<br>Type               |                    |
|------|-----|--------------------------|---------------------------------------|----------------------|------------------|---------------------------|--------------------|
| 1703 |     | TRACI LAFERRIERE         | 3535 S POINTE DR HASTINGS, MN 55033   |                      |                  |                           |                    |
|      |     | USB                      | 17385                                 |                      |                  |                           |                    |
|      |     | E 01 005 110 000 000 305 | September                             |                      |                  |                           |                    |
| PO#: |     | Voucher #:               | 9249 Invoice                          | Invoice No: 20260914 | 9/28/2026        | \$4,738.00                | Check              |
|      |     |                          |                                       |                      |                  | Paid Amt: \$4,738.00      |                    |
|      |     |                          |                                       |                      |                  | Check Amount: \$4,738.00  |                    |
|      |     |                          |                                       |                      |                  | Vendor Total: \$4,738.00  |                    |
| 1727 |     | UPTICK EDUCATION LLC     | 13119 DANUBE LANE ROSEMOUNT, MN 55068 |                      |                  |                           |                    |
|      |     | USB                      | 17380                                 |                      |                  |                           |                    |
|      |     | E 01 010 420 000 740 394 | 8/26 psych B Holtorf 510505           |                      |                  | \$360.00                  | Check              |
| PO#: |     | Voucher #:               | 9241 Invoice                          | Invoice No: 1875     | 9/13/2026        | \$360.00                  | Paid Amt: \$360.00 |
|      |     |                          |                                       |                      |                  | Check Amount: \$360.00    |                    |
|      |     |                          |                                       |                      |                  | Vendor Total: \$360.00    |                    |
|      |     |                          |                                       |                      |                  | Report Total: \$31,485.22 |                    |

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## Journal Entry Listing

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| JE Cd | Period | Date       | St | Src | Ref  | Description        | Detail Desc                    | L | Fd | Org | Pro | Crs | Fin | O/S | Account Description        | Debit Amount | Credit Amount |
|-------|--------|------------|----|-----|------|--------------------|--------------------------------|---|----|-----|-----|-----|-----|-----|----------------------------|--------------|---------------|
| 4819  | 202703 | 09/14/2026 | P  | JE  | Sept | EdVisions Sept EFT | Edvisions                      | B | 01 | 101 | 000 |     |     |     | USB Cash                   | 0.00         | 95,321.31     |
|       |        |            |    |     |      |                    | Edvisions                      | B | 01 | 101 | 000 |     |     |     | USB Cash                   | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | EdVisions (Fd1)                | B | 01 | 206 | 000 |     |     |     | Other Accts Payable        | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | EdVisions (Fd4)                | B | 04 | 101 | 000 |     |     |     | USB Cash                   | 0.00         | 333.10        |
|       |        |            |    |     |      |                    | Musolf, Nicole                 | E | 01 | 005 | 050 | 000 | 000 | 305 | EdVisions School Administr | 10,157.36    | 0.00          |
|       |        |            |    |     |      |                    | EdVisions Pysl Svce Fee 2%     | E | 01 | 005 | 105 | 000 | 000 | 305 | Consult Fees (EdVisions)   | 1,875.18     | 0.00          |
|       |        |            |    |     |      |                    | Edvisions Fee Dec Adj          | E | 01 | 005 | 105 | 000 | 000 | 305 | Consult Fees (EdVisions)   | 20.00        | 0.00          |
|       |        |            |    |     |      |                    | Shroyer, Paula K               | E | 01 | 010 | 201 | 000 | 000 | 394 | EdVisions Kinder Staff     | 8,698.45     | 0.00          |
|       |        |            |    |     |      |                    | Berge Gen Ed Tchr Sub          | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 196.98       | 0.00          |
|       |        |            |    |     |      |                    | Clark, Alyssa 4-5              | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Clark, A STD Payroll           | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Bonde, Linda- Sub              | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Flom, Sara - Sub Tchr          | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Harris, Amy                    | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Huber, Margaret-Sub Tchr       | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Huber Oct TRA credit           | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Johnson, Sarah 2-3             | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Kleese, Samantha 4-5           | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 8,712.35     | 0.00          |
|       |        |            |    |     |      |                    | Peterson, Andrea 4-5           | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 5,399.81     | 0.00          |
|       |        |            |    |     |      |                    | Peterson, A Eagle Bluff Stipen | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 7,993.73     | 0.00          |
|       |        |            |    |     |      |                    | Rosenhamer, Janine Tchr Sub    | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Temple, Innana 1               | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Temple Insur Adj               | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 3,683.49     | 0.00          |
|       |        |            |    |     |      |                    | Temple, Linda                  | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Turi, Carrie Gen Ed Para 11%   | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Vondrasek, T 2-3               | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 115.16       | 0.00          |
|       |        |            |    |     |      |                    | Waddell, Para CEIS code Gene   | E | 01 | 010 | 203 | 000 | 000 | 394 | EdVisions General Staff    | 9,093.13     | 0.00          |
|       |        |            |    |     |      |                    | Vondrasek Class Sz             | E | 01 | 010 | 204 | 000 | 414 | 303 | EdVisions General Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Vondrasek REAP 2-3             | E | 01 | 010 | 204 | 000 | 514 | 303 | EdVisions REAP CSR - Fec   | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Bonde, Carmen-PhyEd Tchr       | E | 01 | 010 | 240 | 000 | 000 | 394 | EdVisions PhysEd Staff     | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Walter, Galeigh PE Tchr        | E | 01 | 010 | 240 | 000 | 000 | 394 | EdVisions PhysEd Staff     | 3,330.12     | 0.00          |
|       |        |            |    |     |      |                    | Melford, Bri Music Tchr        | E | 01 | 010 | 258 | 000 | 000 | 394 | EdVisions Music Staff      | 2,956.77     | 0.00          |
|       |        |            |    |     |      |                    | Justin, Joel Sped Tchr         | E | 01 | 010 | 407 | 000 | 740 | 396 | EdVisions Sp Ed Sal Pur F  | 6,509.92     | 0.00          |
|       |        |            |    |     |      |                    | Sannes, Mikayla Sped Tchr      | E | 01 | 010 | 407 | 000 | 740 | 396 | EdVisions Sp Ed Sal Pur F  | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Justin, Joel Sped Tchr         | E | 01 | 010 | 407 | 000 | 740 | 397 | EdVisions Sp Ed Ben Pur F  | 1,380.61     | 0.00          |
|       |        |            |    |     |      |                    | Sannes, Mikayla Sped Tchr      | E | 01 | 010 | 407 | 000 | 740 | 397 | EdVisions Sp Ed Ben Pur F  | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Schaefer, Nicole Sped Tchr     | E | 01 | 010 | 411 | 000 | 740 | 396 | EdVisions Sp Ed Sal Pur F  | 5,587.37     | 0.00          |
|       |        |            |    |     |      |                    | Schaefer, Nicole Sped Tchr     | E | 01 | 010 | 411 | 000 | 740 | 397 | Sp Ed Ben Pur F Other D    | 1,762.78     | 0.00          |

## Nerstrand Charter School #4055

## Journal Entry Listing

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| JE Cd | Period | Date       | St | Src | Ref  | Description          | Detail Desc                 | L | Fd | Org | Pro | Crs | Fin | O/S | Account Description     | Debit Amount | Credit Amount |
|-------|--------|------------|----|-----|------|----------------------|-----------------------------|---|----|-----|-----|-----|-----|-----|-------------------------|--------------|---------------|
| 4819  | 202703 | 09/14/2026 | P  | JE  | Sept | EcEdVisions Sept EFT | Schaefer, Nicole ESY        | E | 01 | 010 | 411 | 013 | 740 | 396 | Sp Ed Sal Pur F Other D | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Schaefer, Nicole ESY        | E | 01 | 010 | 411 | 013 | 740 | 397 | Sp Ed Ben Pur F Other D | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Bollinger- Sped Para Sub    | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Bonde, Riann-Sped Para      | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Cook, Dana SpEd Para        | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Flom, Sara-SpEd Para        | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Harris, Amy-SpEd Para       | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 1,363.74     | 0.00          |
|       |        |            |    |     |      |                      | Houghten-Eitzman, Laura     | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 1,363.35     | 0.00          |
|       |        |            |    |     |      |                      | Huber, Margaret-Sped Para   | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Hunt, Mary SpEd Para Sub    | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Hunt, Mary SpEd Para Sub    | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | McCorkell, Kate             | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 1,395.23     | 0.00          |
|       |        |            |    |     |      |                      | Meyer, Samantha             | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Miller, Meghan              | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 1,297.65     | 0.00          |
|       |        |            |    |     |      |                      | Moreno                      | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Pepin Julie Para Sub        | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Rosenhamer, Janine Para Sub | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Rosenhamer, Lydia Para Sub  | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Schweisthal Para Sub        | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 1,097.20     | 0.00          |
|       |        |            |    |     |      |                      | Temple, Linda               | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Turi Carrie SpEd Para       | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 826.28       | 0.00          |
|       |        |            |    |     |      |                      | Waddell, Cara-Sped Para     | E | 01 | 010 | 420 | 000 | 740 | 396 | EdVisions SpEd Staff    | 123.50       | 0.00          |
|       |        |            |    |     |      |                      | Bollinger -Sped Para Sub    | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Bonde, Riann-Sped Para      | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Cook, Dana SpEd Para        | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Flom, Sara-SpEd Para        | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 2,938.70     | 0.00          |
|       |        |            |    |     |      |                      | Harris, Amy-SpEd Para       | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 172.09       | 0.00          |
|       |        |            |    |     |      |                      | Houghten-Eitzman, Laura     | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Huber, Margaret-Sped Para   | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Hunt, Mary SpEd Para Sub    | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | McCorkell, Kate             | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 176.21       | 0.00          |
|       |        |            |    |     |      |                      | Meyer, Samantha             | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Miller, Meghan              | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 145.35       | 0.00          |
|       |        |            |    |     |      |                      | Moreno                      | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Pepin Julie Para Sub        | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Rosenhamer, Janine Para Sub | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Rosenhamer, Lydia Para Sub  | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |
|       |        |            |    |     |      |                      | Schweisthal Para Sub        | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 140.31       | 0.00          |
|       |        |            |    |     |      |                      | Temple, Linda               | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits | 0.00         | 0.00          |

## Nerstrand Charter School #4055

## Journal Entry Listing

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10/10/2026  
05:30:53

| JE Cd | Period | Date       | St | Src | Ref  | Description        | Detail Desc                  | L | Fd | Org | Pro | Crs | Fin | O/S | Account Description         | Debit Amount | Credit Amount |
|-------|--------|------------|----|-----|------|--------------------|------------------------------|---|----|-----|-----|-----|-----|-----|-----------------------------|--------------|---------------|
| 4819  | 202703 | 09/14/2026 | P  | JE  | Sept | EdVisions Sept EFT | Turi Carrie Sped Para        | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits     | 105.46       | 0.00          |
|       |        |            |    |     |      |                    | Waddell, Cara-Sped Para      | E | 01 | 010 | 420 | 000 | 740 | 397 | EdVisions SpEd Benefits     | 13.33        | 0.00          |
|       |        |            |    |     |      |                    | McCorkell, K ESY             | E | 01 | 010 | 420 | 013 | 740 | 396 | ESY Para                    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Miller, Meghan ESY           | E | 01 | 010 | 420 | 013 | 740 | 396 | ESY Para                    | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | McCorkell, K ESY             | E | 01 | 010 | 420 | 013 | 740 | 397 | ESY Para Fringe             | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Miller, Meghan ESY           | E | 01 | 010 | 420 | 013 | 740 | 397 | ESY Para Fringe             | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Waddell, Cara-CEIS           | E | 01 | 010 | 422 | 000 | 425 | 303 | CEIS para                   | 175.34       | 0.00          |
|       |        |            |    |     |      |                    | Jans, Dana Secretary         | E | 01 | 010 | 605 | 000 | 000 | 394 | EdVisions InstructionalSupp | 5,309.44     | 0.00          |
|       |        |            |    |     |      |                    | Waddell, Cara-Media Para     | E | 01 | 010 | 620 | 000 | 343 | 396 | Library Salary              | 1,087.50     | 0.00          |
|       |        |            |    |     |      |                    | Waddell, Cara - Media Para   | E | 01 | 010 | 620 | 000 | 343 | 397 | Library Benefits            | 117.42       | 0.00          |
|       |        |            |    |     |      |                    | Schaefer, Nicole Read Trng   | E | 01 | 010 | 640 | 000 | 000 | 394 | To Non-Ed Agency            | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Musolf, Nicole Literacy      | E | 01 | 010 | 640 | 000 | 312 | 185 | Literacy Aid Tchr Trng      | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Musolf, Nicole Literacy Trng | E | 01 | 010 | 640 | 000 | 356 | 185 | Read Act Literacy           | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Shroyer, Paula Literacy      | E | 01 | 010 | 640 | 000 | 356 | 185 | Read Act Literacy           | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Temple, Innana Literacy      | E | 01 | 010 | 640 | 000 | 356 | 185 | Read Act Literacy           | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Vondrasek, T Literacy        | E | 01 | 010 | 640 | 000 | 356 | 185 | Read Act Literacy           | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Peterson, Andrea Read Trng   | E | 01 | 010 | 640 | 000 | 357 | 185 | Read Act Tchr Comp Trng     | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Bollinger, Heather RE Sub    | E | 04 | 005 | 570 | 000 | 000 | 394 | EdVisions Regal Eagle Staff | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Harris, Amy RE Sub           | E | 04 | 005 | 570 | 000 | 000 | 394 | EdVisions Regal Eagle Staff | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Miller, Meghan RE Sub        | E | 04 | 005 | 570 | 000 | 000 | 394 | EdVisions Regal Eagle Staff | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Schweisthal, RE              | E | 04 | 005 | 570 | 000 | 000 | 394 | EdVisions Regal Eagle Staff | 0.00         | 0.00          |
|       |        |            |    |     |      |                    | Turi, Carrie                 | E | 04 | 005 | 570 | 000 | 000 | 394 | EdVisions Regal Eagle Staff | 333.10       | 0.00          |
|       |        |            |    |     |      |                    |                              |   |    |     |     |     |     |     |                             | \$95,654.41  | \$95,654.41   |

**Nerstrand Charter School #4055**  
**Outstanding Payments by Payment Date**

Bank: ABC

Acct#:

9/30/2026

| Co   | Pmt No | Pmt Type | Grp Code | Vendor                       | Pmt Date   | Check No | Amount   |
|------|--------|----------|----------|------------------------------|------------|----------|----------|
| 4055 | 9172   | Check    | 1 1805   | HOWARD QUAMME                | 08/28/2026 | 1001     | 570.00   |
|      | 9171   | Check    | 1 1412   | RATWIK, ROSZAK, & MALONEY, F | 08/28/2026 | 1002     | 2,349.31 |
|      | 9175   | Check    | 1 1812   | PAUL'S                       | 09/14/2026 | 1060     | 1,464.00 |
|      | 9174   | Check    | 1 1810   | SCAN AIR FILTER, INC.        | 09/29/2026 | 1061     | 209.04   |
|      | 9173   | Check    | 1 1781   | ELECTRO WATCHMAN, INC.       | 09/29/2026 | 1062     | 541.17   |
|      |        |          |          | Bank                         |            | Total    | 5,133.52 |

**Nerstrand Charter School #4055**  
**Outstanding Payments by Payment Date**

Bank: LCCB

Acct#:

9/30/2026

| Co   | Pmt No | Pmt Type | Grp Code | Vendor                     | Pmt Date   | Check No | Amount |
|------|--------|----------|----------|----------------------------|------------|----------|--------|
| 4055 | 9159   | Check    | 1 1391   | BUREAU OF CRIMINAL APPREHE | 09/13/2026 | 2760     | 32.00  |
|      |        |          |          | Bank                       |            | Total    | 32.00  |

**Nerstrand Charter School #4055**  
**Outstanding Payments by Payment Date**Bank: USB  
Acct#: 152100023570

9/30/2026

| Co   | Pmt No | Pmt Type | Grp Code | Vendor                      | Pmt Date   | Check No | Amount      |
|------|--------|----------|----------|-----------------------------|------------|----------|-------------|
| 4055 | 9169   | Check    | 1 1705   | ABDO LLP                    | 09/28/2026 | 17381    | 3,065.00    |
|      | 9165   | Check    | 1 1006   | CITY OF NERSTRAND           | 09/28/2026 | 17382    | 271.76      |
|      | 9166   | Check    | 1 1133   | INDEPENDENT SCHOOL DIST # 6 | 09/28/2026 | 17383    | 7,066.03    |
|      | 9167   | Check    | 1 1364   | NOVATION EDUCATION OPPORT   | 09/28/2026 | 17384    | 12,108.10   |
| Bank |        |          |          |                             |            | Total    | 22,510.89   |
|      |        |          |          |                             |            | Total    | \$27,676.41 |

# Nerstrand Charter School #4055

## Receipt Listing Report with Detail by Deposit

Page 1 of 3  
10/10/2026  
05:34:09

| Deposit Co | Bank            | Batch            | Rct No | Receipt Type | Receipt St | Date     | Check No         | Pmt Type | Grp Code | Customer              | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|------------|-----------------|------------------|--------|--------------|------------|----------|------------------|----------|----------|-----------------------|--------|----------|----------|----------------|----------------|------------------|
| 2106       | 4055            | LCCB             |        |              |            |          |                  |          |          |                       |        |          |          |                |                |                  |
|            | Gift NNO        | RE SupplyFees    | 2136   | Credit       | A          | 09/10/26 |                  | Check    | 1        | Miscellaneous         |        |          |          |                |                |                  |
|            |                 |                  |        |              |            | 4055     | R 01 000 000 000 | 000      | 096      | MN Child Museum Gift  |        |          |          |                | 130.00         | 0.00             |
|            |                 |                  |        |              |            | 4055     | R 01 000 000 000 | 000      | 096      | NNO AJ Design         |        |          |          |                | 500.00         | 0.00             |
|            |                 |                  |        |              |            | 4055     | R 01 000 000 000 | 000      | 096      | NNO Northfield Ins    |        |          |          |                | 250.00         | 0.00             |
|            |                 |                  |        |              |            | 4055     | R 04 000 000 000 | 000      | 050      | RE Nora Reg           |        |          |          |                | 30.00          | 0.00             |
|            |                 |                  |        |              |            | 4055     | R 04 000 000 000 | 000      | 050      | RE Clemmensen Kids    |        |          |          |                | 40.00          | 0.00             |
|            |                 |                  |        |              |            | 4055     | R 04 000 000 000 | 000      | 050      | RE Declan             |        |          |          |                | 30.00          | 0.00             |
|            |                 |                  |        |              |            | 4055     | R 01 000 000 000 | 000      | 050      | Supply/Tech Fees      |        |          |          |                | 385.00         | 0.00             |
|            |                 |                  |        |              |            |          |                  |          |          |                       |        |          |          | Receipt Total: | \$1,365.00     | \$0.00           |
|            |                 |                  |        |              |            |          |                  |          |          |                       |        |          |          | Deposit Total: | \$1,365.00     | \$0.00           |
| 2107       | 4055            | LCCB             |        |              |            |          |                  |          |          |                       |        |          |          |                |                |                  |
|            | SupplyFees      | Gifts EagleBluff | 2137   | Credit       | A          | 09/01/26 |                  | Check    | 1        | Miscellaneous         |        |          |          |                |                |                  |
|            |                 |                  |        |              |            | 4055     | R 01 000 000 000 | 000      | 050      | Supply/Tech Fees      |        |          |          |                | 4,950.00       | 0.00             |
|            |                 |                  |        |              |            | 4055     | R 01 000 000 000 | 000      | 050      | Gift for supply fees  |        |          |          |                | 10.00          | 0.00             |
|            |                 |                  |        |              |            | 4055     | R 01 000 000 000 | 000      | 050      | Gift for Eagle Bluff  |        |          |          |                | 105.00         | 0.00             |
|            |                 |                  |        |              |            | 4055     | R 01 000 000 000 | 000      | 050      | Eagle Bluff Fees      |        |          |          |                | 1,862.00       | 0.00             |
|            |                 |                  |        |              |            |          |                  |          |          |                       |        |          |          | Receipt Total: | \$6,927.00     | \$0.00           |
|            |                 |                  |        |              |            |          |                  |          |          |                       |        |          |          | Deposit Total: | \$6,927.00     | \$0.00           |
| 2108       | 4055            | LCCB             |        |              |            |          |                  |          |          |                       |        |          |          |                |                |                  |
|            | RE registration |                  | 2138   | Credit       | A          | 09/01/26 |                  | Check    | 1        | Miscellaneous         |        |          |          |                |                |                  |
|            |                 |                  |        |              |            | 4055     | R 04 000 000 000 | 000      | 050      | RE Registration       |        |          |          |                | 210.00         | 0.00             |
|            |                 |                  |        |              |            |          |                  |          |          |                       |        |          |          | Receipt Total: | \$210.00       | \$0.00           |
|            |                 |                  |        |              |            |          |                  |          |          |                       |        |          |          | Deposit Total: | \$210.00       | \$0.00           |
| 2109       | 4055            | USB              |        |              |            |          |                  |          |          |                       |        |          |          |                |                |                  |
|            | IDEAS           |                  | 2139   | Credit       | A          | 09/14/26 |                  | Wire     | 1        | MDE                   |        |          |          |                |                |                  |
|            |                 |                  |        |              |            | 4055     | B 01 121 000     |          |          | FY26 Stdnt Support    |        |          |          |                | 82.51          | 0.00             |
|            |                 |                  |        |              |            | 4055     | R 01 000 000 000 | 000      | 201      | Endow Fund Apportion  |        |          |          |                | 5,268.49       | 0.00             |
|            |                 |                  |        |              |            | 4055     | R 01 000 000 000 | 000      | 211      | General Education Aid |        |          |          |                | 84,446.28      | 0.00             |
|            |                 |                  |        |              |            |          |                  |          |          |                       |        |          |          | Receipt Total: | \$89,797.28    | \$0.00           |
|            |                 |                  |        |              |            |          |                  |          |          |                       |        |          |          | Deposit Total: | \$89,797.28    | \$0.00           |
| 2110       | 4055            | LCCB             |        |              |            |          |                  |          |          |                       |        |          |          |                |                |                  |
|            | Gifts Fees NNO  | RE               | 2140   | Credit       | A          | 09/28/26 |                  | Check    | 1        | Miscellaneous         |        |          |          |                |                |                  |
|            |                 |                  |        |              |            | 4055     | R 01 000 000 000 | 000      | 096      | PTO Zoo Fidtrp Gift   |        |          |          |                | 895.00         | 0.00             |

Nerstrand Charter School #4055  
Receipt Listing Report with Detail by Deposit

| Deposit Co     | Bank | Batch | Rct No | Receipt Type | Receipt St | Date     | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount        | Applied Amount              | Unapplied Amount |  |  |  |  |  |  |  |  |  |  |  |             |        |
|----------------|------|-------|--------|--------------|------------|----------|----------|----------|----------|----------|--------|----------|----------|-----------------------|-----------------------------|------------------|--|--|--|--|--|--|--|--|--|--|--|-------------|--------|
| 2110           | 4055 | LCCB  | 2140   | Credit       | A          | 09/28/26 | 4055     | R        | 01       | 000      | 000    | 016      | 000      | 096                   | Check 1                     |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Miscellaneous               |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Valley Grove Peace Garden G |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | supply fees                 |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Fidelity NNO                |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Fidelity NNO                |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Prof Dental Grp NNO         |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Agri Cntr NNO               |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Prairie Creek NNO           |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Braelyn                     |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Harry                       |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Allastar                    |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
| Ada Wren Emory |      |       |        |              |            |          |          |          |          |          |        |          |          |                       |                             |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
| Receipt Total: |      |       |        |              |            |          |          |          |          |          |        |          |          | \$11,058.25           | \$0.00                      |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
| Deposit Total: |      |       |        |              |            |          |          |          |          |          |        |          |          | \$11,058.25           | \$0.00                      |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
| 2111           | 4055 | USB   | 2141   | Credit       | A          | 09/28/26 | 4055     | B        | 01       | 121      | 000    | Wire     | 1        | MDE                   |                             |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          | FY26 Gen Ed           |                             |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          | FY26 Sped             |                             |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          | FY26 Lease            |                             |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          | FY26 Literacy fin 312 |                             |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          | FY26 Library          |                             |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          | FY26 Stdnt Support    |                             |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          | FY26 Para Trng        |                             |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          | General Education Aid |                             |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          | 211                   |                             |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          | Receipt Total:        |                             |                  |  |  |  |  |  |  |  |  |  |  |  | \$93,734.91 | \$0.00 |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          | Deposit Total:        |                             |                  |  |  |  |  |  |  |  |  |  |  |  | \$93,734.91 | \$0.00 |
| 2114           | 4055 | USB   | 2144   | Credit       | A          | 09/30/26 | 4055     | R        | 01       | 000      | 000    | 000      | 000      | 092                   | Wire 1                      |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Miscellaneous               |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | Interest Earnings           |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
|                |      |       |        |              |            |          |          |          |          |          |        |          |          |                       | 353.39                      |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
| Receipt Total: |      |       |        |              |            |          |          |          |          |          |        |          |          | \$353.39              | \$0.00                      |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |
| Deposit Total: |      |       |        |              |            |          |          |          |          |          |        |          |          | \$353.39              | \$0.00                      |                  |  |  |  |  |  |  |  |  |  |  |  |             |        |

| Deposit Co | Bank | Batch | Rct No | Receipt<br>Type | Receipt<br>St | Date     | Check No                      | Pmt<br>Type | Grp Code | Customer                           | Inv No | Inv<br>Date | Inv<br>Type | Invoice<br>Amount | Applied<br>Amount | Unapplied<br>Amount |
|------------|------|-------|--------|-----------------|---------------|----------|-------------------------------|-------------|----------|------------------------------------|--------|-------------|-------------|-------------------|-------------------|---------------------|
| 2115       | 4055 | USB   |        |                 |               |          |                               |             |          |                                    |        |             |             |                   |                   |                     |
| Interest   |      |       | 2145   | Credit          | A             | 09/30/26 | 4055 R 01 000 000 000 000 092 | Wire        | 1        | Miscellaneous<br>Interest Earnings |        |             |             |                   | 1,827.04          | 0.00                |
|            |      |       |        |                 |               |          |                               |             |          |                                    |        |             |             | Receipt Total:    | \$1,827.04        | \$0.00              |
|            |      |       |        |                 |               |          |                               |             |          |                                    |        |             |             | Deposit Total:    | \$1,827.04        | \$0.00              |
| 2116       | 4055 | USB   |        |                 |               |          |                               |             |          |                                    |        |             |             |                   |                   |                     |
| MA         |      |       | 2146   | Credit          | A             | 09/10/26 | 4055 R 01 000 000 000 372 071 | Wire        | 1        | MDE<br>Med Assist Fr Dept of HS    |        |             |             |                   | 537.19            | 0.00                |
|            |      |       |        |                 |               |          |                               |             |          |                                    |        |             |             | Receipt Total:    | \$537.19          | \$0.00              |
|            |      |       |        |                 |               |          |                               |             |          |                                    |        |             |             | Deposit Total:    | \$537.19          | \$0.00              |
| 2117       | 4055 | USB   |        |                 |               |          |                               |             |          |                                    |        |             |             |                   |                   |                     |
| MA         |      |       | 2147   | Credit          | A             | 09/23/26 | 4055 R 01 000 000 000 372 071 | Wire        | 1        | MDE<br>Med Assist Fr Dept of HS    |        |             |             |                   | 48.84             | 0.00                |
|            |      |       |        |                 |               |          |                               |             |          |                                    |        |             |             | Receipt Total:    | \$48.84           | \$0.00              |
|            |      |       |        |                 |               |          |                               |             |          |                                    |        |             |             | Deposit Total:    | \$48.84           | \$0.00              |
|            |      |       |        |                 |               |          |                               |             |          |                                    |        |             |             | Report Total:     | \$205,858.90      | \$0.00              |

**Nerstrand Charter School #4055**  
**Reconciliation Worksheet Report**  
**09/30/2026**

| Audit No | Statement Date | Co   | Bank Code | Bank Name/Description                                      |
|----------|----------------|------|-----------|------------------------------------------------------------|
| 1360     | 09/30/2026     | 4055 | LCCB      | Lake Country Community Bank<br>Lake Country Community Bank |

**Worksheet has been Finalized**

Statement Amount 97,331.40

Deposits in Transi 0.00

**Outstanding Payments**

Checks 32.00

Wires 0.00

SHR - Payments 0.00

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount 0.00

Amount Per Bank 97,299.40

GL Account Balance 97,299.40

Difference 0.00

Co L Fd Org Pro Crs Fin O/S  
4055 B 01 101 003

Ty  
F

Adjustments  
00/00/0000

| Audit No | Statement Date | Co   | Bank Code | Bank Name/Descriptor        |
|----------|----------------|------|-----------|-----------------------------|
| 1361     | 09/30/2026     | 4055 | USB       | US BANK<br>CHECKING ACCOUNT |

Worksheet has been Finalized

Statement Amount 802,669.55

Deposits in Transit 0.00

Outstanding Payments

Checks 22,510.89

Wires 0.00

SHR - Payments 0.00

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount 0.00

Amount Per Bank 780,158.66

GL Account Balance 780,158.66

Difference 0.00

Co L Fd Org Pro Crs Fin O/S  
4055 B 01 101 000Ty  
F

Adjustments

00/00/0000

## **604 INSTRUCTIONAL CURRICULUM**

### **I. PURPOSE**

The purpose of this policy is to provide for the development of course offerings for students.

### **II. GENERAL STATEMENT OF POLICY**

A. Instruction must be provided in at least the following subject areas:

1. basic communication skills including reading and writing, literature, and fine arts;
2. mathematics and science;
3. social studies, including history, geography, economics, government, and citizenship;
4. health and physical education;
5. the arts;
6. career and technical education; and
7. world languages.

B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and courses

required in all elective subject areas. The instructional approach will be nonsexist and multicultural.

C. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.

D. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the charter school and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.

E. The executive director shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.

F. The charter school may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

### **III. REQUIRED ACADEMIC STANDARDS**

A. The following subject areas are required for statewide accountability:

1. language arts,
2. mathematics,
3. science,
4. social studies,
5. physical education,

6. health, for which locally developed academic standards apply; and
7. the arts.

B. Elementary and middle schools must offer at least three (3) and require at least two (2) of the following five (5) arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three (3) and require at least one (1) of the following five (5) arts areas: media arts, dance, music, theater, and visual arts.

#### **IV. PARENTAL CURRICULUM REVIEW**

The charter school shall have a procedure for a parent, guardian, or an adult student, eighteen (18) years of age or older, to review the content of the instructional materials to be provided to a minor child or to an adult student and, if the parent, guardian, or adult student objects to the content, to make reasonable arrangements with school personnel for alternative instruction. Alternative instruction may be provided by the parent, guardian, or adult student if the alternative instruction, if any, offered by the school board does not meet the concerns of the parent, guardian, or adult student. The school board is not required to pay for the costs of alternative instruction provided by a parent, guardian, or adult student. School personnel may not impose an academic or other penalty upon a student merely for arranging alternative instruction under this section. School personnel may evaluate and assess the quality of the student's work.

**Legal References:** Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120B.021 (Required Academic Standards)  
Minn. Stat. § 120B.022 (Elective Standards)  
Minn. Stat. § 120B.023 (Benchmarks)  
Minn. Stat. § 120B.101 (Curriculum)  
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)

Minn. Stat. § 120B.20 (Parental Curriculum Review)  
Minn. Stat. § 120B.021 (Required Academic Standards)  
Minn. Stat. § 120B.022 (Elective Standards)  
Minn. Stat. § 120B.023 (Benchmarks Implement, Supplement Statewide Academic Standards)  
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)  
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)  
Minn. Stat. § 124D.58 – 65 (Education for English Learners Act)  
*Mahmoud v. Taylor*; 606 U.S. 522 (2025)

**Cross References:** MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 605 (Alternative Programs)

## **606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS**

### **I. PURPOSE**

The purpose of this policy is to provide direction for selection of textbooks and instructional materials.

### **II. GENERAL STATEMENT OF POLICY**

The charter school board recognizes that selection of textbooks and instructional materials is a vital component of the charter school's curriculum. The school board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials.

### **III. RESPONSIBILITY OF SELECTION**

A. While the charter school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the executive director the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.

B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials that:

1. support the goals and objectives of the education programs;
2. consider the needs, age, and maturity of students;

3. foster respect and appreciation for cultural diversity and varied opinion;
4. fit within the constraints of the charter school budget;
5. are in the English language. Another language may be used, pursuant to Minnesota Statutes, section 124D.61;
6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism; and
7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.

C. The executive director shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents, and other interested members of the charter school community. This procedure shall be coordinated with the charter school's curriculum development effort and may utilize advisory committees.

D. All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any applicable program shall be available for inspection by the parents or guardians of the students.

#### **IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS**

A. The executive director shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.

B. The executive director shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

## **V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS**

A. The school board recognizes differences of opinion on the part of some members of the charter school community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials.

B. The executive director shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.

C. The executive director shall present a procedure to the school board for review and approval regarding reconsideration of textbooks or other instructional materials. When approved by the school board, such procedure shall be an addendum to this policy.

**Legal References:** Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction – Knowledge and Skills)  
Minn. Stat. § 120B.235 (American Heritage Education)  
Minn. Stat. § 124D.59-124D.61 (Education for English Learners Act)  
Minn. Stat. Ch. 124E (Charter Schools)  
Minn. Stat. § 124E.07 (Board of Directors)  
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)  
20 U.S.C. 1232h(a) (Protection of Pupil Rights)

*Hazelwood Sch. Dist. v. Kuhlmeier*, 484 U.S. 260 (1988)

*Pratt v. Independent Sch. Dist. No. 831*, 670 F.2d 771 (8<sup>th</sup> Cir. 1982)

**Cross References:** MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 604 (Instructional Curriculum)

## **607 ORGANIZATION OF GRADE LEVELS**

### **I. PURPOSE**

The purpose of this policy is to address the grade level organization of schools within the charter school.

### **II. GENERAL STATEMENT OF POLICY**

A. The policy of the charter school is to address the groupings of grade levels as recognized in Minnesota Statutes, section 120A.05, as follows:

**Elementary Grades are defined at Nerstrand Elementary School as Kindergarten through Fifth.**

B. The executive director may seek school board approval to administer certain programs on a nongraded basis or a design different from that indicated. Program proposals that seek school board approval must meet all state requirements and reflect the rationale for the modification.

C. The charter school may request documentation that verifies a student falls within the school's minimum and maximum age requirements for admission to publicly funded prekindergarten, preschool, kindergarten, or grades 1 through 12. Documentation may include a passport, a hospital birth record or physician's certificate, a baptismal or religious certificate, an adoption record, health records, immunization records, immigration records, previously verified school records, early childhood screening records, Minnesota Immunization Information Connection records, or an affidavit from a parent.

### **III. DEFINITIONS**

A. “Kindergarten” means a program designed for students five (5) years of age on September 1 of the calendar year in which the school year commences that prepares students to enter first grade the following school year.

B. “Prekindergarten” means a program designed for students younger than five (5) years of age on September 1 of the calendar year in which the school year commences that prepares students to enter kindergarten the following school year.

**Legal References:** Minn. Stat. § 120A.05, Subds. 9, 10a, 11, 13, 17 (Public Schools)  
Minn. Stat. § 120A.20, Subd. 4 (Verification of Age for Admission to Public School)  
Minn. Stat. § 124E.07 (Board of Directors)

**Cross References:** None

## **610 FIELD TRIPS**

### **I. PURPOSE**

The purpose of this policy is to provide guidelines for student trips and to identify the general process to be followed for review and approval of trip requests.

### **II. GENERAL STATEMENT OF POLICY**

The general expectation of the charter school board is that all student trips will be well planned, conducted in an orderly manner and safe environment, and will relate directly to the objectives of the class or activity for which the trip is requested. Student trips will be categorized within three (3) general areas:

#### **A. Instructional Trips**

Trips that take place during the school day, relate directly to a course of study, and require student participation shall fall in this category. These trips shall be subject to review and approval of the building principal and shall be financed by charter school funds within the constraints of the school building budget. Fees may not be assessed against students to defray direct costs of instructional trips.

#### **B. Supplementary Trips**

This category pertains to those trips in which students voluntarily participate and which usually take place outside the regular school day. Examples of trips in this category involve student activities, clubs, and other special interest groups. These

trips are subject to review and approval of the activities director and/or the building principal. Financial contributions by students may be requested.

C. Extended Trips

1. Trips that involve one or more overnight stops fall into this category. Extended trips may be instructional or supplementary and must be requested well in advance of the planned activity. An extended trip request form must be completed and approved at each level: student, executive director, and school board. Exceptions to the approval policy may be granted or expedited to accommodate emergencies or contingencies (e.g., tournament competition).

2. The charter school board acknowledges and supports the efforts of booster clubs and similar organizations in providing extended trip opportunities for students.

### **III. REGULATIONS**

A. Rules of conduct and discipline for students and employees shall apply to all student trip activities.

B. The charter school administration shall be responsible for providing more detailed procedures, including parental involvement, supervision, and such other factors deemed important and in the best interest of students.

C. Transportation shall be furnished through a commercial carrier or charter school-owned vehicle.

D. An employee may use a personal vehicle to transport staff or personal property for purposes of a field trip upon prior, written approval from administration.

E. An employee must not use a personal vehicle to transport one (1) or more students for purposes of a field trip.

#### **IV. SCHOOL BOARD REVIEW**

The executive director shall at least annually report to the charter school board upon the utilization of trips under this policy.

- Legal References:** Minn. Stat. § 123B.36 (Authorized Fees)  
Minn. Stat. § 123B.37 (Prohibited Fees)  
Minn. Stat. § 123B.49 (Cocurricular and Extracurricular Activities;  
Insurance)  
Minn. Stat. § 169.011, Subd. 71(a) (Definition of a School Bus)  
Minn. Stat. § 169.454, Subd. 13 (Type III Vehicle Standards – Exemption)  
*Sonkowsky v. Board of Educ. for Indep. Sch. Dist. No. 721*, 327 F.3d 675  
(8<sup>th</sup> Cir. 2003)  
*Lee v. Pine Bluff Sch. Dist.*, 472 F.3d 1026 (8<sup>th</sup> Cir. 2007)
- Cross References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal  
of Charter School Employees)  
MSBA/MASA Model Policy 423 (Employee – Student Relationships)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 707 (Transportation of Public School  
Students)  
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)  
MSBA/MASA Model Policy 710 (Extracurricular Transportation)

## **614 CHARTER SCHOOL TESTING PLAN AND PROCEDURE**

### **I. PURPOSE**

The purpose of this policy is to set forth the charter school's testing plan and procedure.

### **II. GENERAL STATEMENT OF POLICY**

The policy of the charter school is to implement procedures for testing, test security, documentation, and record keeping.

### **III. DUTIES OF CHARTER SCHOOL PERSONNEL REGARDING TEST ADMINISTRATION**

#### **A. Executive Director**

##### **1. Responsibilities before testing.**

a. Designate a charter school assessment coordinator and technology coordinator.

b. The executive director, or a designee who has been authorized to be the identified official with authority by the charter school board, pre-authorizes staff access for applicable Minnesota Department of Education (MDE) secure systems.

c. Annually review and recertify staff who have access to MDE secure systems.

d. Read and complete the *Assurance of Test Security and Non-Disclosure*.

- e. Establish a culture of academic integrity.
- f. Fully cooperate with MDE representatives conducting site visits or Minnesota Test of Academic Skills (MTAS) audits during testing.
- g. Ensure student information is current and accurate.
- h. Ensure that a current charter school test security procedure is in place and that all relevant staff have been provided school training on test administration and test security.
- i. Ensure that a current process is included for tracking which students tested with which test monitors and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).
- j. Confirm the charter school assessment coordinator has current information and training specific to test security and the administration of statewide assessments.
- k. Confirm the charter school assessment coordinator completes Pre-test Editing in the Test Web Edit System (WES).
- l. Post on the charter school website and email the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form.

2. Responsibilities after testing.

- a. Confirm the charter school assessment coordinator and Minnesota Automated Reporting Student System (MARSS) coordinator complete Post-test Editing in Test WES.
- b. Verify with the charter school assessment coordinator that all test security issues have been reported to MDE and are being addressed.

- c. Confirm the MARSS coordinator has updated all student records for Post-test Editing.
- d. Confirm the charter school assessment coordinator has finalized the charter school's assessment information prior to the close of Post-test Editing in Test WES.
- e. Discuss assessment results with the charter school assessment coordinator and school administrators.

B. Charter School Assessment Coordinator

- 1. Responsibilities before testing.
  - a. Serve as primary contact with MDE regarding policy and procedure questions related to test administration.
  - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - c. Confirm all staff who handle test materials, administer tests, or have access to secure test content have completed the *Assurance of Test Security and Non-Disclosure*.
    - (1) Maintain the completed *Assurance of Test Security and Non-Disclosure* for two years after the end of the academic school year in which testing took place.
  - d. Review with all staff the *Assurance of Test Security and Non-Disclosure* and their responsibilities thereunder.
  - e. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
  - f. Establish charter school testing schedule within the testing windows specified by the MDE and service providers.
  - g. Prepare testing conditions, including user access to service provider websites, preparing readiness for online testing, preparing

a plan for tracking which students test on which computers or devices, ensure accommodations are indicated as necessary, providing students with opportunity to become familiar with test format, item types, and tools prior to test administration; establishing process for inventorying and distributing secure test materials when necessary; preparing procedures for expected and unexpected situations occurring during testing; planning for addressing technical issues while testing; identify staff who will enter student responses from paper accommodated test materials and scores from MTAS administration online.

h. Train school assessment coordinators, test monitors, MTAS test administrators, and ACCESS (test for English language learners) and Alternate ACCESS test administrators.

(1) Provide training on proper test administration and test security (Pearson's Training Management System).

(2) Verify staff complete any and all test-specific training.

i. Maintain security of test content, test materials, and record of all staff involved.

(1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.

(2) Organize secure test materials for online administrations and keep them secure.

(3) Define chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.

- j. Confirm that all students have appropriate test materials.
2. Responsibilities on testing day(s).
- a. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and policies and procedures.
  - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
  - c. Contact the MDE assessment contact within 24 hours of a security breach and submit the *Test Security Notification* in Test WES within 48 hours.
  - d. Address invalidations and test or accountability codes.
3. Responsibilities after testing.
- a. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.
  - b. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
  - c. Return secure test materials as outlined in applicable manuals and resources.
  - d. Collect security documents and maintain them for two years from the end of the academic school year in which testing took place.
  - e. Review student assessment data and resolve any issues.
  - f. Distribute Individual Student Reports no later than fall parent/teacher conferences.

C. School Principal (Executive Director)

1. Responsibilities before testing.

- a. Designate a school assessment coordinator and technology coordinator for the charter school.
- b. Be knowledgeable about proper test administration and test security as outlined in manuals and directions.
- c. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- d. Communicate the importance of test security and expectation that staff will keep test content secure and act with honesty and integrity during test administration.
- e. Provide adequate secure storage space for secure test materials before, during, and after testing until they are returned to the service provider or securely disposed of.
- f. Ensure adequate computers and/or devices are available and rooms are appropriately set up for online testing.
- g. Verify that all test monitors and test administrators receive proper training for test administration.
- h. Ensure students taking specified tests have the opportunity to become familiar with test format, item types, and tools prior to test administration.
- i. Include the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form in the student handbook.

2. Responsibilities on testing day(s).

- a. Ensure that test administration policies and procedures and test security requirements in all manuals and directions are followed.
  - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
3. Responsibilities after testing.
- a. Ensure all secure test materials are collected, returned, and/or disposed of securely as required in any manual.
  - b. Ensure requirements for embargoed final assessment results are followed.

D. School Assessment Coordinator

1. Responsibilities before testing.
- a. Implement test administration and test security policies and procedures.
  - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - c. Ensure all staff who handle test materials, administer tests, or have access to secure test content read and complete the *Assurance of Test Security and Non-Disclosure*.
  - d. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
  - e. Prepare testing conditions, including the following: schedule rooms and computer labs; arrange for test monitors and administrators; arrange for additional staff to assist with unexpected situations; arrange for technology staff to assist with technical issues; develop a plan for tracking which students test on which computers or devices; plan seating arrangements for students; ensure preparations are completed for Optional Local

Purpose Assessment (OLPA), Minnesota Comprehensive Assessment (MCA), and ACCESS online testing; ensure accommodations are properly reported; confirm how secure paper test materials will arrive and quantities to expect; address accommodations and specific test administration procedures; determine staff who will enter the student responses from paper accommodated test materials and scores from MTAS administrations online.

f. Train staff, including all state-provided training materials, policies and procedures, and test-specific training.

g. Maintain security of test content and test materials.

(1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.

(2) Organize secure test materials for online administrations and keep them secure.

(3) Follow chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.

(4) Identify need for additional test materials to charter school's assessment coordinator.

(5) Provide MTAS student data collection forms if necessary.

(6) Distribute applicable ACCESS and Alternate ACCESS *Test Administrator Scripts* and *Test Administration Manuals* to test administrators so they can

become familiar with the script and prepare for test administration.

(7) Confirm that all students taking ACCESS and Alternate ACCESS have appropriate test materials and preprinted student information on the label is accurate.

2. Responsibilities on testing day(s).

a. Distribute materials to test monitors and ACCESS test administrators and ensure security of test materials between testing sessions and that charter school procedures are followed.

b. Ensure *Test Monitor and Student Directions* and *Test Administrator Scripts* are followed and answer questions regarding same.

c. Fully cooperate with MDE representatives conducting site visits or MTAS audits, as applicable.

d. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and test administration policies and procedures.

e. Report testing irregularities to charter school's assessment coordinator using the *Test Administration Report*.

f. Report security breaches to the charter school's assessment coordinator as soon as possible.

3. Responsibilities after testing.

a. Ensure that all paper test materials are kept locked and secure and security checklists completed.

b. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.

- c. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
- d. Return secure test materials as outlined in applicable manuals and resources.
- e. Prepare materials for pickup by designated carrier on designated date(s). Maintain security of all materials.
- f. Ensure requirements for embargoed final assessment results are followed.

E. Media Specialist

- 1. Ensure that charter school is prepared for online test administration and provide technical support to staff.
- 2. Acquire all necessary user identifications and passwords.
- 3. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- 4. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
- 5. Attend charter school training and any service provider technology training.
- 6. Review, use, and be familiar with all service provider technical documentation.
- 7. Prepare computers and devices for online testing.
- 8. Confirm site readiness.
- 9. Provide all necessary accessories for testing, technical support/troubleshooting during test administration and contact service provider help desks as needed.

F. Test Monitor

1. Responsibilities before testing.
  - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - b. Attend trainings related to test administration and security.
  - c. Complete required training course(s) for tests administering.
  - d. Be knowledgeable about how to contact the charter school assessment coordinator during testing, where to pick up materials on day of test, and plan for securing test materials between test sessions.
  - e. Be knowledgeable regarding student accommodations.
  - f. Remove or cover any instructional posters or visual materials in the testing room.
2. Responsibilities on testing day(s).
  - a. Before test.
    - (1) Receive and maintain security of test materials.
    - (2) Verify that all test materials are received.
    - (3) Ensure proper number of computers/devices or paper accommodated test materials are present.
    - (4) Verify student testing tickets and appropriate allowable materials.
    - (5) Assign numbered test books to individual students.
    - (6) Complete information as directed.

(7) Record extra test materials.

b. During test.

(1) Verify that students are logged in and taking the correct test or using the correct grade-level and tier test booklet for students with paper accommodated test materials.

(2) Follow all directions and scripts exactly.

(3) Follow procedures for restricting student access to cell phones and other electronic devices, including wearable electronic devices.

(4) Stay in testing room and remain attentive during entire test session. Practice active monitoring by circulating throughout the room during testing.

(5) Be knowledgeable about responding to emergency or unusual circumstances and technology issues.

(6) Do not review, discuss, capture, email, post, or share test content in any format.

(7) Ensure all students have been provided the opportunity to independently demonstrate their knowledge.

(8) Fully cooperate with MDE representatives conducting site visits or MTAS audits.

(9) Document the students who tested with the test monitor and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).

- (10) Document students who require a scribe or translated directions or any unusual circumstances and report to charter school assessment coordinator.
- (11) Report any possible security breaches as soon as possible.
- c. After test.
  - (1) Follow directions and scripts exactly.
  - (2) Collect all materials and keep secure after each session. Upon completion return to the school assessment coordinator.
  - (3) Immediately report any missing test materials to the school assessment coordinator.

G. MTAS Test Administrator

- 1. Before testing.
  - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - b. Attend trainings related to test administration and security.
  - c. Complete required training course(s) for tests administering.
  - d. Be knowledgeable as to when and where to pick up MTAS materials and the school's plan for keeping test materials secure.
  - e. Prepare test materials for administration, including objects and manipulatives, special instructions, and specific adaptations for each student.
- 2. Responsibility on testing day(s).

- a. Before the test.
  - (1) Maintain security of materials.
  - (2) Confirm appropriate MTAS materials are available and prepared for student.
- b. During the test.
  - (1) Administer each task to each student and record the score.
  - (2) Be knowledgeable about how to contact the charter school or school assessment coordinator, if necessary, and responding to emergency and unusual circumstances.
  - (3) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
  - (4) Document and report and unusual circumstances to the charter school or school assessment coordinator.
- c. After the test.
  - (1) Keep materials secure.
  - (2) Return all materials.
  - (3) Return objects and manipulatives to classroom.
  - (4) Enter MTAS scores online or return data collection forms to the charter school or school assessment coordinator.

H. MARSS Coordinator

- 1. Responsibilities before testing.

a. Confirm all eligible students have unique state student identification (SSID) or MARSS numbers.

b. Ensure English language and special education designations are current and correct for students testing based on those designations.

c. Submit MARSS data on an ongoing basis to ensure accurate student demographic and enrollment information.

2. Responsibilities after testing.

a. Ensure accurate enrollment of students in school during the accountability windows.

b. Ensure MARSS identifying characteristics are correct, especially for any student not taking an accountability test.

c. Work with charter school assessment coordinator to edit discrepancies during the Post-test Edit window in Test WES.

I. Any Person with Access to Test Materials

Read and complete the *Assurance of Test Security and Non-Disclosure*.

**IV. TEST SECURITY**

A. Test Security Procedures will be adopted by charter school administration.

B. Students will be informed of the following:

1. The importance of test security;

2. Expectation that students will keep test content secure;

3. Expectation that students will act with honesty and integrity during test administration;

4. Expectation that students will not access cell phones, wearable technology (e.g., smart watches, fitness trackers), or other devices that can electronically send or receive information. The test of a student who wears a device during testing must be invalidated.

If a student completes testing and then accesses a cell phone or other prohibited device (including wearable technology), the charter school must take further action to determine if the test should be invalidated, rather than automatically invalidating the test.

5. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.

C. Staff will be informed of the following:

1. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.

2. Other contact information and options for reporting security concerns.

## **V. REQUIRED DOCUMENTATION FOR PROGRAM AUDIT**

A. The charter school shall maintain records necessary for program audits conducted by MDE. The records must include documentation consisting of the following:

1. Signed *Assurance of Test Security and Non-Disclosure* forms must be maintained for two years after the end of the academic year in which the testing took place.

2. Charter school security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.

3. School security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
4. Test Monitor Test Materials Security Checklist provided for each group of students assigned to a test monitor must be maintained for two years after the end of the academic school year in which testing took place.
5. Charter school test monitor tracking documentation must be maintained for two years after the end of the academic year in which the tracking took place.
6. ACCESS and Alternate ACCESS Packing List and Security Checklist provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
7. Documentation of charter school staff training on test administration and test security must be maintained for two years after the end of the academic school year in which testing took place.
8. *Test Security Notification* must be maintained for two years after the end of the academic school year in which testing took place.
9. *Test Administration Report* must be maintained for one year after the end of the academic school year in which testing took place.
10. Record of staff trainings and test-specific trainings must be maintained for one year after the end of the academic year in which testing took place.

## **VI. RETALIATION PROHIBITED**

An employee who discloses information to the MDE Commissioner or a parent or guardian about service disruptions or technical interruptions related to administering assessments under Minnesota Statutes, section 120B.30 is protected under section 181.932, governing disclosure of information by employees.

***Legal References:*** Minn. Stat. § 13.34 (Examination Data)  
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)  
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)  
Minn. Stat. § 120B.36, Subd. 2 (School Accountability)  
Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.082 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

***Cross References:*** MSBA/MASA Model Policy 601 (Charter School Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 616 (Charter School System Accountability)  
Minnesota PearsonAccess Next Resources and Forms:  
<http://minnesota.pearsonaccessnext.com/policies-and-procedures/>

## **721 PROCUREMENT POLICY**

### **I. PURPOSE**

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the charter school. This policy also seeks to ensure compliance with Minnesota procurement laws governing charter schools.

### **II. DEFINITIONS**

A. “Compensation for personal services” includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations, section 200.431 (Compensation - Fringe Benefits).

B. “Competitive procurement process” means a process for procurement by sealed bids or by proposals under Minnesota Statutes, section 124E.26, subdivision 4a.

C. “Contract” means a legal instrument by which the charter school purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations, Part 200, does not include a legal instrument, even if the charter school considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.

D. “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

E. “Equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the charter school for financial statement purposes, or \$10,000.

F. “Federal award” has the meaning, depending on the context, in either paragraph 1. or 2. below:

1.

a. The federal financial assistance that the charter school receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, section 200.101; or

b. The cost-reimbursement contract under the federal Acquisition Regulations that the charter school receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, section 200.101.

2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (2) of the definition of *Federal financial assistance* in 2 Code of Federal Regulations 200.1, or the cost-reimbursement contract awarded under the federal Acquisition Regulations.

3. “Federal award” does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.

G. “Grants” includes

1. “State-administered grants” are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).

2. “Direct grants” are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

H. “Non-federal entity” means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

I. “Post-retirement health plans” refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations, section 200.431(g) for retirees and their spouses, dependents, and survivors.

J. “Severance pay” is a payment in addition to regular salaries and wages by the charter school to workers whose employment is being terminated.

K. “Travel costs” are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the charter school.

### **III. PROCUREMENT METHOD OPTIONS**

A. Procurement by micro-purchase

The acquisition of supplies or services when the aggregate dollar amount of the procurement transaction does not exceed the micro-purchase threshold (generally \$10,000, except as otherwise discussed in 48 Code of Federal Regulations, subpart 2.1 or as periodically adjusted for inflation).

B. Procurement by small purchase procedures

This procurement method may be used when the value of the procurement transaction does not exceed the federal simplified acquisition threshold and is within the state threshold of \$175,000. If a small purchase procedure is used, price or rate quotations must be obtained from an adequate number of qualified sources. Unless specified by the Federal agency, the charter school may exercise judgment in determining what number is adequate.

C. Procurement by sealed bids (formal advertising)

This procurement method involves a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.

D. Procurement by competitive proposals

This procurement method is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.

E. Procurement by noncompetitive proposals

This procurement method involves solicitation of a proposal from only one source.

F. A charter school procurement policy must at a minimum include:

1. conflict of interest provisions consistent with Minnesota Statutes, section 124E.14;
2. thresholds for purchases by employees without board approval;
3. thresholds for purchases that require competitive procurement processes as defined in Minnesota Statutes, section 124E.02, paragraph (e), except that a competitive procurement process must occur for any procurement estimated to exceed \$25,000; and
4. a prohibition on breaking up a procurement into smaller components to avoid the thresholds established in 2. and 3. above.

G. Notwithstanding Paragraph B, clause (3) above, for a procurement estimated to exceed \$25,000 but not \$175,000, the purchase may be made either by a competitive procurement process, or by direct negotiation, by obtaining two or more bids or proposals for the purchase or sale when possible and without advertising for bids or proposals or otherwise complying with the requirements of a competitive procurement process.

H. If a procurement is estimated to exceed \$175,000, a competitive procurement process must occur.

#### IV. GENERAL PROCUREMENT STANDARDS

A. The charter school must use its own documented procurement procedures that reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.

B. The charter school must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

C. The charter school's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach. Breaking up a procurement into smaller components to avoid the thresholds established in this policy is prohibited.

D. The charter school must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

E. The charter school must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.

F. The charter school alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the charter school of any contractual responsibilities under its contracts.

G. The charter school must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are considered.

H. Thresholds for Employee Purchases

1. The Executive Director and/or designee, in conjunction with the charter school board, is responsible for overseeing the procurement process, including establishment of procedures, internal controls, quality assurance, methods of greatest economy, and compliance with all applicable laws. To be valid, all contracts must be approved by the board, except as otherwise provided in this policy. Nothing in this paragraph shall be construed to waive or supersede statutory requirements relating to

public contracts, competitive bidding thresholds, or school board oversight, except as expressly permitted by law.

2. Individual charter school employees may incur expenditures in the following amounts without prior board approval so long as such expenditures are consistent with the charter school board-approved budget, provided that in all cases the charter school board retains authority to disapprove any expenditure for any reason at its sole discretion:

a. Any charter school employee may make a purchase for use in connection with charter school operations when the expenditure is less than \$1,000 and is consistent with this policy's requirements.

b. In addition to the foregoing, the following charter school employees may execute a purchase or procurement that requires the expenditure of up to the following amounts:

(1). Executive Director: Up to \$100,000.

3. Emergency expenditures and procurement authorization

Notwithstanding other provisions of this policy, including the threshold authorization above, the executive director is authorized to approve emergency expenditures when the executive director determines that a public exigency or emergency exists that threatens the health, safety, or welfare of students, staff, or school district property and that the expenditure cannot be delayed until the next regular or special meeting of the school board without material harm to the school district.

In an emergency, the executive director may authorize an expenditure in excess of the executive director's delegated purchasing authority, subject to the following conditions:

1. The procurement shall comply with applicable state and federal law, including the use of noncompetitive procurement when permitted by law;

2. The executive director shall document the nature of the emergency, the basis for determining that immediate action was required, and the reason competitive procurement procedures were not used;

3. The expenditure shall be reported to the school board for ratification at the next regular or specially called school board meeting; and

4. Emergency authority under this paragraph is limited to the specific emergency circumstances and does not

constitute a permanent increase in the executive director's purchasing authority.

## **V. PROCUREMENT METHODS WHEN USING STATE FUNDS**

The charter school must use one of the following methods of procurement when using state funds:

### **A. Procurements for \$25,000 or less**

If the amount of the contract is estimated to be \$25,000 or less, the contract may be made either upon quotation or in the open market, at the charter school's discretion. If the contract is made upon quotation it shall be based, so far as practicable, on at least two (2) quotations which shall be kept on file for a period of at least one (1) year after their receipt.

Alternatively, the charter school may award a contract for construction, alteration, repair, or maintenance work to the vendor or contractor offering the best value under a request for proposals as described in Minnesota Statutes, section 16C.28, subdivision 1, paragraph (a), clause (2), and paragraph (c).

Procurements for \$25,000 or less also may be conducted by micro-purchase.

### **B. Procurements Exceeding \$25,000 but not \$175,000**

#### **1. Sealed Bids or Direct Negotiation**

If the amount of the contract is estimated to exceed \$25,000 but not to exceed \$175,000, the contract may be made either upon sealed bids or by direct negotiation, by obtaining two (2) or more quotations for the purchase or sale when possible, and without advertising for bids or otherwise complying with the requirements of competitive bidding. All quotations obtained shall be kept on file for a period of at least one (1) year after receipt thereof.

#### **2. Best Value Alternative**

As an alternative to the procurement method described in Subparagraph B.1 above, the charter school may award a contract for construction, alteration, repair, or maintenance work to the vendor or contractor offering the best value under a request for proposals as described in Minnesota

Statutes, section 16C.28, subdivision 1, paragraph (a), clause (2), and paragraph (c).

C. Procurements Exceeding \$175,000

If the amount of the contract is estimated to exceed \$175,000, sealed bids shall be solicited by public notice in the manner and subject to the requirements of the law governing charter school contracts.

Procurement by Sealed Bids

Procurement by sealed bids means a process in which bids are publicly solicited and a firm fixed price contract by lump sum or unit price is awarded to the responsible bidder whose bid, conforming with all material terms and conditions of the invitation for bids, is the lowest in price. If sealed bids are used, the following requirements apply:

1. bids must be solicited from an adequate number of qualified sources, providing bidders sufficient response time prior to the date set for opening bids;
2. the invitation for bids, which includes any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
3. all bids will be opened at the time and place prescribed in the invitation for bids, and the bids must be opened publicly;
4. a firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that the discounts are usually taken advantage of;
5. any or all bids may be rejected if there is a sound documented reason; and
6. In order for a sealed bid to be feasible, the following conditions must be present:
  - a. a complete, adequate, and realistic specification or purchase description is available;

- b. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
- c. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the price.

D. Procurement by Proposals

"Procurement by proposals" means a process in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements:

- 1. requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- 2. the charter school must have a written method for conducting technical evaluations of the proposals received and for making selections; and
- 3. contracts must be awarded to the responsible offeror whose proposal is most advantageous to the charter school, with price and other factors considered.

**VI. PROCUREMENT METHODS WHEN USING FEDERAL FUNDS**

A. Procurement by Competitive Proposals

This is a procurement method used when conditions are not appropriate for using sealed bids. This procurement method may result in either a fixed-price or cost-reimbursement contract. If this method is used, the following requirements apply:

- 1. Requests for proposals require public notice, and all evaluation factors and their relative importance must be identified. Proposals must be solicited from multiple qualified entities. To the maximum extent

practicable, any proposals submitted in response to the public notice must be considered;

2. Proposals must be solicited from an adequate number of qualified sources;

3. The charter school must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;

4. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and

5. The charter school may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.

B. Procurement by Noncompetitive Proposals

Procurement by noncompetitive proposals may be used only when one (1) or more of the following circumstances apply:

1. The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold;

2. The item is available only from a single source;

3. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

4. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the charter school; or

5. After solicitation of a number of sources, competition is determined inadequate.

C. Competition

1. All procurement transactions under the Federal award must be conducted in a manner that provides full and open competition and is consistent with the standards of 2 Code of Federal Regulations, sections 200.319 and .320.

2. The charter school must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

a. are made in accordance with 2 Code of Federal Regulations, section 200.319(b);

b. incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

c. identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

D. The charter school must ensure that all prequalified lists of persons, firms, or products used in procurement transactions are current and include enough qualified sources to ensure maximum open competition. When establishing or amending prequalified lists, the charter school must consider objective factors that evaluate price and cost to maximize competition. The charter school must not preclude potential bidders from qualifying during the solicitation period.

E. The charter school is prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.

F. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 Code of Federal Regulations, section 180.215.

G. Managing Property and Equipment and Safeguarding Assets

1. Property Standards

The charter school must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to other property owned by the charter school. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The charter school must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations, sections 200.311, 200.314, and 200.315.

2. Managing Equipment

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

- a. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
- b. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

- c. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- d. Adequate maintenance procedures must be developed to keep property in good condition.
- e. If the charter school is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

H. Cybersecurity

The charter school must take reasonable cybersecurity and other measures to safeguard

- 1. Personally identifiable information;
- 2. Information that the federal agency or pass-through entity designates as sensitive; and
- 3. other information that the charter school considers sensitive and is consistent with applicable federal, state, local, and tribal laws regarding privacy and responsibility over confidentiality.

## VII. FINANCIAL MANAGEMENT REQUIREMENTS

A. Financial Management

The charter school's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and tracking expenditures to establish that funds have been used in accordance with federal statutes, regulations, and the terms and conditions of the federal award.

B. Payment

The charter school must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time

elapsing between the transfer of funds and disbursement between the charter school and the financial management systems that meet the standards for fund control and accountability.

Advance payments to the charter school must be limited to the minimum amounts needed and be timed with actual, immediate cash requirements of the charter school in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the charter school for direct program or project costs and the proportionate share of any allowable indirect costs. The charter school must make timely payment to contractors in accordance with the contract provisions.

C. Internal Controls

The charter school must establish and maintain effective internal control over the federal award that provides reasonable assurance that the charter school is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should align with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States, or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The charter school must comply with federal statutes, regulations, and the terms and conditions of the federal award.

The charter school must evaluate and monitor the charter school’s compliance with statutes, regulations, and the terms and conditions of the federal award.

The charter school must take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The charter school must take reasonable measures to safeguard protected personally identifiable information and other information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

## **VIII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES**

A. Allowable Use of Funds

The charter school administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

B. Definitions

1. “Advance payment” means a payment that a federal agency or pass-through entity makes by any appropriate payment mechanism and payment method before the charter school disburses the funds for program purposes.
2. “Allowable cost” means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
3. “Education Department General Administrative Regulations (EDGAR)” means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements).
4. “Omni Circular”(also known as 2 Code of Federal Regulations, part 200, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, or the Uniform Grant Guidance means federal cost principles that provide standards for determining whether costs may be charged to federal grants.

C. Allowable Costs

The following items are costs that may be allowable under the 2 Code of Federal Regulations, part 200, subpart E under specific conditions (review the specific part of 2 Code of Federal Regulations 200, subpart E for allowability requirements for the specific cost):

1. Advertising and public relations;
2. Advisory councils;
3. Audit costs and related services;

4. Bonding costs;
5. Compensation - personal services;
6. Compensation – fringe benefits;
7. Conferences;
8. Contingency provisions;
9. Depreciation;
10. Employee health and welfare costs;
11. Equipment and other capital expenditures;
12. Gains and losses on disposition of depreciable assets;
13. Insurance and indemnification;
14. Intellectual property;
15. Maintenance and repair costs;
16. Materials and supplies costs, including costs of computing devices;
17. Memberships, subscriptions, and professional activity costs;
18. Organization costs;
19. Participant costs;
20. Plant and security costs;
21. Pre-award costs;
22. Professional service costs;
23. Proposal costs;
24. Publication and printing costs;

25. Rearrangement and reconversion costs;
26. Recruiting costs;
27. Relocation costs of employees;
28. Rental costs of buildings and equipment;
29. Scholarships, student aid costs, and tuition remission;
30. Specialized service facilities;
31. Taxes;
32. Telecommunication and video surveillance costs;
33. Termination and standard closeout costs;
34. Training and education costs;
35. Transportation costs; and
36. Travel costs.

D. Costs Forbidden by Federal Law

2 Code of Federal Regulations, part 200 and EDGAR identify certain costs that may never be paid with federal funds. The list below provides examples of such costs. If a cost is on this list, it may not be supported with federal funds unless an exception exists (review the specific part of 2 Code of Federal Regulations 200, subpart E for possible exceptions to unallowable costs). The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations, part 200, subpart E; thus, the following list is not exhaustive:

1. Alcoholic beverages;
2. Bad debts;
3. Contingency provisions (with limited exceptions);
4. Contributions and donations
5. Entertainment (with limited exception);

6. Fines, penalties, damages, and other settlements;
7. Fundraising and investment management costs (with limited exceptions);
8. General costs of government (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
9. Goods or services for personal use;
10. Interest (except interest specifically stated in 2 Code of Federal Regulations, section 200.449 as allowable);
11. Lobbying;
12. Losses on other Federal awards or contracts;
13. Selling and marketing;
14. Student activity costs;
15. Religious use;
16. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
17. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
18. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program

expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.

3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes core principles that serve as an important guide for effective grant management. These core principles require all costs to be:

1. Necessary for the proper and efficient performance or administration of the program.
2. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
3. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.
4. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.
5. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules

The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.

2. Many state-administered programs require charter schools to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the “supplement, not supplant” provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).

3. Auditors generally presume supplanting has occurred in three (3) situations:

- a. Charter school uses federal funds to provide services that the charter school is required to make available under other federal, state, or local laws.

- b. Charter school uses federal funds to provide services that the charter school provided with state or local funds in the prior year.

- c. Charter school uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the charter school provides with state or local funds to nonparticipating students.

4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.

2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the charter school's grants.

I. Training

1. The charter school will provide training on the allowable use of federal funds to all staff involved in federal programs.

2. The charter school will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions

Any charter school employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

K. Reduction in Aid

If the charter school makes a purchase without a procurement policy adopted by the school's board or makes a purchase not in conformity with the school's procurement policy, the Commissioner may reduce that charter school's state aid in an amount equal to the purchase.

L. Property, Financial Investments, and Contracting

A charter school is subject to and must comply with Minnesota Statutes, sections 15.054 and 118A.01 to 118A.06 governing government property and financial investments and sections 471.38, 471.391, 471.392, and 471.425 governing municipal contracting.

M. Mandatory Disclosures

The charter school must promptly disclose whenever, in connection with the federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in 18 United States Code or a violation of the civil False Claims Act (31 United States Code, sections 3729–3733).

The disclosure must be made in writing to the DOE, MDE, and the MDE Office of Inspector General (if applicable). Charter schools are also required to report matters related to charter school integrity and performance in accordance with Appendix XII of 2 Code of Federal Regulations, part 200.. Failure to make

required disclosures can result in any of the remedies described in 2 Code of Federal Regulations, section 200.339.

## **IX. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING**

### **A. Compensation – Personal Services**

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written charter school policy consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with the charter school's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, the charter school must follow its written non-federal, entity wide policies and practices concerning the permissible extent of professional services that can be provided outside the charter school for non-organizational compensation.

### **B. Compensation – Fringe Benefits**

#### **1. During leave**

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
- b. The costs are equitably allocated to all related activities, including federal awards; and
- c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the charter school.

2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal Regulations, section 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the charter school's accounting practices.

3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the charter school follows a consistent costing policy.

4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the charter school's written policies.

5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the charter school.

6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the charter school's part; or circumstances of the particular employment.

C. Insurance and Indemnification

Types and extent and cost of coverage are in accordance with the charter school's policy and sound business practice.

D. Recruiting Costs

Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:

1. Critical and necessary for the conduct of the project;
2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
3. Consistent with the charter school's cost accounting practices and charter school policy; and
4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.

E. Travel Costs

Under 2 Code of Federal Regulations, section 200.475, travel costs include the transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the charter school.

Travel costs may be charged on an actual cost basis, on a per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The method used must be consistent with those normally allowed in like circumstances in the charter school's other activities and in accordance with the charter school's established written policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the charter school in its regular operations as a result of the charter school's written policy.

In addition, when costs are charged directly to the federal award, documentation must justify that:

1. Participation of the individual is necessary to the federal award;  
and
2. The costs are reasonable and consistent with the charter school's established written policy.

Temporary dependent care costs above and beyond regular dependent care are allowable provided that these costs are:

1. A direct result of the individual's travel for the federal award;

2. Consistent with the charter school's established written policy for all charter school travel; and
3. Only temporary during the travel period.

## **X. SUBRECIPIENT MONITORING**

### **A. The charter school will:**

1. Verify that the subrecipient is not excluded or disqualified in accordance with 2 Code of Federal Regulations, section 180.300. Verification methods are provided in section 180.300, which include confirming in *SAM.gov* that a potential subrecipient is not suspended, debarred, or otherwise excluded from receiving federal funds.
2. Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the information provided below. A pass-through entity must provide the best available information when some of the information below is unavailable. A pass-through entity must provide the unavailable information when it is obtained.
  - a. Required information includes:
    - (1) Federal award identification
      - i. Subrecipient's name (must match the name associated with its unique entity identifier);
      - ii. Subrecipient's unique entity identifier;
      - iii. Federal Award Identification Number (FAIN);
      - iv. Federal Award Date;
      - v. Subaward Period of Performance Start and End Date;
      - vi. Subaward Budget Period Start and End Date;

vii. Amount of Federal Funds Obligated in the subaward;

viii. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity, including the current financial obligation;

ix. Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;

x. Federal award project description, as required by the Federal Funding Accountability and Transparency Act (FFATA);

xi. Name of the Federal agency, pass-through entity, and contact information for awarding official of the pass-through entity;

xii. Assistance Listings title and number; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at the time of disbursement;

xiii. Identification of whether the federal award is for research and development; and

xiv. Indirect cost rate for the federal award (including if the de minimis rate is used in accordance with 2 Code of Federal Regulations, section 200.414).

(2) All requirements of the subaward, including requirements imposed by Federal statutes, regulations, and the terms and conditions of the Federal award;

(3) Any additional requirements that the pass-through entity imposes on the subrecipient for the pass-through entity to meet its responsibilities under the Federal award. This includes information and certifications (see 2 Code of Federal Regulations, section 200.415) required for

submitting financial and performance reports that the pass-through entity must provide to the federal agency;

(4) Indirect cost rate;

(5) A requirement that the subrecipient permit the pass-through entity and auditors to access the subrecipient's records and financial statements for the pass-through entity to fulfill its monitoring requirements; and

(6) Appropriate terms and conditions concerning the closeout of the subaward.

3. Evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward to determine the appropriate subrecipient monitoring described in 2 Code of Federal Regulations, section 200.332, paragraph (f). When evaluating a subrecipient's risk, a pass-through entity should consider the following:

a. The subrecipient's prior experience with the same or similar subawards;

b. The results of previous audits. This includes considering whether or not the subrecipient receives a Single Audit in accordance with 2 Code of Federal Regulations, part 200, subpart F and the extent to which the same or similar subawards have been audited as a major program;

c. Whether the subrecipient has new personnel or new or substantially changed systems; and

d. The extent and results of any federal agency monitoring (for example, if the subrecipient also receives federal awards directly from the federal agency).

4. If appropriate, consider implementing specific conditions in a subaward as described in 2 Code of Federal Regulations, section 200.208 and notify the Federal agency of the specific conditions.

5. Monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with Federal statutes, regulations, and the terms and conditions of the subaward. The pass-through entity is responsible for monitoring the overall performance of a subrecipient to ensure that the

goals and objectives of the subaward are achieved. In monitoring a subrecipient, a pass-through entity must:

- a. Review financial and performance reports.
- b. Ensure that the subrecipient takes corrective action on all significant developments that negatively affect the subaward. Significant developments include Single Audit findings related to the subaward, other audit findings, site visits, and written notifications from a subrecipient of adverse conditions which will impact their ability to meet the milestones or the objectives of a subaward. When significant developments negatively impact the subaward, a subrecipient must provide the pass-through entity with information on their plan for corrective action and any assistance needed to resolve the situation.
- c. Issue a management decision for audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by 2 Code of Federal Regulations, section 200.521.
- d. Resolve audit findings specifically related to the subaward. However, the pass-through entity is not responsible for resolving cross-cutting audit findings that apply to the subaward and other Federal awards or subawards. If a subrecipient has a current Single Audit report and has not been excluded from receiving Federal funding (meaning, has not been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant agency for audit or oversight agency for audit to perform audit follow-up and make management decisions related to cross-cutting audit findings in accordance with 2 Code of Federal Regulations, section 200.513(a)(4)(viii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

6. Depending upon the pass-through entity's assessment of the risk posed by the subrecipient (as described in 2 Code of Federal Regulations, section 200.332, paragraph (c)), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:

- a. Providing subrecipients with training and technical assistance on program-related matters;
  - b. Performing site visits to review the subrecipient's program operations; and
  - c. Arranging for agreed-upon-procedures engagements as described in 2 Code of Federal Regulations, section 200.425.
7. Verify that a subrecipient is audited as required by 2 Code of Federal Regulations, part 200, subpart F.
8. Consider whether the results of a subrecipient's audit, site visits, or other monitoring necessitate adjustments to the pass-through entity's records.
9. Consider taking enforcement action against noncompliant subrecipients as described in 2 Code of Federal Regulations, section 200.339 and in program regulations.

## **XI. CONFLICT OF INTEREST**

### **A. Standards of Conduct**

The charter school will maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

B. No employee, officer, agent, or board member may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, agent, or board member, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, agents, and board members of the charter school may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the charter school may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by

employees, officers, agents, or board members of the charter school. Disciplinary actions may be undertaken pursuant to the school's Discipline, Suspension, and Dismissal of Charter School Employees policy.

The charter school's Conflict of Interest – Charter School Board Members policy provides additional measures regarding conflicts of interest.

C. Organizational Conflicts of Interest

If the charter school has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the charter school must maintain written standards concerning organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the charter school is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization.

D. Disclosing Conflicts of Interest

The charter school will disclose in writing any potential conflict of interest to the federal agency or MDE in accordance with established federal agency policies.

**Legal References:** Minn. Stat. § 15.054 (Sale or Purchase of State Property; Penalty)  
Minn. Stat. § 16C.28 (Contracts; Awards)  
Minn. Stat. § 118A.01-.06 (Deposit and Investment of Local Public Funds)  
Minn. Stat. § 123B.52 (Contracts)  
Minn. Stat. § 124E.02 (Definitions)  
Minn. Stat. § 124E.26 (Use of State Money)  
Minn. Stat. § 471.345 (Uniform Municipal Contracting Law)  
Minn. Stat. § 471.38 (Claims)  
Minn. Stat. § 471.391 (Declaration Form)  
Minn. Stat. § 471.392 (Penalty)  
Minn. Stat. § 471.425 (Prompt Payment of Local Government Bills)  
18 U.S.C. (Crimes and Criminal Procedures)  
31 U.S.C. §§ 3729–3733 (False Claims)  
2 C.F.R. § 180.215 (Which Nonprocurement Transactions are Not Covered Transactions)  
2 C.F.R. § 180.300 (What Must I Do before I Enter into a Covered Transaction with Another Person at the Next Lower Tier?)  
2 C.F.R. 200 Subpart E (Cost Principles)  
2 C.F.R. 200 Subpart F (Audit Requirements)  
2 C.F.R. § 200.1 (Definitions)

2 C.F.R. § 200.101 (Applicability)  
2 C.F.R. § 200.112 (Conflict of Interest)  
2 C.F.R. § 200.113 (Mandatory Disclosures)  
2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Merit of Proposals)  
2 C.F.R. § 200.208 (Specific Conditions)  
2 C.F.R. § 200.214 (Suspension and Debarment)  
2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)  
2 C.F.R. § 200.302 (Financial Management)  
2 C.F.R. § 200.303 (Internal Controls)  
2 C.F.R. § 200.305(b)(1) (Federal Payment)  
2 C.F.R. § 200.310 (Insurance Coverage)  
2 C.F.R. § 200.311 (Real Property)  
2 C.F.R. § 200.312 (Federally-owned and Exempt Property)  
2 C.F.R. § 200.313(d) (Equipment)  
2 C.F.R. § 200.314 (Supplies)  
2 C.F.R. § 200.315 (Intangible Property)  
2 C.F.R. § 200.318 (General Procurement Standards)  
2 C.F.R. § 200.319 (Competition)  
2 C.F.R. § 200.320 (Methods of Procurement to be Followed)  
2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)  
2 C.F.R. § 200.328 (Financial Reporting)  
2 C.F.R. § 200.332 (Requirements for Pass-Through Entities)  
2 C.F.R. § 200.339 (Remedies for Noncompliance)  
2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)  
2 C.F.R. § 200.413 (Direct Costs)  
2 C.F.R. § 200.414 (Indirect Costs)  
2 C.F.R. § 200.415 (Required Certifications)  
2 C.F.R. § 200.425 (Audit Services)  
2 C.F.R. § 200.430 (Compensation – Personal Services)  
2 C.F.R. § 200.431 (Compensation – Fringe Benefits)  
2 C.F.R. § 200.447 (Insurance and Indemnification)  
2 C.F.R. § 200.463 (Recruiting Costs)  
2 C.F.R. § 200.464 (Relocation Costs of Employees)  
2 C.F.R. § 200.474 (Transportation Costs)  
2 C.F.R. § 200.475 (Travel Costs)  
2 C.F.R. § 200.513 (Responsibilities)  
2 C.F.R. § 200.521 (Management Decisions)  
45 C.F.R. § 75.2 (Definitions)  
45 C.F.R. § 75.317 (Insurance Coverage)  
45 C.F.R. § 75.320 (Equipment)  
48 C.F.R. Subpart 2.1 (Definitions)

**Cross References:** MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)  
MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)  
MSBA/MASA Model Policy 412 (Expense Reimbursement)  
MSBA/MASA Model Policy 701 (Establishment and Adoption of Charter School Budget)  
MSBA/MASA Model Policy 701.1 (Modification of Charter School Budget)  
MSBA/MASA Model Policy 702 (Accounting)  
MSBA/MASA Model Policy 703 (Annual Audit)

**Resources:** Minnesota Department of Education (MDE): *Procurement Handbook* [January 8, 2025] (accessed 01/07/26)  
MDE: *Competitive Proposal Method* [April 2020] (accessed 01/07/26)  
MDE: *Guidance on Conflicts of Interest for Charter Schools and Authorizers* [Updated January 2025] (accessed 01/07/26)  
Office of Management and Budget: *OMB Guidance for Federal Financial Assistance (Uniform Guidance)* (accessed 02/20/26)  
U.S. DOE: *Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations* (accessed 01/09/26)  
U.S. DOE: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (accessed 01/09/26)



## Cardiac Emergency Response Plan

*Nerstrand Elementary School*

*Adopted:*

*Revised:*

### **Purpose**

The cardiac emergency response plan (CERP) was developed to provide Minnesota schools districts and charter schools with a comprehensive strategy for the preparation of and response to cardiac emergencies in the school setting in accordance with Minnesota Statutes 2025, 121A.035 Crisis Management Policy and Minnesota Statutes 2025, section 121A.241 Cardiac Emergency Response Plan.

This adopted CERP should be included in a building level crisis management plan under crisis-specific procedures. After approval by the school board, an adopted plan will become an addendum to the crisis management policy. Schools should reference any school board policies guiding the handling of medical emergencies on school district property within the building's written CERP.

### **List of Abbreviations**

#### **Abbreviations Definitions**

AED automated external defibrillator

CERP cardiac emergency response plan

CERT cardiac emergency response team

CPR cardiopulmonary resuscitation

EMS emergency medical services

SCA sudden cardiac arrest

## Definition of Sudden Cardiac Arrest

The American Heart Association (AHA) defines sudden cardiac arrest (SCA) as a sudden and unexpected loss of heart function where the heart stops beating due to an irregular heart rhythm in persons who may or may not have been diagnosed with a heart condition. When the heart beats abnormally it affects its ability to pump blood which may lead to cardiac arrest<sup>vi</sup>. Without immediate response and treatment, the person may lose consciousness and collapse, leading to death within minutes.

Signs of sudden cardiac arrest may include one or more of the following:

- Not moving, unresponsive, or unconscious
- Not breathing normally (e.g., may have irregular breathing patterns, gasping or gurgling, or may not be breathing at all)
- Seizure or convulsion-like movements

It is important to note that SCA may also occur when a person collapses shortly following a firm, sudden, direct hit to the chest.

## Forming Our Cardiac Emergency Response Team

The executive director will select a cardiac emergency response team (CERT) that will be trained to respond to emergency medical situations. This team should include members that are available and willing adults, preferably certified in CPR and AED use, who are responsible for developing, implementing, and annually reviewing the school's adopted CERP.

While this team leads the emergency medical response, it is important that all school staff are familiar with the CERP and their role in responding to a cardiac emergency. As an example, any staff member who witnesses a person unexpectedly collapse should know how to recognize a cardiac arrest, initiate a building's emergency medical response, call 9-1-1 to activate emergency medical services (EMS), and where the AEDs are located inside and outside of the building.

**Cardiac Emergency Response Team**

| <b>Staff Name</b>    | <b>CPR/AED Certification Date</b> |
|----------------------|-----------------------------------|
| <b>Nicole Musolf</b> |                                   |
| <b>Dana Jans</b>     |                                   |
| <b>Innana Temple</b> |                                   |

|                       |  |
|-----------------------|--|
| <b>Bri Melford</b>    |  |
| <b>Caleigh Walter</b> |  |
| <b>Meghan Miller</b>  |  |

### **Automated External Defibrillator Equipment**

Automated external defibrillators (AEDs) are devices used to analyze the heart's rhythm and, if necessary, deliver an electrical shock, to restore a normal rhythm. AEDs are lifesaving devices designed to be easy to use with visual and audio guidance.

### **Placement of AEDs**

Nerstrand Elementary School's AED is located in the lobby of the school near the front desk. The device's readiness indicator should be facing outward and visible with signage that clearly indicates the location of the device with AED use instructions available in languages relevant to the school community.

The AED will be inspected once a year to ensure all equipment is functioning properly and that is appropriately stocked.

### **Communication of the Cardiac Emergency Response Plan**

The school's adopted CERP should be distributed broadly as a part of the building's overall crisis management plan to all staff and relevant local emergency responders at the start of each school year.

The CERP protocol will be posted near the AED, in classrooms, and in main office.

### **Integration of Local Emergency Medical Services with the School Plan**

The adopted CERP with locations of onsite AEDs will be provided, along with facility diagrams and site plans to first responders, as requested.

## **Training for CPR and AED Use**

As a best practice, all school staff should review the school's CERP annually and be encouraged to learn Hands-Only CPR and AED use. These efforts ensure a coordinated and rapid response to cardiac emergencies within the school setting.

The CERP team will be required to be trained in Hands-Only CPR and AED use. Training is the educational process of learning how to recognize sudden cardiac arrest, perform chest compressions (Hands-Only CPR), and use an AED. Annual training should include review of the CERP, recognizing the signs of cardiac arrest, understanding how to initiate the emergency response team, and knowledge of where AEDs are located inside and outside the building <sup>i,vi</sup>.

## **Practice Drill for Cardiac Emergency Response**

Research shows that having a CERP in place and conducting regular practice drills can increase a person's chance of survival to 70% compared to less than 10% without such practice, which a CERPT protocol can be run in 5 minutes or less. Schools should perform at least one drill annually, while two or more are recommended by the AHA, noting that one of the drills may include a tabletop exercise with participation of CERT members and school staff <sup>vi</sup>.

## **Annual Review of the Plan**

School Boards are required to conduct an annual review and evaluation of the CERP, focusing on ways to improve the effectiveness of the plan. This evaluation may include post-event feedback from after-action reviews. Annually, the District's CERP Coordinator(s) and building CERT members should review and update the CERP based on current evidence based best practices for responding to a cardiac emergency.

## **Protocol for Cardiac Emergency Response**

1. Recognize signs of SCA (may include one or more of the following).
  - a. Not moving, unresponsive, or unconscious
  - b. Not breathing normally (e.g., may have irregular breathing patterns, gasping or gurgling, or may not be breathing at all)
  - c. Seizure or convulsion-like movements
2. The first school staff to observe the unresponsive person calls 9-1-1 or designates another adult to call 9-1-1.

- a. Provide school building address; **205 S. 2nd Street; Nerstrand**
  - b. Explain person's condition/symptoms
  - c. Listen carefully to the dispatcher for additional guidance
  - d. Stay on the line and answer dispatcher questions
3. Once 911 has been called, activate the cardiac emergency response team (CERT) immediately using the communication plan outlined here. Use a calm, clear voice to call the office and state, ***"There is a cardiac emergency in [name specific location within the building] and 911 has been called."***
4. The school staff that finds the unresponsive person should also designate someone to retrieve and deliver an AED from the lobby to the emergency. Often a team member enroute to the scene can retrieve the AED the fastest.
5. The first staff member at the scene of the emergency should start CPR
  - a. Place the person on their back on a firm flat surface.
  - b. Using 2-hands place the heel of one hand in the center of the chest, on the lower half of the breastbone, with the other hand directly on top (or one hand for smaller children), pushing hard and fast to a depth of about 2 inches (or one-third the depth of the chest for smaller children). You can lift or interlock fingers to keep them off the chest.
  - c. 100-120 compressions per minute, allowing the chest to rise fully between compressions.
  - d. If you are able and willing to provide rescue breaths, use a CPR barrier mask and provide 2 breaths after 30 compressions.
  - e. Continue compressions until help arrives.
6. School administrators or office staff should follow communication procedures within the crisis management plan for placing the school on **"soft lockdown"** for a medical emergency, and alert CERT to the location of the medical emergency.
7. CERT members should report to the emergency location and respond based on roles and responsibilities assigned, ensuring CPR certified staff remain on scene and additional staff are securing the location and available at entry points to quickly direct EMS personnel to the scene.
8. When the AED arrives, turn the device on immediately.
9. Follow the AED's visual and audio prompts for pad placement and shock advisement. Note: the AED will only deliver electrical shocks if advised by the device. Continue CPR, rotating staff doing chest compressions as needed, until the person becomes responsive, or EMS takes over.
10. Transfer care to EMS upon their arrival reporting the time the unresponsive person was found and when CPR began.

11. A CERT member should be designated to document the emergency, noting the time the event began, when CPR was initiated, when and if the AED delivered a shock, the time EMS arrived on scene and assumed control of the emergency response, and the person's condition when care was transferred to EMS.
12. Following the communication procedures outlined in the building's crisis management plan, the executive director or office staff should notify emergency contacts for the unresponsive person.
13. Medical providers evaluating the person following the emergency response may request information about what the person was doing at the time of the event as well as retrieval of data from the AED to determine proper treatment. EMS personnel may request that the school send the AED with the person to the hospital. Schools should have a plan for returning the AED back to campus.
14. CERT members should allow for time following the event to debrief the outcome of the cardiac emergency and complete an after-action review to identify successes and areas for improving future emergency medical response, updating plans and protocols accordingly. School boards are required to annually review and evaluate the effectiveness of the plan.
15. Develop a plan for supporting staff and/or student mental health needs following their participation in or observation of a medical emergency response on campus. Staff may also engage with school-employed mental health professionals to evaluate post-event trauma and identify students who may need additional care and support following the emergency event.

## **Legal References**

Minnesota Statutes 2025, section 121A.241 [Cardiac Emergency Response Plan](#)

Minnesota Statutes 2025, section 120B.236 [Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction](#)

Minnesota Statutes 2025, section 121A.035 [Crisis Management Policy](#)

Minnesota Statutes 2025, section 403.51 [Automatic External Defibrillation;](#)

[Registration](#) Minnesota Statutes 2025, section 604A.01 [Good Samaritan Law](#)

# **LIEP Manual**

1. **EL Identification;** 30 days to complete upon enrollment at the beginning of the year. If they enroll mid-year, the timeline is two weeks.

The primary language of the student is identified in the admission form through the MN Language Survey, which must be kept in each child's cumulative file. If another language other than English is identified, the child would then take an English Language Proficiency Screener. There are three that are approved: WIDA, Kindergarten W-APT and Kindergarten MODEL. If not yet proficient in English, they would be eligible for services. Following initial placement in the district's LIEP, there is a 45-day grace period in which any errors made in determining a student's home language or ELP may be corrected

2. **EL Placement Procedures;**

Once students are identified using the proper identification process, they will begin receiving services from a teacher with an ESL license. They should spend as much time with their peers and not be placed based in classes on their language ability. Parents must be notified within 10 days of being placed in a LIEP. The letter home to parents must be in a language that they will be able to access, as well as in English. Annually, students in LIEP must take the ACCESS 2.0 assessment to assess their language skills. A student remains eligible to stay in LIEP if they do not have a proficient ACCESS score.

3. **Description of EL Program;**

Students would be placed in a LIEP program based on need that would be identified based on assessments given. Their time away from their general education peers would be reduced to only what is necessary so they can access their education. Services would be provided in a resource room, as well as a push-in model to practice taught skills in real time. Consultation would be sought to seek advice on how to build a top-notch LIEP program as NES has not had one prior.

4. **Assessment and On-Going Identification Procedures:**

ACCESS 2.0 is given annually to students. If they do not meet proficiency, they would remain in LIEP for another year. Exiting from LIEP would be based on their score from ACCESS 2.0.

Should a child who did not meet initial criteria to enter LIEP come up with academic concerns due to a possible language concern, we would discuss administering the WIDA again.

5. **EL Program Exiting Procedures:**

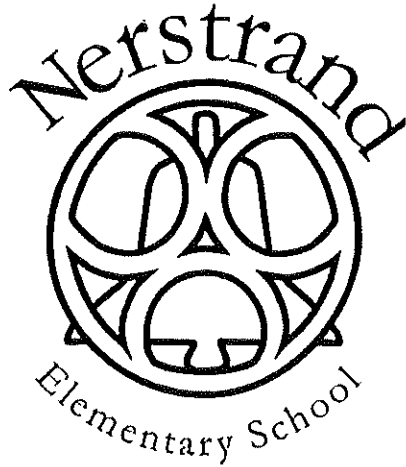
ACCESS 2.0 is given annually to students. If they do not meet proficiency, they would remain in LIEP for another year. Exiting from LIEP would be based on their score from ACCESS 2.0. Once a child successfully exits, staff would keep a close eye on them for a year, doing check-ins with reminders to use their acquired skills from the program to help them keep making progress in their learning.

**6. Family and Community Communication Procedures:**

NES will follow all timelines as outlined by this process. All communication will go home in families' home languages, as well as English. Information would be sent to families via their preference - email or US Postal Mail.

**7. Appendix; forthcoming as we add documents**

Updated: 3/10/23



# Nerstrand Elementary School Strategic Plan 2025-2027

Updated February 2025  
Revised October 2026

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## INTRODUCTION:

Our Mission: Nerstrand Elementary School will empower students to be self-directed, lifelong learners by providing a nurturing, multiage environment that fosters cooperation and character development.

Our Vision: Nerstrand Staff members will work collaboratively to plan programs that ensure that students develop skills and attitudes necessary for being responsible citizens in the twenty-first century.

The primary purpose of mission-driven charter schools is to improve the learning and achievement, and success of all students. The additional purposes of our charter school is to:

(1) increase quality learning opportunities for all students;

Nerstrand Elementary School is committed to providing a quality, child-focused educational program for all students. The staff collaboratively works to ensure that students receive a balanced education that includes academic achievement, physical growth, social education, arts programming, and character development.

(2) encourage the use of different and innovative teaching methods;

Staff at Nerstrand Elementary School continue to evolve their practice. The latest addition to their repertoire is training in LETRS, which incorporates the Science of Reading into our classrooms. Part of the staff is trained in this approach and began using it during the 23-24 school year. The remainder of the staff will be trained in the Science of Reading during the 24-25 school year.

(3) measure learning outcomes and create different and innovative forms of measuring outcomes;

Individual student progress is measured and documented through formal and informal classroom assessments and used as a tool to develop instructional strategies. Achievement is reported in a variety of ways to parents. Nerstrand Elementary

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School uses the Benchmark System to level readers, the FASTBridge aReading and aMath standardized tests, and the Minnesota Comprehensive Assessments (MCAs).

(4) establish new forms of accountability for schools; or  
The majority of the School Board is represented by teachers, which is a form of accountability NES has used for years. This creates an onus by the staff that is seen in much of the work that they do. They have a voice in decisions that are made at all levels, as well as accountability for the outcomes of those decisions.

(5) create new professional opportunities for teachers, including the opportunity to be responsible for the learning program at the school site.

Licensed staff have significant input into the staff development opportunities afforded to them at Nerstrand Elementary School. Beginning two years ago, over half the staff voluntarily elected to get trained in the science of reading (LETRS). This research based instructional pedagogy is now being mandated through the READ Act, but over half the staff at the school is already, voluntarily trained.

### Authorizer Information

Nerstrand Elementary School is pleased to have the opportunity to function under the authorization of NEO. We are proud to be the first Minnesota public school to have officially "converted" from regular district school status to charter school status. We have been a charter school since the spring of 1999 and are thankful for the support provided by the Administration and School Board of the Faribault School District during our first thirteen years and now by NEO. We recognize the strong support we have received from the community of Nerstrand and the parents of Nerstrand Elementary School. The sense of celebration that we experienced at the time of our chartering remains with us today as our community demonstrates its commitment to the vitality of the school in countless ways. We submit this Annual Report to NEO with gratefulness and in anticipation of many productive years to come.

Novation Education Opportunities (NEO)  
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### GOALS & BENCHMARKS:

#### All Students Ready for School

| Goal                                                                                                                                                                                                                                                                       | Result                                    | Goal Status                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------|
| Long term goal:<br>By June 30, 2027,<br>75% of kindergarten<br>students will be<br>ready for first grade<br>by reaching the<br>kindergarten end of<br>year Benchmark,<br>Level D, as<br>measured by the<br>Fountas and Pinnell<br>Leveled Literacy<br>Intervention System. | Over 5 years, our<br>percentage is 72.55% | Check one of the<br>following:<br><br>Satisfactory |

### All Students are Prepared to be Lifelong Learners

| Goal                                                                                                                                                                                                            | Result                                                          | Goal Status                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------|
| By June 30, 2027, Nerstrand School's combined FY 2022-FY2027 proficiency rate in reading will exceed the state combined FY2022-FY2027 proficiency rate. This is measured by the MCA Reading tests in 3rd grade. | The school's combined proficiency rate saw an increase of 1.72% | <i>Check one of the following:</i><br><br>Satisfactory |

### Close the Achievement Gap(s) Between Student Groups

| Goal                                                                                                                                                                                                              | Result                               | Goal Status                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|
| Through June 30, 2027, Nerstrand School's proficiency rates for Free and Reduced Students (FRP), as measured by the MCA Math test (grades 3-5) will be greater than 10 percentage points above the state average. | NES is 22.99% higher than the state. | <i>Check one of the following:</i><br><br>Exemplary |

## All Students Career- and College-Ready by Graduation

| Goal                                                                                                                                                                                                                                                                                                                                                                                                          | Result                                                                                                                                                                                                      | Goal Status                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| <p>The overall percentage of students identified by FastBridge in the 'some risk' or 'high risk' categories, as measured by aMath, will decrease by more than 10 percentage points between Fall to Spring.</p> <p>The overall percent of students identified by FastBridge, aReading in the 'some risk' or 'high risk' categories will decrease by more than 10 percentage points between Fall to Spring.</p> | <p>Over 5 years...</p> <p>The decrease in students in the "high and some risk " category for aMath was 3.4%</p> <p>The decrease in students in the "high and some risk" category for aReading was 3.99%</p> | <p><i>Check one of the following:</i></p> <p>Not Satisfactory</p> |

## All Students Will Graduate

| Goal                                                                                        | Result                                      | Goal Status                                            |
|---------------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------------------------------|
| Students will be in school 94% (attendance) of the time over the course of the school year. | Our 5 year average for attendance is 93.61. | <i>Check one of the following:</i><br><br>Satisfactory |

### PROCESS TO EVALUATE PROGRESS TOWARDS STANDARDS:

Data meetings are held with our problem solving teams on reading and math interventions and student progress so adjustments can be made accordingly. Data meetings are also held in individual team meetings with the Executive Director, using data collected three times a year through the FASTBridge program (reading & math). In team meetings, all subject areas are reviewed and analyzed. Workdays are also a time for reflection and evaluation of curriculum, instruction and student work. We are a small staff so all licensed staff are part of our ongoing planning and reflection of academics and the climate of our school.

### PROCESS TO IDENTIFY GIFTED & TALENTED STUDENTS & ACCELERATED THEIR LEARNING:

If students show they are above grade level via FASTBridge testing or other assessments such as the MCA tests, differentiated learning is provided within the classroom. This happens naturally in our multi-age classrooms in grades 2-5. Intervention groups are offered for students who are behind,

but acceleration opportunities are offered for students who show extra potential.

### PROCESS TO ADOPT EARLY ADMISSIONS:

We follow policy 509 Admissions and Lottery, as well as 509A Early Admissions with respect to admitting students early to our school. Both policies can be found on our website at [nerstrand.charter.k12.mn.us](http://nerstrand.charter.k12.mn.us).

### SYSTEM TO REVIEW THE EFFECTIVENESS OF INSTRUCTION & CURRICULUM:

We believe in reflection and adjusting our practice based on data. In team meetings, time is given to reflect and discuss the curriculums and instruction, as well as to analyze its effectiveness through student's success. We are using our FASTBridge results, MCA scores, F&P data and in classroom assessments to measure effectiveness. Lastly, math & reading interventions are happening based on assessment data (FASTBridge) and implemented in classrooms based on a prescribed basis. Students are progress monitored, data is analyzed and adjustments to groups are made based on that feedback. Given all of this, when we meet every other week to look at data, our students and our school, we go over learning. This is our time to talk about student achievement and progress. We purchased a new reading curriculum, EL Open Up, in the 25-26 school year. We are looking forward to what the data shows us over the years.

### SYSTEM TO PROVIDE STUDENTS ACCESS TO EFFECTIVE TEACHERS WHO REFLECT THE DIVERSITY OF ENROLLED STUDENTS:

Nerstrand School is a small school, with only five classrooms. Our students will have access to all classrooms and specialist teachers during their time at Nerstrand School. All students will have worked with every general education licensed teacher by the time they have graduated from Nerstrand School. Historically, Nerstrand has veteran staff who come to Nerstrand and stay.

We do have a small population of African American & American Indian students, but unfortunately our staff is not racially diverse. We have had no African American or American Indian teaching candidates apply for teaching positions. We would need one African American or American Indian teacher to reflect our student population. We use multiple hiring websites to recruit a diverse pool of applicants. Our number of applicants has increasingly gotten smaller over the years. We have tried to increase our salary scale to attract more candidates of all demographics. However, our best recruitment strategy tool seems to be word of mouth.

### STRATEGIES FOR IMPROVING DEVELOPMENT OF MULTILINGUAL LEARNERS:

The Nerstrand Elementary School Board of Directors has developed a policy for English Language Learners. A variety of measures may be used to determine if a child would benefit from ELL services. Once eligibility for services is determined, a variety of curriculum is used to work with students. Our PRESS interventions through FASTBridge are beneficial for ELL

learners in reading. If needed, contracted services with licensed ELL teachers would also be assessed.

### PRACTICES THAT INTEGRATE HIGH QUALITY INSTRUCTION, RIGOROUS CURRICULUM, TECHNOLOGY & A COLLABORATIVE PROFESSIONAL CULTURE:

#### *Multi-age Benefits*

The multi-age setting positively impacts the overall climate of the school by enhancing positive social interaction, reducing interfering behaviors, and strengthening a strong sense of community. The benefits of multiage education for student growth and development are many:

- Increased time on task
- Greater student self-direction
- Emergence of peer leadership
- Active participation of students
- Greater student ownership
- Enhanced learning through teaching others
- Increased willingness to take learning risks
- Enhanced self-discipline and self-confidence
- Reduced competition among peers
- More individualized instruction
- Added inclusivity

#### *Service Learning*

We define Service Learning as “a form of experiential learning whereby students apply content knowledge, critical thinking and good judgment to address genuine community needs.” More simply, it is the “blending of both service and learning in such ways that both occur and are enriched by each other.” Through Service Learning projects, interpersonal skills such as collaboration, civic engagement, and problem solving are developed while students’ academic skills in reading, writing, science, art, math and social studies are enhanced through reflection and the projects themselves. The successful school-wide implementation of service learning has enabled

students, parents, and staff to engage in extensive service projects that benefit the school and the community. Students also have leadership opportunities by serving on a variety of committees and task forces, including:

- Peace Garden Committee
- Learn and Serve Steering Committee
- Ambassadors
- School Spirit Task Force
- Safety Patrols

Many of the established projects have become traditions at Nerstrand Elementary School, which continue on today.

### *Environmental Learning*

Other Service Learning projects have an environmental focus. For a number of years, Nerstrand Elementary School has worked in partnership with both the Nerstrand Big Woods State Park and Rice County's Caron Park where reforestation, landscaping, and prairie restoration efforts have been carried out with the help of community volunteer Larry Richie. We also maintain and enhance the Peace Garden on the school grounds. During 2022-2023 we began to restore another prairie in town. Students walked to Prairie Creek Engeseth Rinde and worked with Larry on helping to grow this prairie into a lush establishment. Our work continued into the 2023-2024 school year as students planted more prairie seeds and flowers there to help that prairie continue its establishment.

### *Responsive Classroom*

We recognize the benefits of using a shared language around behavior that creates a supportive climate for students. Therefore, we have continued our successful implementation of this program. No matter what adult is speaking with students, the words addressing behavior are consistent. As new personnel join the Nerstrand staff, we are committed to providing training for them.

### Web-based Enrichment and Intervention:

In the fall of 2011, with the help of the Nerstrand PTO, the *Reading Eggs* program was purchased to promote reading development at the K-1 level. Students use these online activities at home and at school to strengthen their academic skills.

In the fall of 2023, the Savannah classrooms began using UFLI Foundations as an intervention for students needing additional help with phonemic awareness. Students are progressed monitored using our FASTBridge program where gains are detectable. This program was expanded to include the Prairie Classrooms in the 24-25 school year.

Cultural Competency: Multiple times a week, in their core rooms, students experience social-emotional learning through our Second Step curriculum. Through this, students work through different social situations and outcomes. They learn about perspective taking, empathy, processing emotions, understanding and resolving conflict and building positive relationships. We see the positive effects of this program in the daily interactions with students towards staff and towards each other. We value this curriculum and the experiences it has created for our students.

### ANNUAL BUDGET FOR IMPLEMENTING THE LONG-TERM STRATEGIC PLAN:

Our Title II funds support our professional development goals, which are tied to lower class sizes and reading instruction improvement. In addition, we have the REAP Grant, which we use to reduce class sizes. We also support professional development training that is tied to teacher licensure requirements. In addition, we used Literacy Aid funds to support READ ACT training legislative requirements. This amounts to approximately \$47,000 a year.