Nerstrand Elementary School
Board of Directors Meeting
November 9, 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 October 19, 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; lost one 3rd grader

K	1	2	3	4	5	Total
14	17	23	14	23	25	116

6.3 Finance Report

a) Monthly Financial Update; For Vote
b) Donations over $500 per policy from July 1-Nov 9; None
c) Update on Marketing Campaign

7.0 Policy

a) Policy 607 - Organization of Grade Levels - For Vote
b) Policy 610 - Field Trips - For Vote
c) Policy 614 - Charter School Testing Plan & Procedure - For Vote
d) 25-26 Annual Report; For Vote
e) Policy 721 - Procurement - For Vote
f) Cardiac Emergency Response Plan - For Vote
g) Policy 615 - Testing Accommodations for IEPs, 504s and LEP Students - First Look
h) Policy 616 - Charter School System Accountability - First Look

8.0 New Business

8.1 Review staffing;

a) Paula Shroyer, medical leave, effective November 12, 2026 through December 22, 2026.
b) Lexi Berge, Long-Term Sub, effective November 12, 2026 through December 22, 2026.

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

8.3 New Legal Council - Squires, Waldspurger and Mace - For Vote

8.4 Review NEO's feedback

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 December 14, 2026 at 3:30 in the Nerstrand Media Center

11.0 Adjournment

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.

Board of Directors Meeting Minutes

Members Present	Members Absent	Staff Present	Other Attendees
Innana Temple		Nicole Musolf	Eric Molho
Carissa Erickson		Traci LaFerriere	
Terri Neuman			
Nicky Schwake			
Paula Shroyer			
Andrea Peterson			
Lexi Berge			

1.0 Call to Order
1.1 Roll Call

2.0 Approve Agenda
First: Paula, Second: Terri Yay: 6, Nay:0 all approve

3.0 Opportunity to Report any Board Conflicts of Interest
- None

4.0 Approve Meeting Minutes
4.1 September 14, 2026 Minutes

Motion to Approve August 10 Meeting Minutes: 1st: Lexi, 2nd: Innana, Yay: 6, Nay: 0, all approve

5.0 Community Comment

- None

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

Motion to Approve Monthly Financial Update: 1st: Nicky, 2nd: Paula Yay:6, Nay: 0, all approve

b) Donations over $500 per policy from July 1-Oct 19; None

c) Discuss enrollment decline and marketing

- The board discussed putting together a media/ marketing committee to put out more information about the school on social media. Lexi Berge said she would head up this committee.

7.0 Policy

a) Policy 604 - Instructional Curriculum - For Vote

- Motion to Approve Instructional Curriculum 1st: Nicky, 2nd: Paula, Yay: 6, Nay:0, all approve

b) Policy 606 - Textbooks & Instructional Materials - For Vote

- Motion to approve Textbook & Instructional Materials 1st: Innana, 2nd: Terri, Yay: 6, Nay:0, all approve

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.

- Motion to approve Innana Temple's Family Leave 1st: Paula, 2nd: Lexi, Yay: 6, Nay: 0 all approve

B. Lexi Berge, Long Term Sub Teacher, starting on or around December 22, 2026 for approximately 18 weeks at $210/day. -Motion to approve Lexi Berge Long Term Sub 1st Terri, 2nd Paula, Yay: 6, Nay:0, all approve

4:15pm- Paula Shroyer and Innana Temple left the meeting

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- Moved to November board meeting
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

Motion to Adjourn meeting: 1st: Nicky, 2nd: Lexi, Yay:5, Nay:0, all approve

Director's Report:

October is always a fun and busy month at NES. Our month kicked off with hosting Nerstrand Night Out, in which we raised $43,329. All of this money goes to students. It is split between our PTO and the school. PTO uses the money to fund our field trips, hosting events like the sock hop and ensuring the students have a last day of school lyceum. The school uses the money to support students academically through materials, curriculum, staffing, etc. We are so grateful to the community, our families and staff.

Our Prairie and Savannah students went to the Big Woods for extended learning experiences. We are thankful to Andy, a naturalist, for helping to put together their programs.

Fifth grade families had their Eagle Bluff parent meeting with Miss Sam. They were given pertinent information for the trip so they can make final preparations before they go December 2-4.

Conferences were held in the middle of October. Our attendance rate was 98%. We are thankful for the collaboration between the school and families.

Finally, staff led our Harvest Parade walk as the 101 Dalmations. The kids loved it and enjoyed dressing up too. The businesses are always so generous to us and we could not be more appreciative.

Student Achievement & NEO Update including Contract Goals:

We are actively implementing interventions for students who need them and then progress monitoring those interventions. We will whole school test again for FAST in December/January.

Director's Performance:

Work continues on Domain 5.

Nerstrand Elementary School #4055
Financial Report to the School Board
October 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 a $916,885 cash balance that is sufficient to meet the school's expected obligations. Also, the school is still expecting $17,935 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 October actual and November 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 $668,559. 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

	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Accrual	FY2027 Est Actual	FY2027 Bdgt
GENERAL FUND												
REVENUES												
Fees From Patrons	1,193.00	0.00	1,090.00	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	140.22	0.00	2,010.82	0.00	1,429.44	0.00	982.14	293.01	3,069.16	0.00	8,510.82	8,510.82
Interest Earnings	2,412.14	2,300.00	2,200.00	2,100.00	2,000.00	2,000.00	2,000.00	2,000.00	1,942.60	0.00	25,000.00	25,000.00
Gifts And Bequests	350.00	5,804.13	1,631.00	351.20	300.00	1,200.00	1,988.92	0.00	0.00	0.00	13,300.00	13,300.00
Peace Garden Gift	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	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
Learn & Serve Gift	165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165.00	0.00
Fundraising Expense	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,183.49
Fundraising Revenue	0.00	0.00	18,623.00	0.00	0.00	0.00	370.00	6,871.00	2,059.00	0.00	27,923.00	27,923.00
NNO Fundraising Revenue	0.00	0.00	12,700.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,700.74	12,700.74
Endow Fund Apportion	0.00	0.00	0.00	0.00	0.00	2,745.29	0.00	0.00	0.00	0.00	8,013.78	6,769.70
General Education Aid	131,751.56	9,379.31	112,567.83	148,131.48	63,143.25	43,590.98	62,985.90	57,133.19	0.00	100,431.00	1,004,311.00	1,175,611.87
Literacy Incentive Aid	0.00	0.00	4,721.17	0.00	0.00	3,776.94	0.00	0.00	0.00	944.23	9,442.34	9,442.34
Para Training Aid	0.00	0.00	0.00	0.00	0.00	0.00	1,307.87	0.00	0.00	58.16	1,366.03	1,366.03
School Library Aid (Restricted)	0.00	4,085.38	0.00	0.00	0.00	0.00	0.00	0.00	4,821.98	995.23	9,902.59	10,000.00
Building Lease Aid	0.00	0.00	0.00	0.00	0.00	0.00	15,220.68	29,134.39	92,826.53	15,242.40	152,424.00	170,820.00
Title II	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	18,098.47	1,236.50	3,648.95	0.00	22,983.92	23,000.00
Spec Ed EC	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	0.00	4,490.18	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	32,234.00	0.00	0.00	0.00	32,234.00	31,642.00
State Special Education Aid	25,376.60	67,903.31	0.00	46,689.82	73,099.34	77,498.46	85,574.96	0.00	0.00	47,944.00	479,442.62	481,251.08
REVENUES TOTAL	**161,388.52**	**95,472.13**	**139,932.56**	**199,552.29**	**139,972.03**	**130,811.67**	**220,762.94**	**95,697.17**	**124,373.57**	**147,716.88**	**1,819,228.92**	**2,009,127.68**
EXPENDITURES												
EDVISIONS SALARY & BENEFIT TOTAL	**105,578.13**	**109,590.56**	**106,497.83**	**105,733.65**	**110,150.73**	**107,100.54**	**101,269.58**	**109,046.65**	**109,616.59**	**202,959.08**	**1,263,140.49**	**1,338,374.46**
FACILITY LEASE TOTAL	**0.00**	**57,156.67**	**0.00**	**0.00**	**57,426.67**	**0.00**	**0.00**	**0.00**	**57,426.67**	**0.00**	**172,280.00**	**189,800.00**
PURCHASED SERVICES												
Consult Fees (EdVisions)	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	9,382.44	1,278.90	9,598.47	13.97	9,323.64	764.32	15,305.76	3,772.35	0.00	0.00	78,790.67	78,790.67
Phone	239.00	438.30	438.30	438.30	437.97	437.97	875.46	609.34	644.50	0.00	5,276.14	5,276.14
Postage & Parcel Svc	164.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156.49	0.00	400.00	400.00
Technology Svc	84.53	56.86	0.00	125.20	0.00	0.00	28.44	42.65	57.54	0.00	400.00	400.00
Maintenance	760.00	0.00	0.00	95.00	0.00	1,198.60	339.51	0.00	3,865.89	0.00	6,684.00	6,684.00
Utility Services	14,632.58	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	199.27	0.00	46,350.00	46,350.00
Maintenance	245.76	296.92	450.43	494.73	406.50	676.80	0.00	382.89	1,160.26	0.00	4,841.00	4,841.00
Maintenance	500.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.33	0.00
Custodial Reimburse To Mn District	6,551.56	7,066.03	7,066.03	7,066.03	7,066.03	7,066.03	7,066.03	7,066.03	19,486.92	0.00	89,632.74	89,632.74
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,709.86	0.00	0.00	18,037.86	18,037.86
Elem svc (interpretting)	156.00	0.00	0.00	0.00	0.00	0.00	0.00	1,725.27	0.00	0.00	3,000.00	1,500.00
Field Trips, Lyceums, River Bend, admissions	0.00	2,660.00	0.00	0.00	0.00	0.00	2,625.00	0.00	0.00	0.00	6,180.00	6,180.00
Field Trip Transportation	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
Title II - Prof Dev	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,279.79	0.00	0.00	2,279.79	0.00
3rd Pty Biller Fees	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	28.00
Contracted Speech Services	4,783.25	5,737.50	5,057.50	2,146.25	5,248.75	3,198.75	3,527.50	5,737.50	7,563.00	0.00	43,000.00	43,000.00
Trav/Conv/Conference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,559.25	0.00	0.00	1,559.25	1,515.00
DHH Sp Ed Sal Pur F Other D	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
DHH Sp Ed Benis	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	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00	125.00
ECSE Svc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.20	0.00	0.00	112.20	201.44
Fed Sub-contr under $25k	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
Tran-Contract/Pub	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

	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Accrual	FY2027 Est Actual	FY2027 Bdgt
Contracted SpEd Specialists, Psyc, OT	6,447.75	6,872.50	2,537.50	4,387.50	9,509.05	1,498.00	9,823.56	6,142.50	6,649.64	0.00	56,100.00	56,100.00
Trav/Conv/Conference	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	1,372.33	500.00
PURCHASED SERVICES TOTAL	**46,106.80**	**32,832.52**	**30,879.56**	**18,445.30**	**38,818.83**	**21,552.53**	**43,129.95**	**56,293.52**	**41,983.65**	**4,059.18**	**429,480.03**	**424,809.55**
SUPPLIES												
Marketing Supplies	249.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	249.50	0.00
Sup/Mat Non-Instr.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.85	0.00	300.00	300.00
Sup/Mat Non-Instr.	94.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	455.97	0.00	550.00	550.00
Sup/Mat Non-Instr.	484.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	257.62	0.00	1,000.00	1,000.00
Sup/Mat Non-Instr.	343.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,147.21	0.00	5,000.00	5,000.00
Peace Garden Supplies	0.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	150.00	150.00
SpEd supplies	59.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	232.67	200.00
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	1,357.69	1,300.00
SpEd Forms Software	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
Software - JMC, RegionV	855.00	0.00	0.00	0.00	0.00	0.00	1,216.40	0.00	0.00	0.00	5,154.30	5,154.30
Tech Non Instr Software/License	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	866.00	440.00
Tech Non Instr Software/License	1,286.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,286.40	0.00
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	1,250.00	1,250.00
Instructional software	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
Music Instructional software	149.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149.55	0.00
Sup/Mat N-Indiv Inst	357.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,288.87	0.00	10,200.00	10,200.00
PhysEd/Health-Supplies	56.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	443.02	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	650.00	650.00
Textbooks/Workbooks	60.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,804.59	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	5,000.00	5,000.00
Library Supplies	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 Sup/Mat N-Indiv Inst	397.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,613.00	0.00	4,400.00	4,400.00
SUPPLIES TOTAL	**4,393.99**	**6,900.00**	**20.00**	**0.00**	**150.00**	**500.00**	**2,088.90**	**0.00**	**22,204.13**	**0.00**	**52,047.36**	**49,894.30**
CAPITAL EXPENDITURES												
Princ LT Tech Leases	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
CAPITAL EXPENDITURES TOTAL	**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**
OTHER EXPENDITURES												
BOD Fees to Authorizer	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, RegionV	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
OTHER EXPENDITURES TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,040.93**	**0.00**	**0.00**	**17,924.03**	**17,884.03**
EXPENDITURES TOTAL	**156,292.06**	**206,692.89**	**137,610.53**	**124,392.08**	**206,759.37**	**129,366.20**	**146,701.57**	**168,594.24**	**231,444.17**	**207,018.26**	**1,937,429.59**	**2,023,320.02**
NET INCOME	**5,096.46**	**-111,220.76**	**2,322.03**	**75,160.21**	**-66,787.34**	**1,445.47**	**74,061.37**	**-72,897.07**	**-107,070.60**	**-59,301.38**	**-118,200.67**	**-14,192.33**
BEGINNING BALANCE	**927,750.67**	**932,847.13**	**821,626.37**	**823,948.40**	**899,108.61**	**832,321.27**	**833,766.74**	**907,828.11**	**834,931.03**	**727,860.43**	**786,759.72**	**756,214.50**
ENDING BALANCE	**932,847.13**	**821,626.37**	**823,948.40**	**899,108.61**	**832,321.27**	**833,766.74**	**907,828.11**	**834,931.03**	**727,860.43**	**668,559.05**	**668,559.05**	**742,022.17**
FUND BALANCE AS % OF EXPENDITURES											**34.51%**	**36.67%**

NERSTRAND ELEMENTARY SCHOOL #4055
FY2027 Cashflow Statement

	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Accrual	FY2027 Est Actual	FY2027 Bdgt
FUND 04												
REVENUES												
Fees From Patrons	965.50	1,183.50	1,287.00	517.00	1,394.00	574.00	961.00	706.00	1,228.75	0.00	9,430.00	9,430.00
REVENUES TOTAL	**965.50**	**1,183.50**	**1,287.00**	**517.00**	**1,394.00**	**574.00**	**961.00**	**706.00**	**1,228.75**	**0.00**	**9,430.00**	**9,430.00**
EXPENDITURES												
EdVisions Regal Eagle Staff	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.	22.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.74	0.00	150.21	150.21
EXPENDITURES TOTAL	**824.12**	**1,145.08**	**921.38**	**682.21**	**881.51**	**1,002.36**	**665.09**	**665.09**	**518.02**	**0.00**	**7,637.96**	**8,002.88**
NET INCOME	**141.38**	**38.42**	**365.62**	**-165.21**	**512.49**	**-428.36**	**295.91**	**40.91**	**710.73**	**0.00**	**1,792.04**	**1,427.12**
BEGINNING BALANCE	**1,831.26**	**1,972.64**	**2,011.06**	**2,376.68**	**2,211.47**	**2,723.96**	**2,295.60**	**2,591.51**	**2,632.42**	**3,343.15**	**1,551.11**	**1,002.00**
ENDING BALANCE	**1,972.64**	**2,011.06**	**2,376.68**	**2,211.47**	**2,723.96**	**2,295.60**	**2,591.51**	**2,632.42**	**3,343.15**	**3,343.15**	**3,343.15**	**2,429.12**

NERSTRAND ELEMENTARY SCHOOL #4055
Balance Sheet Through October 2026

	General Fund	Community Fund	Total Funds
Assets			
Cash and investments	914,911.95	1,972.64	916,884.59
Accounts receivable	0.00	0.00	0.00
Due from governments	17,935.18	0.00	17,935.18
Prepaid items	0.00	0.00	0.00
Total assets	932,847.13	1,972.64	934,819.77
Liabilities			
Accounts payable	0.00	0.00	0.00
Deferred revenue - unearned	0.00	0.00	0.00
Total liabilities	0.00	0.00	0.00
Net Assets			
Unreserved	885,110.03	0.00	885,110.03
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	1,972.64	1,972.64
Reserved for Med Assist	23,687.41	0.00	23,687.41
Total liabilities and net assets	932,847.13	1,972.64	934,819.77

Nerstrand Charter School #4055

Detail Payment Register by Vendor

Check Number: 0-2147483647 Payment Date: 10/1/2026-10/31/2026 Period: 202704-202704 Void Status: N

Code	Rcd	Vendor	Bank	Check No								Pmt/Void Date		Pmt Type		
1814		ASL INTERPRETING SERVICES INC.						PO BOX 24408 MINNEAPOLIS, MN 55424								
			USB	17394										Check		
			E	01	010	203	000	000	305	10/12 interpretter			$156.00			
PO#:		Voucher #:	9283	Invoice			Invoice No:	26.13743				10/30/2026		Paid Amt:	$156.00	
														Check Amount:		$156.00
														Vendor Total:		$156.00
1006		CITY OF NERSTRAND						PO BOX 161 NERSTRAND, MN 55053								
			USB	17395										Check		
			E	01	005	810	000	000	330	113 9/15-10/15			$141.54			
			E	01	005	810	000	000	330	112 9/15-10/15			$128.08			
PO#:		Voucher #:	9280	Invoice			Invoice No:	20261017				10/30/2026		Paid Amt:	$269.62	
														Check Amount:		$269.62
														Vendor Total:		$269.62
1023		COMMUNITY CO-OP OIL ASSN						9 CENTRAL AVENUE FARIBAULT, MN 55021-5295								
			USB	17396										Check		
			E	01	005	810	000	000	330	prepay propane 9/1-4/15			$11,920.00			
PO#:		Voucher #:	9282	Invoice			Invoice No:	9/1/26-4/15/27				10/30/2026		Paid Amt:	$11,920.00	
														Check Amount:		$11,920.00
														Vendor Total:		$11,920.00
1523		DEPARTMENT OF HUMAN SERVICES						SWIFT PO BOX 64835 ST PAUL, MN 55164-0835								
			USB	17386										Check		
			E	01	010	400	000	372	305	IEP Admin Fee			$10.00			
PO#:		Voucher #:	9271	Invoice			Invoice No:	949816				10/15/2026		Paid Amt:	$10.00	
														Check Amount:		$10.00
														Vendor Total:		$10.00
1738		E.O. JOHNSON CO. INC.						PO BOX 660831 DALLAS, TX 75266-0831								
			USB	17387										Check		
			E	01	010	203	000	000	560	9/25-10/24			$213.14			
			E	01	010	203	000	000	350	usage black			$84.87			
			E	01	010	203	000	000	350	usage color			$160.89			
			E	01	005	110	000	000	329	shipping			$0.00			
PO#:		Voucher #:	9269	Invoice			Invoice No:	43144224				10/15/2026		Paid Amt:	$458.90	
														Check Amount:		$458.90
														Vendor Total:		$458.90

Nerstrand Charter School #4055

Detail Payment Register by Vendor

Check Number: 0-2147483647 Payment Date: 10/1/2026-10/31/2026 Period: 202704-202704 Void Status: N

Code	Rcd	Vendor	Bank	Check No								Pmt/Void Date			Pmt Type		
1755		EVERGREEN THERAPY SOLUTIONS, LLC-S									515 WATER ST S NORTHFIELD, MN 55057						
			USB	17388											Check		
			E	01	010	401	000	740	394	7/14-9/29				$4,783.25			
PO#:		Voucher #:	9266	Invoice			Invoice No:	363				10/15/2026			Paid Amt:	$4,783.25	
															Check Amount:		$4,783.25
															Vendor Total:		$4,783.25
1815		FIRENET SYSTEMS INC.									2700 FREEWAY BLVD #100 BROOKLYN CENTER, MN 55430						
			USB	17397											Check		
			E	01	005	810	000	000	350	fire panel battery replace				$500.33			
PO#:		Voucher #:	9287	Invoice			Invoice No:	10715SC				10/30/2026			Paid Amt:	$500.33	
															Check Amount:		$500.33
															Vendor Total:		$500.33
1351		FLOM DISPOSAL SERVICE									5865 KENYON BLVD FARIBAULT, MN 55021						
			USB	17389											Check		
			E	01	005	810	000	000	330	October				$298.25			
PO#:		Voucher #:	9268	Invoice			Invoice No:	3964				10/15/2026			Paid Amt:	$298.25	
															Check Amount:		$298.25
			USB	17398											Check		
			E	01	005	810	000	000	330	November				$298.25			
PO#:		Voucher #:	9279	Invoice			Invoice No:	3964				10/30/2026			Paid Amt:	$298.25	
															Check Amount:		$298.25
															Vendor Total:		$596.50
1805		HOWARD QUAMME									12838 170th ST E NERSTRAND, MN 55053						
			USB	17399											Check		
			E	01	005	810	000	000	305	8/6-10/22 mowing				$760.00			
PO#:		Voucher #:	9286	Invoice			Invoice No:	8/6-10/22				10/30/2026			Paid Amt:	$760.00	
															Check Amount:		$760.00
															Vendor Total:		$760.00
1133		INDEPENDENT SCHOOL DIST # 656									FARIBAULT PUBLIC SCHOOLS 710 17th St SW FARIBAULT, MN 55021						
			USB	17390											Check		
			E	01	005	810	000	000	391	Sept custodian				$6,551.56			
			E	01	005	630	000	000	305	Sept tech				$84.53			
			E	01	010	620	000	000	405	Follett Library Software				$1,286.40			
PO#:		Voucher #:	9272	Invoice			Invoice No:	44553				10/15/2026			Paid Amt:	$7,922.49	
															Check Amount:		$7,922.49
			USB	17400											Check		
			E	01	005	810	000	000	401	greenhouse supplies				$77.74			

Nerstrand Charter School #4055

Detail Payment Register by Vendor

Check Number: 0-2147483647 Payment Date: 10/1/2026-10/31/2026 Period: 202704-202704 Void Status: N

Code	Rcd	Vendor	Bank	Check No	Pmt/Void Date	Pmt Type		
1133		INDEPENDENT SCHOOL DIST # 656		FARIBAULT PUBLIC SCHOOLS 710 17th St SW FARIBAULT, MN 55021				
			USB	17400		Check		
			E 01 005 810 000 000 401	greenhouse supplies	$35.99			
PO#:		Voucher #:	9284 Invoice	Invoice No: 20261029	10/30/2026	Paid Amt:	$113.73	
						Check Amount:		$113.73
						Vendor Total:		$8,036.22
1792		ON THE MOVE THERAPY SERVICES LLC		PO BOX 22428 EAGAN, MN 55122-0428				
			USB	17391		Check		
			E 01 010 420 000 740 394	8/25-9/18 OT	$2,018.25			
PO#:		Voucher #:	9265 Invoice	Invoice No: 5203	10/15/2026	Paid Amt:	$2,018.25	
						Check Amount:		$2,018.25
			USB	17401		Check		
			E 01 010 420 000 740 394	9/21-10/18 OT	$3,919.50			
PO#:		Voucher #:	9277 Invoice	Invoice No: 5220	10/30/2026	Paid Amt:	$3,919.50	
						Check Amount:		$3,919.50
						Vendor Total:		$5,937.75
1786		PROTURF		7780 WEST 215th STREET LAKEVILLE, MN 55044				
			ABC	1063		Check		
			E 30 005 810 000 000 350	9/1 lawn	$384.00			
PO#:		Voucher #:	9276 Invoice	Invoice No: 624550	10/13/2026	Paid Amt:	$384.00	
						Check Amount:		$384.00
						Vendor Total:		$384.00
1005		REGION V COMPUTER SERVICES		1917 EXCEL DRIVE MANKATO, MN 56001				
			USB	17392		Check		
			E 01 005 110 000 000 405	FY27 qtr 2 membership	$855.00			
PO#:		Voucher #:	9270 Invoice	Invoice No: 19115	10/15/2026	Paid Amt:	$855.00	
						Check Amount:		$855.00
						Vendor Total:		$855.00
1703		TRACI LAFERRIERE		3535 S POINTE DR HASTINGS, MN 55033				
			USB	17402		Check		
			E 01 005 110 000 000 305	oct	$4,738.00			
			E 01 005 110 000 000 305	nov	$4,738.00			
			E 01 005 110 000 000 329	10/26/26 stamps	$164.00			
PO#:		Voucher #:	9281 Invoice	Invoice No: Oct Nov 2026	10/30/2026	Paid Amt:	$9,640.00	
						Check Amount:		$9,640.00
						Vendor Total:		$9,640.00

Nerstrand Charter School #4055

Detail Payment Register by Vendor

Check Number: 0-2147483647 Payment Date: 10/1/2026-10/31/2026 Period: 202704-202704 Void Status: N

Code	Rcd	Vendor	Bank	Check No	Pmt/Void Date	Pmt Type
1727		UPTICK EDUCATION LLC		13119 DANUBE LANE ROSEMOUNT, MN 55068		
			USB	17393		Check
			E 01 010 420 000 740 394		9/14-23 psych B Holtorf 510505 $510.00	
PO#:		Voucher #:	9267 Invoice	Invoice No: 1918	10/15/2026	Paid Amt: $510.00
						Check Amount: $510.00
						Vendor Total: $510.00
						Report Total: $44,817.57

Nerstrand Charter School #4055
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
4838	202704	10/10/2026	P	JE		Oct Ed' EdVisions Octt EFT	Edvisions	B	01	101	000				USB Cash	0.00	107,727.73
							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	801.65
							Musolf, Nicole	E	01	005	050	000	000	305	EdVisions School Administ	10,157.32	0.00
							EdVisions Pyrl Srvce Fee 2%	E	01	005	105	000	000	305	Consult Fees (EdVisions)	2,127.60	0.00
							Edvisions Fee	E	01	005	105	000	000	305	Consult Fees (EdVisions)	22.00	0.00
							Shroyer, Paula K	E	01	010	201	000	000	394	EdVisions Kinder Staff	8,698.06	0.00
							Berge Gen Ed Tchr Sub	E	01	010	203	000	000	394	EdVisions General Staff	1,757.52	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	227.27	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	8,707.35	0.00
							Kleese, Samantha 4-5	E	01	010	203	000	000	394	EdVisions General Staff	6,119.78	0.00
							McCorkell Gen Ed Sub	E	01	010	203	000	000	394	EdVisions General Staff	55.55	0.00
							Peterson, Andrea 4-5	E	01	010	203	000	000	394	EdVisions General Staff	7,993.34	0.00
							Peterson, A Eagle Bluff Stipen	E	01	010	203	000	000	394	EdVisions General Staff	0.00	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	3,682.76	0.00
							Temple Insur Adj	E	01	010	203	000	000	394	EdVisions General Staff	0.00	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	280.25	0.00
							Vondrasek, T 2-3	E	01	010	203	000	000	394	EdVisions General Staff	9,092.76	0.00
							Waddell, Para CEIS code Gen	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Vondrasek Class Sz	E	01	010	204	000	414	303	EdVisions Title II	0.00	0.00
							Vondrasek REAP 2-3	E	01	010	204	000	514	303	EdVisions REAP CSR - Fe	0.00	0.00
							Bonde, Carmen-PhyEd Tchr	E	01	010	240	000	000	394	EdVisions PhysEd Staff	0.00	0.00
							Walter, Caleigh PE Tchr	E	01	010	240	000	000	394	EdVisions PhysEd Staff	3,330.13	0.00
							Melford, Bri Music Tchr	E	01	010	258	000	000	394	EdVisions Music Staff	2,956.70	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	1,429.95	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

Nerstrand Charter School #4055
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
4838	202704	10/10/2026	P	JE		Oct Ed EdVisions Octt EFT	Schaefer, Nicole Sped Tchr	E	01	010	411	000	740	397	Sp Ed Ben Pur F Other D	1,758.51	0.00
							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	631.75	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	2,761.86	0.00
							Harris, Amy-SpEd Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	2,793.75	0.00
							Houghten-Eitzman, Laura	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	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
							McCorkell, Kate	E	01	010	420	000	740	396	EdVisions SpEd Staff	2,814.30	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	2,447.60	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 Sped	E	01	010	420	000	740	396	EdVisions SpEd Staff	2,600.58	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	2,037.42	0.00
							Waddell, Cara-Sped Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	171.00	0.00
							Bollinger -Sped Para Sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	70.58	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	1,204.97	0.00
							Harris, Amy-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	309.99	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	312.30	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	269.55	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 Sped	E	01	010	420	000	740	397	EdVisions SpEd Benefits	288.99	0.00

Nerstrand Charter School #4055
Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
4838	202704	10/10/2026	P	JE		Oct Ed EdVisions Octt EFT	Temple, Linda	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Turi Carrie Sped Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	229.06	0.00
							Waddell, Cara-Sped Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	18.47	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	1,239.05	0.00
							Jans, Dana Secretary	E	01	010	605	000	000	394	EdVisions InstructionalSup	5,301.16	0.00
							Waddell, Cara-Media Para	E	01	010	620	000	343	396	Library Salary	1,562.50	0.00
							Waddell, Cara - Media Para	E	01	010	620	000	343	397	Library Benefits	168.71	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 Sta	0.00	0.00
							Flom RE Sub	E	04	005	570	000	000	394	EdVisions Regal Eagle Sta	32.92	0.00
							Miller, Meghan RE Sub	E	04	005	570	000	000	394	EdVisions Regal Eagle Sta	0.00	0.00
							Schweisthal, RE	E	04	005	570	000	000	394	EdVisions Regal Eagle Sta	0.00	0.00
							Turi, Carrie	E	04	005	570	000	000	394	EdVisions Regal Eagle Sta	768.73	0.00
																$108,529.38	$108,529.38

Nerstrand Charter School #4055
Outstanding Payments by Payment Date

Bank: ABC
Acct#:

10/31/2026

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, P	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
	9192	Check	1	1786	PROTURF	10/13/2026	1063	384.00
					Bank		**Total**	5,517.52

Nerstrand Charter School #4055
Outstanding Payments by Payment Date

Bank: USB
Acct#: 152100023570

10/31/2026

Co	Pmt No	Pmt Type	Grp	Code	Vendor	Pmt Date	Check No	Amount
4055	9185	Check	1	1133	INDEPENDENT SCHOOL DIST # 6	10/15/2026	17390	7,922.49
	9202	Check	1	1814	ASL INTERPRETING SERVICES IN	10/30/2026	17394	156.00
	9195	Check	1	1006	CITY OF NERSTRAND	10/30/2026	17395	269.62
	9196	Check	1	1023	COMMUNITY CO-OP OIL ASSN	10/30/2026	17396	11,920.00
	9203	Check	1	1815	FIRENET SYSTEMS INC.	10/30/2026	17397	500.33
	9198	Check	1	1351	FLOM DISPOSAL SERVICE	10/30/2026	17398	298.25
	9201	Check	1	1805	HOWARD QUAMME	10/30/2026	17399	760.00
	9197	Check	1	1133	INDEPENDENT SCHOOL DIST # 6	10/30/2026	17400	113.73
	9200	Check	1	1792	ON THE MOVE THERAPY SERVIC	10/30/2026	17401	3,919.50
	9199	Check	1	1703	TRACI LAFERRIERE	10/30/2026	17402	9,640.00
					Bank		**Total**	35,499.92
							Total	**$41,017.44**

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

Deposit Co	Bank	Batch	Rct No	Receipt Type	St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
2118	4055	LCCB														
Gift EB SupplyFee RE			2148	Credit	A	10/09/26		Check	1	Miscellaneous						
							4055 R 01 000 000 000 000 096			Blackbaud Gift					150.00	0.00
							4055 R 01 000 000 000 000 050			Eagle Bluff Fees					499.00	0.00
							4055 R 01 000 000 000 000 050			Tech & Supply Fee					55.00	0.00
							4055 R 04 000 000 000 000 050			RE Kira L					70.00	0.00
							4055 R 04 000 000 000 000 050			RE Liliana & Grayce					14.50	0.00
							4055 R 04 000 000 000 000 050			RE Declan T					120.00	0.00
							4055 R 04 000 000 000 000 050			RE Liam & Sophia					203.00	0.00
							4055 R 04 000 000 000 000 050			RE Brynn					116.00	0.00
							4055 R 04 000 000 000 000 050			RE Harry					14.50	0.00
							4055 R 04 000 000 000 000 050			RE Caden					72.50	0.00
														Receipt Total:	$1,314.50	$0.00
														Deposit Total:	**$1,314.50**	**$0.00**
2119	4055	USB														
IDEAS			2149	Credit	A	10/15/26		Wire	1	MDE						
							4055 R 01 000 000 000 000 211			General Education Aid					55,136.18	0.00
														Receipt Total:	$55,136.18	$0.00
														Deposit Total:	**$55,136.18**	**$0.00**
2120	4055	LCCB														
Gift EB LrnSrv Supply RE			2150	Credit	A	10/30/26		Check	1	Miscellaneous						
							4055 R 01 000 000 000 000 096			Flom Gift					100.00	0.00
							4055 R 01 000 000 000 000 096			Cash Gift					100.00	0.00
							4055 R 01 000 000 000 000 050			Eagle Bluff Fee					499.00	0.00
							4055 R 04 000 000 000 000 050			RE Wagners					203.00	0.00
							4055 R 04 000 000 000 000 050			RE Berge					14.50	0.00
							4055 R 04 000 000 000 000 050			RE Pick					7.25	0.00
							4055 R 04 000 000 000 000 050			RE Oakley					7.25	0.00
							4055 R 04 000 000 000 000 050			RE Parkos					36.00	0.00
							4055 R 04 000 000 000 000 050			RE Kadrlik					87.00	0.00
							4055 R 01 000 000 020 000 096			Learn & Serve Gift					165.00	0.00
							4055 R 01 000 000 000 000 050			Supply Fees					140.00	0.00
														Receipt Total:	$1,359.00	$0.00
														Deposit Total:	**$1,359.00**	**$0.00**

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

Deposit	Co	Bank	Batch	Rct No	Receipt Type	St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
2121	4055	USB															
IDEAS				2151	Credit	A	10/30/26		Wire	1	MDE						
							4055 B 01 121 000				FY26 Gen Ed					32,342.47	0.00
							4055 B 01 121 000				FY26 Lease					1,708.20	0.00
							4055 B 01 121 000				FY26 Literacy Fin312					94.42	0.00
							4055 B 01 121 000				FY26 Para Trng Fin 314					43.60	0.00
							4055 R 01 000 000 000 000 211				General Education Aid					76,615.38	0.00
							4055 R 01 000 000 000 740 360				State Special Education Aid					25,376.60	0.00
															Receipt Total:	$136,180.67	$0.00
															Deposit Total:	**$136,180.67**	**$0.00**
2122	4055	LCCB															
Merchant One Refund				2152	Credit	A	10/06/26		Wire	1	Miscellaneous						
							4055 E 01 005 110 000 000 305				Merchant One Refund					107.31	0.00
															Receipt Total:	$107.31	$0.00
															Deposit Total:	**$107.31**	**$0.00**
2123	4055	USB															
				2153	Credit	A	10/31/26		Wire	1	Miscellaneous						
							4055 R 01 000 000 000 000 092				Interest Earnings					295.05	0.00
															Receipt Total:	$295.05	$0.00
															Deposit Total:	**$295.05**	**$0.00**
2124	4055	USB															
interest				2154	Credit	A	10/31/26		Wire	1	Miscellaneous						
							4055 R 01 000 000 000 000 092				Interest Earnings					2,117.09	0.00
															Receipt Total:	$2,117.09	$0.00
															Deposit Total:	**$2,117.09**	**$0.00**
2125	4055	USB															
MA				2155	Credit	A	10/07/26		Wire	1	Miscellaneous						
							4055 R 01 000 000 000 372 071				Med Assist Fr Dept of HS					49.49	0.00
															Receipt Total:	$49.49	$0.00
															Deposit Total:	**$49.49**	**$0.00**

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

Deposit Co	Bank	Batch	Rct No	Receipt Type	St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
2126	4055	USB														
MA			2156	Credit	A	10/21/26		Wire	1	Miscellaneous						
						4055 R 01 000 000 000 372 071				Med Assist Fr Dept of HS					90.73	0.00
														Receipt Total:	$90.73	$0.00
														Deposit Total:	**$90.73**	**$0.00**
														Report Total:	$196,650.02	$0.00

Nerstrand Charter School #4055
Reconciliation Worksheet Report
10/31/2026

Audit Nc	Statement Date	Co	Bank Code	Bank Name/Description
1362	10/31/2026	4055	LCCB	Lake Country Community Bank Lake Country Community Bank

Worksheet has been Finalized

Statement Amount	97,679.88	
Deposits in Transit	0.00	
Outstanding Payments		
Checks	0.00	
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	97,679.88	
GL Account Balance	97,679.88	
Difference	0.00	

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

Adjustments
00/00/0000

Nerstrand Charter School #4055
Reconciliation Worksheet Report
10/31/2026

Audit Nc	Statement Date	Co	Bank Code	Bank Name/Description
1363	10/31/2026	4055	USB	US BANK CHECKING ACCOUNT

Worksheet has been Finalized

Statement Amount	854,704.63
Deposits in Transit	0.00
Outstanding Payments	
Checks	35,499.92
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	819,204.71
GL Account Balance	819,204.71
Difference	0.00

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

Adjustments
00/00/0000

Nerstrand Charter School #4055

Detail Payment Register by Vendor

Check Number: 0-2147483647 Payment Date: 10/1/2026-10/31/2026 Period: 202704-202704 Void Status: N

Code	Rcd	Vendor	Bank	Check No	Pmt/Void Date	Pmt Type
1187		AMAZON.COM		,		
			LCCB			Wire
			E 01 005 107 000 000 401 parade pencils		$249.50	
PO#:		Voucher #:	9278 Invoice	Invoice No: 20261022	10/22/2026	Paid Amt: $249.50
						Check Amount: $249.50
						Vendor Total: $249.50
1732		CAPITAL ONE	PO BOX 4069 CAROL STREAM, IL 60197-4069			
			LCCB			Wire
			E 01 010 420 000 419 401 amazon sped projector lamp		$59.87	
			E 01 010 240 000 000 430 amazon PE tetherball		$25.99	
			E 04 005 570 000 000 401 amazon RE pipeclnr & Clothespin		$12.48	
			E 01 010 203 000 000 401 amazon library tape & tax		$67.45	
			E 01 010 203 000 000 401 amazon rug		$222.36	
			E 04 005 570 000 000 401 amazon RE cartrack		$9.99	
			E 01 010 203 000 000 430 amazon pens pencils		$165.56	
			E 01 010 203 000 000 430 less reward points		($83.44)	
			E 01 010 203 000 000 401 amazon bags		$54.14	
			E 01 005 810 000 000 401 menards green house supplies		$370.30	
			E 01 010 203 000 000 460 learning wo tears grd 1 curric		$60.61	
			E 01 010 240 000 000 430 amazon PE ladder		$30.99	
			E 01 005 720 000 000 401 sams wipes		$94.03	
			E 01 010 203 000 000 430 amazon paper		$274.95	
PO#:		Voucher #:	9274 Invoice	Invoice No: 8/26-9/24	10/15/2026	Paid Amt: $1,365.28
						Check Amount: $1,365.28
						Vendor Total: $1,365.28
1673		METRONET INC	PO BOX 630546 CINCINNATI, OH 45263-0546			
			LCCB			Wire
			E 01 005 110 000 000 320 oct		$239.00	
PO#:		Voucher #:	9273 Invoice	Invoice No: 1677211	10/20/2026	Paid Amt: $239.00
						Check Amount: $239.00
						Vendor Total: $239.00
1297		PLANK ROAD PUBLISHING, INC	PO BOX 26627 WAUWATOSA, WI 53226			
			LCCB			Wire
			E 01 010 258 000 000 406 music downloads		$149.55	
PO#:		Voucher #:	9285 Invoice	Invoice No: 27-811566	10/19/2026	Paid Amt: $149.55
						Check Amount: $149.55
						Vendor Total: $149.55

Nerstrand Charter School #4055

Detail Payment Register by Vendor

Check Number: 0-2147483647 Payment Date: 10/1/2026-10/31/2026 Period: 202704-202704 Void Status: N

Code	Rcd	Vendor	Bank	Check No								Pmt/Void Date		Pmt Type		
1813		STEP BY STEP MATH TO MASTERY								,						
			LCCB											Wire		
			E	01	010	420	000	740	433	sped math curric			$397.00			
PO#:		Voucher #:	9275	Invoice		Invoice No:	20261009					10/15/2026		Paid Amt:	$397.00	
														Check Amount:		$397.00
														Vendor Total:		$397.00
1700		USBANK								,						
			USB											Wire		
			E	01	005	110	000	000	305	fee			$13.75			
PO#:		Voucher #:	9288	Invoice		Invoice No:	20261015					10/15/2026		Paid Amt:	$13.75	
														Check Amount:		$13.75
														Vendor Total:		$13.75
1017		XCEL ENERGY					PO BOX 9477 MINNEAPOLIS, MN 55484-9477									
			USB											Wire		
			E	01	005	810	000	000	330	8/25-9/24			$1,846.46			
PO#:		Voucher #:	9264	Invoice		Invoice No:	996702799					10/15/2026		Paid Amt:	$1,846.46	
														Check Amount:		$1,846.46
														Vendor Total:		$1,846.46
														Report Total:		$4,260.54

Nerstrand Elementary School Policy 607
Independent Charter School District #4055
Adopted:

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

Nerstrand Elementary School Policy 610
Independent Charter School District #4055
Adopted:

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 (8th Cir. 2003)
Lee v. Pine Bluff Sch. Dist., 472 F.3d 1026 (8th 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)

Nerstrand Elementary School Policy 614
Independent Charter School District #4055
Adopted:

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/

Nerstrand Elementary School Policy 721
Independent Charter School District #4055
Adopted:

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 statues, 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 [vi]. 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

Staff Name	CPR/AED Certification Date
Nicole Musolf	
Dana Jans	
Innana Temple	

Bri Melford	
Caleigh Walter	
Meghan Miller	

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 [i, vi].

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 [vi].

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

Nerstrand Elementary School Policy 615
Independent Charter School District #4055
Adopted:

615 TESTING ACCOMMODATIONS, MODIFICATIONS, AND EXEMPTIONS FOR IEPS, SECTION 504 PLANS, AND LEP STUDENTS

I. PURPOSE

The purpose of the policy is to provide adequate opportunity for students identified as having individualized education program (IEP), Rehabilitation Act of 1973, Section 504 accommodation plan (504 plan), or English Learner (EL) needs to participate in statewide assessment systems designed to hold schools accountable for the academic performance of all students.

II. GENERAL STATEMENT OF POLICY

A. The federal Every Student Succeeds Act (ESSA) and Minnesota statutes require that public school students be assessed annually in reading, mathematics, and science. The Minnesota Comprehensive Assessment (MCA), the Minnesota Test of Academic Skills (MTAS), and Alternate Minnesota Comprehensive Assessment (Alt MCA) are the standards-based accountability assessments used to meet this requirement.

The MCA and MTAS/Alt MCA are criterion-referenced assessments, which means they measure a snapshot of student learning of a fixed set of criteria: the Minnesota Academic Standards. The Minnesota K–12 Academic Standards are revised every ten (10) years, according to a schedule determined by the state legislature. When standards are updated, the statewide assessments are also updated with a new series to align to the new standards. The new assessments are administered when the new academic standards are fully implemented.

B. The Minnesota Test of Academic Skills (MTAS) and the Alternate Minnesota Comprehensive Assessment (Alt MCA)

1. The Minnesota Test of Academic Skills (MTAS) and Alternate Minnesota Comprehensive Assessment (Alt MCA) are the standards-based accountability assessments designed for, and limited to, students with the most significant cognitive disabilities. They are designed to measure student progress toward Minnesota's academic standards and meet the requirements of the Elementary and Secondary Education Act (ESEA). Students who receive special education services and meet the eligibility criteria may take the MTAS/Alt MCA.

2. In compliance with the transition to new Minnesota academic standards, the Minnesota Department of Education (MDE) is developing alternative assessments, the Alt MCA, to replace the MTAS, according to the following schedule:

a. Science Alternate MCA (2024-25 school year);

b. Reading Alternate MCA (2025-26 school year); and

c. Mathematics Alternate MCA (2027-28 school year).

III. DEFINITIONS

A. Most Significant Cognitive Disability

This term describes students whose cognitive impairments may prevent them from attaining grade-level achievement standards, even with the very best instruction. IEP teams may use the following characteristics to identify if a student has a most significant cognitive disability:

1. The student's cognitive functioning is significantly below age expectations. The IEP team can determine that a student may be

significantly below the average cognitive functioning of typically developing peers by

a. a standardized norm-referenced measure of cognitive functioning, or

b. when formal cognitive assessments are inappropriate, invalid or documented in other ways, other data-based measures may be used to document functioning significantly below age expectations as referenced in the Individuals with Disabilities Education Act (IDEA).

2. The student's disability has a significant impact on their ability to function in multiple environments, including home, school and community.

3. The student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain and generalize academic and life skills to actively participate in school, work, home and community environments.

B. Other key terms are defined in the current MDE *Procedures Manual for the Minnesota Assessments* (see Resources).

IV. ALTERNATIVE ASSESSMENT

A. Initial Steps

1. The charter school will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how a student with a disability will participate in statewide testing.

2. The IEP must review the student's instructional program to ensure that the student is receiving instruction linked to the general education curriculum to the extent appropriate. If instruction is not linked to the

general education curriculum, the IEP team must review the student's goals and determine how access to the general curriculum will be provided.

3. The IEP team must first consider the student's ability to participate in the MCA, with or without accommodations. The IEP team must document, in the IEP, the reasons why the MCA is or is not an appropriate measure of the student's academic progress and how the student would participate in statewide testing.

If the IEP team establishes that the MCA is not an appropriate measure of the student's knowledge and skills on grade-level content standards, even when the student is provided allowable and appropriate accommodations, the IEP team may consider the administration of an alternate assessment.

4. Participation decisions will be made separately for mathematics, reading, and science. Participation decisions must be made annually and documented in a student's IEP.

B. Alternate Assessment Eligibility Requirements

1. For a student with a significant cognitive disability to be eligible for an alternative assessment, the IEP team must determine that the following are true:

a. the student's cognitive functioning to be significantly below age expectations.

b. the student's disability has a significant impact on their ability to function in multiple environments, including home, school, and community; and

c. the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and

generalize academic and life skills to actively participate in school, work, home, and community environments.

2. Alternative assessment participation decisions must not be made on the following factors:

a. Student's disability category as defined in Minnesota Rules, part 3525.1325-1348;

b. Educational environment or instructional setting;

c. Participation in a separate, specialized curriculum;

d. An expectation that the student will receive a low score on the MCA;

e. Language, social, cultural, or economic differences; and

f. Concern for participation rate calculations at the district level.

V. ALTERNATE ACCESS FOR ELs

A. ACCESS for ELs

1. All English learners in grades K–12 in public schools are required to participate annually in an English language proficiency assessment. With very few exceptions, all English learners take the ACCESS for ELs.

Minnesota students identified as English learners (ELs) require an additional assessment to determine their progress toward English language proficiency. These students take the WIDA ACCESS assessment annually. English learners who receive special education services and meet alternate assessment participation guidelines may take the WIDA Alternate ACCESS.

The charter school will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing. Some students with significant cognitive disabilities may be eligible to take the Alternate ACCESS for ELLs instead of the ACCESS for ELL.

B. Eligibility Requirements

1. The student is identified as an English learner (EL) and is reported as EL in student enrollment data submitted in the Minnesota Automated Reporting Student System (MARSS);

2. The student must have a most significant cognitive disability.

3. The student cannot meaningfully participate in the WIDA ACCESS, even with allowable accommodations.

4. The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate English language proficiency assessment for the student.

C. Alternate ACCESS participation decisions must not be made on the following factors:

1. The student's disability category alone;

2. The student's placement or instructional setting;

3. The student's language background, or other social, cultural, or economic factors;

4. An expectation that the student will receive a low score on the WIDA ACCESS; and

5. A desire to simplify test administration, which may include behavioral concerns or anticipated emotional distress.

VI. GRANTING AND DOCUMENTING ACCOMMODATIONS, MODIFICATIONS, OR EXEMPTIONS FOR TESTING

Processes for grants and documentation are found in the current MDE *Procedures Manual for the Minnesota Assessments* and the "Guidelines for Administration of Accommodations and Linguistic Supports."

VII. RECORDS

All test accommodations, modifications, or exemptions shall be reported to the charter school test administrator. The charter school test administrator shall be responsible for keeping a list of all such test accommodations, modifications, and exemptions for charter school audit purposes. Testing results will be documented and reported.

Legal References: Minn. Stat. § 120B.11 (Charter School 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. § 125A.08 (Individualized Education Programs)
Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (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)

Cross References: MSBA/MASA Model Policy 104 (Charter School Mission Statement)

MSBA/MASA Model Policy 601 (Charter School Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (Charter School Testing Plan and Procedure)
MSBA/MASA Model Policy 616 (Charter School Accountability)

Resources:

Minnesota Department of Education (MDE): Alternate Assessments (accessed 12/31/25)
MDE: Statewide Assessments Policies and Procedures (accessed 12/31/25)
MDE: Eligibility Requirements and Decision-Making Tool for Minnesota Alternative Assessment (MTAS/Alternate MCA) (accessed 12/31/25)
MDE: English Learner Education (accessed 1/1/26)
MDE: Minnesota's Assessments for English Learners (accessed 1/1/26)
WIDA: WIDA Alternate ACCESS Participation Decision Tree (accessed 1/1/26)

Nerstrand Elementary School Policy 616
Independent Charter School District #4055
Adopted:

616 CHARTER SCHOOL SYSTEM ACCOUNTABILITY

I. PURPOSE

The purpose of this policy is to focus public education strategies on a process that promotes higher academic achievement for all students and ensures broad-based community participation in decisions regarding implementation of the Minnesota K-12 Academic Standards and federal law.

II. GENERAL STATEMENT OF POLICY

Implementation of the Minnesota K-12 Academic Standards and federal law requires accountability for the charter school. The charter school established a system to transition to the graduation requirements of the Minnesota K-12 Academic Standards. The charter school also established a system to review and improve instruction, curriculum, and assessment which will include substantial input by students, parents or guardians, and local community members. The charter school will be accountable to the public and the state through annual reporting.

III. DEFINITIONS

A. "Comprehensive Achievement and Civic Readiness" means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school; and prepare students to be lifelong learners.

B. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the charter school.

IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

A. The charter school must adopt a plan, budget, and process, consistent with Minnesota Statutes, section 120B.11, to review curriculum, instruction, and student achievement and strive for comprehensive achievement and civic readiness.

B. Comprehensive Continuous Improvement of Student Achievement

1. By December 30th of each year, the Civic Readiness Committee will meet to advise and assist the charter school in the implementation of the charter school system accountability and comprehensive continuous improvement process.

2. The Civic Readiness Committee, working in cooperation with other committees of the charter school, such as finance, grade level teams and our authorizer, will provide active community participation in:

a. Reviewing the charter school instructional and curriculum plan, with emphasis on implementing the Minnesota K-12 Academic Standards;

b. Identifying annual instruction and curriculum improvement goals for recommendation to the school board;

c. Making recommendations regarding the evaluation process that will be used to measure charter school progress toward its goals; and,

d. Advising the school board about development of the annual budget.

3. The Civic Readiness Committee shall meet the following criteria:

a. The Civic Readiness Committee shall ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and school academic standards consistent with Minnesota Statutes, section 120B.11, subdivision 2..

b. The Civic Readiness Committee shall make recommendations to the school board on charter school-wide standards, assessments, and program evaluation.

c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the charter school improvement plan.

d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the Civic Readiness Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board.

4. Translation services should be provided to the extent appropriate and practicable.

C. Annual Public Report

1. The charter school must publish an annual report approved by the board of directors. The annual report must at least include information on

school enrollment, student attrition, governance and management, staffing, finances, management agreements with a CMO or EMO, academic performance, innovative practices and implementation, and future plans. The charter school may combine this report with the reporting required under Minnesota Statutes, section 120B.11 governing comprehensive achievement and civic readiness.

2. A charter school must post the annual report on the school's official website. A charter school also must distribute the annual report by publication, mail, or electronic means to its authorizer, school employees, and parents and legal guardians of students enrolled in the charter school.

3. The reports are public data under Minnesota Statutes, chapter 13.

Legal References:

Minn. Stat. Ch. 13 (Government Data Practices)
Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
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.35 (Student Academic Achievement and Growth)
Minn. Stat. § 120B.36 (School Accountability)
Minn. Stat. § 122A.40 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.04 (Site Decision Making; Individualized Learning Agreement; Other Agreements)
Minn. Stat. § 123B.147 (Principals)
Minn. Stat. § 124E.03 (Applicable Law)
Minn. Stat. § 124E.16 (Reports)
Minn. Stat. § 126C.12 (Learning and Development Revenue Amount and Use)

Minn. Rules Parts 3501.0660 (Academic Standards for Kindergarten through Grade 12 [Language Arts])
Minn. Rules Parts 3501.07 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Arts Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.0960 (Academic Science Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.1200-1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.13 (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 104 (Charter School Mission Statement)
MSBA/MASA Model Policy 601 (Charter School Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (Charter School Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)

Novation Education Opportunities

Charter School Board Meeting Observation Form

School:	Nerstrand Elementary	**Date of Observation: 19 October 2027**		**Observer: Eric Molho**	
Start Time:	**3:30 p.m.**	**End Time:**	4:35 pm	**School Meeting Type:**	Regular

Board Members Attending: Carissa Erickson, Andrea Peterson, Lexi Berge, Nicky Scheaefer, Terri Neuman, Paula Shroyer, Innana Temple

Board Members Absent:	**Attendance Rate:**	**# out of # (# seats open)**
	100%	7/7

Staff/Public in Attendance (Include ex-officio members): Traci Laferriere (business manager), Nicolle Musolf (executive director), Eric Molho (NEO)

Compliance Indicators	**Evidence/Comments**	
Open Meeting Law (violations result in written infraction)	Code	The meeting met all compliance indicators. The NEO leader database indicates there is an oath of office on file for all board members. Two board members may still have training to complete and/or report to NEO that training has been complete (Lexi Berge and Innana Temple). (This was also noted in the agenda.)
Meeting is open to the public (board meeting time and location are published).	M	
At least one complete set of printed board materials is available for public inspection.	M	
Meeting is conducted only with a quorum present (more than half of the board members).	M	
Meeting is not conducted by phone or web unless it meets MN Stat 13D conditions.	NA	
If a special or emergency meeting, meeting is conducted in accordance with MN Stat13D.	NA	
If closed, meeting is closed in accordance with MN Stat 13D.	NA	
Votes are recorded in the minutes and made accessible in accordance with MN Stat 13D - the vote of each member must be recorded on each appropriation of money, except for payments of judgements, claims, and amounts fixed by statute.	M	
Minutes and other required information of the board and committees (including financial committee) are published and maintained on the school's website within 30 days following the earlier of: 1) the date the board approved the minutes or 2) the next regularly scheduled meeting, and minutes remain posted for at least 365 days from the date of publication.	M	
Meeting is conducted in accordance with the board's bylaws.	M	
All required signed Oaths of Office are filed with the authorizer	M	
Continuous Improvement Indicators/BOARD MEETING ORGANIZATION	***Evidence/Comments***	
	Code	The meeting was on time and appropriate materials and agenda were available. Board members were on time and professionally engaged with the topics of the meeting.
Meeting is called to order on time.	M	
An agenda is followed, after board approval.	M	
Appropriate materials are available to accompany agenda items.	M	
An orderly methodology guides the running of the meeting (e.g., Roberts Rules).	M	

Continuous Improvement Indicators/BOARD MEETING ATMOSPHERE	***Evidence/Comments***	
	Code	
Board members are on time.	M	
Board member conduct and meeting minutes are professional.	M	
Board members receive materials 3-5 days in advance and appear prepared.	M	
Continuous Improvement Indicators/BOARD AGENDA	***Evidence/Comments***	
	Code	The meeting agenda was not posted on the school's website until the afternoon of the meeting. The meeting did not include a consent agenda. The executive director reported on the school's MCA results from last year which exceeded the state in all reported categories. The agenda included an item for public comment although there were no public comments at this meeting.
Agenda is posted ahead, for example on the web or wall.	EM	
If used, a consent agenda is properly executed.	NA	
The board explicitly verifies that there are no conflicts of interest with any agenda items.	M	
The agenda contains an item(s) on student performance (board reviews the school's academic performance).	M	
The agenda contains an item(s) for board review of the school's finances.	M	
Finance reports tie budgeted Pupil Units/ADM to actual.	M	
Finance reports include check register, cash flow, budget to actual.	M	
The agenda includes an item for public comment and the board has a clear process in place to respond to the public comment.	M	
Continuous Improvement Indicators/BOARD CAPACITY	***Evidence/Comments***	
	Code	The board had open discussion about enrollment trends as Kindergarten enrollment is below target. The board reviewed multiple policies including a vote on instructional curriculum and textbooks & instructional materials. The mission of the school was printed on they agenda although not referenced directly during the meeting. Enrollment for the year: K - 14 | 1 – 17 | 2 – 23 | 3 – 13 | 4 – 23 | 5 – 25 total = 117 The board includes training in on the regular agenda. The board reviewed their MCA results within the goals established by the NEO performance framework.
The board has the expertise and the materials necessary to provide oversight of academic, financial and governance performance (see board member bios/resumes).	M	
The mission and vision guide decision making.	EM	
The board monitors and evaluates school progress- references the strategic plan, continuous improvement plan, and goals (new schools- readiness to open checklist).	M	
The board leverages committees to engage board and community members in accomplishing board work and the committee reports are thorough and understandable.	M	
The board regularly develops and reviews procedures and policies.	M	
The board addresses general operation concerns without micromanaging.	M	
Vendors and other experts, if consulted, provide appropriate information to the board.	M	
The board evaluates the school leadership.	M	
The board shows evidence continuous improvement (uses feedback to improve work) and monitors board development and completion of training requirements on an ongoing basis.	M	

		The agenda includes a reflection question for board members to comment on what worked well and what could improve.

Narrative Section on Board Observation
NEO will review this board observation form at the next touchpoint meeting with the school leadership.
Notes: Observations and Questions: All members of the board demonstrated high enthusiasm and engagement in the life of the school. Thank you for your commitment to Nerstrand students and families! The board demonstrated numerous best practices during this meeting including reviewing new and updated policies, reviewing academic results within the context of their NEO performance framework and exploring an important strategic priority (enrollment growth).
Items to share with other schools:

[1] Codes: (M) There is clear evidence that the indicator exists. Emerging (EM) – There is some evidence of the indicator, but improvement is recommended. No(N) – The indicator was not observed. Not Applicable (NA) The indicator was not observed at this meeting, but over the course of year it is expected to be.