

Nerstrand Elementary School
Board of Directors Meeting
November 13, 2023; 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 Approve October 9th Meeting Minutes

5.0 Community Comment

6.0 Reports
6.1 Director's Report including NEO Authorizer Feedback
(Rubric in separate doc)
6.2 Enrollment for 23-24; lost 3 (2 due to travel and 1 due to HR
issue) and gained 1

K	16
1	20
2	19
3	14

4	16
5	12

K = 16

1 = 20

2-3 = 17 & 15

4-5 = 28

96 Total

6.5 Finance Report

- a) Monthly Financial Update; Traci
- b) Vote on donations over \$500 per policy from Oct 3-Nov 10;

7.0 Policy

- a) Evacuation/Relocation Procedure - Vote
- b) 721 Capitalization Policy - Vote
- c) 102 Equal Educational Opportunity - First Look
- d) 103 Complaints - First Look
- e) 206 Public Comments at School Board Meeting - First Look

8.0 New Business

- 8.1 Review staffing
- 8.2 Vote to form Director Support and Evaluation Committee
- 8.3 Board of Director On-Going Training on Governance - When to Close a Board Meeting
- 8.4 Discuss NEO's Rubric Feedback

9.0 Old Business

- 9.1 Chair reminds new board members that they have 1 year to complete 3 required trainings (finance, governance and employment), but one training must be completed within the first 6 months. This effects Board Members Bossmann and McBride (Feb. 22, 2024 & Aug. 22, 2024)

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 11, 2023 at 3:30pm in the Nerstrand Media Center

11.0 Adjournment



Nerstrand Elementary School
205 2nd St | PO Box 156
Nerstrand MN 55053

Board of Directors Meeting Minutes

Charter District #4055

October 9, 2023 | 3:30 p.m.

Nerstrand Elementary Media Center

Members Present	Members Absent	Staff Present	Other Attendees
Carmen Bonde	Kelly McGregor	Nicole Musolf	Tyler See
Ali Bossmann		Traci LaFerriere	Eric Molho
Carissa Erickson			
Phil McBride			
Terri Neumann			
Tara Vondrasek			

1.0 Call to Order at 3:33 p.m.

1.1 Roll Call

2.0 Approve Agenda

Approved. First: Terri, Second: Carmen, Yay: 6, Nay: 0, Abstentions: 0

3.0 Opportunity to Report any Board Conflicts of Interest

None noted

4.0 Approve September 11, 2023 Board Meeting Minutes

Approved. First: Carmen, Second: Terri, Yay: 6, Nay: 0, Abstentions: 0

5.0 Community Comment

None present

6.0 Reports

Nerstrand Elementary Charter Authorizer is:
Novation Education Opportunities (NEO)
3432 Denmark Ave, Ste 130
Eagan, MN 55123



Nerstrand Elementary School
205 2nd St | PO Box 156
Nerstrand MN 55053

6.1 Director Report

a) News

- All fall formal assessments completed
- National Talk Like a Pirate Day was a successful dress up day for all staff and students
- NES had an informational table at the Big Woods Run
- Discovery Day was canceled due to weather this year
- New website is near completion

b) Student Achievement

- Fall A-Reading Scores that are in the red or yellow were shared:
K 33%, 1st-30%, 2/3rd-44%, and 4/5th-34%
- Fall A-Math Scores that are in the red or yellow were shared:
K-6%, 1st-30%, 2/3rd-35%, and 4/5th-31%
- This data is tied to our NEO contract goals

c) NEO Update

- Learning Walk is scheduled for February 1, 2024
- Formal Site Visit is scheduled for March 20, 2024

d) Director Performance

- The Director will focus on instruction this year
- Weekly visits to each classroom is proving invaluable

6.2 Enrollment Update

Current enrollment for 23-24 is 98 students:

Kindergarten-15, 1st-20, 2nd-19, 3rd-15, 4th-16, 5th-13

6.3 Finance Report

a) Monthly Financial Report by Traci LaFerriere

Motion to approve Monthly Financial Report

Motion approved. First: Tara, Second: Carmen, roll call vote.

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Yay: 6, Nay: 0, Abstentions: 0

b) Review and vote to approve donations over \$500
None received

c) Abdo presented audit form 2022-2023; this was the board's
on-going training in finance for the year

7.0 Policy

- a) Edvisions Employee Handbook
Motion to approve Edvisions Employee Handbook
Motion approved. First: Phil, Second: Carmen, Yay: 6, Nay:0,
Abstentions: 0
- b) Evacuation/Relocation Procedure- First Look
- c) Policy 721 Capitalization- First Look

8.0 New Business

- 8.1 Review Staffing
 - a) No changes
- 8.2 Board Chair confirms background checks for BOD Members
 - a) All BOD background checks are 100% complete
- 8.3 Update from Director Support and Evaluation Committee
 - a) New committee will be formed at November meeting

9.0 Old Business

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- 9.1 Chair reminds new board members Bossmann and McBride that they have 1 year to complete 3 required trainings (finance, governance, employment). One training must be completed within the first 6 months. (Feb. 22, 2024 & Aug. 22, 2024)

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? Yes, the meeting went well, good discussion and passing of motions.

10.2 Next Board of Directors meeting – November 13, 2023 at 3:30pm, Nerstrand Media Center

11.0 Adjournment

Motion to adjourn at 4:19 p.m.

Approved. First: Carmen, Second: Tara, Yay: 6, Nay: 0, Abstentions: 0

Carissa Erickson, Chairperson of the Board

Tara Vondrasek, Clerk of the Board

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Eagan, MN 55123

Director's Report:

The last month has proven busy. Due to weather, we had to cancel Discovery Day. This was a disappointment, but we are looking forward to next year and hoping for better weather. Fall conferences were a huge success. 94% of our families came to hear about their student's academic progress. We are thankful for the support we receive each and everyday from our families. The Harvest Parade was fantastic. The kids enjoyed seeing the staff dress up as various Barbies and as always, the kids looked incredible in their costumes. November is now here and we are almost to the end of our first trimester. The school year is moving along really fast.

Student Achievement:

Students are coming to school each day and learning new things. Interventions are in place for reading and math daily. Progress monitoring is taking place every two weeks. Reading Corp has begun with 16 students receiving services.

NEO Update:

NEO came and observed our last board meeting. The board should review the rubric specifically the three items marked as emerging; student performance as an agenda item, finances being tied to pupil units and the board monitors and evaluates school progress referencing strategic plans.

Director's Performance:

A continued focus is on instruction. Teachers are curriculum mapping reading and math. Monthly reviews by the director are taking place on the maps.

Novation Education Opportunities

Charter School Board Meeting Observation Form

School: Nerstrand Elementary School **Date of Observation:** 9 October, 2023 **Observer:** Eric Molho
Start Time: 3:33 p.m. **End Time:** 4:20 p.m. **School: Meeting Type (check one):** **Regular X** Special Emergency
Board Members in Attendance: Carmen Bonde, Tara Vondrasek, Phil McBride, Terri Neuman, Carissa Erickson, Kelly McGregor **Board Members Absent:**
Attendance rate: 6 out of 7 seats
Staff/public in attendance (include ex. officio members): Nicole Musolf, executive director, Eric Molho, NEO, Tyler See, Abdo, Traci LaFerriere, business manager

Codes: Yes (Y) – 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.

Compliance Indicators		Evidence/Comments	
Open Meeting Law (violations result in written infraction)		Code	The meeting was held in person in the media center. The board packet was posted online and available for public inspection.
Meeting is open to the public (board meeting time and location are published).		Y	
At least one complete set of printed board materials is available for public inspection.		Y	
Meeting is conducted only with a quorum present (more than half of the board members).		Y	
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 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.		Y	
Meeting is conducted in accordance with the board's bylaws.		Y	
Continuous Improvement Indicators		Evidence/Comments	
Board Meeting Organization		Code	The board uses a consistent template for their agenda which was followed. The board packet included all relevant materials.
Meeting is called to order on time.		Y	
An agenda is followed, after board approval.		Y	
Appropriate materials are available to accompany agenda items.		Y	
An orderly methodology guides the running of the meeting (e.g. Roberts Rules).		Y	
Continuous Improvement Indicators		Evidence/Comments	
Board Meeting Atmosphere		Code	Board members were on time and conducted themselves professionally.
Board members are on time.		Y	
Board member conduct and meeting minutes are professional.		Y	
Board members receive materials 3-5 days in advance and appear prepared.		Y	
Board Agenda		Code	The board confirmed there are no conflicts of interest with any agenda items.
Agenda is posted ahead, for example on the web or wall.		Y	
If used, a consent agenda is properly executed.		NA	
The board explicitly verifies that there are no conflicts of interest with any agenda items.		Y	Enrollment for the 2023-24 school year is currently at 98 (an increase of one compared to last month), however the school's budget is based on ADM of 103. The school budget
The agenda contains an item(s) on student performance (board reviews the school's academic performance).		EM	

Novation Education Opportunities

Charter School Board Meeting Observation Form

Board Agenda Continued

The agenda contains an item(s) for board review of the school's finances.	Code	does not yet include additional income anticipated for media and student support personnel.
Finance reports tie budgeted Pupil Units/ADM to actual.	Y	
Finance reports include check register, cash flow, budget to actual.	EM	
The agenda includes an item for public comment and the board has a clear process in place to respond to the public comment.	Y	
	Y	Tyler See from Abdo presented the school's audit. There are no compliance findings and one audit finding (one lapsed bank signor that has since been rectified.) The school maintains a fund balance that surpasses their policy (currently 36%; policy requires a minimum of 25%).

Continuous Improvement Indicators

Evidence/Comments	
Board Capacity	
The board has the expertise and the materials necessary to provide oversight of academic, financial and governance performance (see board member bios/resumes).	The board chair read the school's mission to open the meeting. The board reviewed the evacuation/relocation procedure, employee handbook and policy 721 (Capitalization Policy).
The mission and vision guide decision making.	
The board monitors and evaluates school progress- references the strategic plan, continuous improvement plan, and goals (new schools- readiness to open checklist).	Y
The board leverages committees to engage board and community members in accomplishing board work and the committee reports are thorough and understandable.	EM
The board regularly develops and reviews procedures and policies.	Y
The board addresses general operation concerns without micromanaging.	Y
Vendors and other experts if consulted, provide appropriate information to the board.	Y
The board evaluates the school leadership.	Y
The board evidences continuous improvement (uses feedback to improve work) and monitors board development and completion of training requirements on an ongoing basis.	Y
	The executive director presented high level achievement data for reading and math by grade level. The executive director reported her focus for the year is instruction and she is implementing a process for providing feedback and reflection with teachers.
	The chair reminded board members of their professional development responsibilities. Multiple committees were referenced during the meeting. The board referenced the evaluation process of the executive director.

Narrative Section on Board Observation

This board observation form is electronically delivered to the director and the chair within 2 days of the board meeting.

Notes: Observations and Questions:

Thank you for your service to your students, families and community! The board meeting demonstrated the use of many best practices and consistent processes.

Given the school's relatively small enrollment, are board members informed and confident about potential contingencies should the approved budget require adjustment (current enrollment is at 98 and the approved budget forecast 103.)?

Items to Share with Other Schools:

The board's agenda follows a consistent template which can be of value to other schools. In addition, both the executive director and financial clerk provided written reports to document their activities and performance indicators.

Nerstrand Elementary School #4055
Financial Report to the School Board
October 2023

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 \$643,548 cash balance that is sufficient to meet the school's expected obligations. Also, the school has received \$8408 more than expected from governments for the prior year that will be recaptured eventually and \$7046 of the fund balance is reserved for medical assistance expenditures.

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, payroll earned in FY2024 but paid after June 30, and lease costs. The actual column to the right shows expected variance from the budget.

The FY2024 budget is based on 103 adm. State revenues in the actual column have been adjusted for 96 adm. Additionally, \$20,000 of new school library aid and corresponding expenditures have been added. The school should review the allowable object codes to be used with that revenue. Only noninstructional supply codes are allowed. \$20,000 of new student support personnel aid has not been added to the actual column because corresponding expenditures need to be determined to offset the revenue. The student support personnel aid must be paid back if not spent on allowable salaries and/or contracted services. Revenues and expenditures should be monitored to prevent actual from falling short of or exceeding budget.

The prior year ending fund balance/current year beginning balance is \$23,886 less than the budget at \$570,221. The FY2024 actual ending fund balance is expected to be \$409,327 or 24.86% of general fund expenditures. The most significant adjustments to estimated actuals have been state aid from decreased enrollment but the addition of library aid; purchased services changes from replacing a general education teacher and replacing a music teacher with a physical education teacher and adding contracted music services and changing special education director service providers. Also, supply expense is increased to offset the new library aid.

NERSTRAND ELEMENTARY SCHOOL #4055
FY2024 Cashflow Schedule

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	FY2024 Actual	FY2024 Budget
GENERAL FUND												
REVENUES												
Fees From Patrons	165.00	110.00	0.00	0.00	0.00	0.00	0.00	295.00	0.00	0.00	5,280.00	5,665.00
Med Assist Fr Dept of HS	2,109.91	0.00	0.00	0.00	0.00	0.00	0.00	3,117.54	0.00	0.00	6,500.00	6,500.00
Interest Earnings	2,645.46	0.00	1,157.46	1,157.46	1,157.46	1,157.46	1,157.46	1,157.46	1,157.46	0.00	18,587.98	18,587.98
Gifts And Bequests	3,737.25	3,621.77	0.00	0.00	0.00	0.00	0.00	22,206.83	0.00	0.00	30,000.00	30,000.00
Peace Garden Gift	0.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00	0.00
Misc Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	504.87	0.00
Endow Fund Apportion	0.00	0.00	0.00	0.00	0.00	2,712.43	0.00	0.00	0.00	0.00	5,546.26	5,081.22
General Education Aid	42,882.70	0.00	50,382.37	50,382.37	50,382.37	50,382.37	50,382.37	50,382.37	50,382.37	74,284.42	742,844.18	767,509.23
State Literacy Aid	0.00	0.00	6,284.12	0.00	0.00	6,284.12	0.00	0.00	0.00	1,396.47	13,964.70	13,964.70
Facility Maintenance Revenue	0.00	0.00	11,404.80	0.00	0.00	0.00	0.00	0.00	0.00	1,267.20	12,672.00	13,596.00
School Library Aid (Restricted)	0.00	0.00	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	20,000.00	0.00
Building Lease Aid	0.00	0.00	16,218.51	16,218.51	16,218.51	16,218.51	16,218.51	16,218.51	16,218.51	12,614.40	126,144.00	135,342.00
Stdnt Support Personnel Aid (Equal Exp)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Title II	0.00	0.00	500.00	0.00	-235.67	0.00	0.00	0.00	0.00	0.00	264.33	1,300.00
Title II	0.00	0.00	0.00	0.00	1,374.70	0.00	0.00	0.00	0.00	0.00	1,374.70	0.00
Spec Ed Fed FlowThru	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,467.76	0.00	8,467.76	0.00
Spec Ed Fed FlowThru	0.00	0.00	0.00	0.00	0.00	17,347.21	0.00	0.00	0.00	0.00	17,347.21	20,725.00
Spec Ed Fed FlowThru	0.00	0.00	8,396.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,396.68	0.00
Spec Ed EC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Aids & Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,289.71	0.00	3,289.71	3,691.00
REAP Direct Fed Aid&Grant	0.00	0.00	23,315.00	23,315.00	0.00	0.00	0.00	0.00	0.00	23,315.00	23,315.00	23,315.00
State Special Education Aid	27,491.22	0.00	45,572.10	45,572.10	45,572.10	45,572.10	45,572.10	45,572.10	45,572.10	44,076.82	440,768.19	442,057.41
REVENUES TOTAL	79,031.54	4,181.77	157,916.04	136,645.44	114,469.47	139,674.20	113,330.44	138,949.81	125,087.91	135,639.31	1,485,717.57	1,487,334.54
EXPENDITURES												
EDVISIIONS SALARY & BENEFIT												
EDVISIIONS SALARY & BENEFIT TOTAL												
FACILITY LEASE TOTAL												
PURCHASED SERVICES												
Board Wksp/Conference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	25.00	25.00
Consult Fees (EdVisions)	1,644.11	1,609.76	1,656.22	1,656.22	1,656.22	1,656.22	1,656.22	1,656.22	1,656.22	3,529.74	19,914.71	18,938.34
Marketing/Advert/Promo Fees	0.00	0.00	836.09	836.09	836.09	836.09	836.09	836.09	836.09	0.00	6,000.00	6,000.00
Business Consult Fees	15,783.71	0.00	5,951.90	5,951.90	5,951.90	5,951.90	5,951.90	5,951.90	5,951.90	0.00	71,937.51	71,937.51
Phone	448.85	239.00	456.00	456.00	456.00	456.00	456.00	456.00	456.00	0.00	5,451.18	5,455.00
Postage & Parcel Svc	22.50	0.00	0.00	0.00	0.00	0.00	0.00	912.44	0.00	0.00	1,000.00	1,000.00
Technology Svc	222.08	115.48	306.39	306.39	306.39	306.39	306.39	306.39	306.39	0.00	2,999.92	3,000.00
Utility Services	2,117.42	306.45	4,729.00	4,729.00	4,729.00	4,729.00	4,729.00	4,729.00	4,729.00	0.00	57,355.28	57,355.49
Maintenance	213.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Peace Garden	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00
Custodial Reimburse To Mn District	6,114.19	6,114.19	7,318.86	7,318.86	7,318.86	7,318.86	7,318.86	7,318.86	7,318.86	0.00	75,790.81	75,790.81
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,410.02	9,254.87
Elem non-student Consulting	0.00	295.50	307.88	307.88	307.88	307.88	307.88	307.88	307.88	0.00	2,568.65	1,050.00
Short Term Lease Copiers	308.98	0.00	618.01	309.00	309.00	309.00	309.00	309.00	309.00	0.00	3,707.95	3,708.00
Music Contract	0.00	0.00	1,663.57	1,663.57	1,663.57	1,663.57	1,663.57	1,663.57	1,663.57	0.00	11,645.00	0.00
Title II - Prof Dev	0.00	0.00	939.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,439.03	0.00
Title II - Prof Dev	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,300.00
3rd Pty Biller Fees	27.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.00	0.00
Contracted Speech Services	3,317.60	2,610.40	3,872.43	3,872.43	3,872.43	3,872.43	3,872.43	3,872.43	3,872.43	0.00	35,700.00	35,700.00
DCD(M-M) Contracted Services	0.00	0.00	71.43	71.43	71.43	71.43	71.43	71.43	71.43	0.00	500.00	500.00
Phys Impaired	0.00	0.00	142.86	142.86	142.86	142.86	142.86	142.86	142.86	0.00	1,000.00	1,000.00
Trav/Conv/Conference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00
DHH Sp Ed Sal Pur F Other D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,327.46	0.00	5,327.46	5,327.46
DHH Sp Ed Benis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,326.00	0.00	1,326.00	1,326.00
Dev Delay Contracted Services	158.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158.00	0.00

NERSTRAND ELEMENTARY SCHOOL #4055
FY2024 Cashflow Schedule

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	FY2024 Actual	FY2024 Budget
Fed Sub-contr under \$25k	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,501.10	12,375.00
Fed Sub-contract under \$25k	0.00	0.00	5,948.89	0.00	0.00	5,948.89	0.00	0.00	0.00	0.00	11,897.78	0.00
Fed Sub-contract under \$25k	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,396.68	0.00
SpEd Postage, Employ Advert	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Tran-Contract/Pub	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,430.76	4,515.00
Contracted SpEd Specialists, Psys, OT	4,844.00	3,744.00	7,807.71	7,807.71	7,807.71	7,807.71	7,807.71	7,807.71	7,807.71	0.00	66,300.00	66,300.00
Trav/Conv/Conference	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
StaffDev - Travel+Conferences	0.00	0.00	188.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
PURCHASED SERVICES TOTAL	35,219.44	15,084.78	44,314.35	35,429.34	35,429.34	41,378.23	35,429.34	36,341.78	43,607.80	3,529.74	413,592.84	383,958.48
SUPPLIES												
Marketing Supplies	16.05	0.00	0.00	0.00	0.00	0.00	0.00	233.95	0.00	0.00	250.00	250.00
Sup/Mat Non-Instr.	18.00	0.00	0.00	0.00	0.00	0.00	0.00	541.39	0.00	0.00	714.00	714.00
Library Aid Exp Placeholder	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00
Tech Non Instr Software/License	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,046.37	1,900.00
Sup/Mat Non-Instr.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159.86	0.00	0.00	300.00	300.00
Sup/Mat Non-Instr.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,959.22	0.00	0.00	4,000.00	4,000.00
Sup/Mat Non-Instr.	49.55	0.00	0.00	0.00	0.00	0.00	0.00	2,760.36	0.00	0.00	3,500.00	3,500.00
Non-instruct Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	378.40	400.00
Instructional software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,273.60	3,000.00
Sup/Mat N-Indiv Inst	214.72	69.05	0.00	0.00	0.00	0.00	0.00	13,884.53	0.00	0.00	15,000.00	15,000.00
Textbooks/Workbooks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,440.16	0.00	0.00	1,600.00	1,600.00
Standardized Tests	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,650.00	0.00	0.00	1,650.00	1,650.00
Title II PD Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176.00	0.00	0.00	200.00	0.00
PhysEd/Health-Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00	500.00
Music Sup/Mat N-Indiv Inst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00	150.00	150.00
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	1,000.51	824.00
SpEd supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,980.71	0.00	0.00	2,980.71	3,000.00
SpEd supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.29	0.00
SpEd Forms Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,250.00
SpEd Forms Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,033.32	0.00
SpEd Instructional supplies	4,657.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,882.77	2,500.00
SpEd Sup/Mat N-Indiv Inst	15.52	0.00	0.00	0.00	0.00	0.00	0.00	234.48	0.00	0.00	250.00	250.00
Staff Dev Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00	100.00
SUPPLIES TOTAL	4,971.24	69.05	0.00	20,000.00	0.00	0.00	0.00	28,770.66	0.00	0.00	63,828.97	40,888.00
OTHER EXPENDITURES												
BOD Fees to Authorizer	10,107.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,107.41	11,779.04
Dues/Membership - RegV.JMC,MACS	829.75	0.00	0.00	829.75	0.00	0.00	829.75	0.00	0.00	0.00	7,127.40	7,858.78
OTHER EXPENDITURES TOTAL	10,937.16	0.00	0.00	829.75	0.00	0.00	829.75	0.00	0.00	0.00	19,234.81	19,637.82
OTHER FINANCING USES												
Perm Interfd Transf	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,677.12	3,677.12	4,439.28
OTHER FINANCING USES TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,677.12	3,677.12	4,439.28
EXPENDITURES TOTAL	146,068.76	108,594.50	140,812.84	152,757.58	131,927.83	137,876.72	132,757.58	161,610.93	140,106.29	185,681.46	1,646,611.80	1,548,435.93
NET INCOME	-67,037.22	-104,412.73	17,103.20	-16,112.14	-17,458.36	1,797.47	-19,427.14	-22,661.12	-15,018.38	-50,042.16	-160,894.23	-61,101.39
BEGINNING BALANCE	702,595.94	635,558.72	531,145.99	548,249.19	532,137.05	514,678.69	516,476.16	497,049.02	474,387.90	459,369.51	570,221.59	594,107.60
ENDING BALANCE	635,558.72	531,145.99	548,249.19	532,137.05	514,678.69	516,476.16	497,049.02	474,387.90	459,369.51	409,327.36	409,327.36	533,006.21
FUND BALANCE AS % OF EXPENDITURES											24.86%	34.42%
FUND 04												
REVENUES												
Fees From Patrons	349.00	0.00	1,000.00	500.00	500.00	500.00	500.00	500.00	500.00	0.00	4,830.50	7,215.50
Perm Interfd Transf	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,677.12	3,677.12	4,439.28
REVENUES TOTAL	349.00	0.00	2,000.00	500.00	500.00	500.00	500.00	500.00	500.00	3,677.12	9,507.62	11,654.78

NERSTRAND ELEMENTARY SCHOOL #4055
FY2024 Cashflow Schedule

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	FY2024 Actual	FY2024 Budget
EXPENDITURES												
EdVisions Regal Eagle Staff	952.06	734.75	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	500.00	9,507.62	11,654.78
EXPENDITURES TOTAL	952.06	734.75	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	500.00	9,507.62	11,654.78
NET INCOME	-603.06	-734.75	1,000.00	-500.00	-500.00	-500.00	-500.00	-500.00	-500.00	3,177.12	0.00	0.00
BEGINNING BALANCE	160.69	-442.37	-1,177.12	-177.12	-677.12	-1,177.12	-1,677.12	-2,177.12	-2,677.12	-3,177.12	0.00	0.00
ENDING BALANCE	-442.37	-1,177.12	-177.12	-677.12	-1,177.12	-1,677.12	-2,177.12	-2,677.12	-3,177.12	0.00	0.00	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
4161	202404	10/09/2023	P	JE	Oct	EdVisions Oct EFT	EdVisions (Fd1)	B	01	101	000				USB Cash	0.00	82,897.53
							EdVisions (Fd4)	B	01	201	000				Salaries Payable	0.00	0.00
							Musolf, Nicole	B	04	101	000				USB Cash	0.00	952.06
							EdVisions Pysl Svce Fee 2%	E	01	005	050	000	000	305	EdVisions School Administr	8,554.58	0.00
							Shroyer, Paula K Tchr	E	01	005	105	000	000	305	Consult Fees (EdVisions)	1,644.11	0.00
							Ades, Hudson Sub Tchr	E	01	010	201	000	000	394	EdVisions Kinder Staff	7,794.60	0.00
							Harris, Amy - Gen Ed	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Huber, Margaret-(Patrol/Sub)	E	01	010	203	000	000	394	EdVisions General Staff	54.93	0.00
							Johnson, Sarah 2/3 tchr	E	01	010	203	000	000	394	EdVisions General Staff	729.20	0.00
							McCorkell, Kate GenEd	E	01	010	203	000	000	394	EdVisions General Staff	5,463.40	0.00
							McGregor, Kelly 1 Tchr	E	01	010	203	000	000	394	EdVisions General Staff	302.18	0.00
							Peterson, Andrea 4/5 Tchr	E	01	010	203	000	000	394	EdVisions General Staff	5,511.97	0.00
							Vondrasek, T 2/3 Tchr	E	01	010	203	000	000	394	EdVisions General Staff	7,172.03	0.00
							Waddell, Cara-Media Para	E	01	010	203	000	000	394	EdVisions General Staff	8,191.89	0.00
							SUTA Adj PY	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Bonde, Carmen-PhyEd Tchr	E	01	010	240	000	000	394	EdVisions General Staff	0.00	0.00
							Bonde, Linda-PE Sub	E	01	010	240	000	000	394	EdVisions PhysEd Staff	3,874.31	0.00
							McBride, Philip	E	01	010	407	000	740	396	EdVisions PhysEd Staff	0.00	0.00
							McBride, Philip	E	01	010	407	000	740	397	EdVisions Sp Ed Sal Pur F	4,153.00	0.00
							McBride, Philip-ESY	E	01	010	407	013	740	396	EdVisions Sp Ed Ben Pur F	766.96	0.00
							McBride, Philip-ESY	E	01	010	407	013	740	397	Sp Ed Sal Pur F Other D	0.00	0.00
							Schaefer, Nicole	E	01	010	408	013	740	396	Sp Ed Ben Pur F Other D	0.00	0.00
							Schaefer, Nicole	E	01	010	408	013	740	397	Sp Ed Sal Pur F Other D	0.00	0.00
							Schaefer, Nicole	E	01	010	411	000	740	396	Sp Ed Ben Pur F Other D	0.00	0.00
							Schaefer, Nicole	E	01	010	411	000	740	397	EdVisions Sp Ed Sal Pur F	4,729.92	0.00
							Ades, Hudson-Sped Para	E	01	010	420	000	740	396	Sp Ed Ben Pur F Other D	1,495.39	0.00
							Bonde, Carmen-SpEd Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Cook, Dana sped para sub	E	01	010	420	000	740	396	EdVisions SpEd Staff	600.47	0.00
							Flom, Sara-SpEd Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	111.12	0.00
							Harris, Amy-SpEd Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	3,151.50	0.00
							Huber, Margaret-SpEd Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	2,715.02	0.00
							McCorkell, Kate SpEd Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	2,144.84	0.00
							Reuvers, Suzanne	E	01	010	420	000	740	396	EdVisions SpEd Staff	2,511.36	0.00
							Waddell, Cara-Sped Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	2,609.88	0.00
							Ades, Hudson-Sped Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	1,559.88	0.00
							Bonde, Carmen-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Cook, Dana sped para sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	267.24	0.00
								E	01	010	420	000	740	397	EdVisions SpEd Benefits	11.09	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
4161	202404	10/09/2023	P	JE	Oct	Ed'EdVisions Oct EFT	Flom, Sara-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	1,257.23	0.00
							Harris, Amy-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	267.67	0.00
							Huber, Margaret-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	870.98	0.00
							McCorkell, Kate SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	248.18	0.00
							Reuvers, Suzanne	E	01	010	420	000	740	397	EdVisions SpEd Benefits	258.55	0.00
							Waddell, Cara-Sped Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	146.22	0.00
							McCorkell, Kate CEIS	E	01	010	422	000	425	303	CEIS para	0.00	0.00
							Jans, Dana Admin Assist	E	01	010	605	000	000	394	EdVisions InstructionalSupp	3,727.83	0.00
							Turi, Carrie-Regal Eagle	E	04	005	570	000	000	394	EdVisions Regal Eagle Staff	952.06	0.00
																\$83,849.59	\$83,849.59

Nerstrand Charter School #4055

Detail Payment Register By Vendor

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Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
1705		ABDO LLP					
		4055		USB	16831		Check
				E 01 005 110 000 000 305	audit	\$3,000.00	
PO#:		Voucher #:		8332 Invoice	Invoice No: 476916	10/14/2023	Paid Amt: \$3,000.00 Check Amount: \$3,000.00
						Vendor Total:	\$3,000.00
1006		CITY OF NERSTRAND					
		4055		USB	16841		Check
				E 01 005 810 000 000 330	9/18-10/16	\$125.24	
				E 01 005 810 000 000 330	9/18-10/16	\$148.10	
PO#:		Voucher #:		8340 Invoice	Invoice No: 20231017	10/27/2023	Paid Amt: \$273.34 Check Amount: \$273.34
						Vendor Total:	\$273.34
1707		COMMUNICATION MATTERS, LLC					
		4055		USB	16832		Check
				E 01 010 401 000 740 394	9/18-9/25 Spch	\$1,821.30	
PO#:		Voucher #:		8334 Invoice	Invoice No: NESSLP03	10/14/2023	Paid Amt: \$1,821.30 Check Amount: \$1,821.30
							Check
		4055		USB	16842		Check
				E 01 010 401 000 740 394	10/4-10/11	\$1,496.30	
PO#:		Voucher #:		8344 Invoice	Invoice No: NESSLP04	10/27/2023	Paid Amt: \$1,496.30 Check Amount: \$1,496.30
						Vendor Total:	\$3,317.60
1523		DEPARTMENT OF HUMAN SERVICES					
		4055		USB	16843		Check
				E 01 010 400 000 372 305	admin fee	\$27.00	
PO#:		Voucher #:		8342 Invoice	Invoice No: 764407	10/27/2023	Paid Amt: \$27.00 Check Amount: \$27.00
						Vendor Total:	\$27.00
1133		INDEPENDENT SCHOOL DIST # 656					
		4055		USB	16833		Check
				E 01 005 850 000 348 335	Spt Rent	\$13,687.50	
				E 01 005 810 000 000 391	Spt Custodian	\$6,114.19	
				E 01 005 630 000 000 305	Spt Tech	\$222.08	
PO#:		Voucher #:		8337 Invoice	Invoice No: 42107	10/14/2023	Paid Amt: \$20,023.77 Check Amount: \$20,023.77

Nerstrand Charter School #4055

Detail Payment Register By Vendor

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Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type	
1133		INDEPENDENT SCHOOL DIST # 656						
		4055		USB	16834			
			E 01	005	107 000 000 401	PY unpaid lunch balances		
PO#:		Voucher #:	8338	Invoice	Invoice No: 20231011	10/14/2023	Check	\$16.05
							Paid Amt:	\$16.05
							Check Amount:	\$16.05
							Vendor Total:	\$20,039.82
1574		MARCO						
		4055		USB	16844			
			E 01	005	110 000 000 305	late fee	Check	\$20.00
			E 01	005	110 000 000 329	freight		\$13.50
			E 01	010	203 000 000 380	copier		\$308.98
PO#:		Voucher #:	8341	Invoice	Invoice No: 35049459	10/27/2023	Check	\$342.48
							Paid Amt:	\$342.48
							Check Amount:	\$342.48
							Vendor Total:	\$342.48
1673		METRONET INC						
		4055		USB	16835			
			E 01	005	110 000 000 320	Phone	Check	\$239.00
PO#:		Voucher #:	8331	Invoice	Invoice No: acct 1677211	10/14/2023	Check	\$239.00
							Paid Amt:	\$239.00
							Check Amount:	\$239.00
							Vendor Total:	\$239.00
		4055		USB	16845			
			E 01	005	110 000 000 320	10/24-11/23	Check	\$207.85
PO#:		Voucher #:	8339	Invoice	Invoice No: acct 1705956	10/27/2023	Check	\$207.85
							Paid Amt:	\$207.85
							Check Amount:	\$207.85
							Vendor Total:	\$446.85
1364		NOVATION EDUCATION OPPORTUNITIES						
		4055		USB	16836			
			E 01	005	010 000 000 820	FY24 fee	Check	\$10,107.41
PO#:		Voucher #:	8330	Invoice	Invoice No: 1359	10/14/2023	Check	\$10,107.41
							Paid Amt:	\$10,107.41
							Check Amount:	\$10,107.41
							Vendor Total:	\$10,107.41
1492		ON THE MOVE - THERAPY SERVICES						
		4055		USB	16837			
			E 01	010	420 000 740 394	9/20-9/27 OT	Check	\$1,976.00
PO#:		Voucher #:	8329	Invoice	Invoice No: 2489	10/14/2023	Check	\$1,976.00
							Paid Amt:	\$1,976.00
							Check Amount:	\$1,976.00

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NERSTRAND ELEMENTARY SCHOOL #4055
Balance Sheet Through October 2023

	<u>General</u> <u>Fund</u>	<u>Community</u> <u>Fund</u>	<u>Total</u> <u>Funds</u>
Assets			
Cash and investments	643,991.04	-442.37	643,548.67
Accounts receivable	0.13	0.00	0.13
Due from governments	-8,408.45	0.00	-8,408.45
Prepaid items	0.00	0.00	0.00
Total assets	<u>635,582.72</u>	<u>-442.37</u>	<u>635,140.35</u>
Liabilities			
Accounts payable	24.00	0.00	24.00
Due to Other MN Districts	0.00	0.00	0.00
Salaries payable	0.00	0.00	0.00
Taxes payable	0.00	0.00	0.00
Total liabilities	<u>24.00</u>	<u>0.00</u>	<u>24.00</u>
Net Assets			
Unreserved	<u>627,617.29</u>	<u>0.00</u>	<u>627,617.29</u>
Nonspendable	895.00	0.00	895.00
Restricted	0.00	-442.37	-442.37
Reserved for Med Assist	7,046.43	0.00	7,046.43
Total liabilities and net assets	<u>635,582.72</u>	<u>-442.37</u>	<u>635,140.35</u>

Nerstrand Charter School #4055

Reconciliation Worksheet Report

10/31/2023

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1288	10/31/2023	4055	LCCB	Lake Country Community Bank Lake Country Community Bank

Worksheet has been Finalized

Statement Amount 58,150.13

Deposits in Transit 0.00

Outstanding Payments

Checks 45.00

Wires 15.52

SHR - Payments 0.00

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount 0.00

Amount Per Bank 58,089.61

GL Account Balance 58,089.61

Difference 0.00

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

Ty
F

Adjustments

00/00/0000

Nerstrand Charter School #4055
Reconciliation Worksheet Report
10/31/2023

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1289	10/31/2023	4055	USB	US BANK CHECKING ACCOUNT

Worksheet has been Finalized

Statement Amount 598,257.44

Deposits in Transit 0.00

Outstanding Payments

Checks 12,798.38

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 585,459.06

GL Account Balance 585,459.06

Difference 0.00

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

Ty
F

Adjustments

00/00/0000

Nerstrand Charter School #4055

Receipt Listing Report with Detail by Deposit

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Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount	
1824	4055	LCCB	RE C.Johnson AgriCtr	1848	Credit	A	10/27/23	Check	1	M							
							4055	R	04	000	000	000	050		RE Alana	6.00	0.00
							4055	R	01	000	000	000	096		Card Johnson Gift	2,000.00	0.00
							4055	R	01	000	000	000	096		Gifts And Bequests	1,220.47	0.00
														Receipt Total:	\$3,226.47	\$0.00	
														Deposit Total:	\$3,226.47	\$0.00	
1825	4055	USB	IDEAS	1849	Credit	A	10/15/23	Wire	1	MDE							
							4055	R	01	000	000	000	211		General Education Aid	3,397.30	0.00
							4055	R	01	000	000	000	360		State Special Education Aid	17,854.01	0.00
														Receipt Total:	\$21,251.31	\$0.00	
														Deposit Total:	\$21,251.31	\$0.00	
1826	4055	USB	IDEAS	1850	Credit	A	10/30/23	Wire	1	MDE							
							4055	B	01	121	000				FY23 Gen Ed	21,924.56	0.00
							4055	B	01	121	000				FY23 Lease	573.17	0.00
							4055	B	01	121	000				FY23 Literacy	153.24	0.00
							4055	R	01	000	000	000	211		General Education Aid	39,485.40	0.00
							4055	R	01	000	000	000	360		State Special Education Aid	9,637.21	0.00
														Receipt Total:	\$71,773.58	\$0.00	
														Deposit Total:	\$71,773.58	\$0.00	
1827	4055	USB	Interest	1851	Credit	A	10/31/23	Wire	1	M							
							4055	R	01	000	000	000	092		Interest Earnings	2,148.58	0.00
														Receipt Total:	\$2,148.58	\$0.00	
														Deposit Total:	\$2,148.58	\$0.00	
1828	4055	USB	Interest	1852	Credit	A	10/31/23	Wire	1	M							
							4055	R	01	000	000	000	092		Interest Earnings	506.25	0.00
														Receipt Total:	\$506.25	\$0.00	
														Deposit Total:	\$506.25	\$0.00	

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1829	4055	LCCB														
Gift			1853	Credit	A	10/13/23		Check	1	M					68.78	0.00
						4055	R 01 000 000 000 000 096			Miscellaneous Gifts And Bequests						
														Receipt Total:	\$68.78	\$0.00
														Deposit Total:	\$68.78	\$0.00
1830	4055	LCCB														
Cash			1854	Credit	A	10/13/23		Check	1	M					98.00	0.00
						4055	R 01 000 000 000 000 096			Miscellaneous Cash Gift						
														Receipt Total:	\$98.00	\$0.00
														Deposit Total:	\$98.00	\$0.00
1831	4055	LCCB														
RE Gifts Fees			1855	Credit	A	10/13/23		Check	1	M					100.00	0.00
						4055	R 01 000 000 000 000 096			Miscellaneous Gifts And Bequests						
						4055	R 01 000 000 000 000 096			Schwanke Gift					100.00	0.00
						4055	R 01 000 000 000 000 096			United Methodist Gift					150.00	0.00
						4055	R 04 000 000 000 000 050			RE Richardson					41.00	0.00
						4055	R 04 000 000 000 000 050			RE Wagner					41.00	0.00
						4055	R 04 000 000 000 000 050			RE Bonde					261.00	0.00
						4055	R 01 000 000 000 000 050			Supplies Localio					165.00	0.00
														Receipt Total:	\$858.00	\$0.00
														Deposit Total:	\$858.00	\$0.00
1832	4055	LCCB														
Winsorlearning refund tax			1856	Credit	A	10/18/23		Wire	1	M					343.50	0.00
						4055	E 01 010 420 011 419 433			Miscellaneous Winsorlearning refund tax						
														Receipt Total:	\$343.50	\$0.00
														Deposit Total:	\$343.50	\$0.00
1833	4055	USB														
MA FY24 Q1			1857	Credit	A	10/25/23		Wire	1	MDE					2,109.91	0.00
						4055	R 01 000 000 000 372 071			MDE MA FY24 Q1						
														Receipt Total:	\$2,109.91	\$0.00
														Deposit Total:	\$2,109.91	\$0.00
														Report Total:	\$102,384.38	\$0.00

Nerstrand Charter School #4055
Outstanding Payments by Payment Date

Bank: USB
Acct#: 152100023570

10/31/2023

Co	Pmt No	Pmt Type	Grp Code	Vendor	Pmt Date	Check No	Amount
4055	8270	Check	1 1364	NOVATION EDUCATION OPPORT	10/14/2023	16836	10,107.41
	8278	Check	1 1006	CITY OF NERSTRAND	10/27/2023	16841	273.34
	8285	Check	1 1707	COMMUNICATION MATTERS, LLC	10/27/2023	16842	1,496.30
	8283	Check	1 1574	MARCO	10/27/2023	16844	342.48
	8284	Check	1 1673	METRONET INC	10/27/2023	16845	207.85
	8279	Check	1 1301	PHONE STATION, INC	10/27/2023	16847	213.00
	8282	Check	1 1561	STUDENT-CENTERED SERVICES	10/27/2023	16849	158.00
						Bank	
						Total	12,798.38
						Total	\$12,858.90

Nerstrand Charter School #4055
Outstanding Payments by Payment Date

Bank: LCCB

Acct#:

10/31/2023

Co	Pmt No	Pmt Type	Grp Code	Vendor	Pmt Date	Check No	Amount
4055	8292	Wire	1 1187	AMAZON.COM	10/31/2023		15.52
	8261	Check	1 1391	BUREAU OF CRIMINAL APPREHE	09/27/2023	2729	45.00
Bank						Total	60.52

Nerstrand Charter School #4055

Detail Payment Register By Vendor

Code	Rcd	Vendor	Co	Bank	Check No		Pmt/Void Date	Pmt Type	
1187		AMAZON.COM							
		4055		LCCB				Wire	
				E 01 010 203 000 000 401	laminator			\$32.08	
PO#:		Voucher #:		8351 Invoice	Invoice No: 20231013		10/13/2023	Paid Amt:	\$32.08
								Check Amount:	\$32.08
		4055		LCCB				Wire	
				E 01 010 203 000 000 430	copy paper			\$214.72	
PO#:		Voucher #:		8352 Invoice	Invoice No: 20231030		10/30/2023	Paid Amt:	\$214.72
								Check Amount:	\$214.72
		4055		LCCB				Wire	
				E 01 010 203 000 000 401	hole punch			\$17.47	
PO#:		Voucher #:		8353 Invoice	Invoice No: 20231030		10/31/2023	Paid Amt:	\$17.47
								Check Amount:	\$17.47
		4055		LCCB				Wire	
				E 01 010 420 000 740 433	sped handwriting bk			\$15.52	
PO#:		Voucher #:		8354 Invoice	Invoice No: 20231030		10/31/2023	Paid Amt:	\$15.52
								Check Amount:	\$15.52
								Vendor Total:	\$279.79
1335		TATGE JEWELRY							
		4055		LCCB				Wire	
				E 01 005 110 000 000 401	name plates andrea & dana			\$18.00	
PO#:		Voucher #:		8348 Invoice	Invoice No: 20231002		10/2/2023	Paid Amt:	\$18.00
								Check Amount:	\$18.00
								Vendor Total:	\$18.00
1004		US POSTAL SERVICE							
		4055		LCCB				Wire	
				E 01 005 110 000 000 329	postage			\$9.00	
PO#:		Voucher #:		8350 Invoice	Invoice No: 20231005		10/5/2023	Paid Amt:	\$9.00
								Check Amount:	\$9.00
								Vendor Total:	\$9.00
1700		USBANK							
		4055		USB				Wire	
				E 01 005 110 000 000 305	fee			\$13.71	
PO#:		Voucher #:		8355 Invoice	Invoice No: 20231016		10/16/2023	Paid Amt:	\$13.71
								Check Amount:	\$13.71

[illegible]

Gifts Received 6/2-11/9

[illegible]

EVACUATION/RELOCATION PROCEDURE

Evacuation:

- Executive Director initiates evacuation procedures.
- Evacuation routes may be specified according to the type of emergency. They may need to be changed for safety reasons.
 - ◆ Bombs: Executive Director notifies staff of evacuation route dictated by known or suspected location of device.
 - ◆ Fire: Follow primary routes unless blocked by smoke or fire. Know the alternate route based on the evacuation map.
 - ◆ Chemical spill: Total avoidance of hazardous materials is necessary as fumes can overcome people in seconds.
- Teachers and Administrative Assistant take class rosters
- Administrative Assistant takes Emergency Information Cards
- Staff take walkie talkies
- Do not lock classroom doors when leaving.
- When outside the building, account for all students. Immediately inform the Executive Director of any missing student(s).
- Executive Director, Administrative Assistant, Carmen and Nicky know where the church key is located at

Relocation:

- Executive Director determines whether students and staff should be evacuated to a relocation center.
- Administrative Assistant notifies relocation center.
- If necessary, administrative assistant coordinates transportation to relocation center.
- Teachers stay with class en route to the relocation center and take attendance upon arriving at the center.
- Use Emergency Information Cards for students who are picked up from a relocation center.

Relocation centers:

List primary and secondary student relocation centers. The primary site is usually located close to the school. The secondary site is usually located farther away. Include maps and written directions to centers for staff reference.

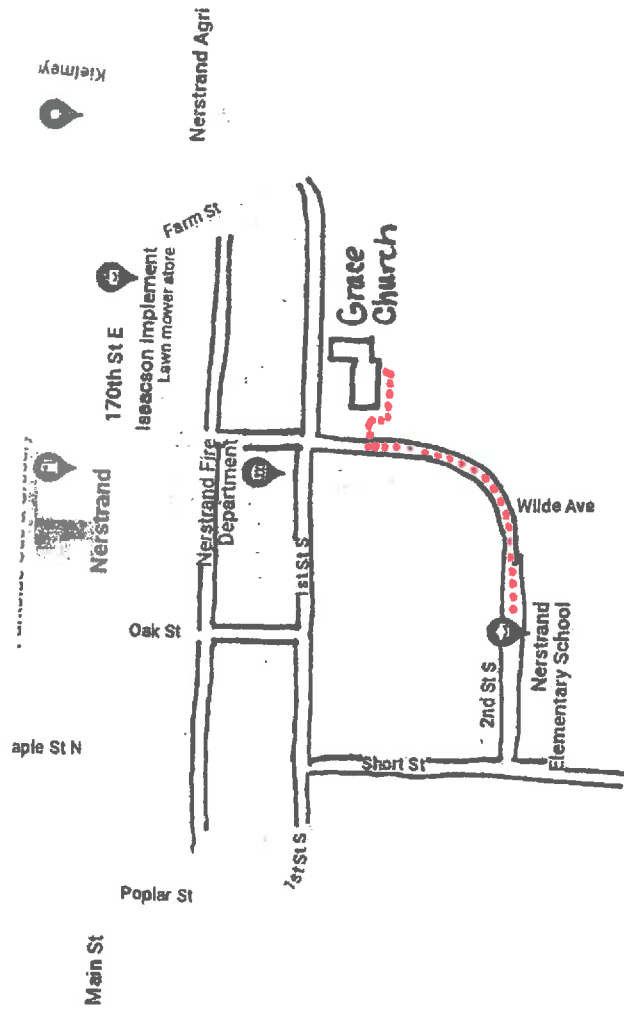
Primary Relocation Center:
Grace Lutheran Church

Secondary Relocation:
Nerstrand Fire Hall

Address: 305 1st St S
Phone: 334-2822

Address: Cherry Street

Nerstrand - Google Maps



* Evacuation Route
NES to Grace Church

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

721 CAPITALIZATION POLICY

This policy revision is to begin with the 2023-2024 school year and continue until revised by board action.

I. PURPOSE

This policy establishes the minimum cost value (capitalization amount) that shall be used to determine the capital assets, including infrastructure assets that are to be recorded in Nerstrand Elementary School's annual financial statements in order to comply with the requirements of GASB Statement No. 34. This policy also addresses other considerations for recording and depreciating fixed assets for compliance with the provisions of GASB Statement No. 34.

II. GENERAL STATEMENT OF POLICY

Capital assets will be defined as tangible and intangible assets that have initial estimated useful lives that extend beyond a single reporting period. All capital assets will be recorded at historical cost as of the date acquired or constructed or fair market value at the date of gift if donated.

The Board of Directors of Nerstrand Elementary School establishes the following minimum capitalization thresholds for capitalizing fixed assets:

Land and improvements	\$10,000
Buildings and improvements	\$10,000
Machinery/equipment/vehicles	\$5,000

The above thresholds apply to individual items or assets and not to a group of assets. Detailed records shall be maintained for all fixed assets above the established thresholds.

Records shall be maintained at the discretion of the Executive Director for all items below the capitalization thresholds that should be safeguarded from loss. These items will be part of the annual physical inventory discussed below. These items may include furniture and computer equipment that fall below the established thresholds and any other assets specified by school administration.

Management shall assign an estimated useful life to all assets for the purposes of recording depreciation. Asset lives will be adjusted as necessary depending on the present condition and use of the asset and based on how long the asset is expected to meet current service demands. Adjustments should be properly documented. Depreciation will be recorded based on the straight-line method over the estimated useful lives.

As fixed assets are purchased or disposed of, school administration will be responsible for preparing proper supporting documentation, which will then be forwarded to Nerstrand Elementary School's business office to ensure proper recording. A physical inventory will be taken annually on or about June 30 and compared to the physical inventory records. The results will be forwarded to Nerstrand Elementary School's business office where appropriate adjustments will be made to the fixed asset records system.

Nerstrand Elementary School Policy 102
Independent Charter School District #4055
Adopted: 1/14/2002
Revised:

102 EQUAL EDUCATIONAL OPPORTUNITY

I. PURPOSE

The purpose of this policy is to ensure that equal educational opportunity is provided for all students of the charter school.

II. GENERAL STATEMENT OF POLICY

A. The policy of the charter school is to provide equal educational opportunity for all students. The charter school does not unlawfully discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, parental status, status with regard to public assistance, disability, sexual orientation, including gender identity and expression, or age. The charter school also makes reasonable accommodation for students with disabilities.

B. The charter school prohibits harassment and discrimination of any individual based on any of the protected classifications listed above. For information about the types of conduct that constitute violation of the charter school's policy on harassment and violence and the charter school's procedures for addressing such complaints, refer to the charter school's policy on harassment and violence (Policy 413).

C. The charter school prohibits discrimination of students with a disability, within the intent of Section 504 of the Rehabilitation Act of 1973 ("Section 504"), who need services, accommodations, or programs in order to receive a free appropriate public education. For information as to protections that may apply pursuant to Section 504 and the charter school's corresponding procedures for addressing disability discrimination complaints, refer to the charter school's policy on student disability nondiscrimination (Policy 521).

D. The charter school prohibits sexual harassment discrimination of any individual on the basis of sex in its education programs or activities. For information as to the protections that apply pursuant to Title IX and charter

school's corresponding procedures and processes for addressing sexual harassment and discrimination, refer to the charter school's policy on Title IX sex nondiscrimination (Policy 522).

E. The charter school shall provide equal opportunity for members of each sex and to members of all races and ethnicities to participate in its athletic program. In determining whether equal opportunity to participate in athletic programs is available for the purposes of this law, at least the following factors shall be considered to the extent that they are applicable to a given situation: whether the opportunity for males and females to participate in the athletic program reflects the demonstrated interest in athletics of the males and females in the student body of the educational institution; whether the opportunity for members of all races and ethnicities to participate in the athletic program reflects the demonstrated interest in athletics of members of all races and ethnicities in the student body of the educational institution; whether the variety and selection of sports and levels of competition effectively accommodate the demonstrated interests of members of each sex; whether the variety and selection of sports and levels of competition effectively accommodate the demonstrated interests of members of all races and ethnicities; the provision of equipment and supplies; scheduling of games and practice times; assignment of coaches; provision of locker rooms; practice and competitive facilities; and the provision of necessary funds for teams of one sex.

F. This policy applies to all areas of education including academics, coursework, co-curricular and extracurricular activities, or other rights or privileges of enrollment.

G. Every charter school employee shall be responsible for complying with this policy.

H. Any student, parent, or guardian having a question regarding this policy should discuss it with the appropriate charter school official as provided by policy. In the absence of a specific designee, an inquiry or a complaint should be referred to the executive director.

Legal References: Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)

Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. § 1681 *et seq.* (Title IX of the Education Amendments of 1972)
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process)

Nerstrand Elementary School Policy 103
Independent Charter School District #4055

Adopted: 04/14/2003

Reviewed: 04/13/2015

Reviewed:

103 COMPLAINTS – STUDENTS, EMPLOYEES, PARENTS, OTHER PERSONS

I. PURPOSE

The charter school takes seriously all concerns or complaints by students, employees, parents, or other persons. If a specific complaint procedure is provided within any other policy of the charter school, the specific procedure shall be followed in reference to such a complaint. If a specific complaint procedure is not provided, the purpose of this policy is to provide a procedure that may be used.

II. GENERAL STATEMENT OF POLICY

A. Students, parents, employees, or other persons may report concerns or complaints to the charter school. While written reports are encouraged, a complaint may be made orally. Any employee receiving a complaint shall advise the executive director or immediate supervisor of the receipt of the complaint. The supervisor shall make an initial determination as to the seriousness of the complaint and whether the matter should be referred to the executive director. A person may file a complaint at any level of the charter school; i.e., principal, executive director, or board of directors.

B. Depending upon the nature and seriousness of the complaint, the executive director or other administrator receiving the complaint shall determine the nature and scope of the investigation or follow-up procedures. If the complaint involves serious allegations, the matter shall promptly be referred to the executive director, who shall determine whether an internal or external investigation should be conducted. In either case, the executive director shall determine the nature and scope of the investigation and designate the person responsible for investigation or follow-up relating to the complaint. The designated investigator shall ascertain details concerning the complaint and respond promptly to the appropriate administrator concerning the status or outcome of the matter.

C. The appropriate administrator shall respond in writing to the complaining party concerning the outcome of the investigation or follow up, including any appropriate action or corrective measure that was taken. The executive director shall be copied on the correspondence and consulted in advance of the written response when appropriate. The response to the complaining party shall be consistent with the rights of others pursuant to the applicable provisions of Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act) or other law.

D. The charter school must include identifying and contact information for the school's authorizer on the school's official website and in other school materials it makes available to the public.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act) Minn. Stat. § 124E.07, Subd. 7 (Board of Directors)

Cross References: MSBA/MASA Model Policy 206 (Public Participation in Charter School Board Meetings/Complaints about Persons at Charter School Board Meetings and Data Privacy Considerations)
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of Charter School Employees)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 514 (Bullying Prohibition)
MSBA School Law Bulletin "I" (School Records – Privacy – Access to Data)

206. Public Participation at School Board Meetings

I. Purpose

The charter school board recognizes the value of public participation in the decisions of school matters; however, the charter school board also recognizes the need to conduct orderly and efficient proceedings. The purpose of this policy is to provide procedures to allow open and orderly public discussion and to ensure protection of the due process and privacy rights of individuals under the law.

II. General Statement of Policy

- A. The charter school board establishes the procedures set forth in this policy to ensure efficient and orderly public participation at charter school board meetings. The charter school board may adopt reasonable time, place, and manner restrictions on public expression in order to facilitate free discussion by all interested parties.
- B. The charter school board shall, as a matter of policy, protect the legal rights to privacy and due process of employees and students.

III. Right to Privacy

- A. Charter school employees have a right to privacy related to matters which may come before the charter school board, including, but not limited to, the following:
 - 1. Right to privacy of personnel data per Minn. Stat. § 13.43.
 - 2. Right to consideration by the charter school board of certain data treated as not public per Minn. Stat. § 13D.05.
- B. Charter school students have a right to privacy related to matters which may come before the charter school board, including, but not limited to, the following:
 - 1. Right to a private hearing per Minn. Stat. § 121A.47, subd. 5.

2. Right to privacy of educational data per Minn. Stat. § 13.32 and FERPA.
3. Right to privacy of complaints as provided by Minn. Stat. chapters 260E and 363A.

IV. Community Participation at Public Hearings

Public hearings are required by law concerning certain issues, but may also be held by the charter school board on charter school matters at the board's discretion. The charter school board may decide to hold certain types of public meetings where the public will not be invited to address the charter school board. The public will still be allowed to attend these meetings, but the public will not be allotted time during the meeting to address the board.

When the charter school board determines public comment at a hearing is appropriate, the board will strive to give all persons an opportunity to be heard and to have complaints considered and evaluated, within the limits of the law and this policy and subject to reasonable time, place, and manner restrictions.

V. Procedures

A. Requests to address the charter school board

An individual or group who wishes to address the charter school board should indicate their desire in advance of the hearing by providing a written request to the clerk. Any request to address the charter school board made after the commencement of the hearing will be granted only at the charter school board's discretion.

1. Format of Request

The written request shall include the name and addresses of the person seeking to address the charter school board and a brief statement of the issue to be addressed. When a group seeks to address the board, the request should include the names and addresses of the individuals appearing, as well as that of the group represented. Groups should designate one spokesperson to address the board.

2. Requests on Matters Involving Data Privacy Concerns

If an individual or group seeks to address the charter school board on a matter which may involve data privacy concerns, preliminary allegations, or may be potentially libelous or slanderous in nature, the matter shall not be considered in public, but shall be processed as

determined by the charter school board in accordance with governing law.

B. Order of Speakers

The charter school board chair will recognize one speaker at a time and will rule out of order other speakers who are not recognized. Only those speakers recognized by the chair will be allowed to speak and individuals who interfere with or interrupt speakers, the charter school board, or the proceedings may be directed to leave.

C. Time Limitation

The charter school board may limit the time for each speaker as needed.

D. Personal Attacks

Personal attacks by anyone addressing the charter school board are unacceptable and may result in the termination of that person's privileges to address the board.

E. Inappropriate Discussion

The charter school board chair shall promptly rule out of order any discussion by any person, including charter school board members, that would violate the provisions of state or federal law, this policy or the statutory rights of privacy of an individual.

F. Efficiency

Individuals or groups addressing the charter school board should endeavor to keep their presentations concise and avoid repetition. If a particular issue has already been presented on, or similar comment made during the hearing, the speaker should move on to new issues or comments.

G. Limitations on Participation

Based on the number of persons seeking to address the charter school board, the board may impose additional limitations and restrictions as necessary to ensure an orderly, efficient, and fair hearing.

