

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

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

- 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 August 10, 2026 Minutes
- 5.0 Community Comment
- 6.0 Reports
 - 6.1 Director's Report
 - a) Student Achievement
 - b) NEO update including ties to Contract Goals
 - c) Director's Performance
 - 6.2 Enrollment for 26-27

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

6.3 Finance Report

- a) Monthly Financial Update; For Vote
- b) Donations over \$500 per policy from April 13-June 8; None
- c) Discuss enrollment decline and budget implications
- d) Audit Results from 25-26 Presentation Abdo PPT; Annual Board Training on Finance; Sign Certificate

7.0 Policy

- a) Policy 601 - Charter School Curriculum & Instructional Goals - For Vote
- b) Policy 602 - Organization of Calendar & School Day - For Vote
- c) Policy 603 - Curriculum Development - For Vote
- d) Policy 604 - Instructional Curriculum - First Review
- e) Policy 606 - Textbooks & Instructional Materials - First Review
- f) Policy 606.5 - Library Materials - Review of Prior Policy & new additions

8.0 New Business

- 8.1 Review staffing; NA
- 8.2 Approve Media Specialist Agreement with Faribault Public Schools for 26-27 school year; For Vote
- 8.3 Review By-Laws

9.0 Old Business

- 9.1 New Board Members (Innana & Lexi) need to complete their 1 required training before December.
- 9.2 New Board Members (Innana & Lexi) need to complete their 2 required trainings before June

10.0 Other

10.1 Opportunity for BOD member comments on meeting:

Did we stay on track?

Strategic vs. micro-manage?

Everyone able to participate?

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

11.0 Adjournment

Nerstrand Elementary School
Board of Directors Meeting
August 10, 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	Andrea Peterson	Nicole Musolf	
Carissa Erickson	Paula Shroyer	Traci LaFerriere	
Terri Neumann			
Nicky Schaefer			
Lexi Berge			

1.0 Call to Order 3:47pm

1.1 Roll Call

2.0 Approve Agenda

First: Terri, Second: Innana Yay: 5 Nay:0 Abstentions: 0

3.0 Opportunity to Report any Board Conflicts of Interest

None noted

4.0 Approve Meeting Minutes

4.1 June 8, 2026 Minutes

Motion to Approve June 8 Meeting Minutes. First: Terri, Second: Innana, Yay: 5, Nay: 0, Abstentions: 0

- Discussion: Change name 'Peggy Isaacson' to 'Penny Isaacson'

5.0 Community Comment

None

6.0 Reports

6.1 Director's Report

- a) Student Achievement- MCA results have been released but are embargoed until September 30th. At that point, we can discuss publicly
- b) NEO update including ties to Contract Goals
- c) Director's Performance- Domain 5 will be the focus this year. Once staff returns for workshop days, we will schedule in all their evals for the year.

6.2 Enrollment for 26-27

K	1	2	3	4	5	Total
21	20	25 Closed	19	25 Closed	26	136
					1 fence	137

6.3 Finance Report

- a) Audit fieldwork completed and on track. See financial report from Traci.

Motion to approve Monthly Financial Report

Motion approved. First: Terri, Second: Innana, Yay: 5, Nay: 0, Abstentions: 0

- b) Donations over \$500 per policy from April 13-June 8; None

7.0 Policy

- a) 26-27 Staff Handbook - For Vote
Motion to approve Staff Handbook
Motion approved. First: Lexi, Second: Innana, Yay: 5, Nay: 0,
Abstentions: 0
- b) 26-27 Student Handbook - For Vote
Motion to approve Student Handbook
Motion approved. First: Lexi, Second: Nicky, Yay: 5, Nay: 0,
Abstentions: 0
- c) Policy 601 - Charter School Curriculum & Instructional Goals - First Look
- d) Policy 602 - Organization of Calendar & School Day - First Look
- e) Policy 603 - Curriculum Development - First Look

8.0 New Business

8.1 Review staffing;

- a. Caleigh Walter, PE Teacher for 26-27 school year; \$32,969.35 -
For Vote
Motion to approve Caleigh Walter, PE Teacher for 26-27 school year,
3 days a week
Motion approved. First: Lexi, Second: Nicky, Yay: 5, Nay: 0,
Abstentions: 0
- b. Joel Justin, SPED Teacher for 26-27 school year, \$78,119.00 - For
Vote
Motion to approve Joel Justin, SPED Teacher for 26-27 school year
Motion approved. First: Lexi, Second: Innana, Yay: 5, Nay: 0,
Abstentions: 0

8.2 ABC Update

- checkbook, long term plan- 10 year roof, paint, cement, asphalt, etc.

8.3 Sign Lease Application Board Certificates; all board members

- All members signed documents

8.4 Sign NEO Oath; all board members

- All members signed documents

8.5 Review 26-27 Board Roster - For Vote

Motion to approve 26-27 Board Roster

Motion approved. First: Lexi, Second: Nicky, Yay: 5, Nay: 0,
Abstentions: 0

8.6 Review & Approve BOD Working Calendar 26-27 - For Vote

Motion to approve BOD Working Calendar 26-27

Motion approved. First: Lexi, Second: Innana, Yay: 5, Nay: 0,
Abstentions: 0

8.7 Review & Approve BOD Welcome Letter - For Vote

Motion to approve BOD Welcome Letter

Motion approved. First: Terri, Second: Lexi, Yay: 5, Nay: 0,
Abstentions: 0

8.8 Review & Approve BOD Training Plan - For Vote

Motion to approve BOD Training Plan

Motion approved. First: Lexi, Second: Innana, Yay: 5, Nay: 0,
Abstentions: 0

8.9 Review Open Meeting Law Policy 205; MN Statue 13D.02

Virtual Meeting

8.10 Review Narcan Plan - For Vote

Motion to approve Narcan Plan

Motion approved. First: Lexi, Second: Nicky, Yay: 5, Nay: 0,
Abstentions: 0

8.11 Discuss Executive Director Evaluation for the Year; Domain 5

8.12 Approve School Nutrition Agreement with Faribault Public Schools

for 26-27; for Vote

Motion to approve School Nutrition Agreement with Faribault Public Schools

Motion approved. First: Terri, Second: Lexi, Yay: 5, Nay: 0, Abstentions: 0

9.0 Old Business

9.1 New Board Members (Nicky, Innana & Lexi) need to complete their 3 required trainings before August.

- All have completed required trainings

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

- Lexi is done, Innana needs 3 still

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

10.0 Other

10.1 Opportunity for BOD member comments on meeting:

Did we stay on track?

Strategic vs. micro-manage?

Everyone able to participate?

10.2 Next Board of Directors meeting is September 14, 2026 at 3:30 in the Nerstrand Media Center

11.0 Adjournment

Motion to Adjourn meeting

Motion approved. First: Nicky, Second: Lexi, Yay: 5, Nay: 0, Abstentions: 0

Director's Report:

We are back in full swing. It is so wonderful to see all our kids again and welcome new ones. It has been a warm start to the school year, so we will be appreciative of cooler temperatures when they arrive.

Back to School Night was a success. We added school pictures to the evening and that seemed to go well. We are open to any feedback about that night.

We have seen a significant reduction in enrollment since August 1st. Here is the data to support the decrease;

Grade	Reasons
K	☐ No busing x 2 ☐ Didn't move to our area but had enrolled ☐ Too young, will attend next year ☐ Location (too far away from where they physically live) ☐ SPED Services already in place in current district
1	☐ Moved to Northfield x2 families ☐ Wanted all family in same district and we don't provide pre-K ☐ Homeschool
2	☐ Move (family situation) ☐ Move out of State
3	☐ Wanted to be with friends in another school & donuts ☐ Homeschool x 2 ☐ Homeschool due to divorce (out of State)
4	☐ No reason given/didn't return communication attempts
5	☐ Homeschool

Student Achievement & NEO Update including Contract Goals:

Students will begin testing in September on FAST for reading, math and fluency (CBM). Results will be shared in October, along with MCA results.

Director's Performance:

Director began visiting classrooms for informal observations; there are so many good things happening. Students are learning how to be students and beginning to dive into subject matter.

Nerstrand Elementary School #4055
Financial Report to the School Board
August 2026

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

The balance sheet shows the school has an \$802,619 cash balance that is sufficient to meet the school's expected obligations. Also, the school is still expecting \$120,923 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 FY2026, July and August actual and September 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. Edvisions payroll has not been updated. 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 \$588,655. The projected fund balance as a percentage of expenditures is expected to decrease to 29% from 42.6% the prior year. The school's policy is 25%.

NERSTRAND ELEMENTARY SCHOOL #4055
FY2027 Cashflow Statement

	FY2026 Actual	Jul-26	Aug-26	Sep-26	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	9,325.86	0.00	0.00	7,312.00	1,212.86	1,180.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,705.00	15,360.00
Med Assist Fr Dept of HS	8,023.50	0.00	0.00	0.00	0.00	0.00	2,010.82	0.00	1,429.44	0.00	982.14	293.01	3,795.41	0.00	8,510.82	8,510.82
Interest Earnings	26,962.36	1,906.33	1,958.50	2,479.46	2,596.30	2,436.60	2,264.02	1,991.08	1,907.02	1,985.14	2,090.74	2,155.05	1,229.76	0.00	25,000.00	25,000.00
Gifts And Bequests	14,557.41	349.75	300.00	130.00	644.05	5,804.13	1,631.00	351.20	300.00	1,200.00	2,589.87	0.00	0.00	0.00	13,300.00	13,300.00
Peace Garden Gift	500.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
Night Out Gift	0.00	500.00	1,000.00	750.00	5,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,800.00	7,800.00
Fundraising Expense	-17,481.21	0.00	0.00	0.00	0.00	0.00	-15,812.00	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	0.00	0.00	0.00	-1,183.49	-1,183.49
Fundraising Revenue	26,679.00	0.00	0.00	0.00	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	0.00	0.00	0.00	12,700.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,700.74	12,700.74
Endow Fund Apportion	7,767.33	0.00	0.00	3,760.44	0.00	0.00	0.00	0.00	0.00	4,253.34	0.00	0.00	0.00	0.00	8,013.78	6,769.70
General Education Aid	1,064,336.36	110,443.75	55,288.16	110,397.54	134,946.50	34,498.44	112,567.83	148,131.48	63,143.25	43,590.98	62,985.90	82,151.50	0.00	46,165.67	1,004,311.00	1,175,611.87
Literacy Incentive Aid	9,442.34	0.00	0.00	0.00	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	1,453.19	0.00	0.00	0.00	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)	9,902.59	0.00	0.00	0.00	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	170,820.00	0.00	0.00	0.00	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	1,700.06	0.00	0.00	0.00	0.00	0.00	0.00	2,279.79	0.00	0.00	0.00	0.00	0.00	0.00	2,279.79	1,700.06
Spec Ed Fed FlowThru	23,461.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,098.47	1,236.50	0.00	3,665.03	23,000.00	23,000.00
Spec Ed EC	201.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.20	0.00	0.00	112.20	201.44
Federal Aids & Grant	4,490.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,490.18
REAP Direct Fed Aid&Grant	29,734.00	0.00	0.00	0.00	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	447,535.97	0.00	55,336.13	0.00	0.00	67,903.31	0.00	46,689.82	73,099.34	77,498.46	46,600.75	0.00	0.00	115,410.88	482,558.69	481,251.08
REVENUES TOTAL	1,839,411.49	113,199.83	113,902.79	124,829.44	145,449.71	133,425.25	126,205.84	189,443.37	139,879.05	132,304.86	182,480.42	120,870.53	116,247.85	164,583.46	1,812,822.40	2,009,127.68
EXPENDITURES																
EDITIONS SALARY & BENEFIT TOTAL	1,164,508.61	0.00	2,171.04	83,884.20	104,563.29	101,409.44	104,262.52	100,786.17	108,384.53	100,966.78	95,255.17	126,509.57	261,336.79	148,217.73	1,337,747.23	1,338,374.46
FACILITY LEASE TOTAL	189,800.00	270.00	0.00	57,426.67	-270.00	0.00	0.00	0.00	57,426.67	0.00	0.00	0.00	57,426.67	0.00	172,280.00	189,800.00
PURCHASED SERVICES																
Consult Fees (EdVisions)	23,618.73	0.00	45.42	1,717.89	2,114.60	2,052.81	65.71	4,121.75	2,221.92	2,039.38	1,899.21	5,356.07	2,303.42	2,986.36	26,924.54	26,924.54
Business Consult Fees	78,232.79	9,447.71	11,988.16	2,553.62	9,437.62	1,278.90	9,598.47	13.97	9,323.64	764.32	15,305.76	8,382.81	695.69	0.00	78,790.67	78,790.67
Phone	5,278.09	239.00	239.00	239.00	437.04	438.30	438.30	438.30	437.97	437.97	875.46	609.34	446.46	0.00	5,276.14	5,276.14
Postage & Parcel Svc	536.43	0.00	38.70	30.33	8.32	0.00	14.90	0.00	156.00	21.35	8.20	122.20	0.00	0.00	400.00	400.00
Technology Svc	366.30	0.00	4.78	0.00	89.27	56.86	0.00	125.20	0.00	0.00	28.44	42.65	52.80	0.00	400.00	400.00
Maintenance	2,474.11	0.00	425.00	366.00	0.00	0.00	0.00	95.00	0.00	1,198.60	339.51	4,259.89	0.00	0.00	6,684.00	6,684.00
Utility Services	44,486.47	18,267.88	1,388.05	1,090.46	1,306.26	9,190.75	1,712.06	2,081.79	2,492.81	4,259.00	4,560.94	0.00	0.00	0.00	46,350.00	46,350.00
Maintenance	2,236.60	0.00	726.71	0.00	756.53	296.92	450.43	494.73	406.50	676.80	0.00	382.89	649.49	0.00	4,841.00	4,841.00
Custodial Reimburse To Mn District	83,683.89	0.00	7,066.02	6,973.73	7,001.93	6,961.56	6,957.72	6,957.72	6,979.72	6,978.81	7,022.41	12,775.75	13,957.37	0.00	89,632.74	89,632.74
Insurance	15,108.88	12,328.00	0.00	0.00	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 (Interpreting)	1,623.06	0.00	0.00	297.56	297.56	0.00	83.71	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	3,000.00	1,500.00
Field Trips, Lyeurns, River Bend, admissions	4,870.00	0.00	895.00	0.00	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	1,240.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	2,279.79	0.00	0.00	2,279.79	0.00
3rd Pty Biller Fees	28.00	0.00	0.00	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.00	28.00
Contracted Speech Services	48,088.75	0.00	0.00	3,527.50	6,183.75	5,737.50	5,057.50	2,146.25	5,248.75	3,198.75	0.00	5,737.50	6,162.50	0.00	43,000.00	43,000.00
DCD(M-M) Contracted Services	930.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trav/Conv/Conference	1,559.25	0.00	0.00	0.00	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	10,008.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,008.30	0.00	0.00	10,008.30	8,962.00
DHH Sp Ed Benis	3,363.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,363.86	0.00	0.00	3,363.86	3,361.16
ASD Contracted Services	2,000.00	0.00	0.00	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00	0.00
Dev Delay Contracted Services	2,392.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ECSE Svc	201.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.20	0.00	0.00	0.00	112.20	201.44
Fed Sub-contr under \$25k	21,300.00	5,000.00	4,037.50	0.00	0.00	4,037.50	50.00	50.00	4,037.50	50.00	0.00	4,087.50	0.00	0.00	21,350.00	21,350.00

NERSTRAND ELEMENTARY SCHOOL #4055
FY2027 Cashflow Statement

	FY2026 Actual	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Accrual	FY2027 Est Actual	FY2027 Bdgt
SpEd Repair & Maintenance	99.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tran-Contract/Pub	2,946.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
Contracted SpEd Specialists, Psyc, OT	57,380.00	0.00	1,872.00	360.00	7,232.50	6,872.50	2,537.50	4,387.50	9,509.05	1,498.00	9,823.56	6,142.50	5,864.89	0.00	56,100.00	56,100.00
Trav/Conv/Conference	500.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	150.00
StaffDev - Travel+Conferences	3,893.00	500.00	872.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,372.33	500.00
PURCHASED SERVICES TOTAL	423,379.01	45,782.59	29,598.67	18,130.26	34,865.38	40,204.50	28,995.25	20,912.21	39,882.61	24,122.98	42,528.09	72,320.16	30,132.62	2,986.36	430,465.68	424,809.55
SUPPLIES																
Marketing Supplies	525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SupMat Non-Instr.	386.34	0.00	0.00	0.00	125.86	35.98	19.94	0.00	0.00	0.00	0.00	64.29	53.93	0.00	300.00	300.00
Software - JMC, RegionV	5,154.30	855.00	2,227.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,071.40	0.00	0.00	0.00	5,154.30	5,154.30
Tech Non Instr Software/License	460.00	0.00	0.00	0.00	420.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	440.00	440.00
SupMat Non-Instr.	717.31	0.00	0.00	0.00	0.00	0.00	17.99	0.00	12.33	298.24	221.44	0.00	0.00	0.00	550.00	550.00
SupMat Non-Instr.	1,363.74	196.82	0.00	143.33	195.82	126.70	0.00	70.91	107.61	158.81	0.00	0.00	0.00	0.00	1,000.00	1,000.00
SupMat Non-Instr.	5,050.40	302.35	77.07	413.35	289.19	1,079.25	530.68	405.92	258.16	443.03	185.17	194.20	821.63	0.00	5,000.00	5,000.00
Peace Garden Supplies	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	150.00	150.00
Music Non-instruct supplies	269.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Library Non instruct software	1,249.08	0.00	0.00	0.00	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,250.00	1,250.00
Instructional software	3,790.10	1,728.50	1,399.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	872.50	0.00	0.00	0.00	4,000.00	4,000.00
SupMat N-Indiv Inst	9,860.57	0.00	320.10	772.25	217.91	119.93	369.68	538.06	501.85	387.29	807.36	289.35	5,876.22	0.00	10,200.00	10,200.00
Textbooks/Workbooks	4,382.30	0.00	742.50	0.00	7,257.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	8,000.00
Instruct Tech Equip	956.23	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
PhysEd/Health-Supplies	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
Music Instructional software	128.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Music SupMat N-Indiv Inst	0.00	0.00	0.00	0.00	650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650.00	650.00
Library Supplies	104.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00	500.00
MA Supplies Non-Instruct	3,980.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SpEd Forms MA Software/Bill Fees	1,373.45	0.00	1,357.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,357.69	1,300.00
SpEd supplies	324.75	0.00	0.00	0.00	173.15	0.00	0.00	0.00	0.00	0.00	0.00	26.85	0.00	0.00	200.00	200.00
SpEd Forms Software	1,236.50	0.00	1,251.25	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	1,300.00
SpEd Inst Software	1,149.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SpEd SupMat N-Indiv Inst	4,784.10	0.00	390.00	204.42	131.51	2,387.56	259.15	0.00	19.49	6.48	54.11	0.00	947.28	0.00	4,400.00	4,400.00
SUPPLIES TOTAL	47,397.04	3,082.67	7,765.51	1,533.35	16,210.94	3,749.42	1,217.44	1,063.64	1,049.44	1,793.85	4,211.98	574.69	7,699.06	0.00	49,951.99	49,894.30
CAPITAL EXPENDITURES																
Princ LT Tech Leases	2,344.54	213.14	213.14	213.14	213.14	213.14	213.14	213.14	213.14	213.14	213.14	213.14	213.14	0.00	2,557.68	2,557.68
CAPITAL EXPENDITURES TOTAL	2,344.54	213.14	213.14	213.14	213.14	213.14	213.14	213.14	213.14	213.14	213.14	213.14	213.14	0.00	2,557.68	2,557.68
OTHER EXPENDITURES																
BOD Fees to Authorizer	14,924.60	0.00	0.00	0.00	0.00	12,119.22	0.00	0.00	0.00	0.00	0.00	3,029.81	0.00	0.00	15,149.03	15,149.03
Dues/Membership - MSBA, MACS, RegionV	2,735.00	2,775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,775.00	2,735.00
OTHER EXPENDITURES TOTAL	17,659.60	2,775.00	0.00	0.00	0.00	12,119.22	0.00	0.00	0.00	0.00	0.00	3,029.81	0.00	0.00	17,924.03	17,884.03
EXPENDITURES TOTAL	1,845,088.80	52,123.40	39,748.36	161,187.62	155,582.75	157,695.72	134,692.35	122,975.16	206,956.39	127,096.75	142,208.38	202,647.37	356,808.28	151,204.09	2,010,926.61	2,023,320.02
NET INCOME	-5,677.31	61,076.43	74,154.43	-36,358.18	-10,133.04	-24,270.47	-8,486.51	76,468.21	-67,077.34	5,208.11	40,272.04	-81,776.84	-240,560.43	13,379.37	-198,104.21	-14,192.33
BEGINNING BALANCE	792,437.03	786,759.72	847,836.15	921,990.58	885,632.40	875,499.36	851,228.89	842,742.38	919,210.59	852,133.26	857,341.37	887,613.41	815,836.57	575,276.14	786,759.72	756,214.50
ENDING BALANCE	786,759.72	847,836.15	921,990.58	885,632.40	875,499.36	851,228.89	842,742.38	919,210.59	852,133.26	857,341.37	897,613.41	815,836.57	575,276.14	588,655.51	588,655.51	742,022.17
FUND BALANCE AS % OF EXPENDITURES	42.64%		2319.57%	549.44%	562.72%	539.79%	625.68%	747.48%	411.75%	674.56%	631.20%	402.59%	161.23%	389.31%	29.27%	36.67%

NERSTRAND ELEMENTARY SCHOOL #4055

FY2027 Cashflow Statement

	FY2026 Actual	Jul-26	Aug-26	Sep-26	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	9,615.30	0.00	0.00	310.00	1,415.00	1,183.50	1,287.00	517.00	1,394.00	574.00	961.00	706.00	1,082.50	0.00	9,430.00	9,430.00
REVENUES TOTAL	9,615.30	0.00	0.00	310.00	1,415.00	1,183.50	1,287.00	517.00	1,394.00	574.00	961.00	706.00	1,082.50	0.00	9,430.00	9,430.00
EXPENDITURES																
EdVisions Regal Eagle Staff	8,741.46	0.00	0.00	122.23	1,166.57	1,145.08	921.38	682.21	881.51	1,002.36	865.09	1,127.57	138.67	0.00	7,852.67	7,852.67
Regal Eagles Sup/Mat Non-Instr.	165.68	0.00	0.00	114.22	0.00	0.00	0.00	4.99	0.00	31.00	0.00	0.00	0.00	0.00	150.21	150.21
EXPENDITURES TOTAL	8,907.14	0.00	0.00	236.45	1,166.57	1,145.08	921.38	687.20	881.51	1,033.36	865.09	1,127.57	138.67	0.00	8,002.88	8,002.88
NET INCOME	708.16	0.00	0.00	73.55	248.43	38.42	365.62	-170.20	512.49	-459.36	295.91	-421.57	943.83	0.00	1,427.12	1,427.12
BEGINNING BALANCE	842.95	1,551.11	1,551.11	1,551.11	1,624.66	1,873.09	1,911.51	2,277.13	2,106.93	2,619.42	2,160.06	2,455.97	2,034.40	2,978.23	1,551.11	1,002.00
ENDING BALANCE	1,551.11	1,551.11	1,551.11	1,624.66	1,873.09	1,911.51	2,277.13	2,106.93	2,619.42	2,160.06	2,455.97	2,034.40	2,978.23	2,978.23	2,978.23	2,429.12

Nerstrand Charter School #4055

Journal Entry Listing

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JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
4799	202702	08/17/2026	P	JE	Aug	EdVisions August EFT	Edvisions	B	01	101	000				USB Cash	0.00	75,459.65
							Edvisions	B	01	101	000				USB Cash	0.00	2,216.46
							EdVisions (Fd1)	B	01	206	000				Other Accts Payable	75,459.65	0.00
							EdVisions (Fd4)	B	04	101	000				USB Cash	0.00	0.00
							Musolf, Nicole	E	01	005	050	000	000	305	EdVisions School Administr	0.00	0.00
							EdVisions Pyrl Svce Fee 2%	E	01	005	105	000	000	305	Consult Fees (EdVisions)	45.42	0.00
							Edvisions Fee Dec Adj	E	01	005	105	000	000	305	Consult Fees (EdVisions)	0.00	0.00
							Shroyer, Paula K	E	01	010	201	000	000	394	EdVisions Kinder Staff	0.00	0.00
							Clark, Alyssa 4-5	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Clark, A STD Payroll	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Bonde, Linda- Sub	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Flom, Sara - Sub Tchr	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Harris, Amy	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Huber, Margaret-Sub Tchr	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Huber Oct TRA credit	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Johnson, Sarah 2-3	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							McCorkell, Kate	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Peterson, Andrea 4-5	E	01	010	203	000	000	394	EdVisions General Staff	0.00	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	0.00	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	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Vondrasek, T 2-3	E	01	010	203	000	000	394	EdVisions General Staff	0.00	0.00
							Waddell, Para CEIS code Gene	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 - Fec	0.00	0.00
							Bonde, Carmen-PhyEd Tchr	E	01	010	240	000	000	394	EdVisions PhysEd Staff	0.00	0.00
							Melford, Bri Music Tchr	E	01	010	258	000	000	394	EdVisions Music Staff	0.00	0.00
							Sannes, Mikayla Sped Tchr	E	01	010	407	000	740	396	EdVisions Sp Ed Sal Pur F (	0.00	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 (	0.00	0.00
							Schaefer, Nicole Sped Tchr	E	01	010	411	000	740	397	Sp Ed Ben Pur F Other D	0.00	0.00
							Schaefer, Nicole ESY	E	01	010	411	013	740	396	Sp Ed Sal Pur F Other D	1,544.27	0.00
							Schaefer, Nicole ESY	E	01	010	411	013	740	397	Sp Ed Ben Pur F Other D	318.50	0.00
							Bollinger-Sped Para Sub	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Bonde, Riann-Sped Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00

Nerstrand Charter School #4055

Journal Entry Listing

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9/13/2026
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JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
4799	202702	08/17/2026	P	JE	Aug	Ed	EdVisions August EFT										
							Cook, Dana SpEd Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Flom, Sara-SpEd Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Harris, Amy-SpEd Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	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	0.00	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	0.00	0.00
							Moreno	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Pepin Julie Para Sub	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Rosenhamer, Janine Para Sub	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Rosenhamer, Lydia Para Sub	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Schweisthal Para Sub	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Temple, Linda	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Turi Carrie	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Waddell, Cara-SpEd Para	E	01	010	420	000	740	396	EdVisions SpEd Staff	0.00	0.00
							Bollinger -SpEd Para Sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Bonde, Riann-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Cook, Dana SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Flom, Sara-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Harris, Amy-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	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	0.00	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	0.00	0.00
							Moreno	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Pepin Julie Para Sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Rosenhamer, Janine Para Sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Rosenhamer, Lydia Para Sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Schweisthal Para Sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Temple, Linda	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Turi Carrie	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Waddell, Cara-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Bollinger -SpEd Para Sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Bonde, Riann-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Cook, Dana SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Flom, Sara-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Harris, Amy-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	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	0.00	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	0.00	0.00
							Moreno	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Pepin Julie Para Sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Rosenhamer, Janine Para Sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Rosenhamer, Lydia Para Sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Schweisthal Para Sub	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Temple, Linda	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Turi Carrie	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	0.00
							Waddell, Cara-SpEd Para	E	01	010	420	000	740	397	EdVisions SpEd Benefits	0.00	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	263.75	0.00

4814	202702	08/31/2026	P	J E	Rev Pr	Reverse Prepaids
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Co	Pmt No	Pmt Type	Grp Code	Vendor	Pmt Date	Check No	Amount
4055	9144	Check	1 1391	BUREAU OF CRIMINAL APPREHE	08/25/2026	2759	24.00
				Bank		Total	24.00

Nerstrand Charter School #4055
Outstanding Payments by Payment Date

Bank: USB
Acct#: 152100023570

8/31/2026

Co	Pmt No	Pmt Type	Grp Code	Vendor	Pmt Date	Check No	Amount
4055	9146	Check	1 1006	CITY OF NERSTRAND	08/28/2026	17371	250.10
	9150	Check	1 1808	FLOM SEPTIC & DRAIN INC	08/28/2026	17372	425.00
	9148	Check	1 1133	INDEPENDENT SCHOOL DIST # 6	08/28/2026	17373	7,070.80
	9149	Check	1 1728	SCHOOL DATEBOOKS, INC.	08/28/2026	17374	202.59
	9147	Check	1 1079	SPED FORMS LLC	08/28/2026	17375	3,058.48
	9151	Check	1 1614	LEARNING WITHOUT TEARS	08/28/2026	17376	742.50
Bank						Total	11,749.47
						Total	\$11,773.47

Code	Rcd	Vendor	Bank	Check No	Pmt/Void Date	Pmt Type	
1705		ABDO LLP		100 WARREN STREET STE. 600	MANKATO, MN 56001		
		USB		17364		Check	
		E 01 005 110 000 000 305			FY26 audit		\$7,125.00
PO#:		Voucher #:	9221 Invoice	Invoice No: 527091	8/12/2026	Paid Amt:	\$7,125.00
						Check Amount:	\$7,125.00
						Vendor Total:	\$7,125.00
1391		BUREAU OF CRIMINAL APPREHENSION		CJIS - Records 1430 Maryland Ave East St. Paul, MN 55106			
		LCCB		2758		Check	
		E 01 005 110 000 000 305			Caleigh & Joel Chk		\$16.00
PO#:		Voucher #:	9220 Invoice	Invoice No: 20260806	8/3/2026	Paid Amt:	\$16.00
						Check Amount:	\$16.00
		LCCB		2759		Check	
		E 01 005 110 000 000 305			background chks		\$24.00
PO#:		Voucher #:	9228 Invoice	Invoice No: 20260825	8/25/2026	Paid Amt:	\$24.00
						Check Amount:	\$24.00
						Vendor Total:	\$40.00
1006		CITY OF NERSTRAND		PO BOX 161 NERSTRAND, MN 55053			
		USB		17371		Check	
		E 01 005 810 000 000 330			107 7/15-8/15		\$125.46
		E 01 005 810 000 000 330			108 7/15-8/15		\$124.64
PO#:		Voucher #:	9225 Invoice	Invoice No: 20260815	8/28/2026	Paid Amt:	\$250.10
						Check Amount:	\$250.10
						Vendor Total:	\$250.10
1738		E.O. JOHNSON CO. INC.		PO BOX 660831 DALLAS, TX 75266-0831			
		USB		17365		Check	
		E 01 010 203 000 000 560			7/25-8/24		\$213.14
		E 01 010 203 000 000 350			usage		\$726.71
		E 01 005 110 000 000 329			shipping		\$0.00
PO#:		Voucher #:	9219 Invoice	Invoice No: 42636376	8/12/2026	Paid Amt:	\$939.85
						Check Amount:	\$939.85
						Vendor Total:	\$939.85
1351		FLOW DISPOSAL SERVICE		5865 KENYON BLVD FARIBAULT, MN 55021			
		USB		17366		Check	
		E 01 005 810 000 000 330			August		\$298.25
PO#:		Voucher #:	9218 Invoice	Invoice No: August 2026	8/12/2026	Paid Amt:	\$298.25
						Check Amount:	\$298.25
						Vendor Total:	\$298.25

Code	Rcd	Vendor	Bank	Check No	Pmt/Void Date	Pmt Type	
1808		FLOW SEPTIC & DRAIN INC		23220 GLYNNVIEW TRL FARIBAULT, MN 55021			
		USB		17372		Check	
		E 01 005 810 000 000 305		8/4 drain cleaning			\$425.00
PO#:		Voucher #:	9231 Invoice	Invoice No: 21699	8/28/2026	Paid Amt:	\$425.00
						Check Amount:	\$425.00
						Vendor Total:	\$425.00
1133		INDEPENDENT SCHOOL DIST # 656		FARIBAULT PUBLIC SCHOOLS 710 17th St SW FARIBAULT, MN 55021			
		USB		17373		Check	
		E 01 005 810 000 000 391		July Custodian			\$7,066.02
		E 01 005 630 000 000 305		June Tech			\$4.78
PO#:		Voucher #:	9230 Invoice	Invoice No: 44447	8/28/2026	Paid Amt:	\$7,070.80
						Check Amount:	\$7,070.80
						Vendor Total:	\$7,070.80
1722		INDIGO EDUCATION		2550 UNIVERSITY AVE W SUITE 200N ST PAUL, MN 55114			
		USB		17367		Check	
		E 01 010 420 000 419 303		2027 Q1 Director			\$4,037.50
PO#:		Voucher #:	9216 Invoice	Invoice No: 22558	8/12/2026	Paid Amt:	\$4,037.50
						Check Amount:	\$4,037.50
						Vendor Total:	\$4,037.50
1614		LEARNING WITHOUT TEARS		PO BOX 791714 BALTIMORE, MD 21279-1714			
		USB		17376		Check	
		E 01 010 203 000 000 460		handwriting bks			\$742.50
PO#:		Voucher #:	9232 Invoice	Invoice No: Sales #S0562838	8/28/2026	Paid Amt:	\$742.50
						Check Amount:	\$742.50
						Vendor Total:	\$742.50
1541		NICKY SCHAEFER		23459 JACOBS AVENUE KENYON, MN 55946			
		USB		17368		Check	
		E 01 010 203 000 000 401		ESY snacks			\$41.07
PO#:		Voucher #:	9222 Invoice	Invoice No: 20260812	8/12/2026	Paid Amt:	\$41.07
						Check Amount:	\$41.07
						Vendor Total:	\$41.07
1792		ON THE MOVE THERAPY SERVICES LLC		PO BOX 22428 EAGAN, MN 55122-0428			
		USB		17369		Check	
		E 01 010 420 000 740 394		7/14-7/30 OT			\$1,872.00
PO#:		Voucher #:	9214 Invoice	Invoice No: 5192	8/12/2026	Paid Amt:	\$1,872.00
						Check Amount:	\$1,872.00
						Vendor Total:	\$1,872.00

Check Number: 0-2147483647

Payment Date: 8/1/2026-8/31/2026

Period: 202702-202702

Void Status: N

Code	Rcd	Vendor	Bank	Check No	Pmt/Void Date	Pmt Type
1728		SCHOOL DATEBOOKS, INC.		17374	PO BOX 969 LAFAYETTE, IN 47902	
		USB				Check
		E 01 010 203 000 000 430			planners	\$202.59
PO#:		Voucher #:	9233 Invoice	Invoice No: S26-0344891	8/28/2026	Paid Amt: \$202.59
						Check Amount: \$202.59
						Vendor Total: \$202.59
1079		SPED FORMS LLC		PO BOX 1 JASPER, MN 56144		
		USB		17375		Check
		E 01 010 420 000 419 405			sped forms	\$1,251.25
		E 01 010 400 000 372 405			ma forms	\$1,357.69
		E 01 005 110 000 000 405			504 forms	\$449.54
PO#:		Voucher #:	9226 Invoice	Invoice No: 2930	8/28/2026	Paid Amt: \$3,058.48
						Check Amount: \$3,058.48
						Vendor Total: \$3,058.48
1703		TRACI LAFERRIERE		3535 S POINTE DR HASTINGS, MN 55033		
		USB		17370		Check
		E 01 005 110 000 000 305			August	\$4,738.00
PO#:		Voucher #:	9213 Invoice	Invoice No: August 2026	8/12/2026	Paid Amt: \$4,738.00
						Check Amount: \$4,738.00
						Vendor Total: \$4,738.00
						Report Total: \$30,841.14

Receipt Total:	\$300.00	\$0.00
Deposit Total:	\$300.00	\$0.00

Receipt Total:	\$1,100.00	\$0.00
Deposit Total:	\$1,100.00	\$0.00

2103	4055	USB	2133	Credit A	08/30/26	Wire	1	MDE
IDEAS								

Receipt Total:	\$139,041.93	\$0.00
Deposit Total:	\$139,041.93	\$0.00

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

Deposit Co		Bank	Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
2104	4055	USB															
interest				2134	Credit	A	08/31/26		Wire	1	Miscellaneous				1,706.12		0.00
							4055	R 01 000 000 000 092			Interest Earnings						
															Receipt Total:	\$1,706.12	\$0.00
															Deposit Total:	\$1,706.12	\$0.00
2105	4055	USB															
interest				2135	Credit	A	08/31/26		Wire	1	Miscellaneous				252.38		0.00
							4055	R 01 000 000 000 092			Interest Earnings						
															Receipt Total:	\$252.38	\$0.00
															Deposit Total:	\$252.38	\$0.00
															Report Total:	\$197,688.59	\$0.00

Code	Rcd	Vendor	Bank	Check No	Pmt/Void Date	Pmt Type
1732		CAPITAL ONE		PO BOX 4069 CAROL STREAM, IL 60197-4069		
		LCCB				Wire
		E 01 010 203 000 000 430		target fldr & notebooks		\$52.98
		E 01 010 203 000 000 430		target notebook		\$12.87
		E 01 010 203 000 000 430		target folders		\$21.60
		E 01 010 203 000 000 430		walmart crayons		\$30.06
		E 01 005 110 000 000 329		usps		\$38.70
PO#:		Voucher #:	9224 Invoice	Invoice No: 20260725	8/17/2026	Paid Amt: \$156.21 Check Amount: \$156.21
1802		MERCHANT ONE				
		LCCB				Wire
		E 01 005 110 000 000 305		merchant one process fee		\$71.13
PO#:		Voucher #:	9237 Invoice	Invoice No: 20260803	8/3/2026	Paid Amt: \$71.13 Check Amount: \$71.13
1673		METRONET INC		PO BOX 630546 CINCINNATI, OH 45263-0546		
		LCCB				Wire
		E 01 005 110 000 000 320		August		\$239.00
PO#:		Voucher #:	9215 Invoice	Invoice No: 1677211	8/12/2026	Paid Amt: \$239.00 Check Amount: \$239.00
1809		MN ZOO				
		LCCB				Wire
		E 01 010 203 000 000 369		fldtrp		\$895.00
PO#:		Voucher #:	9236 Invoice	Invoice No: 20260805	8/5/2026	Paid Amt: \$895.00 Check Amount: \$895.00
1626		RIVERSIDE INSIGHTS		P.O. BOX 7410058 ITASCA, IL 60674-5058		
		LCCB				Wire
		E 01 010 420 000 740 433		woodcock johnson tests		\$390.00
PO#:		Voucher #:	9227 Invoice	Invoice No: 20260826	8/26/2026	Paid Amt: \$390.00 Check Amount: \$390.00
						Vendor Total: \$390.00

Code	Rcd	Vendor	Bank	Check No	Pmt/Void Date	Pmt Type	
1335		TATGE JEWELRY	LCCB	625 2nd ST KENYON, MN 55946		Wire	
PO#:		Voucher #:	E 01 010 203 000 000 401	door name plates	8/27/2026	Paid Amt:	\$36.00
			9229 Invoice	Invoice No: 76912		Check Amount:	\$36.00
Vendor Total:							\$36.00
1700		USBANK	USB	,		Wire	
PO#:		Voucher #:	E 01 005 110 000 000 305	fee	8/17/2026	Paid Amt:	\$14.03
			9238 Invoice	Invoice No: 20260817		Check Amount:	\$14.03
Vendor Total:							\$14.03
1017		XCEL ENERGY	USB	PO BOX 9477 MINNEAPOLIS, MN 55484-9477		Wire	
PO#:		Voucher #:	E 01 005 810 000 000 330	6/25-7/27	8/12/2026	Paid Amt:	\$839.70
			9217 Invoice	Invoice No: 988204736		Check Amount:	\$839.70
Vendor Total:							\$839.70
Report Total:							\$2,641.07

NERSTRAND ELEMENTARY SCHOOL #4055
Balance Sheet Through August 2026

	<u>General</u> <u>Fund</u>	<u>Community</u> <u>Fund</u>	<u>Total</u> <u>Funds</u>
Assets			
Cash and Investments	801,067.60	1,551.11	802,618.71
Accounts receivable	0.00	0.00	0.00
Due from governments	120,922.98	0.00	120,922.98
Prepaid items	0.00	0.00	0.00
Total assets	<u>921,990.58</u>	<u>1,551.11</u>	<u>923,541.69</u>
Liabilities			
Accounts payable	0.00	0.00	0.00
Deferred revenue - unearned	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Assets			
Unreserved	<u>874,253.48</u>	<u>0.00</u>	<u>874,253.48</u>
Nonspendable	4,049.69	0.00	4,049.69
Restricted Library Aid	0.00	0.00	0.00
Restricted Student Support Aid	20,000.00	0.00	20,000.00
Restricted	0.00	1,551.11	1,551.11
Reserved for Med Assist	<u>23,687.41</u>	<u>0.00</u>	<u>23,687.41</u>
Total liabilities and net assets	<u>921,990.58</u>	<u>1,551.11</u>	<u>923,541.69</u>

Nerstrand Charter School #4055
Reconciliation Worksheet Report
08/31/2026

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1356	08/31/2026	4055	LCCB	Lake Country Community Bank Lake Country Community Bank

Worksheet has been Finalized

Statement Amount 83,083.30

Deposits in Transi 0.00

Outstanding Payments

Checks 24.00

Wires 0.00

SHR - Payments 0.00

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount 0.00

Amount Per Banl 83,059.30

GL Account Balance 83,059.30

Difference 0.00

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

Ty
F

Adjustments
00/00/0000

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1357	08/31/2026	4055	USB	US BANK CHECKING ACCOUNT

Worksheet has been Finalized

Statement Amount 731,308.88

Deposits in Transit 0.00

Outstanding Payments

Checks 11,749.47

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 719,559.41

GL Account Balance 719,559.41

Difference 0.00

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

Adjustments

00/00/0000

Finance: Understanding 25-26 Audit On-Going Board Training

Monday, September 14, 2026

By: Abdo PPT

Carissa: _____ Andrea: _____

Innana: _____ Lexi: _____

Nicky: _____ Paula: _____

Terri: _____ Nicole: _____

Video & Date: _____

601 CHARTER SCHOOL CURRICULUM AND INSTRUCTION GOALS

I. PURPOSE

The purpose of this policy is to establish broad curriculum parameters for the charter school that encompass the Minnesota Academic Standards and federal law and are aligned with comprehensive achievement and civic readiness.

II. GENERAL STATEMENT OF POLICY

The policy of the charter school is to strive for comprehensive achievement and civic readiness in which all learning in the charter school should be directed and for which all charter school learners should be held accountable.

III. DEFINITIONS

A. “Academic standard” means a summary description of student learning in a required content area or elective content area.

B. “Antiracist” means actively working to identify and eliminate racism in all forms in order to change policies, behaviors, and beliefs that perpetuate racist ideas and actions.

C. “Benchmark” means specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.

D. “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; have all students graduate from high school; and prepare students to be lifelong learners.

E. "Culturally sustaining" means integrating content and practices that infuse the culture and language of Black, Indigenous, and People of Color communities who have been and continue to be harmed and erased through the education system.

F. “Curriculum” means charter school or school adopted programs and written plans for providing students with learning experiences that lead to expected knowledge, skills, and career and college readiness.

G. “Ethnic studies” as defined in Minnesota Statutes, section 120B.25, has the same meaning for purposes of this section. Ethnic studies curriculum may be integrated in existing curricular opportunities or provided through additional curricular offerings.

H. “Experiential learning” means learning for students that includes career exploration through a specific class or course or through work-based experiences such as job shadowing, mentoring, entrepreneurship, service learning, volunteering, internships, other cooperative work experience, youth apprenticeship, or employment.

I. "Institutional racism" means structures, policies, and practices within and across institutions that produce outcomes that disadvantage those who are Black, Indigenous, and People of Color.

J. “Instruction” means methods of providing learning experiences that enable students to meet state and charter school academic standards and graduation requirements including applied and experiential learning.

K. “Performance measures” are measures to determine charter school and school site progress in striving to achieve comprehensive achievement and civic readiness and must include at least the following:

1. the size of the academic achievement gap; rigorous course taking, including college-level advanced placement, international baccalaureate, postsecondary enrollment options, including concurrent enrollment, other rigorous courses of study or industry certification courses or programs, and enrichment experiences by student subgroup;
2. student performance on the Minnesota Comprehensive Assessments;
3. high school graduation rates; and
4. career and college readiness under Minnesota Statutes, section 120B.30, subdivision 1.

IV. LONG-TERM STRATEGIC PLAN

A. The school board, at a public meeting, must adopt a comprehensive, long-term strategic plan to support and improve teaching and learning that is aligned with striving for comprehensive achievement and civic readiness and includes the following:

1. clearly defined charter school and school site goals and benchmarks for instruction and student achievement for all student categories identified in Minnesota Statutes, section 120B.35, subdivision 3, paragraph (b)(2);
2. a process to assess and evaluate each student’s progress toward meeting state and local academic standards, assess and identify students for participation in gifted and talented programs and services and accelerate their instruction, adopt early-admission procedures consistent

with Minnesota Statutes, section 120B.15 and identifying the strengths and weaknesses of instruction in pursuit of student and school success and curriculum affecting students' progress and growth toward career and college readiness and leading to comprehensive achievement and civic readiness;

3. a system to periodically review and evaluate the effectiveness of all instruction and curriculum, taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes, section 123B.147, subdivision 3, students' access to effective teachers who are members of populations underrepresented among the licensed teachers in the charter school and who reflect the diversity of enrolled students under Minnesota Statutes, section 120B.35, subdivision 3(b)(2), and teacher evaluations under Minnesota Statutes, section 122A.40, subdivision 8, or 122A.41, subdivision 5;

4. strategies for improving instruction, curriculum, and student achievement, including the English and, where practicable, the native language development and the academic achievement of English learners;

5. a process to examine the equitable distribution of teachers and strategies to ensure children in low-income families, children in families of People of Color, and children in American Indian families are not taught at higher rates than other children by inexperienced, ineffective, or out-of-field teachers;

6. education effectiveness practices that

a. integrate high-quality instruction, technology, and curriculum that is rigorous, accurate, antiracist, and culturally sustaining;

b. ensure learning and work environments validate, affirm, embrace, and integrate cultural and community strengths for all students, families, and employees;

c. provide a collaborative professional culture that seeks to retain qualified, racially and ethnically diverse staff effective at working with diverse students while developing and supporting teacher quality, performance, and effectiveness; and

7. an annual budget for continuing to implement the charter school plan; and

8. identifying a list of suggested and required materials, resources, sample curricula, and pedagogical skills for use in kindergarten through grade 12 that accurately reflect the diversity of the state of Minnesota.

B. The charter school is not required to include information regarding literacy in a plan or report required under this section, except with regard to the academic achievement of English learners.

C. Every child is reading at or above grade level every year, beginning in kindergarten, and multilingual learners and students receiving special education services are receiving support in achieving their individualized reading goals pursuant to Policy 621 (Literacy and the Read Act).

D. The charter school is subject to and must comply with the Education for English Learners Act under Minnesota Statutes, sections 124D.58 to 124D.64 as though the charter school is a district.

E. Starting in the 2025-2026 school year, the charter school must adopt and review a language access plan under Minnesota Statutes, section 123B.32 as though the charter school is a district.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota 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.12 (Read Act Goal and Interventions)
Minn. Stat. § 120B.30, Subd. 1 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.35, Subd. 3 (Student Academic Achievement and Growth)
Minn. Stat. § 122A.40, Subd. 8 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subd. 5 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.147, Subd. 3 (Principals)
Minn. Stat. § 124E.03 (Applicable Law)
Minn. Stat. § 125A.56, Subd. 1 (Alternate Instruction Required before Assessment Referral)
20 U.S.C. § 5801, *et seq.* (National Education Goals)
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 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 616 (Charter School System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)

602 ORGANIZATION OF CHARTER SCHOOL CALENDAR AND SCHOOL DAY

I. PURPOSE

The purpose of this policy is to provide for a timely determination of the school calendar and school day.

II. GENERAL STATEMENT OF POLICY

The school calendar and schedule of the school day are important to parents, students, employees, and the general public for advance, effective planning of the school year.

III. CALENDAR RESPONSIBILITY

A. The school calendar shall be adopted annually by the school board. It shall meet all provisions of Minnesota statutes pertaining to minimum number of school days and other provisions of law. The school calendar shall establish student days, workshop days for staff, provide for emergency closings and other information related to students, staff, and parents.

B. Except for learning programs during summer and flexible learning year programs, the charter school will not commence an elementary or secondary school year before Labor Day, except as provided in Subparagraphs III.B.1., III.B.2., or III.B.3. Days devoted to teacher's workshops may be held before Labor Day.

1. The charter school may begin the school year on any day before Labor Day to accommodate a construction or remodeling project of \$400,000 or more affecting a charter school facility.
2. The charter school may begin the school year on any day before Labor Day if the charter school has agreement under Minnesota Statutes, section 123A.30, 123A.32, or 123A.35 with a charter school that qualifies under Subparagraph III.B.1.
3. The charter school may begin the school year on any day before Labor Day if the charter school agrees to the same schedule with a charter school in an adjoining state.

C. Employee and advisory groups shall be provided an opportunity to participate in school calendar considerations through a meet and confer process.

IV. SCHOOL DAY RESPONSIBILITY

A. The executive director shall be responsible for developing a schedule for the student day, subject to review by the school board. All requirements and provisions of Minnesota Statutes and Minnesota Department of Education Rules shall be met.

B. In developing the student day schedule, the executive director shall consider such factors as school bus schedules, cooperative programs, differences in time requirements at various grade levels, effective utilization of facilities, cost effectiveness, and other concerns deserving of attention.

C. Proposed changes in the school day shall be subject to review and approval by the school board.

V. E-LEARNING DAYS

- A. An “e-learning day” is a school day where a school offers full access to online instruction provided by students’ individual teachers due to inclement weather.
- B. A charter school may designate up to five (5) e-learning days in one (1) school year.
- C. An e-learning day is counted as a day of instruction and included in the hours of instruction pursuant to Paragraph III.A., above.
- D. A charter school board may adopt an e-learning day plan after consulting with the exclusive representative of the teachers. The e-learning day plan developed by the charter school will include accommodations for students without Internet access at home and for digital device access for families without the technology or with an insufficient amount of technology for the number of children in the household. The plan must also provide accessible options for students with disabilities.
- E. The charter school must notify parents and students of its e-learning day plan at the beginning of each school year.
- F. When an e-learning day is declared by the charter school, notice must be provided to parents and students at least two (2) hours prior to the normal school start time that students will need to follow the e-learning day plan for that day.
- G. On an e-learning day, each student’s teacher must be accessible both online and by telephone during normal school hours to assist students and parents.
- H. When the charter school declares an e-learning day, it must continue to pay the full wages for scheduled work hours and benefits of all school employees for the duration of the e-learning period. During the e-learning period, school employees must be allowed to work from home to the extent practicable, be assigned to work in an alternative location, or be retained on an on-call basis for

any potential need.

Legal References: Minn. Stat. § 10.55 (Juneteenth)
Minn. Stat. § 120A.40 (School Calendar)
Minn. Stat. § 120A.41 (Length of School Year; Hours of Instruction)
Minn. Stat. § 120A.414 (E-Learning Days)
Minn. Stat. § 120A.415 (Extended School Calendar)
Minn. Stat. § 120A.42 (Conduct of School on Certain Holidays)
Minn. Stat. § 122A.40, Subds. 7 and 7a (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subds. 4 and 4a (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123A.30 (Agreements for Secondary Education)
Minn. Stat. § 123A.35 (Cooperation and Combination)
Minn. Stat. § 124D.126 (Powers and Duties of Commissioner; Flexible Learning Year Programs)
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
Minn. Stat. § 124E.25 (Payment of Aids to Charter Schools)
Minn. Stat. § 127A.41, Subd. 7 (Distribution of School Aids; Appropriation)
Minn. Stat. § 645.44 (Words and Phrases Defined)

Cross References: MSBA/MASA Model Policy 425 (Staff Development)

603 CURRICULUM DEVELOPMENT

I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the charter school.

III. RESPONSIBILITY

The executive director shall be responsible for curriculum development and for determining the most effective way of conducting research on the charter school's curriculum needs and establishing a long-range curriculum development program. Timelines shall be determined by the executive director that will provide for periodic reviews of each curriculum area.

IV. CHARTER SCHOOL ADVISORY COMMITTEE

A. The school board must establish an advisory committee to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and charter school academic standards.

B. The Charter School Advisory Committee, to the extent possible, must reflect the diversity of the charter school and its school sites, include teachers, parents, support staff, students, and other community residents, and provide

translation to the extent appropriate and practicable. Whenever possible, parents and other community residents must comprise at least two-thirds of committee members.

C. The Charter School Advisory Committee must pursue community support to accelerate the academic and native literacy and achievement of English learners with varied needs, from young children to adults, consistent with Minnesota Statutes, section 124D.59, subdivisions 2 and 2a.

D. The charter school may establish site teams as subcommittees of the Charter School Advisory Committee.

E. The Charter School Advisory Committee must recommend to the school board

1. rigorous academic standards, student achievement goals and measures consistent with Minnesota Statutes, sections 120B.11, subdivision 1a, 120B.022 subdivisions 1a and 1b, and 120B.35;
2. charter school assessments;
3. means to improve students' equitable access to effective and more diverse teachers;
4. strategies to ensure the curriculum is rigorous, accurate, antiracist, culturally sustaining, and reflects the diversity of the student population;
5. strategies to ensure that curriculum and learning and work environments validate, affirm, embrace, and integrate the cultural and community strengths of all racial and ethnic groups; and
6. program evaluations.

F. School sites may expand upon charter school evaluations of instruction, curriculum, assessments, or programs.

V. SCHOOL SITE TEAM

Each school must establish a site team to develop and implement strategies and education effectiveness practices to improve instruction, curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. The site team must include an equal number of teachers and administrators and at least one parent. The site team advises the board and the advisory committee about developing the annual budget and creates an instruction and curriculum improvement plan to align curriculum, assessment of student progress, and growth in meeting state and charter school academic standards and instruction.

VI. CURRICULUM DEVELOPMENT PROCESS

A. The executive director shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.

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

Legal References: Minn. Stat. § 120A.20 (Admission to Public School)
Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)
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.12 (Read Act Goal and Interventions)
Minn. Stat. § 120B.125(f) (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 124D.58 - 65 (Education for English Learners Act)
Minn. Stat. § 124E.03 (Applicable Law)
Minn. Rules Part 3500.0550 (Inclusive Educational Program)

Minn. Rules Part 3501.0660 (Academic Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
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 604 (Instructional Curriculum)
MSBA/MASA Model Policy 605 (Alternative Programs)
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 616 (Charter School System Accountability)
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)
MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)

604 INSTRUCTIONAL CURRICULUM

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

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

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

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

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

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

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

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

III. REQUIRED ACADEMIC STANDARDS

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

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

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

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

IV. PARENTAL CURRICULUM REVIEW

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

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

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

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

606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. RESPONSIBILITY OF SELECTION

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

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

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

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

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

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

IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS

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

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

V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS

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

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

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

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

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

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

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

606.5 LIBRARY MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction and to delegate responsibility for selection and reconsideration of library materials.

The charter school board recognizes that library materials serve as a vital component of a student's education by enriching the breadth of the curriculum as a whole and meeting the needs and interests of individual students. The purpose of library materials is to meet the needs of all students. Therefore, questions regarding selection and reconsideration of library materials should be handled differently than those concerning textbooks and instructional materials.

To ensure that library materials fulfill this role, the charter school board delegates to the executive director or the executive director's designee responsibility for administering a process for selection of library materials. Responsibility for selection shall rest with professionally trained charter school staff, with recognition that the school board has the final authority on selection of library materials. Parents and guardians have the right and the responsibility to determine their children's access to library materials.

The Board recognizes that library materials are a vital component of a student's education. The library should serve as a marketplace of ideas that go beyond the prescribed curriculum. Students are generally required to utilize curriculum materials. In contrast, students are generally free to access specific library materials that match their interests. Accordingly, library materials should provide opportunities for learning and enrichment that align with the needs and broad interests of students in the school.

The Board endorses the inclusion of library materials that present different points of view for students to consider, including differing views on controversial issues. The Board also endorses the inclusion of library materials that reflect our diverse society and the contributions that countless groups and individuals have made to our country and to the world. The Board believes that the inclusion of these types of materials promotes critical thinking and encourages life-long learning.

The purpose of this Policy is to provide direction and delegate responsibility regarding the selection of, challenges to, and reconsideration of library materials in accordance with Minnesota Statutes Section 134.51. Nothing in this Policy impairs or limits the rights of a

parent, a guardian, or an adult student to review the content of instructional materials to the extent allowed by law. The Executive Director is responsible for implementing this Policy and may establish additional procedures for responding to requests to remove library materials.

II. DEFINITIONS

A. "Library" means a charter school library or school library media center that contains library materials for students to access and use free of charge and on an equitable basis. A library must have the following characteristics:

1. ensures every student has equitable access to resources and is able to locate, access, and use resources that are organized and cataloged;
2. has a collection development plan that includes but is not limited to materials selection and deselection, a challenged materials procedure, and an intellectual and academic freedom statement;
3. is housed in a central location that provides an environment for expanded learning and supports a variety of student interests;
4. has technology and internet access; and
5. is served by a licensed school library media specialist or licensed school librarian.

A library may also provide access to electronic materials. This Policy does not govern access to electronic materials that are accessed through the internet.

B. "Library materials" are the books, periodicals, newspapers, manuscripts, films, prints, documents, videotapes, subscription content, electronic and digital materials (including e-books, audiobooks, and databases), and related items made available to students in a library or through access to electronic materials. "Library materials" do not include materials made available to students as part of the curriculum.

C. "Librarian" is the School staff responsible for the library and administration of this policy. They are also referred to as Library Media Specialists.

D. "Obscene" means a work that, taken as a whole, appeals to the prurient interest in sex and depicts or describes in a patently offensive manner sexual conduct and that, taken as a whole, does not have serious literary, artistic, political, or scientific value.

III. RESPONSIBILITY FOR LIBRARY MATERIALS

The Board recognizes the expertise of the School's professional staff and the vital need of such staff to be responsible for selection of library materials. While recommendations by administrators, staff members, students, parents, and other community members may be considered, the final responsibility for selection of library materials shall rest with the librarian/library media specialist, who will administer the procedures for selection and reconsideration of library materials set forth in this Policy.

IV. SELECTION OF LIBRARY MATERIALS

A. **Selection Criteria.** In selecting library materials, the librarian/library media specialist must apply the criteria articulated here. When considered as a whole, library materials should:

1. enrich, support, or supplement the curriculum;
2. promote reading for pleasure by responding to a broad array of personal needs and interests of a diverse student body;
3. reflect the ages and maturity levels of students in the building in which the library is located;
4. reflect artistic value, literary value, and educational significance;
5. promote critical thinking in in daily living or in areas of general importance to members of society, including, but not limited to, politics, science, history, religion, medicine, law, economics, or safety; or
6. promote equity or an understanding of the views, triumphs, or struggles of others.

B. **Prohibited Criteria.** Library materials must not be excluded from selection, banned, removed, or otherwise restricted because of the race, nationality, religion, sex, gender, gender identity, or political views of the author or based solely on the viewpoint or the messages, ideas, or opinions the materials convey.

C. **Donations.** The School may accept donated materials for inclusion in its library subject to confirmation by the librarian/library media specialist that such materials are consistent with the selection criteria and the school's library materials needs, and subject to acceptance by the Board.

V. INDIVIDUAL STUDENT ACCESS TO SPECIFIC LIBRARY MATERIAL

Parents and guardians are responsible for speaking with their children about the library materials they choose to access for independent reading. The School will not honor requests from parents to ban their children from accessing specific materials in the

library.

VI. REQUESTS TO RECONSIDER OR REMOVE LIBRARY MATERIALS

The Board seeks to uphold students' access to library materials that meet the educational goals and selection criteria set forth in this Policy. At the same time, it is necessary to have an identified procedure in place for eligible individuals to challenge and seek reconsideration or removal of library materials. The School will consider requests to reconsider or remove library materials in accordance with the following provisions.

- A. **Eligible Individuals.** The following individuals are eligible to initiate a review process to determine whether a specific library material will be reconsidered or removed:
 - 1. student who is at least eighteen years old and attends the school in which the library material is located;
 - 2. the parent or guardian of student who is less than eighteen years of age and attends the school in which the library material is located;
 - 3. the School's Executive Director; or
 - 4. a quorum of the School Board as evidenced by a vote of the Board at an open meeting.
- B. **Limited Number of Requests.** Because of the time required to process a request for reconsideration or removal, the School will process no more than nine requests for reconsideration or removal per school year.
- C. **Meeting Required.** Before requesting reconsideration or removal of a specific library material, an eligible student or eligible parent/guardian considering such request must meet (virtually or in person) with the librarian/library media specialist and building principal to state the objections to the specific library material and to give the librarian/library media specialist and the principal an opportunity to respond.
- D. **Request for Reconsideration or Removal.** An eligible individual may request reconsideration or removal of a specific library material by submitting a written request to the Executive Director's office on a form developed by the librarian/library media specialist. The form must be completed in its entirety. The Executive Director shall notify the librarian/library media specialist of receipt of a written request. The School will not process the request if the specific library material has been the subject of a request for reconsideration or removal during the previous five years or if the form is not completed in its entirety.
- E. **Appointment of Review Committee.** Within a reasonable period of time after receiving the request for reconsideration or removal, the Executive Director or

designee, in consultation with the librarian/library media specialist, will appoint a Review Committee to consider the request. The Executive Director or designee and librarian/library media specialist are encouraged, but not required, to include the following individuals on the Review Committee:

1. a member of the school administration;
2. a principal or associate principal;
3. a teacher;
4. a librarian;
5. a community member with no direct connection to the request;
6. any other person(s) who, in the view of the librarian/library media specialist and/or Executive Director or designee, would be helpful in considering the objection, applying the review criteria, and evaluating whether the specific library material should be reconsidered or removed.

F. Continued Access to Material. Absent extraordinary circumstances, the School will not deny students access to the library material until the review process is completed, unless the library material subject to a reconsideration request has not yet been procured by the School for inclusion in the library. Out of practical necessity, however, copies of the library material may be taken from the library so they can be reviewed by the Review Committee.

G. Legal Standard. A school must not ban, remove, or otherwise restrict access to a library material based solely on its viewpoint or the messages, ideas, or opinions it conveys. Minn. Stat. § 134.51, subd. 1. In *Board of Education v. Pico*, 457 U.S. 853 (1982), the U.S. Supreme court held that school boards generally have discretion to remove books from school libraries as long as the removal does not violate the First Amendment. Whether a removal violates the First Amendment depends on the motivation for removing the book. School boards “may not remove books from the school library shelves simply because they dislike the ideas contained in those books and seek by their removal to ‘prescribe what shall be orthodox in politics, nationalism, religion, or other matters of opinion.’” However, the First Amendment does not prohibit school boards from removing books for other legitimate reasons. For example, the Supreme Court noted that school boards may remove books on the ground that they are “vulgar” or lack “educational suitability.” The U.S. Supreme Court has also held that the First Amendment does not prohibit school officials from regulating speech in the educational environment that is “obscene,” “vulgar,” “lewd,” or “plainly offensive.” See *Bethel School District No. 403 v. Fraser*, 478 U.S. 675 (1986); *Morse v. Frederick*, 551 U.S. 393 (2007) (interpreting *Fraser*).

H. Review Criteria. The Review Committee may decide to exclude or remove a

specific library material if the material is:

1. obscene;
2. vulgar or lewd to a degree that it is educationally unsuitable for students in the school given their ages and levels of maturity;
3. educationally unsuitable because it does not meet the initial selection criteria; or
4. objectively inaccurate as a whole.

The Committee may not vote to exclude or remove specific library material because the Committee, the Board, school officials, or any other person dislikes the ideas contained in the library material or wants to remove the material in an effort to prescribe what is orthodox in the reporting of history or in religion, politics, nationalism, or other matters of opinion.

- I. Review and Report. The Review Committee will review the challenged library material as a whole and will apply the review criteria outlined in this Policy. The Review Committee may consult with individuals who have relevant professional knowledge. After this process is complete, the Review Committee will vote, in a manner that records each member's vote, on whether to exclude or remove the material in question. A meeting is not required. After voting, the Review Committee will submit a brief written report to the Executive Director containing the Review Committee's decision to retain, exclude, or remove the specific library material and the basis for the decision.
- J. Notice of Decision. The Executive Director or a designee will provide notice of the Review Committee's decision to the eligible individual who requested reconsideration or removal of the library material.
- K. Appeal. The eligible individual who made the request may appeal the Review Committee's decision by submitting a written appeal to the Executive Director within fourteen calendar days after receiving notice of the decision. The written appeal must state all reasons the requester believes the Review Committee's decision is incorrect. The Executive Director or designee will review the challenged library material, apply the review criteria that are outlined in this Policy, and then affirm or reverse the Review Committee's decision. The decision of the Executive Director is final, unless a quorum of the Board votes at an open meeting to initiate the process to determine whether the library material should be reviewed. If a quorum of the Board initiates the review process, the Executive Director's decision may be appealed to the Board. On review, the Board is bound by the review criteria outlined in this Policy.

VII. CHALLENGE REPORT

Upon the completion of the review process described in Section VI, the Board must submit a report of the challenge to the Minnesota Department of Education that includes:

- A. the title, author, and other relevant identifying information about the challenged library material;
- B. the date, time, and location of any public hearing held on the challenge, including minutes or transcripts;
- C. the result of the challenge following the review process; and
- D. accurate and timely information on who from the school the Department of Education may contact with questions or follow-up.

VIII. EXEMPTIONS

- A. This Policy does not prohibit a librarian/library media specialist or other administrator from excluding or removing specific library material because it is outdated, inaccurate, no longer useful for curricular support or reading enrichment, or damaged or in poor physical condition or because it has not been, or has rarely been, utilized by any student for an extended period of time. Library material may be removed for other similar reasons unrelated to content.
- B. This Policy does not limit the Board's authority to decline to purchase, lend, or shelve or to remove or restrict access to library materials legitimately based on:
 - 1. practical reasons, including but not limited to shelf space limitations, rare or antiquarian status, damage, or obsolescence;
 - 2. legitimate pedagogical concerns, including but not limited to the appropriateness of potentially sensitive topics for the library's intended audience consistent with this Policy, the selection of books and other library materials for a curated collection, or the likelihood of causing a material and substantial disruption to the work and discipline of the school; or
 - 3. compliance with state or federal law.

IX. RETALIATION PROHIBITED

The School may not discriminate against or discipline an employee for complying with Minnesota Statutes Section 134.51.

Legal References: Minn. Stat. § 120A.22, subd. 9 (Compulsory Instruction)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)

Minn. Stat. § 124E.07, subd. 6 (Duties of Board of Directors)
Minn. Stat. § 124D.991 (Public School Libraries and Media Centers)
Minn. Stat. § 134.51 (Access to Library Materials and Media Centers)
Minn. Rules Part 8710.4550 (Librarians)
Board of Education v. Pico, 457 U.S. 853 (1982)
Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624 (1943)

SERVICE AGREEMENT
BETWEEN NERSTRAND ELEMENTARY SCHOOL
AND FARIBAULT PUBLIC SCHOOLS

SERVICE

IT IS HEREBY AGREED, for September 1, 2026, through June 30, 2027 school year, media specialist services will be provided as follows:

- 1) **Media Specialist Services** will be provided by staff employed by Faribault Public Schools. Nerstrand Elementary School will be billed for the actual hours of work performed for these services, either on or offsite, at the employee's hourly rate.

RELATIONSHIP

The Media Specialist shall remain solely the employee of Faribault Public Schools. The hiring, evaluation, and termination of such employees shall be the responsibility of Faribault Public Schools. Faribault Public Schools reserves the right to assign Media Specialists providing services under this agreement after consultation with representatives of Nerstrand Elementary School. Thus, the cost of providing services may vary according to the applicable salary and benefits of the Media Specialist providing services.

Any additional services provided outside of Faribault Public Schools' financial responsibility will be facilitated, in consultation with Nerstrand Elementary School, by Faribault Public Schools.

PAYMENT

Nerstrand Elementary School shall pay Faribault Public Schools as invoiced an amount not to exceed the hourly rate times the actual hours of Media Specialist Services performed for Nerstrand Elementary School.

ADMINISTRATIVE FEE

Nerstrand Elementary School shall pay Faribault Public Schools a yearly administrative fee of 8%. The fee will be applied to the total cost of this agreement and invoiced at the same time as other costs of the agreement are invoiced.

TERM

This agreement shall be in effect for one school year and is to be renegotiated annually. The school year shall be September 1, 2026 through June 30, 2027. Further, this agreement can only be amended, in whole or in part, during the time it is in effect by mutual agreement of both parties. If this agreement is not to be renewed by either party, said party wishing to non-renew must notify the other party by April 1, 2027.

NOTICE

All notices required to be given under this agreement shall be in writing and be addressed to either the Chair of the Board of Education of Faribault Public Schools or the Chair of the Board of Directors of Nerstrand Elementary School. All notices required to be provided on a specific day or date shall be considered as timely if postmarked on or before the due date.

WAIVER

The waiver by Faribault Public Schools or Nerstrand Elementary School or any provision of this agreement in a particular instance does not constitute a waiver overall. Both parties, rather, continue to reserve all of its rights pursuant hereto at all times.

HEREBY, this agreement is approved by the following:

FARIBAULT PUBLIC SCHOOLS
DISTRICT #656

NERSTRAND ELEMENTARY SCHOOL

CHAIR OF THE BOARD

CHAIR OF THE BOARD

CLERK OF THE BOARD

SECRETARY OF THE BOARD

DATE OF BOARD APPROVAL

DATE OF BOARD APPROVAL