

Nerstrand Elementary School
Board of Directors Meeting
March 12, 2018 - 3:30 p.m.
Nerstrand Elementary School

BOARD AGENDA

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 February 12, 2018 Board Meeting Minutes
- 5.0 Community Comment
- 6.0 Reports
 - 6.1 Director Report
 - a) Student performance item
 - b) Director evaluation item
 - 6.2 Enrollment Update
 - 6.3 Finance Report
 - 6.4 Budget Committee Update
- 7.0 New Business
 - 7.1 Approve the 2016 IRS Form 990 (non-profit tax return)
 - 7.2 Approve 2018-2019 School Calendar
- 8.0 Old Business
 - 8.1 Social Media Policy: discussion
 - 8.2 Review BOD working calendar
 - a) March Budget Committee meetings
 - b) Election Committee update, verify BOD election timelines
 - c) 2018-19 School Calendar
 - d) Board Trainings needed: Rich Bailey – (2) trainings by 6-30-18
- 9.0 Other
 - 9.1 Next Board of Directors meeting April 9, 2018, 3:30pm at Nerstrand Elementary School
- 11.0 Adjournment

Minutes accepted and approved on: _____

Nerstrand Elementary School
Board of Directors Meeting Minutes
February 12th, 2018

Members present

Andrew Lubinski
Carmen Bonde
Matthew Keseley
Sarah Stensrud (Arrived
at 3:33)
Paula Shroyer
Rich Bailey
Jason DeMars

Others/ Members absent

Others Present

Keith Johnson
Barb Grote
Maggie Kiley

1.0 Call to Order. Meeting called to order at 3:30 pm.

1.1 Roll Call

2.0 Approve Agenda- Approved. First: Jason; Second: Matthew Approved Yea: 6. Nay:0.

Abstentions: 0.

3.0 Opportunity to Report any Board Conflicts of Interest. No conflicts noted.

4.0 Approved January 8, 2018 Board Meeting Minutes. Minutes approved. First: Matthew;

Second: Paula Approved Yea: 6. Nay:0. Abstentions: 0.

5.0 Community Comment. No comments noted.

6.0 Reports

6.1 Director's Report. Reviewed Director's written report.

6.2 Finance Report

6.3 Enrollment Update. Current enrollment: 152.

7.0 New Business

7.1 Reviewed Policy # 527 Social Media Policy. Tabled for Board of Directors meeting in March

7.2 Approved the hiring of Cassandra Quamme, Special Education Teacher First: Rich; Second: Sarah Approved Yea: 7. Nay:0. Abstentions:0.

7.3 Approved the hiring of Gailyn Lamphere, Special Education EA/EBD Para First: Jason; Second: Rich Approved Yea: 7. Nay:0. Abstentions:0.

8.0 Old Business

8.1 Reviewed BOD working calendar.

A) Established Budget Committee: Paula, Matthew, and Andrew

B) Verified Board of Directors election timelines

C) Reviewing: Rich Bailey's BOD trainings by 6-30-18

9.0 Other

9.1 Next Board of Directors meeting 3:30 pm, March 12th, 2018, Nerstrand Elementary School.

10.0 Adjournment. Adjourned at 4:20 pm. First: Paula; Second: Matthew Approved Yea: 7. Nay:0. Abstentions: 0.

Signed _____

Chairperson of the Board

Clerk of the Board

March 2018, Director's Report

The purpose of Nerstrand School is to provide a warm, nurturing, joyful environment filled with curiosity and celebration.

Our mission is to empower students to be self-directed, lifelong learners by providing a nurturing, multiage environment that fosters cooperation and character development.

March Highlights

This time of year, all grade levels begin to travel back to RiverBend. The Savannah did a trip last week and Prairie will be going in the next couple of weeks.

The Sock Hop was held on Friday, March 2.

Early dismissal. Teachers discussed our book and reviewed next year's calendar. There were also Team Meetings and the Savannah team reviewed their newest intervention data.

The Prairie team will be going to the Children's Museum in St. Paul, next Wednesday, 3/14. I will accompany them on this trip.

The Woodlands classrooms have begun this year's Science Fair. The fair culminates with all projects/results in the gym with an invitation to all classrooms to come down and see the results.

In the music room, work has begun in composing the song for this year's Community Celebration nominee, Bob Olson. Also, the Savannah have begun their recorder unit.

The Savannah Team had their Cinderella Ball and have begun writing student written Cinderella stories.

Report Cards go home this month.

Spring break will be the week of March 18th.

The school is moving into MCA testing season. Peggy Isaacson and I worked to create a testing schedule that will begin at the end of March. Peggy has implemented all the test groups, and we will be using Chromebooks for the first time to test students.

Math and Tech Committees Update

The Prairie Team has requested 6 Chromebooks for each of their rooms. The Chromebooks we have purchased, along with the mobile cart have been deployed to classrooms. It's a pleasure to see teachers using Chromebooks so quickly, and the classroom cart as well. Teachers are able to use the cart without lags in internet. It's exciting to see technology being used in so many classrooms. Teachers are also able to use AirDrop in their classrooms using the Chromebooks.

The Math Committee will meet on 3/29 to review the second publisher. We have added another publisher to review.

Student Performance

As part of our reading interventions, using the PRESS materials. Data meetings have been scheduled every 3 weeks for each of the 3 teams (Prairie, Savannah, Woodlands). At these data meetings each of the students that are in reading interventions are reviewed to see their progress over the last three weeks. Using the recommendations of the PRESS materials students that have reached 90% on their intervention work are moved out or into another group. The Savannah team met during the March early release and made adjustments to their reading groups. The data will be reviewed again in 3 weeks to see what changes need to be made. At the end of March the Woodlands and Prairie teams will be reviewing their data as well.

Personnel Update

Cassie Quamme resigned on 2/28/18. We have hired Nicole Schaefer to work as the new Special Education teacher for the remainder of the school year. Nicole has been working as a special education para at Nerstrand for the last two years. She is taking classes through Saint Mary's University to become a special education teacher. Jan Boudreau worked to get a variance for Nicole to be able to teach at Nerstrand last summer. It is a pleasure to have Nicole join our teaching staff.

I completed the application for a Reading Corps tutor for next school year, with high hopes that we will be able to find a tutor. I am meeting with the new Reading Corps recruiter for our area next week.

5 Mile Radius Enrollment Update

On March 8th, 2018, I testified at the Capitol on behalf of our enrollment exception. Parent, Lisa Pflieger accompanied me, along with her children Ricky and Evelyn; both current students of Nerstrand School. We will find out later in the spring if our bill has been approved.

Parent Survey

Our annual parent survey has been sent out. We will continue to encourage our families to complete the survey.

Director Evaluation/Goals for 2017-2018

Domain 4: Cooperation and Collaboration. The school leader ensures that teachers have opportunities to observe and discuss effective teaching. I attended a new teacher mentor conference in February that was very helpful. Attending this conference helped me reflect on the ways that teachers discuss teaching with each other, and the need for common dialogue in regards to teaching at Nerstrand School. Our Peer review model helps us to get into each other's classrooms and observe each other, but the book we will be reading next year will help us talk about teaching more accurately. It will help us to focus in on specific tenet of teaching and be able to give feedback with more precision.

Domain 2: Continuous Improvement of Instruction. The school leader effectively supports and retains teachers who continually enhance their pedagogical skills through reflection and professional growth. I have discussed with teachers some Professional Development opportunities for the summer of 2018, that will enhance their practice, and that they will be able to share with their colleagues. The three Professional Development opportunities being reviewed are the following:

- Hormel sponsored Gifted and Talented Workshop
- Level II Responsive Classroom Training
- Hamline Summer Literacy Institute

Director Goals for 2017-2018 School year.

- *Review our current math curriculum with a plan to purchase new curriculum by the end of the school year.*
- *Create a Technology Committee to plan next steps in purchasing/implementing technology.*
- *Ongoing review of Science Curriculum with MN State Standards.*
- *Professional Development, using a book club model.*

Respectfully submitted,

Maggie Kiley

Nerstrand Elementary School
 Board of Directors
 March 12, 2018

Financial Overview:

	2017-2018 <u>Adopted Budget</u>	<u>2-28-18 YTD</u>	<u>Budget Outlook</u>
Enrollment (ADM's)	150		150
Total Revenues	1,588,700	939,956	1,620,155
Total Expenditures	<u>1,611,745</u>	<u>971,671</u>	<u>1,636,844</u>
Net Income	(23,045)	(31,715)	(16,688)
Audited 6-30-17 Fund Balance	599,148		599,148
Projected 6-30-18 Fund Balance	576,103		582,460
* as % of annual expenditures	35.7%		35.6%

2017-2018 Budget Outlook

- Teacher Salary Schedule @ 94.5% of prior year #656
- Non-teacher Schedule @ 100% of prior year #656
- Assumes enrollment at 150 students
- 2% state basic formula increase in FY18
- Continues programs, staffing levels and spending priorities from last year
- Assumes continued REAP funding
- Main Budget Outlook updates
 - Donations updated for PTO donation for Wolf Ridge
 - Increased interest revenue (higher rates)
 - Tech budget includes Tech Tubs plus Tech Cart
- Technology points of interest:
 - Telecom Equity Access Aid application submitted
 - \$3,966 internet/firewall/phones annual payment to #656
 - Lease + line maintenance payment to Jaguar, annual Chromebook mgmnt license
 - 2017-18 one time: wireless access points installed, new copier, gym projection system, Chromebooks/Tech Tubs
- Facility Maintenance Revenue, can be used for any purpose related to school. Phase in:
 - \$34 in FY17
 - \$85 in FY18
 - \$132 in FY19
- Balance Sheet/Trial Balance Report
- Monthly Check Register
- Annual Cash Flow Projection (copy attached)

Nerstrand Elementary
2017-2018 Income Statement
For the Period Ending 2/28/18

		2017-2018 Adopted Budget	2-28-18 YTD	2017-2018 Budget Outlook
Enrollment ADM		150		150
Revenues				
01 000 000 000 000 050	Fees from Families	8,000.00	15,596.00	16,000.00
01 000 000 000 000 092	Interest Income	2,800.00	3,318.65	4,000.00
01 000 000 000 000 096	Donations, Eagle Open	5,000.00	11,804.89	12,000.00
01 000 000 000 000 099	Miscellaneous Rev/Local Source	200.00	18.00	200.00
01 000 000 000 000 201	Endowment Aid	5,016.94	2,947.12	5,016.94
01 000 000 000 000 211	General Ed Aid	1,009,628.71	731,563.71	1,021,658.67
01 000 000 000 000 212	Literacy Aid	17,015.89	8,727.94	17,015.89
01 000 000 000 000 317	Facility Maintenance Revenue (\$34/PU)	12,750.00	2,521.19	12,750.00
01 000 000 000 348 300	Building Lease Aid	190,530.00	62,066.71	190,530.00
01 000 000 000 401 400	Title I	11,461.15	0.00	11,355.62
01 000 000 000 414 400	Title II	3,358.07	0.00	3,243.47
01 000 000 000 419 400	SpecEd-FedFlowThru	23,103.11	0.00	22,504.36
01 000 000 000 425 400	CEIS	4,035.12	0.00	3,802.00
01 000 000 000 514 500	REAP	20,769.00	11,378.00	22,756.00
01 000 000 000 000 071	Third Party Billing Revenue	2,250.00	0.00	2,250.00
01 000 000 000 740 360	Special Education Aid (94%)	261,681.85	87,160.74	263,972.48
		1,577,599.84	937,102.95	1,609,055.43
04 000 000 000 000 050	Comm Ed - Fees	8,500.00	2,852.75	8,500.00
04 000 000 000 000 649	Permanent Transfer from Fund 1	2,600.00	0.00	2,600.00
		11,100.00	2,852.75	11,100.00
	Total Revenues	1,588,699.84	939,955.70	1,620,155.43

Expenses

01 005 010 000 000 366	Board - Wksp/Conf	900.00	270.00	900.00
01 005 010 000 000 820	Authorizer Fee	13,877.75	11,138.00	13,877.75
01 005 050 000 000 305	EdVisions Admin Staff	96,756.85	48,040.05	96,756.85
01 005 105 000 000 305	Payroll Srvc Fees, Employ Ads, Backgr Cks	18,000.00	10,589.99	18,000.00
01 005 107 000 000 305	Marketing	2,100.00	982.25	2,100.00
01 005 110 000 000 305	Business: Consult,Region V,Audit	67,660.00	39,534.26	67,660.00
01 005 110 000 000 320	Phone, Internet, Firewall	11,500.00	3,734.76	11,500.00
01 005 110 000 000 329	Postage	900.00	590.27	900.00
01 005 110 000 000 401	Business - Non-Inst Supp	100.00	130.20	200.00
01 005 110 000 000 820	Memberships-RegionV, MSBA, JMC, Next	7,500.00	5,515.34	7,500.00
01 005 720 000 000 390	Health Services-PdToMnSchool	2,371.85	359.86	2,371.85
01 005 810 000 000 330	Utilities + Garbage/Recycle	49,612.52	24,482.69	49,612.52
01 005 810 000 000 391	Maint Cost Share to Mn School	46,651.54	22,789.76	46,651.54
01 005 810 000 000 401	Oper/Maint - Non-Inst Supp	4,600.00	2,549.87	4,600.00
01 005 850 000 348 370	Facilities - Lease	211,700.00	127,121.37	211,700.00
01 005 940 000 000 340	Property/Liability Insurance	11,069.46	9,415.52	11,069.46
01 005 950 000 000 910	Permanent Transfer to Fund 04	2,600.00	0.00	2,600.00
01 010 201 000 000 394	EdVisions Kinder Staff	64,462.25	29,556.64	64,462.25
01 010 203 000 000 305	Elem Consulting, Tech Support	9,966.00	2,412.19	9,966.00
01 010 203 000 000 369	Field Trips, admissions, River Bend	10,000.00	11,034.00	11,000.00
01 010 203 000 000 370	Copier Lease (\$129.77/month)	0.00	129.77	648.85
01 010 203 000 000 394	EdVisions General Elem Staff, Curric write	389,789.88	216,998.16	389,789.88
01 010 203 000 000 401	Elem Ed - Non-Inst Supp	9,000.00	2,957.53	9,000.00
01 010 203 000 000 430	Elem Ed - Inst Supp	18,000.00	17,224.36	18,000.00
01 010 203 000 000 460	Textbooks/Workbooks/Instruct Software Pk	10,000.00	10,679.17	15,000.00

Nerstrand Elementary
2017-2018 Income Statement
For the Period Ending 2/28/18

		2017-2018 Adopted Budget	2-28-18 YTD	2017-2018 Budget Outlook
01 010 203 000 000 461	Elem Ed - Standardized Tests	2,522.50	3,142.50	3,200.00
01 010 203 000 000 555	Technology	20,200.00	30,050.47	33,500.00
01 010 203 000 733 394	Field Trips - Transportation	3,000.00	3,445.94	3,750.00
01 010 203 150 000 394	EdVisions Teacher Subs	16,020.31	5,962.16	16,020.31
01 010 204 000 414 303	EdVisions F414 CSR	3,358.07	0.00	3,243.47
01 010 204 000 514 303	EdVisions REAP CSR	20,769.00	11,378.00	22,756.00
01 010 216 000 401 303	EdVisions Title I Staff	11,461.15	0.00	11,355.62
01 010 216 000 401 430	Title I homeless supplies	0.00	0.00	0.00
01 010 240 000 000 394	EdVisions PhysEd Staff (allocated at EOY)	30,126.03	24,235.24	30,126.03
01 010 240 000 000 430	PhysEd/Health - Inst Supp	1,000.00	0.00	1,000.00
01 010 258 000 000 394	EdVisions Music Staff	52,969.30	26,323.58	52,969.30
01 010 258 000 000 430	Music Supplies	1,500.00	475.20	1,500.00
01 010 420 000 419 303	Fed Sub Contracts under \$25k	14,500.00	9,684.03	10,000.00
01 010 420 150 419 307	Federal - SpEd Teacher Subs	0.00	4,565.47	5,500.00
01 010 420 000 419 366	SpEd - Prof Dev	4,934.36	282.48	2,434.36
01 010 420 000 419 401	SpEd Supplies	1,668.75	1,287.55	1,500.00
01 010 420 000 419 405	SpEd Forms Software	0.00	1,090.00	1,090.00
01 010 420 000 419 433	SpEd Materials	2,000.00	0.00	980.00
01 010 420 000 419 555	SpEd Equip	0.00	975.63	1,000.00
01 010 401 000 740 394	Speech Lang - Contract Fees	29,000.00	25,035.46	28,000.00
01 010 407 000 740 394	Contracted SpEd Teacher Consultant	0.00	346.70	1,000.00
01 010 407 000 740 396	EdVisions SpEd LD Staff - Salary	61,986.07	36,013.37	61,986.07
01 010 407 000 740 397	EdVisions SpEd LD Staff - Benefits	10,466.97	6,649.85	10,466.97
01 010 408 000 740 394	EBD - Contract Fees	600.00	0.00	600.00
01 010 408 000 740 396	EdVisions SpEd Staff - 1:1 wages	20,371.68	0.00	20,371.68
01 010 408 000 740 397	EdVisions SpEd Staff - 1:1 benefits	9,734.91	0.00	9,734.91
01 010 412 000 740 394	Contract SpEd Srvcs: ECSE	0.00	2,009.40	3,000.00
01 005 760 000 723 360	Summer ESY bus	0.00	1,236.84	1,236.84
01 010 420 000 372 305	Third Party Billing Fees	200.00	305.78	400.00
01 010 420 000 740 394	Contract SpEd Srvcs: Psych, PT, Dape,	25,000.00	15,339.75	23,000.00
01 010 420 000 740 396	EdVisions SpEd Staff - Salary	84,723.84	84,625.93	84,723.84
01 010 420 000 740 397	EdVisions SpEd Staff - Benefits	36,695.09	25,279.30	36,695.09
01 010 420 000 740 433	GenSpecEd-IndividInstrSupplies	2,000.00	1,312.86	2,000.00
01 010 422 000 425 303	EdVisions CEIS Staff	3,784.08	0.00	3,802.00
01 010 605 000 000 394	EdVisions Program Support Staff	62,034.37	31,895.09	62,034.37
01 010 640 000 000 366	StaffDev-Conferences	8,900.00	5,283.92	8,900.00
		<u>1,600,644.58</u>	<u>956,468.51</u>	<u>1,625,743.81</u>
04 005 570 000 000 320	Regal Eagles Phone	150.00	187.29	200.00
04 005 570 000 000 394	Regal Eagle Staff (allocated at EOY)	10,000.00	14,638.99	10,000.00
04 005 570 000 000 401	Comm Ed - Non-Inst Supp	950.00	375.89	900.00
		<u>11,100.00</u>	<u>15,202.17</u>	<u>11,100.00</u>
	Total Expenses	<u>1,611,744.58</u>	<u>971,670.68</u>	<u>1,636,843.81</u>
	Net Income	<u>(23,044.74)</u>	<u>(31,714.98)</u>	<u>(16,688.38)</u>

Audited 6-30-17 Fund Balance

599,148

Projected EOY Fund Balance	582,460
% of annual expenditures	35.58%

Nerstrand Charter School #4055 Trial Balance Summary Report

Periods: 201808 To: 201808

Account		Fin		Sub		Starting Balance		Credits		Ending Balance	
Comp L	Fd Org Pro Crs	Fin	O/S Ty	Description	Code Class	Class	Balance	Debits	Credits	Balance	
4055	B 01 101 000	B	100	Cash & Cash Equiv	B	100 00	85,156.60	0.00	0.00	85,156.60	
4055	B 01 101 002	B	100	Liquid Asset Account	B	100 00	152,147.17	124,945.77	159,929.62	117,163.32	
4055	B 01 101 003	B	100	Lake Country Community Ba	B	100 00	(24,459.60)	2,558.00	637.00	(22,538.60)	
4055	B 01 104 000	B	100	Investments	B	100 00	400,000.00	0.00	0.00	400,000.00	
4055	B 01 115 001	B	100	Payroll Data (Ed Visions)	B	100 00	0.13	0.00	0.00	0.13	
4055	B 01 206 000	B	200	Other Accts Payable	B	200 00	0.00	64,360.81	64,360.81	0.00	
4055	B 01 422 000	B	400	Unassigned Fund Balance	B	400 00	(599,147.01)	0.00	0.00	(599,147.01)	
4055	B 04 101 000	B	100	LAF - Cash & Cash Equiv	B	100 00	(46,439.20)	0.00	2,642.53	(49,081.73)	
4055	B 04 101 002	B	100	Cash & Cash Equiv	B	100 00	(714.10)	0.00	80.44	(794.54)	
4055	B 04 101 003	B	100	LCCB Cash & Cash Equiv	B	100 00	36,892.35	634.50	0.00	37,526.85	
4055	B 04 206 000	B	200	Other Accts Payable	B	200 00	0.00	80.44	80.44	0.00	
4055	B 98 143 000	B	100	Equipment	B	100 00	76,549.69	0.00	0.00	76,549.69	
4055	B 98 430 000	B	400	Invest. Fixed Assets	B	400 00	(76,549.69)	0.00	0.00	(76,549.69)	
Report Total:							\$3,436.34	\$192,579.52	\$227,730.84	(\$31,714.98)	

Nerstrand Charter School #4055

Detail Payment Register By Check No.

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
4055	LAF	1312014119	1006		CITY OF NERSTRAND		Check
			E 01	005	810 000 000 330	Utility Services	\$453.26
		PO#:	Voucher #:	5993	Invoice	Nerstrand	Paid Amt: \$453.26
							Check Amount: \$453.26
4055	LAF	1312014120	1351		FLOM DISPOSAL SERVICE		Check
			E 01	005	810 000 000 330	Utility Services	\$257.78
		PO#:	Voucher #:	5996	Invoice	Act#3964	Paid Amt: \$257.78
							Check Amount: \$257.78
4055	LAF	1312014121	1555		KRISTIN FISCHER		Check
			E 01	010	401 000 740 394	1/15/18 - 1/26/18 \$90/hr	\$1,777.50
		PO#:	Voucher #:	5595	Invoice	1/15 - 1/26/18	Paid Amt: \$1,777.50
							Check Amount: \$1,777.50
4055	LAF	1312014122	1377		MICHELLE FLANNERY		Check
			E 01	010	420 000 740 394	January 2018, \$85/hr	\$595.00
		PO#:	Voucher #:	5599	Invoice	January	Paid Amt: \$595.00
							Check Amount: \$595.00
4055	LAF	1312014123	1492		ON THE MOVE - THERAPY SERVICES		Check
			E 01	010	420 000 740 394	\$99/hr	\$1,064.25
		PO#:	Voucher #:	5597	Invoice	1384	Paid Amt: \$1,064.25
							Check Amount: \$1,064.25
4055	LAF	1312014124	1489		PROMEVO, LLC		Check
			E 01	010	203 000 000 555	(53) Chromebooks w/mgmt console	\$15,899.47
		PO#:	Voucher #:	5598	Invoice	86121	Paid Amt: \$15,899.47
							Check Amount: \$15,899.47
4055	LAF	1312014125	1064		QUILL CORPORATION		Check
			E 01	010	203 000 000 430	Sup/Mat N-Indiv Inst	\$47.89
		PO#:	Voucher #:	5594	Invoice	4157396	Paid Amt: \$47.89
							Check Amount: \$47.89
4055	LAF	1312014126	1023		COMMUNITY CO-OP OIL ASSN		Check
			E 01	005	810 000 000 330	Utility Services	\$2,042.13
		PO#:	Voucher #:	5605	Invoice	Act#632625	Paid Amt: \$2,042.13
							Check Amount: \$2,042.13
4055	LAF	1312014127	1133		INDEPENDENT SCHOOL DIST # 656		Check
			E 01	005	850 000 348 370	jan lease	\$17,641.67
			E 01	005	810 000 000 391	jan custodial	\$4,171.69
			E 01	010	640 000 000 366	Op. Rentals & Leases	\$69.59

Nerstrand Charter School #4055 Detail Payment Register By Check No.

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
4055	LAF	1312014127	1133		INDEPENDENT SCHOOL DIST # 656		Check
			E 01	010	203 000 000 305	Tech	
							\$240.78
		PO#:		5604	Invoice	Invoice No: 364460	
							Paid Amt: \$22,123.73
							Check Amount: \$22,123.73
4055	LAF	1312014128	1173		MARCO TECHNOLOGIES LLC		Check
			E 01	010	203 000 000 430	Sup/Mat N-Indiv Inst	
							\$394.21
		PO#:		5606	Invoice	Invoice No: INV4964149	
							Paid Amt: \$394.21
							Check Amount: \$394.21
4055	LAF	1312014129	1064		QUILL CORPORATION		Check
			E 01	010	203 000 000 430	Sup/Mat N-Indiv Inst	
							\$26.57
		PO#:		5601	Invoice	Invoice No: 4316772	
							Paid Amt: \$26.57
							Check Amount: \$26.57
4055	LAF	1312014130	1064		QUILL CORPORATION		Check
			E 01	010	203 000 000 430	toner, paper	
							\$627.78
		PO#:		5603	Invoice	Invoice No: 4428705	
							Paid Amt: \$627.78
							Check Amount: \$627.78
4055	LAF	1312014131	1064		QUILL CORPORATION		Check
			E 01	010	203 000 000 430	paper	
							\$71.78
		PO#:		5607	Invoice	Invoice No: 4470252	
							Paid Amt: \$71.78
							Check Amount: \$71.78
4055	LAF	1312014132	1367		SEAN HAYFORD OLEARY DESIGN, LLC		Check
			E 01	010	203 000 000 305	Elem non-student Consulting	
							\$90.00
		PO#:		5609	Invoice	Invoice No: 936	
							Paid Amt: \$90.00
							Check Amount: \$90.00
4055	LAF	1312014133	1524		THE MUSIC MART		Check
			E 01	010	258 000 000 430	(20) recorders	
							\$110.00
		PO#:		5602	Invoice	Invoice No: 987738	
							Paid Amt: \$110.00
							Check Amount: \$110.00
4055	LAF	1312014134	1536		WOLF RIDGE		Check
			E 01	010	203 000 000 369	(23+8)@\$217+(4)@\$193-\$934.50 Dep	
							\$6,564.50
		PO#:		5608	Invoice	Invoice No: 3327	
							Paid Amt: \$6,564.50
							Check Amount: \$6,564.50
4055	LAF	1312014135	1017		XCEL ENERGY		Check
			E 01	005	810 000 000 330	Utility Services	
							\$1,234.61
		PO#:		5600	Invoice	Invoice No: Act#51-6189166-3	
							Paid Amt: \$1,234.61
							Check Amount: \$1,234.61

Nerstrand Charter School #4055 Detail Payment Register By Check No.

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
4055	LAF	1312014136	1391	E 01	005 110 000 000 305	Consult/Fees For Svc	Check	
					5610 Invoice	Invoice No: 2/12/18		\$24.00
							Paid Amt:	\$24.00
							Check Amount:	\$24.00
4055	LAF	1312014137	1417	E 01	005 107 000 000 305	marketing ad	Check	
					5618 Invoice	Invoice No: 14198-0118		\$249.00
							Paid Amt:	\$249.00
							Check Amount:	\$249.00
4055	LAF	1312014138	1555	E 01	010 401 000 740 394	\$90/hour	Check	
					5611 Invoice	Invoice No: 1/29 - 2/9		\$2,655.00
							Paid Amt:	\$2,655.00
							Check Amount:	\$2,655.00
4055	LAF	1312014139	1574	E 01	010 203 000 000 370	lease	Check	
					E 01	010 203 000 000 430	copies	\$129.77
					E 01	010 203 000 000 430	Supply Freight Fee	\$179.21
					5615 Invoice	Invoice No: 22118237		\$13.50
							Paid Amt:	\$322.48
							Check Amount:	\$322.48
4055	LAF	1312014140	1064	E 01	010 203 000 000 401	batteries	Check	
					5614 Invoice	Invoice No: 4656598		\$48.97
							Paid Amt:	\$48.97
							Check Amount:	\$48.97
4055	LAF	1312014141	1479	E 04	005 570 000 000 401	Sup/Mat Non-Inst.	Check	
					5612 Invoice	Invoice No: 2/15/18		\$80.44
							Paid Amt:	\$80.44
							Check Amount:	\$80.44
4055	LAF	1312014142	1561	E 01	010 412 000 740 394	\$90/hr	Check	
					5616 Invoice	Invoice No: 1002		\$833.10
							Paid Amt:	\$833.10
							Check Amount:	\$833.10
4055	LAF	1312014143	1336	E 01	005 110 000 000 320	Phone	Check	
					5613 Invoice	Invoice No: Act#507-334-9656		\$118.31
							Paid Amt:	\$118.31
							Check Amount:	\$118.31
4055	LAF	1312014144	1524	E 01	010 258 000 000 430	Arabian Dreams/Hammer of Thorinni	Check	
					5617 Invoice	Invoice No: 987936		\$73.80
							Paid Amt:	\$73.80
							Check Amount:	\$73.80

Nerstrand Charter School #4055 Detail Payment Register By Check No.

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
4055	LAF	1312014151	1362		CDW GOVERNMENT		Check
			E 01 010 420 000 419 555		SpEd laptop (mobility req.)(EDRS Srvc O)	2/25/2018	
		PO#: 5624	Invoice	Invoice No: LRC4562			Paid Amt: \$975.63
							Check Amount: \$975.63
4055	LAF	1312014152	1033		FARIBAULT TRANSPORTATION, INC		Check
			E 01 010 203 000 733 394		WR bus (one way)	2/25/2018	
		PO#: 5621	Invoice	Invoice No: 320683			Paid Amt: \$1,200.00
							Check Amount: \$1,200.00
4055	LAF	1312014153	1033		FARIBAULT TRANSPORTATION, INC		Check
			E 01 010 203 000 733 394		WR bus (one way)	2/25/2018	
		PO#: 5622	Invoice	Invoice No: 320685			Paid Amt: \$1,200.00
							Check Amount: \$1,200.00
4055	LAF	1312014154	1492		ON THE MOVE - THERAPY SERVICES		Check
			E 01 010 420 000 740 394		\$99/hr 1/30 - 2/13	2/25/2018	
		PO#: 5620	Invoice	Invoice No: 1396			Paid Amt: \$1,534.50
							Check Amount: \$1,534.50
4055	LAF	1312014155	1064		QUILL CORPORATION		Check
			E 01 010 420 000 419 401		SpEd Hanging Folders	2/25/2018	
		PO#: 5619	Invoice	Invoice No: 4878994			Paid Amt: \$22.68
							Check Amount: \$22.68
4055	LAF	1312014156	1131		SCHOOL SPECIALTY INC.		Check
			E 01 010 420 000 419 401		SpEd File cabinet	2/25/2018	
		PO#: 5623	Invoice	Invoice No: 208119932511			Paid Amt: \$1,085.88
							Check Amount: \$1,085.88
Report Total:							\$63,804.25

Nerstrand Elementary School
2017-2018
Estimated Cash Flow Projection
Assumes 10% Holdback

	Total Est. Cash Receipts	Total Est. Cash Disbursements	Estimated * Cash Balance
2017			382,067
July	110,330	83,003	409,394
August	120,829	83,003	493,388
PY	46,168		
Sept	120,829	144,574	525,100
PY	55,457		
Oct	120,829	144,574	538,110
PY	36,755		
Nov	120,829	144,574	514,365
Dec	120,829	144,574	490,620
2018			
Jan	120,829	144,574	471,164
PY	4,289		
Feb	120,829	144,574	447,419
March	120,829	144,574	423,674
April	120,829	144,574	399,929
May	120,829	144,574	376,184
PY	6,581		
June	120,829	144,574	352,439

7/1/17 Beginning Balance

1,588,699	1,611,746
1,588,700	1,611,745

* assumes same 6-30-18 misc payables as prior year

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2016 calendar year, or tax year beginning **JUL 1, 2016** and ending **JUN 30, 2017**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NERSTRAND ELEMENTARY SCHOOL Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 156, 205 S. SECOND STREET City or town, state or province, country, and ZIP or foreign postal code NERSTRAND, MN 55053 F Name and address of principal officer: MAGGIE KILEY SAME AS C ABOVE	D Employer identification number 41-1946091 E Telephone number 507-333-6850 G Gross receipts \$ 1,638,875. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.NERSTRAND.CHARTER.K12.MN.US		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 1999		M State of legal domicile: MN

Part I Summary

1	Briefly describe the organization's mission or most significant activities: PUBLIC SCHOOL SERVING STUDENTS IN GRADES K-5.				
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
3	Number of voting members of the governing body (Part VI, line 1a)	3		7	
4	Number of independent voting members of the governing body (Part VI, line 1b)	4		3	
5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5		42	
6	Total number of volunteers (estimate if necessary)	6		100	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a		0.	
7b	Net unrelated business taxable income from Form 990-T, line 34	7b		0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	1,501,888.	Current Year	1,614,156.
	9 Program service revenue (Part VIII, line 2g)		19,384.		20,931.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		1,335.		3,788.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.		0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1,522,607.		1,638,875.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.		0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0.		0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		937,520.		974,871.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0.		0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.				
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		523,628.		616,851.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,461,148.		1,591,722.	
19 Revenue less expenses. Subtract line 18 from line 12		61,459.		47,153.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	784,602.	End of Year	2,059,376.
	21 Total liabilities (Part X, line 26)		696,964.		2,191,327.
	22 Net assets or fund balances. Subtract line 21 from line 20		87,638.		-131,951.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer MAGGIE KILEY, SCHOOL DIRECTOR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name DENNIS HOOGEVEEN	Preparer's signature Date
	Firm's name ▶ CLIFTONLARSONALLEN LLP Firm's address ▶ 220 SOUTH SIXTH STREET, SUITE 300 MINNEAPOLIS, MN 55402	Check if self-employed <input type="checkbox"/> PTIN P01788739 Firm's EIN ▶ 41-0746749 Phone no. 612-376-4500

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: TO EMPOWER STUDENTS TO BE SELF-DIRECTED, LIFELONG LEARNERS BY PROVIDING A NURTURING, MULTI-AGE ENVIRONMENT WHICH FOSTERS COOPERATION AND CHARACTER DEVELOPMENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,369,874. including grants of \$ 0.) (Revenue \$ 20,931.) PROVIDE PUBLIC EDUCATION TO STUDENTS IN GRADES K-5. APPROXIMATELY 150 STUDENTS WERE ENROLLED DURING THE FISCAL YEAR ENDED JUNE 30, 2017.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,369,874.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Input box for Schedule O

Main table with columns for question number, description, and Yes/No checkboxes. Includes rows 1a-1c, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, 14a-14b.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 7		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 3		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **MN**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **▶**
KEITH JOHNSON - (507) 333-6850
P.O. BOX 156, 205 S. SECOND STREET, NERSTRAND, MN 55053

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CARMEN BONDE CHAIR/TEACHER	40.00	X		X			16,824.	0.	21,348.	
(2) SARAH JOHNSON CLERK/TEACHER	40.00	X					37,078.	0.	9,978.	
(3) JASON DEMARS MEMBER/PARENT	1.00	X					0.	0.	0.	
(4) ANDREW LUBINSKI MEMBER/TEACHER	40.00	X					34,974.	0.	2,927.	
(5) JENNIE UMBREIT MEMBER/PARENT	1.00	X					0.	0.	0.	
(6) PAULA SHROYER MEMBER/TEACHER	40.00	X					60,361.	0.	11,889.	
(7) SARAH STENSRUD MEMBER/COMMUNITY MEMBER	1.00	X					0.	0.	0.	
(8) MAGGIE KILEY SCHOOL DIRECTOR	40.00			X			61,439.	0.	14,484.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total							210,676.	0.	60,626.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							210,676.	0.	60,626.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
EDVISIONS COOPERATIVE 501 MAIN STREET, HENDERSON, MN 56044	STAFFING	994,254.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e	1,598,248.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	15,908.					
	g Noncash contributions included in lines 1a-1f: \$							
	h Total. Add lines 1a-1f			1,614,156.				
Program Service Revenue	2 a FEES FROM PATRONS	Business Code	611710	17,729.	17,729.			
	b MEDICAL ASSISTANCE		611710	3,202.	3,202.			
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			20,931.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			3,788.			3,788.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	(i) Real	(ii) Personal					
		b Less: rental expenses						
		c Rental income or (loss)						
		d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		b Less: cost or other basis and sales expenses						
		c Gain or (loss)						
		d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a						
		b Less: direct expenses	b					
		c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses		b						
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	a							
	b Less: cost of goods sold	b						
	c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code					
11 a								
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d							
12 Total revenue. See instructions.				1,638,875.	20,931.	0.	3,788.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	292,779.	209,074.	83,705.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	140,039.	140,039.		
7 Other salaries and wages	389,202.	381,233.	7,969.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	28,170.	28,170.		
9 Other employee benefits	69,337.	69,337.		
10 Payroll taxes	55,344.	49,751.	5,593.	
11 Fees for services (non-employees):				
a Management				
b Legal	575.		575.	
c Accounting	64,867.		64,867.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	177,726.	158,343.	19,383.	
12 Advertising and promotion				
13 Office expenses	58,027.	46,238.	11,789.	
14 Information technology				
15 Royalties				
16 Occupancy	246,884.	246,884.		
17 Travel	10,303.	10,303.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	8,359.	8,359.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,079.	13,040.	39.	
23 Insurance	9,103.	9,103.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DUES AND LICENSES	21,332.		21,332.	
b CAPITAL OUTLAY	6,596.		6,596.	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,591,722.	1,369,874.	221,848.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	402,080.	2	378,545.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	193,017.	4	246,277.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	10,561.	9	760.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 118,965.		
	b Less: accumulated depreciation	10b 70,853.	16,941.	10c 48,112.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	162,003.	15	1,385,682.
16 Total assets. Add lines 1 through 15 (must equal line 34)	784,602.	16	2,059,376.	
Liabilities	17 Accounts payable and accrued expenses	22,492.	17	26,434.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	674,472.	25	2,164,893.
	26 Total liabilities. Add lines 17 through 25	696,964.	26	2,191,327.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	70,697.	30	-180,063.
	31 Paid-in or capital surplus, or land, building, or equipment fund	16,941.	31	48,112.
	32 Retained earnings, endowment, accumulated income, or other funds	0.	32	0.
33 Total net assets or fund balances	87,638.	33	-131,951.	
34 Total liabilities and net assets/fund balances	784,602.	34	2,059,376.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,638,875.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,591,722.
3	Revenue less expenses. Subtract line 2 from line 1	3	47,153.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	87,638.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-266,742.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	-131,951.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <u>SEE SCH O</u> If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2016)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization **NERSTRAND ELEMENTARY SCHOOL** Employer identification number **41-1946091**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2015. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2016. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2015. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

DRAFT

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization NERSTRAND ELEMENTARY SCHOOL **Employer identification number** 41-1946091

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2016

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Temporarily restricted endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		118,965.	70,853.	48,112.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				48,112.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DEFERRED PENSION OUTFLOWS	1,385,682.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	1,385,682.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PENSION LIABILITY PAYABLE	2,099,010.
(3) DEFERRED PENSION INFLOWS	65,883.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	2,164,893.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,638,875.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	1,638,875.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	1,638,875.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,622,893.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	44,250.	
e	Add lines 2a through 2d		2e	44,250.
3	Subtract line 2e from line 1		3	1,578,643.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	13,079.	
c	Add lines 4a and 4b		4c	13,079.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	1,591,722.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

CAPITALIZED EXPENDITURES 44,250.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

DEPRECIATION EXPENSE 13,079.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
▶ **Attach to Form 990 or Form 990-EZ.**

OMB No. 1545-0047

2016

Open to Public Inspection

▶ **Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

Name of the organization

NERSTRAND ELEMENTARY SCHOOL

Employer identification number

41-1946091

Part I

- 1** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II
- THE NONDISCRIMINATORY POLICY IS CONTAINED IN THE SCHOOL'S REGISTRATION MATERIALS.**

- 4** Does the organization maintain the following?
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d** Copies of all material used by the organization or on its behalf to solicit contributions?
- If you answered "No" to any of the above, please explain. If you need more space, use Part II.

- 5** Does the organization discriminate by race in any way with respect to:
- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?
- If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) 2016

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable.

Also provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE SCHOOL RECEIVES FEDERAL AND STATE FUNDING.

DRAFT

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2016

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

NERSTRAND ELEMENTARY SCHOOL

Employer identification number

41-1946091

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

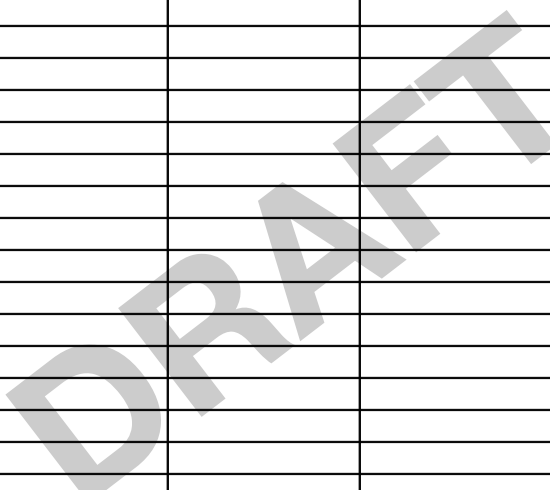
Schedule J (Form 990) 2016

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							



Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE J, PART II

THE SCHOOL CONTRACTS WITH EDVISIONS COOPERATIVE, AN UNRELATED ORGANIZATION FOR ALL PERSONNEL SERVICES. COMPENSATION INFORMATION IS REPORTED IN THE FORM 990 AS SALARY, PENSION, BENEFITS, AND PAYROLL TAXES IN THE STATEMENT OF FUNCTIONAL EXPENSES TO BE CONSISTENT WITH THE FINANCIAL STATEMENT PRESENTATION.

DRAFT

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

NERSTRAND ELEMENTARY SCHOOL

Employer identification number

41-1946091

FORM 990, PART VI, SECTION A, LINE 6:

THE SCHOOL HAS TWO CLASSES OF MEMBERS: PARENT MEMBERS AND EMPLOYEE MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

THE SCHOOL'S BOARD IS ELECTED BY PARENT AND EMPLOYEE MEMBERS. THE SCHOOL'S GOVERNING BODY CONSISTS OF FOUR TEACHER REPRESENTATIVES, TWO PARENT REPRESENTATIVES, AND ONE UNRELATED COMMUNITY MEMBER. EACH MEMBER RECEIVES ONE VOTE.

FORM 990, PART VI, SECTION A, LINE 8B:

THE SCHOOL DOES NOT HAVE ANY COMMITTEES THAT HAVE THE AUTHORITY TO ACT ON BEHALF OF GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 WAS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM. THE COMPLETED RETURN WAS PRESENTED AND REVIEWED AT THE FIRST REGULAR BOARD MEETING BY THE FULL GOVERNING BODY FOLLOWING RECEIPT FROM THE ACCOUNTING FIRM. THE FINAL APPROVED COPY WAS SUBSEQUENTLY FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL OFFICERS, DIRECTORS, AND KEY EMPLOYEES ARE REQUIRED TO COMPLETE AN ANNUAL CONFLICT OF INTEREST QUESTIONNAIRE. CONFLICTS ARE REVIEWED AT THE BOARD OR COMMITTEE LEVEL. INDIVIDUALS ARE NOT ALLOWED TO VOTE ON TRANSACTIONS WHERE A CONFLICT IS DETERMINED TO EXIST. ALL CONFLICTS AND PROCEEDINGS ARE DOCUMENTED IN MEETING MINUTES.

Name of the organization

NERSTRAND ELEMENTARY SCHOOL

Employer identification number

41-1946091

FORM 990, PART VI, SECTION B, LINE 15A:

THE SCHOOL USED THE MACS SURVEY TO HELP ESTABLISH THE DIRECTOR'S SALARY.
 THE SCHOOL DIRECTOR'S COMPENSATION IS DETERMINED BY ANNUAL REVIEW BY BOARD
 EVALUATION AND RESULTING INCREASE OF AVERAGE ANNUAL TEACHER STEP INCREASE.
 THIS PROCESS WAS USED FOR MAGGIE KILEY IN THE SPRING OF 2017.

FORM 990, PART VI, SECTION C, LINE 19:

THE SCHOOL MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND
 FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

OTHER PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	158,343.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	158,343.

EDVISIONS COOPERATIVE FEES:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	19,383.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	19,383.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	177,726.
--	----------

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN PENSION LIABILITY	-266,742.
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FORM 990, PART XII, LINE 1, EXPLANATION FOR OTHER METHOD OF ACCOUNTING:

Name of the organization

NERSTRAND ELEMENTARY SCHOOL

Employer identification number

41-1946091

THE SCHOOL FOLLOWS A MODIFIED ACCRUAL METHOD OF ACCOUNTING AS
 PRESCRIBED BY THE MINNESOTA DEPARTMENT OF EDUCATION. THE SCHOOL-WIDE
 FINANCIAL STATEMENTS ARE REPORTED USING THE ECONOMIC RESOURCES
 MEASUREMENT FOCUS AND THE ACCRUAL BASIS OF ACCOUNTING. GRANTS AND
 SIMILAR ITEMS ARE RECOGNIZED WHEN ALL ELIGIBILITY REQUIREMENTS IMPOSED
 BY THE PROVIDER HAVE BEEN MET.

DRAFT

Academic Arts High School

Social Media Use Policy (put in place last year)

This one relates to staff use of social media.

They do not have a specific policy for student use of social media, though they include cyberbullying in their anti-bullying policy.

4.10 EMPLOYEE SOCIAL MEDIA PERSONAL USE POLICY

Academic Arts High School strives to uphold a positive image in the community. As such, AAHS has adopted a social media use policy to ensure that our employees are aware of their responsibility to maintain a positive image as a representative of our school. AAHS employees that maintain personal social media pages (including, but not limited to, forms of online publishing and discussion, such as blogs, wikis, file-sharing, user-generated video and audio, virtual worlds and social networks) are expected to comply with the guidelines set out within this policy.

2017-2018 24

It is expected that all employees continue to serve as positive representatives for Academic Arts High School and remain appropriate role models for students outside of regular business hours. It is vital that staff maintain professionalism in their interactions with students and the community. When using social media outlets, employees should conduct themselves in a manner that is appropriate. Failure to do so is a violation of AAHS policy and could put you at risk of disciplinary action up to and including termination.

What is written or published is the employee's responsibility. What a person publishes is widely accessible, and while it can be removed by the owner, all others who can view the content, can save it to their own files, so consider what is published carefully. Trademark, copyright, and fair use requirements must be respected, and sources and references, whenever possible, should be cited and linked to.

Academic Arts High School employees that maintain personal social media pages or accounts are required to comply with the following guidelines as they relate to their association with AAHS:

1. Use of personal social media may not conflict with any of AAHS' existing policies.
2. As an employee of AAHS, online postings always have the potential to impact the school, even those made on a personal level. Online postings should always represent a personal point of view and not necessarily that of AAHS. When posting a point of view, it should neither claim nor imply speaking on AAHS' behalf.
3. Employees may not disclose information on any social media network that is confidential or proprietary to AAHS, its students, its employees or that is protected by data privacy laws.
4. Social fraternization through media and the sharing of personal contact information between school staff and students is strictly prohibited (e.g. the mutual linking of personal accounts, exchanging of cellular telephone number, etc.) Staff may link professional social media accounts with students for the purposes of contact with students regarding school related items or issues the student reports to the staff person.
5. Posts involving the following will not be tolerated and will subject the individual to disciplinary action:
 - a. Discriminatory statements or sexual innuendos regarding co-workers, students, or affiliated community members.
 - b. Defamatory statements regarding AAHS, its employees, or students.
 - c. Negative comments regarding AAHS, its employees, or students.
 - d. Any other statement or pictures deemed offensive to AAHS.
 - e. Employees must be respectful and professional in all communications. Employees shall not use obscene, profane or vulgar language on any social media network or engage in communications or conduct that is harassing, threatening, bullying, libelous, or defamatory or that discusses or encourages any illegal activity or the inappropriate use of alcohol, use of illegal drugs, sexual behavior, sexual harassment, or bullying.
 - f. Employees must avoid posting any information or engaging in communications that violate state or federal laws.

Based on:

**MSBA/MASA Model Policy 403, 406,
505, 506, 519, 520, 521, 522, 603, 604,
605, 606, 806, 904
Orig. 1996
Rev. 2007**

524 INTERNET ACCEPTABLE USE AND SAFETY POLICY

I. PURPOSE

The purpose of this policy is to set forth policies and guidelines for access to the school district computer system and acceptable and safe use of the Internet, including electronic communications.

II. GENERAL STATEMENT OF POLICY

In making decisions regarding student and employee access to the school district computer system and the Internet, including electronic communications, the school district considers its own stated educational mission, goals, and objectives. Electronic information research skills are now fundamental to preparation of citizens and future employees. Access to the school district computer system and to the Internet enables students and employees to explore thousands of libraries, databases, bulletin boards, and other resources while exchanging messages with people around the world. The school district expects that faculty will blend thoughtful use of the school district computer system and the Internet throughout the curriculum and will provide guidance and instruction to students in their use.

III. LIMITED EDUCATIONAL PURPOSE

The school district is providing students and employees with access to the school district computer system, which includes Internet access. The purpose of the system is more specific than providing students and employees with general access to the Internet. The school district system has a limited educational purpose, which includes use of the system for classroom activities, educational research, and professional or career development activities. Users are expected to use Internet access through the district system to further educational and personal goals consistent with the mission of the school district and school policies. Uses which might be acceptable on a user's private personal account on another system may not be acceptable on this limited-purpose network.

IV. USE OF SYSTEM IS A PRIVILEGE

The use of the school district system and access to use of the Internet is a privilege, not a right. Depending on the nature and degree of the violation and the number of previous

violations, unacceptable use of the school district system or the Internet may result in one or more of the following consequences: suspension or cancellation of use or access privileges; payments for damages and repairs; discipline under other appropriate school district policies, including suspension, expulsion, exclusion or termination of employment; or civil or criminal liability under other applicable laws.

V. UNACCEPTABLE USES

- A. The following uses of the school district system and Internet resources or accounts are considered unacceptable:
1. Users will not use the school district system to access, review, upload, download, store, print, post, receive, transmit or distribute:
 - a. pornographic, obscene or sexually explicit material or other visual depictions that are harmful to minors;
 - b. obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful, or sexually explicit language;
 - c. materials that use language or images that are inappropriate in the education setting or disruptive to the educational process;
 - d. information or materials that could cause damage or danger of disruption to the educational process;
 - e. materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment or discrimination.
 2. Users will not use the school district system to knowingly or recklessly post, transmit or distribute false or defamatory information about a person or organization, or to harass another person, or to engage in personal attacks, including prejudicial or discriminatory attacks.
 3. Users will not use the school district system to engage in any illegal act or violate any local, state or federal statute or law.
 4. Users will not use the school district system to vandalize, damage or disable the property of another person or organization, will not make deliberate attempts to degrade or disrupt equipment, software or system performance by spreading computer viruses or by any other means, will not tamper with, modify or change the school district system software, hardware or wiring or take any action to violate the school district's security system, and will not use the school district system in such a way as to disrupt the use of the system by other users.
 5. Users will not use the school district system to gain unauthorized access to

information resources or to access another person's materials, information or files without the implied or direct permission of that person.

6. Users will not use the school district system to post private information about another person, personal contact information about themselves or other persons, or other personally identifiable information, including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, labeled photographs or other information that would make the individual's identity easily traceable, and will not repost a message that was sent to the user privately without permission of the person who sent the message.
 - a. This paragraph does not prohibit the posting of employee contact information on school district webpages or communications between employees and other individuals when such communications are made for education-related purposes (i.e., communications with parents or other staff members related to students).
 - b. Employees creating or posting school-related webpages may include personal contact information about themselves on a webpage. However, employees may not post personal contact information or other personally identifiable information about students unless:
 - (1) such information is classified by the school district as directory information, and verification is made that the school district has not received notice from a parent/guardian or eligible student that such information is not to be designated as directory information in accordance with Policy 515; or
 - (2) such information is not classified by the school district as directory information but written consent for release of the information to be posted has been obtained from a parent/guardian or eligible student in accordance with Policy 515.

In addition, prior to posting any personal contact or personally identifiable information on a school-related webpage, employees shall obtain written approval of the content of the postings from the building administrator.

- c. These prohibitions specifically prohibit a user from utilizing the school district system to post personal information about a user or another individual on social networks, including, but not limited to, social networks such as "MySpace" and "Facebook."

7. Users must keep all account information and passwords on file with the designated school district official. Users will not attempt to gain unauthorized access to the school district system or any other system through the school district system, attempt to log in through another person's account, or use computer accounts, access codes or network identification other than those assigned to the user. Messages and records on the school district system may not be encrypted without the permission of appropriate school authorities.
 8. Users will not use the school district system to violate copyright laws or usage licensing agreements, or otherwise to use another person's property without the person's prior approval or proper citation, including the downloading or exchanging of pirated software or copying software to or from any school computer, and will not plagiarize works they find on the Internet.
 9. Users will not use the school district system for conducting business, for unauthorized commercial purposes or for financial gain unrelated to the mission of the school district. Users will not use the school district system to offer or provide goods or services or for product advertisement. Users will not use the school district system to purchase goods or services for personal use without authorization from the appropriate school district official.
- B. A student or employee engaging in the foregoing unacceptable uses of the Internet when off school district premises also may be in violation of this policy as well as other school district policies. Examples of such violations are, but are not limited to, situations where the school district system is compromised or if a school district employee or student is negatively impacted. If the school district receives a report of an unacceptable use originating from a non-school computer or resource, the school district may investigate such reports to the best of its ability. Students or employees may be subject to disciplinary action for such conduct, including, but not limited to, suspension or cancellation of the use or access to the school district computer system and the Internet and discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment.
- C. If a user inadvertently accesses unacceptable materials or an unacceptable Internet site, the user shall immediately disclose the inadvertent access to an appropriate school district official. In the case of a school district employee, the immediate disclosure shall be to the employee's immediate supervisor and/or the building administrator. This disclosure may serve as a defense against an allegation that the user has intentionally violated this policy. In certain rare instances, a user also may access otherwise unacceptable materials if necessary to complete an assignment and if done with the prior approval of and with appropriate guidance from the appropriate teacher or, in the case of a school district employee, the building administrator.

VI. FILTER

- A. With respect to any of its computers with Internet access, the School District will monitor the online activities of minors and employ technology protection measures during any use of such computers by minors and adults. The technology protection measures utilized will block or filter Internet access to any visual depictions that are:
1. Obscene;
 2. Child pornography; or
 3. Harmful to minors.
- B. The term “harmful to minors” means any picture, image, graphic image file, or other visual depiction that:
1. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion; or
 2. Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and
 3. Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.
- C. An administrator, supervisor or other person authorized by the Superintendent may disable the technology protection measure, during use by an adult, to enable access for bona fide research or other lawful purposes.

VII. CONSISTENCY WITH OTHER SCHOOL POLICIES

Use of the school district computer system and use of the Internet shall be consistent with school district policies and the mission of the school district.

VIII. LIMITED EXPECTATION OF PRIVACY

- A. By authorizing use of the school district system, the school district does not relinquish control over materials on the system or contained in files on the system. Users should expect only limited privacy in the contents of personal files on the school district system.
- B. Routine maintenance and monitoring of the school district system may lead to a discovery that a user has violated this policy, another school district policy, or the

law.

- C. An individual investigation or search will be conducted if school authorities have a reasonable suspicion that the search will uncover a violation of law or school district policy.
- D. Parents have the right at any time to investigate or review the contents of their child's files and e-mail files. Parents have the right to request the termination of their child's individual account at any time.
- E. School district employees should be aware that the school district retains the right at any time to investigate or review the contents of their files and e-mail files. In addition, school district employees should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure or discovery under Minn. Stat. Ch. 13 (the Minnesota Government Data Practices Act).
- F. The school district will cooperate fully with local, state and federal authorities in any investigation concerning or related to any illegal activities or activities not in compliance with school district policies conducted through the school district system.

IX. INTERNET USE AGREEMENT

- A. The proper use of the Internet, and the educational value to be gained from proper Internet use, is the joint responsibility of students, parents and employees of the school district.
- B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a school account or resource to access the Internet.
- C. The Internet Use Agreement form for students must be read and signed by the user, the parent or guardian, and the supervising teacher. The Internet Use Agreement form for employees must be signed by the employee. The form must then be filed at the school office. As supervising teachers change, the agreement signed by the new teacher shall be attached to the original agreement.

X. LIMITATION ON SCHOOL DISTRICT LIABILITY

Use of the school district system is at the user's own risk. The system is provided on an "as is, as available" basis. The school district will not be responsible for any damage users may suffer, including, but not limited to, loss, damage or unavailability of data stored on school district diskettes, tapes, hard drives or servers, or for delays or changes in or interruptions of service or misdeliveries or nondeliveries of information or materials, regardless of the cause. The school district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system. The school district will not be responsible for financial obligations arising through unauthorized

use of the school district system or the Internet.

XI. USER NOTIFICATION

- A. All users shall be notified of the school district policies relating to Internet use.
- B. This notification shall include the following:
 - 1. Notification that Internet use is subject to compliance with school district policies.
 - 2. Disclaimers limiting the school district's liability relative to:
 - a. Information stored on school district diskettes, hard drives or servers.
 - b. Information retrieved through school district computers, networks or online resources.
 - c. Personal property used to access school district computers, networks or online resources.
 - d. Unauthorized financial obligations resulting from use of school district resources/accounts to access the Internet.
 - 3. A description of the privacy rights and limitations of school sponsored/managed Internet accounts.
 - 4. Notification that, even though the school district may use technical means to limit student Internet access, these limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy.
 - 5. Notification that goods and services can be purchased over the Internet that could potentially result in unwanted financial obligations and that any financial obligation incurred by a student through the Internet is the sole responsibility of the student and/or the student's parents.
 - 6. Notification that the collection, creation, reception, maintenance and dissemination of data via the Internet, including electronic communications, is governed by Policy 406, Public and Private Personnel Data, and Policy 515, Protection and Privacy of Pupil Records.
 - 7. Notification that, should the user violate the school district's acceptable use policy, the user's access privileges may be revoked, school disciplinary action may be taken and/or appropriate legal action may be taken.
 - 8. Notification that all provisions of the acceptable use policy are subordinate to local, state and federal laws.

XII. PARENTS' RESPONSIBILITY; NOTIFICATION OF STUDENT INTERNET USE

- A. Outside of school, parents bear responsibility for the same guidance of Internet use as they exercise with information sources such as television, telephones, radio, movies and other possibly offensive media. Parents are responsible for monitoring their student's use of the school district system and of the Internet if the student is accessing the school district system from home or a remote location.
- B. Parents will be notified that their students will be using school district resources/accounts to access the Internet and that the school district will provide parents the option to request alternative activities not requiring Internet access. This notification should include:
 - 1. A copy of the user notification form provided to the student user.
 - 2. A description of parent/guardian responsibilities.
 - 3. A notification that the parents have the option to request alternative educational activities not requiring Internet access and the material to exercise this option.
 - 4. A statement that the Internet Use Agreement must be signed by the user, the parent or guardian, and the supervising teacher prior to use by the student.
 - 5. A statement that the school district's acceptable use policy is available for parental review.

XIII. IMPLEMENTATION; POLICY REVIEW

- A. The school district administration may develop appropriate user notification forms, guidelines and procedures necessary to implement this policy for submission to the school board for approval. Upon approval by the school board, such guidelines, forms and procedures shall be an addendum to this policy.
- B. The administration shall revise the user notifications, including student and parent notifications, if necessary, to reflect the adoption of these guidelines and procedures.
- C. The school district Internet policies and procedures are available for review by all parents, guardians, staff and members of the community.
- D. Because of the rapid changes in the development of the Internet, the school board shall conduct an annual review of this policy.

Legal References: 15 U.S.C. § 6501 *et seq.* (Children's Online Privacy Protection Act)
17 U.S.C. § 101 *et seq.* (Copyrights)

20 U.S.C. § 6751 *et seq.* (Enhancing Education through Technology Act of 2001)

47 U.S.C. § 254 (Children's Internet Protection Act of 2000 (CIPA))

47 C.F.R. § 54.520 (FCC rules implementing CIPA)

Minn. Stat. § 125B.15 (Internet Access for Students)

Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)

Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)

United States v. American Library Association, 539 U.S. 194, 123 S.Ct. 2297, 56 L.Ed.2d 221 (2003)

Layshock v. Hermitage Sch. Dist., 412 F.Supp. 2d 502 (2006)

J.S. v. Bethlehem Area Sch. Dist., 807 A.2d 847 (Pa. 2002)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Student Sex Nondiscrimination)
MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)
MSBA/MASA Model Policy 806 (Crisis Management Policy)
MSBA/MASA Model Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)

Nerstrand Board of Directors Work Calendar

- August: Review Policy #
BOD Chair verifies all members have received appropriate BOD training
Certify June Election of Officers (Board Chair, Board Secretary/Clerk)
Approve staff hiring list for the new year
Discuss performance review of School Director
- September: Review By-Laws
Review Policy #
Review and create document detailing BOD membership terms
- October: BOD chair to review background checks of BOD members
Review Policy #
Ongoing Board Training: Governance (example: Presentation by NEO?)
- November: Ongoing Board Training: Employment (example: presentation by EdVisions)
Ongoing Board Training: State Data Practices Law (Presentation by Maggie)
Review Policy #
- December: Ongoing Board Training: Finance (example: presentation by Keith Johnson)
Review Policy #
- January: Review BOD member terms and prepare for election
Establish an Election Committee of 3 or more Board members
BOD chair completes check list of board trainings attendance
Review Policy #

February: Assemble Budget Committee
Ensure notification for BOD elections is made public 30 days prior
Review Policy #

March: Continue budget meetings
Publish/post for interest in BOD open positions
Approve School Calendar for next year
Review Policy #

April: Continue budget meetings - preliminary budget for next year
Announce 30-day notice for BOD election
Review Policy #

May: Review preliminary Proposed Budget for next year
Review staff working agreements for presentation in May-June
Discuss/hold BOD election
BOD chair completes check list of board trainings attendance
Review Policy #

June: Approve revised current year budget (if necessary)
Approve next year's budget (if not already approved)
Approve annual banking resolutions
Approve designated use of REAP funds
Approve next year Service Contracts
Approve designations of required roles for next year
Certify BOD election results
Election of Officers for next year (Board Chair, Board Secretary/Clerk)
Approve next year's Board Meeting Schedule
Review Policy #
Evaluation of Director