

Wrenshall ISD 100 Wrenshall Board of Education Meeting

Monday, April 27, 2026 - 6:00 PM

Wrenshall School Music Room

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Adoption of Agenda
5. Regular Business
 - a. Approval of Minutes
 - b. Accept Business Office Report
 - c. Approval of Consent Agenda
6. Informational Items
 - a. Principal's Report
 - b. Community Education Report
 - c. American Indian Cultural Liaison Report
 - d. Enrollment Report
 - e. Superintendent's Report
 - f. Board Director or Committee Reports
 - g. MASBO Business Manager Program Completion
 - h. Brickyard Days
7. Action Items
 - a. Policy Review Cycle
 - b. Acceptance of Donations
 - c. Reduction of Probationary Teaching Staff
 - d. Resolution Reduction of Programs and Staffing
 - e. Food Service Audit (Fund Transfer)
 - f. Approve Frandsen Bank as ACH Payroll Processor
 - g. Approve May 12, 2026 Election Judges
8. Future Meetings

9. Adjournment

Wrenshall ISD 100 Wrenshall Board of Education Meeting

Monday, April 27, 2026 @ 6:00 PM * Open Form @ 5:30 pm

Wrenshall School Music Room

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Pledge of Allegiance

Roll Call

Adoption of Agenda

Regular Business

- Approval of Minutes

- Accept Business Office Report

- Approval of Consent Agenda

Informational Items

- Principal's Report

- Community Education Report

- American Indian Cultural Liaison Report

- Enrollment Report

- Superintendent's Report

- Board Director or Committee Reports

- MASBO Business Manager Program Completion

- Brickyard Days

Action Items

- Policy Review Cycle

- Acceptance of Donations

- Reduction of Probationary Teaching Staff

- Resolution Reduction of Programs and Staffing

- Food Service Audit (Fund Transfer)

- Approve Frandsen Bank as ACH Payroll Processor

- Approve May 12, 2026 Election Judges

Future Meetings

Adjournment

Carlton-Wrenshall Joint Boards Special
Meeting
Thursday, March 19, 2026 7:00 pm

Wrenshall School Music Room
207 Pioneer Drive
Wrenshall, MN 55797

Eric Ankrum: Present
Jon Beck: Present
Mary Carlson: Present
Ben Johnson: Present
Ashley Laveau: Present
Erin Riley: Absent
Present: 5, Absent: 1.

1. Call to Order

2. Roll Call -- Board Clerks

Carlton Members Present: Sue Karp, Ben Nilsen, Laura Nilsen, Sam Ojibway, Ryan Leonzal (arrived at 7:15 pm). Dan Solarz absent.

Wrenshall Members Present: Eric Ankrum, Mary Carlson, Ben Johnson, Ashley Laveau, Jon Beck. Erin Riley absent.

3. Adoption of the Agenda

Motion by Sue Karp, second by Eric Ankrum.

Motion Passed

4. Board's Discussion -- Brainstorm Session

Joint board members discussed possible expansion of offerings of the consolidated district.

Board directed the administration to filter the list discussed by the board members

The joint boards prioritized the following areas of focus for the consolidated district: Enhanced Curriculum, Rebranding the CTE program as a Career Pathways Program with additional offerings, Expand Fine Arts and Cultural offerings, Expand and Explore Nature-Based Learning.

5. Board's Discussion -- Committee Reports and Assignments

Board members reported on the following committees: Budget, Transportation, Joint Meetings, Transition Committee, Facilities Committee.

6. Open Discussion - Severance Packages under MN Statute 123A.48 Subdivision 23

Superintendent Messman and Superintendent Schill discussed possible severance package options. The joint board set a cap of \$500,000 per year for five years and directed the superintendents to further develop the severance package for board final approval.

7. Action Items

7.a. Wrenshall Board Vote on Superintendent Contract

Approve the superintendent contract for the 2026-2027 school year. This motion, made by Ashley Laveau and seconded by Ben Johnson, Carried.

Erin Riley: Absent, Eric Ankrum: Yea, Jon Beck: Yea, Mary Carlson: Yea, Ben Johnson: Yea,

Ashley Laveau: Yea
Yea: 5, Nay: 0, Absent: 1

7.b. Carlton Board Vote on Superintendent Contract

Motion by Ryan Leonzal, second by Ben Nilsen to approve the superintendent contract for the 2026-2027 school year. Motion Approved unanimously.

7.c. Approve Consolidated District Calendar

Approve the consolidated school calendar. This motion, made by Ben Johnson and seconded by Eric Ankrum, Carried.

Erin Riley: Absent, Eric Ankrum: Yea, Jon Beck: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Ashley Laveau: Yea

Yea: 5, Nay: 0, Absent: 1

Motion by Ryan Leonzal, second by Ben Nilsen to approve the consolidated school calendar. Motion Approved unanimously.

8. Adjournment

Motion to adjourn by Ryan Leonzal, second by Ben Johnson. Motion Approved unanimously.

Meeting Adjourned at 9:46 pm

Wrenshall School Board Special Meeting
Monday, March 30, 2026 6:00 pm

Wrenshall School Music Room
207 Pioneer Drive
Wrenshall, MN 55797

Eric Ankrum: Present
Jon Beck: Present
Mary Carlson: Present
Ben Johnson: Present
Ashley Laveau: Present
Erin Riley: Present

Present: 6.

Ashley Laveau was in attendance remotely until 6:15 pm then joined the meeting in person.

1. Call to Order

2. Roll Call

3. Adoption of the Agenda

Motion to approve. This motion, made by Eric Ankrum and seconded by Jon Beck, Carried.

Eric Ankrum: Yea, Jon Beck: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Ashley Laveau: Yea,
Erin Riley: Yea

Yea: 6, Nay: 0

4. Board Review and Discussion of Project Management & Strategic Messaging Campaign
Proposal,

Presentation by Shelly Peterson, CEO of Promoting Me. Board members listened to Shelly's
proposal.

Board members then discussed pros and cons of utilizing Promoting Me services.

5. Action Item

5.a. Approve Project Management & Strategic Messaging Campaign contract.

Board Chair Mary Carlson called for a motion to approve the contract with Promoting Me.

No motion occurred.

6. Adjournment

Motion to approve. This motion, made by Eric Ankrum and seconded by Ashley Laveau,
Carried.

Eric Ankrum: Yea, Jon Beck: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Ashley Laveau: Yea,
Erin Riley: Yea

Yea: 6, Nay: 0

Meeting adjourned at 7:03 pm

Carlton/Wrenshall Joint Boards Work
Session
Tuesday, April 14, 2026 7:00 PM Central

Wrenshall School Music Room
207 Pioneer Drive
Wrenshall, MN 55797

Eric Ankrum: Present
Jon Beck: Present
Mary Carlson: Present
Ben Johnson: Present
Ashley Laveau: Present
Erin Riley: Absent

Present: 5, Absent: 1.

Meeting Called to order at 7:04 pm.

Carlton board members present: Sam Ojibway, Ben Nilsen, Ryan Leonzal, Dan Solarz, Sue Karp, Laura Nilsen.

1. Board's Discussion -- Committee Reports and Assignments

Superintendent Schill discussed the joint board process of forming committees and the statutory requirements for the consolidation process.

Superintendent Messman discussed enrollment numbers that have been collected through the registration process and parent surveys. Messman stated that 85% of the respondents intend on attending the newly consolidated school district. Messman reported that this number would be at least 493 students K-12.

Superintendent Schill and Superintendent Messman reported the process of determining staffing needs based on enrollment data and also the process and timeline for staffing reductions.

1.a. Transportation Update

Superintendent Schill and Superintendent Messman reported the committee data regarding transportation operation costs for the Carlton and Wrenshall School Districts. Board discussion and questions occurred. Board consensus was to utilize the existing Wrenshall bus operation and explore the need to lease and/or own additional buses as determined by enrollment and transportation needs of the newly consolidated district.

1.b. Budget Update

Superintendent Messman and Superintendent Schill reported that once staffing needs have been determined, the two superintendents and Wrenshall business manager will meet with ARCC to continue building a budget for the consolidated school district. The meeting for ARCC is scheduled for next week. Both superintendents were confident that a completed budget based on current data should be presented at the May 4 joint meeting.

1.c. Promoting Me Update

Superintendent Messman reported that a contract with "Promote Me" has been secured with the Carlton school board. Four open forums will be scheduled with superintendents to have open discussion with the public pertaining to the proposed consolidation.

2. Adjournment

Meeting Adjourned at 8:36 pm.

Wrenshall Board of Education Work
Session
Monday, April 13, 2026 6:00 PM Central

Wrenshall School Music Room
207 Pioneer Drive
Wrenshall, MN 55797

Eric Ankrum: Present
Jon Beck: Present
Mary Carlson: Present
Ben Johnson: Present
Ashley Laveau: Present
Erin Riley: Present

Present: 6.

Meeting called to order by Chair Mary Carlson. Carlson handed to gavel to Vice Chair Eric Ankrum to conduct business.

1. Call to Order

2. Preview of Regular Meeting Agenda for March 16.

Superintendent Schill discussed the agenda for the regular board meeting scheduled for April 27, 2026 at 6 pm.

2.a. Board Committee Reports

Mary Carlson presented adjusted parameters for open forum participants held before regular board meetings. Discuss by board members and consensus to move to an action item for the regular meeting on April 27.

Eric Ankrum reported that the Meet and Confer meeting will be Thursday.

Eric Ankrum reported that Buildings and Grounds will meet April 20 to discuss the lift station pump issue that will need attention.

Ben Johnson stated that the water fountains have arrived and will be installed.

Ben Johnson reported that the AIE program received a grant from the Northland Foundation in the amount of \$10,000.

2.a.1. Consolidation

Mary Carlson discussed the process in which Carlton hired "Promote Me" to manage the informational campaign for the consolidation process. Carlson stated that the Wrenshall board did not hire Promote Me and was not incurring costs related to the contract for services with Promote Me.

Erin Riley asked Superintendent Schill to consider adding an Alert Message inviting parents to complete the survey relating to attendance of their child for the 2026-2027 school year.

2.a.1.a. Building Updates Discussion

3. Strategic Planning

3.a. Budget Update

Business manager Beth Peterson reported to the board the financial projections for the 2026 fiscal year.

The superintendent and business manager discussed that additional cuts will be needed if the compensatory funding not provided by the state.

3.a.1. Budget Timing & Process

Superintendent Schill presented an action plan if consolidation fails (attached).

Board discussion occurred and the board directed Schill to move forward with sending out an RFP for marketing firms and to continue to utilize Ehlers for financial data relating to potential referendums.

3.a.2. Projected Enrollment 2026-2027

Enrollment report will be provided at the regular board meeting on April 27.

3.b. Legislative Policy Updates

Board Chair Carlson reported that legislative topics affecting public school funding included: Compensatory Aide, Blue Ribbon Commission, and State Educators Health Insurance. She urged board members and attendees to reach out to legislators and urge support for public education.

4. Adjournment

Meeting Adjourned at 7:45 pm

Wrenshall School ISD #100

Exp/Rev Summary - Fd

Period Ending March 31, 2026

Sequence: L, Fd

		InProc26					% YTD	Remaining
Description		Annual Budget	Period 202609	Year To Date	% YTD	Encumbrances	+ Enc	Balance
E	Expenditure							
01	General Fund	5,162,062.00	451,445.50	3,152,942.00	61%	1,835.42	61%	2,007,284.58
02	Food Services Fund	231,077.00	15,087.86	133,632.01	58%	0.00	58%	97,444.99
03	Transportation (Sub of 01)	427,184.00	28,763.84	280,787.84	66%	0.00	66%	146,396.16
04	Community Service	201,986.00	15,379.88	131,493.78	65%	0.00	65%	70,492.22
05	Capital Outlay (Sub of 01)	215,091.00	2,945.76	214,217.96	100%	2,727.00	101%	(1,853.96)
07	Debt Redemption Fund	947,210.00	0.00	946,985.00	100%	0.00	100%	225.00
18	Custodial	0.00	0.00	200.00	0%	0.00	0%	(200.00)
21	Student Activities	0.00	2,205.06	30,637.39	0%	0.00	0%	(30,637.39)
E	Expenditure	7,184,610.00	515,827.90	4,890,895.98	68%	4,562.42	68%	2,289,151.60
R	Revenue							
01	General Fund	(5,058,337.00)	(534,660.00)	(3,490,819.94)	69%	0.00	69%	(1,567,517.06)
02	Food Services Fund	(213,200.00)	(22,465.96)	(142,622.03)	67%	0.00	67%	(70,577.97)
03	Transportation (Sub of 01)	(243,351.00)	0.00	(202.28)	0%	0.00	0%	(243,148.72)
04	Community Service	(208,636.00)	(22,897.76)	(144,407.96)	69%	0.00	69%	(64,228.04)
05	Capital Outlay (Sub of 01)	(147,187.00)	0.00	0.00	0%	0.00	0%	(147,187.00)
07	Debt Redemption Fund	(950,217.00)	0.00	(89,942.75)	9%	0.00	9%	(860,274.25)
21	Student Activities	0.00	(12,959.90)	(68,186.73)	0%	0.00	0%	68,186.73
R	Revenue	(6,820,928.00)	(592,983.62)	(3,936,181.69)	58%	0.00	58%	(2,884,746.31)
Report Totals:		363,682.00	(77,155.72)	954,714.29	263%	4,562.42	264%	(595,594.71)

Wrenshall School ISD #100
Receipt Listing Report with Detail by Deposit
Fund Summary

Fund	Total
01	\$534,714.95
02	\$22,465.96
04	\$22,897.76
21	\$12,959.90
Report Total	\$593,038.57

Wrenshall School ISD #100
Detail Payment Register By Check
Fund Summary

Fund	Description	Total
01	General Fund	\$136,344.82
02	Food Services Fund	\$5,113.44
03	Transportation (Sub of 01)	\$7,068.32
04	Community Service	\$6,785.45
05	Capital Outlay (Sub of 01)	\$2,945.76
21	Student Activities	\$999.39
Report Total		\$159,257.18

EXPENSE SUMMARY MARCH 2026

Check No	Vendor	Amount	Date	Description
58271	LYRIC OPERA OF THE NORTH	\$750.00	3/4/2026 0:00	Local Grant Expense-District
58272	ACME TOOLS - DULUTH	\$68.43	3/5/2026 0:00	Instru Supplies-Industrial Ed
58273	AT ENTERTAINMENT	\$1,600.00	3/5/2026 0:00	Father/Daughter Ball Gen Suppl
58274	CENTURY LINK	\$340.28	3/5/2026 0:00	Communication Srvc-Telephone
58275	CITON COMPUTER CORP	\$77.76	3/5/2026 0:00	Capitalized Non-Instr Tech Hdw
58276	CITY OF WRENSHALL	\$792.38	3/5/2026 0:00	Water & Sewage
58277	COMO OIL AND PROPANE	\$234.81	3/5/2026 0:00	Fuel For Vehicles
58278	COMO OIL AND PROPANE	\$604.39	3/5/2026 0:00	Fuel For Vehicles
58279	CONSTELLATION NEW ENERGY	\$13,954.63	3/5/2026 0:00	Fuel For Bldgs
58280	DSC COMMUNICATIONS	\$70.00	3/5/2026 0:00	Communication Srvc-Telephone
58281	DSC COMMUNICATIONS	\$70.00	3/5/2026 0:00	Communication Srvc-Telephone
58282	DSC COMMUNICATIONS	\$460.00	3/5/2026 0:00	Communications Serv
58283	DSC COMMUNICATIONS	\$140.00	3/5/2026 0:00	Communications Serv
58284	EDUCATORS BENEFIT CONS LLC	\$71.04	3/5/2026 0:00	Consulting Fees/Serv-Bus Office
58285	FOOD FARM	\$49.50	3/5/2026 0:00	First Bite Food purchases
58286	GUARDIAN PEST SOLUTIONS, INC	\$60.80	3/5/2026 0:00	Fees for Svc-Food Svc
58287	ICS CONSULTING LLC 138006	\$1,000.00	3/5/2026 0:00	Fees for Svc-Cons/Ref
58288	LUKE WARGIN	\$168.20	3/5/2026 0:00	BBB Playoff Travel
58289	MEDTOX	\$191.06	3/5/2026 0:00	Physicals/Drug Testing
58290	MELANIE HUMMEL Ed S	\$3,581.25	3/5/2026 0:00	To Non-Ed Agency-SpEd
58291	MENARDS - WEST DULUTH	\$616.64	3/5/2026 0:00	Instru Sup-Ind Tech Innov Prog
58292	MENARDS - WEST DULUTH	\$593.77	3/5/2026 0:00	Instru Sup-Ind Tech Innov Prog
58293	MILLER MALL CAR WASH	\$300.00	3/5/2026 0:00	Repairs & Maint Serv
58294	MN TELECOMMUNICATIONS	\$604.50	3/5/2026 0:00	Svc Purch MN Joint-Powers
58295	MRI SOFTWARE	\$10.00	3/5/2026 0:00	Legal Fees
58296	NORTHERN DOOR & HDWE INC	\$355.00	3/5/2026 0:00	Supplies-Operations & Maint
58297	PER MAR SECURITY SERVICES	\$21.62	3/5/2026 0:00	Security System Fees
58298	PITNEY BOWES GLOBAL	\$174.00	3/5/2026 0:00	Postage & Express
58299	RATWIK, ROSZAK & MALONEY	\$979.59	3/5/2026 0:00	Fees for Svc-Cons/Ref/Elec
58300	SCHMITT DIRECTOR CENTER	\$27.89	3/5/2026 0:00	Instru Supplies-Music
58301	SCHMITT DIRECTOR CENTER	\$104.00	3/5/2026 0:00	Instru Supplies-Music
58302	SFM	\$1,050.00	3/5/2026 0:00	Payroll Taxes-Workers Comp
58303	SUMMIT FIRE PROTECTION	\$301.00	3/5/2026 0:00	Prof & Tech Svcs-FIRE SAFETY
58304	TASC	\$64.16	3/5/2026 0:00	Consulting Fees/Serv-Admin
58305	TESS MARIE PHOTOGRAPHY	\$525.00	3/5/2026 0:00	Father/Daughter Ball Gen Suppl
58306	UHL / ABE	\$453.75	3/5/2026 0:00	Repairs & Maint Serv-MECH SYS
58307	UPPER LAKES FOODS INC	\$3,248.60	3/5/2026 0:00	Food
58308	WIDDES FEED AND FARM SUPPLY	\$288.75	3/5/2026 0:00	Supplies-Operations & Maint
58309	WIEDIGER SPEECH & LANGUAGE	\$12,650.00	3/5/2026 0:00	To Non-Ed Agency
58310	REGION 7A MSHSL	\$1,070.00	3/9/2026 0:00	Misc Rev - Playoffs
58311	A G O'BRIEN	\$241.25	3/23/2026 0:00	Contracted Services-Facilities
58312	AARON LATTU	\$413.90	3/23/2026 0:00	Class of 2026- Expense
58313	ACME TOOLS - DULUTH	\$599.00	3/23/2026 0:00	Tools Code: Fire fighter
58314	ASHLAND HIGH SCHOOL	\$300.00	3/23/2026 0:00	Entry Fees/TRAVEL
58315	BETH PETERSON	\$82.50	3/23/2026 0:00	Class of 2026- Expense
58316	BLACK BEAR CASINO - RESORT	\$4,216.65	3/23/2026 0:00	Father/Daughter Ball Gen Suppl
58317	CARDMEMBER SERVICE	\$834.74	3/23/2026 0:00	Supplies-Staff Dev
58318	CARLTON COUNTY HUMAN SVCS	\$100.00	3/23/2026 0:00	Communication Srvc-Telephone
58319	CATELYN CALVERLY	\$14.36	3/23/2026 0:00	Wrens Club General Supplies
58320	CHRIS GUSTAFSON	\$23.75	3/23/2026 0:00	Sup/Mat Indiv Instr- Ind Ed
58321	CITY OF WRENSHALL	\$642.82	3/23/2026 0:00	Water & Sewage
58322	CLOQUET SANITARY SERVICE	\$1,018.45	3/23/2026 0:00	Contr Svc- Garbage
58323	COMO OIL AND PROPANE	\$386.40	3/23/2026 0:00	Fuel For Vehicles
58324	COMO OIL AND PROPANE	\$411.37	3/23/2026 0:00	Fuel For Vehicles

58325	COMO OIL AND PROPANE	\$418.42	3/23/2026 0:00	Fuel For Vehicles
58326	COMO OIL AND PROPANE	\$696.11	3/23/2026 0:00	Fuel For Vehicles
58327	CONSTELLATION NEW ENERGY	\$7,220.54	3/23/2026 0:00	Fuel For Bldgs
58328	DELTA DENTAL OF MINNESOTA	\$3,497.63	3/23/2026 0:00	Dental Insurance
58329	EMC INSURANCE COMPANIES	\$7,830.83	3/23/2026 0:00	Insurance
58330	EMC INSURANCE COMPANIES	\$284.00	3/23/2026 0:00	Transportation Ins.
58331	GUARDIAN PEST SOLUTIONS	\$60.80	3/23/2026 0:00	Fees for Svc-Food Svc
58332	HUNT ELECTRIC CORP	\$390.00	3/23/2026 0:00	Contracted Svcs-Facilities
58333	ISD #0099 ESKO	\$2,133.40	3/23/2026 0:00	Meetings/Trav/Tuition Staff Dev
58334	JOHN PETERSON	\$295.00	3/23/2026 0:00	Class of 2026- Expense
58335	KEMPS LLC	\$359.50	3/23/2026 0:00	Milk
58336	KEMPS LLC	\$378.45	3/23/2026 0:00	Milk
58337	L & M SUPPLY INC	\$257.01	3/23/2026 0:00	Supplies-Operations & Maint
58338	LAKE SUPERIOR COLLEGE	\$12,772.25	3/23/2026 0:00	Pay For Edu Pur MN S
58339	LOCKSMITH SERVICES	\$273.20	3/23/2026 0:00	Supplies-Operations & Maint
58340	LUKE WARGIN	\$160.77	3/23/2026 0:00	BBB Playoff Travel
58341	MINNESOTA POWER	\$8,211.50	3/23/2026 0:00	Electricity
58342	MN ENERGY RESOURCES	\$680.03	3/23/2026 0:00	Fuel For Bldgs
58343	MN ENERGY RESOURCES	\$471.84	3/23/2026 0:00	Fuel For Bldgs
58344	MN PEIP	\$40,043.76	3/23/2026 0:00	Health Insurance
58345	MSBA	\$190.00	3/23/2026 0:00	Travel-Admin Staff Dev
58346	MSBA	\$210.00	3/23/2026 0:00	Travel-Admin Staff Dev
58347	NATL INSURANCE SVCS OF WI	\$825.60	3/23/2026 0:00	Life Insurance
58348	NATL INSURANCE SVCS OF WI	\$1,410.78	3/23/2026 0:00	LTD Insurance
58349	NORTHEAST SERVICE CO-OP	\$1,245.00	3/23/2026 0:00	Entry Fees/Knowledge Bowl
58350	PAN-O-GOLD BAKING	\$296.00	3/23/2026 0:00	Food-Lunch
58351	PER MAR SECURITY SERVICES	\$21.62	3/23/2026 0:00	Security System Fees
58352	PITNEY BOWES GLOBAL	\$112.87	3/23/2026 0:00	General Supplies-HS
58353	SAM'S CLUB / SYNCHRONY BANK	\$78.87	3/23/2026 0:00	Supplies
58354	SHERALEE FOSSEN	\$95.99	3/23/2026 0:00	Travel-ECSE
58355	SHIRLEY VAN GUILDER	\$120.00	3/23/2026 0:00	Father/Daughter Ball Gen Suppl
58356	SKUTEVIKS FLORAL	\$102.00	3/23/2026 0:00	Boys BB - Expense
58357	UNITED TRUCK BODY CO INC	\$185.64	3/23/2026 0:00	Repairs & Maint Serv
58358	US BANK EQUIPMENT FINANCE	\$532.00	3/23/2026 0:00	Lease Principal
58359	WHIMSY - WONDER FACEPAINT	\$150.00	3/23/2026 0:00	Father/Daughter Ball Gen Suppl
58360	COOPERATIVE PURCH CONNECTION	\$1,458.40	3/30/2026 0:00	Copier Paper - Pallet
58361	EDUCATORS BENEFIT CONSUKL	\$74.00	3/30/2026 0:00	Consulting Fees/Serv-Bus Office
58362	FRANK SCHILL	\$7,083.33	3/30/2026 0:00	Supt - Consulting Fees/Serv
58363	INTEGRATED FOOD SERVICE	\$581.71	3/30/2026 0:00	Food
58364	JOSIAH DAVEY	\$26.18	3/30/2026 0:00	Supplies-Operations & Maint
58365	NORTHEAST SERVICE CO-OP	\$950.00	3/30/2026 0:00	Prof & Tech Svcs-ENVIR MGMT
58366	TASC	\$64.16	3/30/2026 0:00	Consulting Fees/Serv-Admin

TOTAL	\$159,257.18
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WRENSHALL PUBLIC SCHOOL DISTRICT



Dr. Frank Schill, Superintendent
Michelle Blanchard, Principal

April 27, 2026

Consent Agenda

- *Any Director may request to remove any item from this consent agenda and place it on the regular meeting agenda for individual consideration.*

Appointments:

1. Riley Harvey, Wrens Club Adult Aide, effective 6/1/2026.
2. Tatum Swanson, Substitute Nurse, effective 4/17/2026

Changes of Assignment:

At-Will Agreements:

Leaves of Absence:

- Madeline Jensen, Special Education Teacher, Family and Medical Leave (FMLA) and Minnesota Paid Leave, effective 4/6/2026-5/15/2026.
- Sheralee Fossen, Two year Leave of Absence for the 2026-2027 and 2027-2028 school years.
- Delaney Knudson, Family and Medical Leave (FMLA) and Minnesota Paid Leave, effective 9/1/2026-11/30/2026.

Terminations:

- Ellisyne Roettger, Wrens Club Student Aide, effective 3/17/2026.

Resignations:

- Danielle Arneson, School Nurse, effective 4/20/2026.

WRENSHALL PUBLIC SCHOOL DISTRICT



Dr. Frank Schill, Superintendent
Michelle Blanchard, Principal

Principal Report April 27th 2025

☐ **Safety**

Fire Drill- 4/ 5 completed

Lockdown scheduled - 3/5 completed

Tornado Drill 0/1 needs to be completed

☐ **Instruction**

MCA testing will be complete by the end of the month with makeup days scheduled the first week of May.

☐ **Student Support**

Open House: Our building had 11 families come through

South Terrace was well attended

South Terrace hosting elementary Raptor Rally on the 30th for K-4th grade

☐ **Highlights**

Congratulations:

To our Knowledge Bowl team for ending up in 13th place at the State meet

To our newest NHS members: Molli Williams, Juliaunna Johnson and Vera Brown

Many end of year activities and field trips taking place:

Field trips:

6th grade: May 6th-8th-Osprey Wilds Environmental Center

4th grade: May 19 from 8:45-2:30-Bong Museum and Incline Station

3rd grade: May 22 from 9:20-2:40-Aquarium

2nd grade: April 27 Duluth Playhouse & May 7th Jay Cooke

1st grade (Cass): April 27th, Duluth Playhouse and readers theater show May 20th

1st grade (Olesen): April 27th, Duluth Playhouse and reading celebration May 22nd

Kindergarten: K/3/4 Nature Day: Possibly May 26th

Activities:

Bike and Roll- May 6th

Photojournalism: April 2nd, Premiere Theatres (Class Project)

Teacher and Staff Appreciation week May 4th-May 8th

NED Show- (K-5) May 8th @1:00

Spring Play Presents: *Little Shop of Horrors*, May 14-16

NHS Spring Blood Drive: May 6th

NED SHOW for Elementary (K-5) May 8th /1:00 p.m.

Mental Health Awareness Week May 11th - 15th Mr. Ricker is organizing this

Spring concert/Art Show: May 14th (afternoon)

Elementary Track and Field: May 15th (rain date May 18th)

Carlton/Wrenshall Prom May 16th at the Gitchi Gammi Club

Community Spring Concert May 20th Historic Scott House (James Sheetz)

Senior Class Honor Banquet May 22nd @5:00

Kindergarten Graduation: May 27th @ 1:00

Class of 2026 Graduation: May 29th @ 4:00

Dear Wrenshall School Board,

After interviewing Riley Harvey with Frank Schill and Shirley VanGuilder, I would like to recommend offering her employment for the summer program. Riley has previously worked here and is currently an Elementary Education major seeking additional experience in the field.

If approved, Riley would be employed from June through August, working a shift from 7:30 a.m. to 3:30 p.m. There is also the potential for her to return for future summers as her schedule allows.

Given her familiarity with our program and her continued pursuit of education in this area, I believe she would be a great addition to our summer staff.

Thank you for your consideration.

Blythe Bartl

Wrens Club

0100 WRENSHALL District

207 PIONEER DRIVE, WRENSHALL, MN 55797-0068
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Student Enrollment Summary Report

Effective Date: 04/27/2026 Enrollment Types: P, S, N

Total Race/Ethnicities: 4 of 7 Total Schools: 2

Race/Ethnicity Source: Federal Male/Female/Total: 160/166/326

Student Population by Race/Ethnicity and Grade Level (Male/Female/Total)**Wrenshall Elementary**

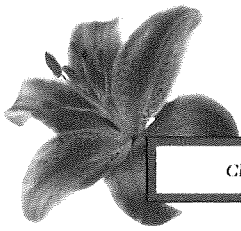
Grade	1:Hispanic/Latino	2:American Indian or Alaska Native	3:Asian	4:Black or African American	5:Native Hawaiian or Other Pacific Islander	6:White	7:Two or more races	Total
01	3/2/5	1/0/1	-	-	-	9/13/22	0/1/1	13/16/29
02	1/0/1	1/0/1	-	-	-	8/10/18	1/2/3	11/12/23
03	1/0/1	-	-	-	-	15/11/26	0/2/2	16/13/29
04	-	1/0/1	-	-	-	5/9/14	2/4/6	8/13/21
05	-	0/1/1	-	-	-	13/10/23	0/1/1	13/12/25
06	0/1/1	1/0/1	-	-	-	7/10/17	1/1/2	9/12/21
EC	-	-	-	-	-	8/3/11	-	8/3/11
KA	-	-	-	-	-	7/12/19	-	7/12/19
All Grades	5/3/8	4/1/5	-	-	-	72/78/150	4/11/15	85/93/178

Wrenshall High School

Grade	1:Hispanic/Latino	2:American Indian or Alaska Native	3:Asian	4:Black or African American	5:Native Hawaiian or Other Pacific Islander	6:White	7:Two or more races	Total
07	-	0/1/1	-	-	-	9/12/21	1/2/3	10/15/25
08	-	1/0/1	-	-	-	11/9/20	0/1/1	12/10/22
09	0/1/1	0/1/1	-	-	-	11/11/22	1/4/5	12/17/29
10	-	-	-	-	-	12/6/18	0/1/1	12/7/19
11	1/0/1	-	-	-	-	14/9/23	0/2/2	15/11/26
12	1/1/2	1/0/1	-	-	-	10/12/22	2/0/2	14/13/27
All Grades	2/2/4	2/2/4	-	-	-	67/59/126	4/10/14	75/73/148

Student Population Excluding White not of Hispanic Origin

School	Total	Percentage
Wrenshall Elementary	28	15.73%
Wrenshall High School	22	14.86%
Total	50	15.34%



April 23rd, 2026

Mrs. Trish Swanson, Graduation Coordinator

Administration: Mr. Ricker, Principal Blanchard, Dr. Schill

Wrenshall ISD #100 Board of Education

207 Pioneer Drive

Wrenshall, MN 55797

Dear Mrs. Swanson, Administration, and School Board Members,

Wrenshall High School's Class of 2026 is writing to inform you of our selection of school board members to participate in our graduation ceremony. There is historical precedence of WHS graduating classes making this choice for themselves. As you know, graduation is a very special occasion to be celebrated with our families, friends, and the staff we know and trust; those who have helped us get to this milestone. It is not our wish to offend anyone, but we do not know half of the school board members. We would like to choose individuals who have been directly involved in our education. As such, we have chosen board members Erin Riley and Ben Johnson to present us with our diplomas and flip our tassels. Mrs. Riley saw us through our elementary years as a frequent classroom volunteer and Mr. Johnson has been a steadfast substitute teacher for us during our high school years. In addition, both are frequently at the school supporting us. Thus, we have had the opportunity to truly get to know them. Should either Mrs. Riley or Mr. Johnson be unavailable, the Class of 2026 will select an alternate staff member directly involved in our education to fill these roles of honor for us at our graduation ceremony on May 29th.

Sincerely,

Wrenshall High School Class of 2026

August 10

[Handwritten signatures and names of the Class of 2026 members]

Erin Riley
Ben Johnson
Jordan Padilla
Ashley Shih
Daniel Riley
B. Johnson
Trish Swanson
Allie Parkes
Mia Ringer
Cassidy Anderson
Sophie

Policy Review Cycle 12.8.2025

101 LEGAL STATUS OF THE SCHOOL DISTRICT - The power to provide for public education is a state function vested in the state legislature and delegated to local school districts. The purpose of this policy is to clarify the legal status of the school district.

101.1 NAME OF THE SCHOOL DISTRICT - The purpose of this policy is to clarify the name of the school district. The name of the school district shall be Wrenshall School. In official communications and on school district ballots, the school district shall be referred to as Independent School District No. 100 Wrenshall,

102 EQUAL EDUCATIONAL OPPORTUNITY - The purpose of this policy is to ensure that equal educational opportunity is provided for all students of the school district. The school district prohibits harassment and discrimination of any individual based on any of the protected classifications listed above.

103 COMPLAINTS – STUDENTS, EMPLOYEES, PARENTS, OTHER PERSONS - The purpose of this policy is to provide a procedure that may be used.

104 SCHOOL DISTRICT MISSION STATEMENT - The purpose of this policy is to establish a clear statement of the purpose for which the school district exists.

- Mission Statement: A small school where WE cultivate big futures.
- Vision Statement: Celebrating and investing in each student to lay the foundation for limitless opportunities.

201 LEGAL STATUS OF THE SCHOOL BOARD - The purpose of this policy is to define the authority, duties, and powers of the school board in carrying out its mission.

202 SCHOOL BOARD OFFICERS - The purpose of this policy is to delineate those responsibilities of school board officers.

203 OPERATION OF THE SCHOOL BOARD – GOVERNING RULES - Rules of order for school board meetings shall be as follows:

- Minnesota statutes where specified;
- Specific rules of order as provided by the school board consistent with Minnesota statutes; and
- Robert's Rules of Order (latest edition) where not inconsistent with A. and B., above.

203.1 SCHOOL BOARD PROCEDURES; RULES OF ORDER - The purpose of this policy is to provide specific rules of order to conduct meetings of the school board.

203.2 ORDER OF THE REGULAR SCHOOL BOARD MEETING - The purpose of this policy is to ensure consistency in the order of business at regular school board meetings.

203.5 SCHOOL BOARD MEETING AGENDA - The purpose of this policy is to provide procedures for the preparation of the school board meeting agenda to ensure that the school board can accomplish its business as efficiently and expeditiously as possible.

203.6 CONSENT AGENDAS - In order for a more efficient administration of school board meetings, the school board may elect to use a consent agenda for the passage of noncontroversial items or items of a similar nature.

204 SCHOOL BOARD MEETING MINUTES - The purpose of this policy is to establish procedures relating to the maintenance of records of the school board and the publication of its official proceedings.

205 OPEN MEETINGS AND CLOSED MEETINGS - The purpose of this policy is to provide guidelines to assure the rights of the public to be present at school board meetings, while also protecting an individual's rights to privacy under law, and to close meetings when the public interest so requires as recognized by law.

206 PUBLIC PARTICIPATION IN SCHOOL BOARD MEETINGS/COMPLAINTS ABOUT PERSONS AT SCHOOL BOARD MEETINGS AND DATA PRIVACY CONSIDERATIONS - The purpose of this policy is to provide procedures to assure open and orderly public discussion as well as to protect the due process and privacy rights of individuals under the law.

207 PUBLIC HEARINGS - For the school board to efficiently receive public input on matters properly before the school board, the school board establishes the procedures set forth in this policy are established.

208 DEVELOPMENT, ADOPTION, AND IMPLEMENTATION OF POLICIES - The purpose of this policy is to emphasize the importance of the policy-making role of the school board and provide the means for it to be an ongoing effort.

209 CODE OF ETHICS - The purpose of this policy is to assist the individual school board member in understanding his or her role as part of a school board and in recognizing the contribution that each member must make to develop an effective and responsible school board.

210 CONFLICT OF INTEREST – SCHOOL BOARD MEMBERS - The purpose of this policy is to observe state statutes regarding conflicts of interest and to engage in school district business activities in a fashion designed to avoid any conflict of interest or the appearance of impropriety.

211 CRIMINAL OR CIVIL ACTION AGAINST SCHOOL DISTRICT, SCHOOL BOARD MEMBER, EMPLOYEE, OR STUDENT - The purpose of this policy is to provide guidance about the school district's position, rights, and responsibilities when a civil or criminal action is pending against the school district, or a school board member, school district employee, or student.

212 SCHOOL BOARD MEMBER DEVELOPMENT – The purpose of this policy is to encourage the members of the school board to participate in professional development activities designed for them so that they may perform their responsibilities.

213 SCHOOL BOARD COMMITTEES - The purpose of this policy is to provide for the structure and the operation of committees or subcommittees of the school board.

213A SCHOOL BOARD COMMITTEES – Update ---

214 OUT-OF-STATE TRAVEL BY SCHOOL BOARD MEMBERS - The purpose of this policy is to control out-of-state travel by school board members as required by law.

301 SCHOOL DISTRICT ADMINISTRATION - The purpose of this policy is to clarify the role of the school district administration and its relationship with the school board.

302 SUPERINTENDENT - The purpose of this policy is to recognize the importance of the role of the superintendent and the overall responsibility of that position within the school district.

303 SUPERINTENDENT SELECTION - The purpose of this policy is to convey to the school community that the authority to select and employ a superintendent is vested in the school board.

304 SUPERINTENDENT CONTRACT, DUTIES, AND EVALUATION - The purpose of this policy is to provide for the use of an employment contract with the superintendent, a position description, and the use of an approved instrument to evaluate performance.

305 POLICY IMPLEMENTATION - The purpose of this policy is to clarify the responsibility of the school administration for implementation of school district policy.

306 ADMINISTRATOR CODE OF ETHICS - The purpose of this policy is to establish the requirements of the school board that school administrators adhere to the standards of ethics and professional conduct in this policy and Minnesota law.

401 EQUAL EMPLOYMENT OPPORTUNITY - The purpose of this policy is to provide equal employment opportunity for all applicants for school district employment and for all school district employees.

402 DISABILITY NONDISCRIMINATION POLICY - The purpose of this policy is to provide a fair employment setting for all persons and to comply with state and federal law.

403 DISCIPLINE, SUSPENSION, AND DISMISSAL OF SCHOOL DISTRICT EMPLOYEES - The purpose of this policy is to achieve effective operation of the school district's programs through the cooperation of all employees under a system of policies and rules applied fairly and uniformly.

404 EMPLOYMENT BACKGROUND CHECKS - The purpose of this policy is to maintain a safe and healthful environment in the school district in order to promote the physical, social, and psychological well-being of its students. To that end, the school district will seek a criminal history background check for applicants who receive an offer of employment with the school district and on all individuals, except enrolled student volunteers.

405 VETERAN'S PREFERENCE - The purpose of this policy is to comply with the Minnesota Veterans Preference Act (VPA) which provides preference points for veterans applying for employment with political subdivisions, including school districts, as well as additional rights for veterans in the discharge process.

406 PUBLIC AND PRIVATE PERSONNEL DATA - The purpose of this policy is to provide guidance to school district employees as to the data the school district collects and maintains regarding its employees, volunteers, independent contractors, and applicants ("personnel").

407 EMPLOYEE RIGHT TO KNOW – EXPOSURE TO HAZARDOUS SUBSTANCES - The purpose of this policy is to provide school district employees a place of employment and conditions of employment free from recognized hazards that are likely to cause death or serious injury or harm.

408 SUBPOENA OF A SCHOOL DISTRICT EMPLOYEE - The purpose of this policy is to protect the privacy rights of school district employees and students under both state and federal law when requested to testify or provide educational records for a judicial or administrative proceeding.

409 EMPLOYEE PUBLICATIONS, INSTRUCTIONAL MATERIALS, INVENTIONS, AND CREATIONS - The purpose of this policy is to identify and reserve the proprietary rights of the school district to certain publications, instructional materials, inventions, and

creations which employees may develop or create, or assist in developing or creating, while employed by the school district.

410 FAMILY AND MEDICAL LEAVE POLICY - The purpose of this policy is to provide for family and medical leave to school district employees in accordance with the Family and Medical Leave Act of 1993 (FMLA) and also with parenting leave under state law.

412 EXPENSE REIMBURSEMENT - The purpose of this policy is to identify school district business expenses that involve initial payment by an employee and qualify for reimbursement from the school district, and to specify the manner by which the employee seeks reimbursement.

413 HARASSMENT AND VIOLENCE - The purpose of this policy is to maintain a learning and working environment free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability (Protected Class).

414 MANDATED REPORTING OF CHILD NEGLECT OR PHYSICAL OR SEXUAL ABUSE - The purpose of this policy is to make clear the statutory requirements of school personnel to report suspected child neglect or physical or sexual abuse.

415 MANDATED REPORTING OF MALTREATMENT OF VULNERABLE ADULTS - The purpose of this policy is to make clear the statutory requirements of school personnel to report suspected maltreatment of vulnerable adults.

416 DRUG, ALCOHOL, AND CANNABIS TESTING - The school board believes that a work environment free of drug, alcohol, and cannabis use will be not only safer, healthier, and more productive but also more conducive to effective learning. To provide such an environment, the purpose of this policy is to provide authority so that the school board may require all employees and/or job applicants to submit to drug, alcohol, and cannabis testing in accordance with the provisions of this policy and as provided in federal law and Minnesota Statutes, sections 181.950-181.957.

417 CHEMICAL USE AND ABUSE - The purpose of this policy is to assist the school district in its goal to prevent chemical use and abuse by providing procedures for education and intervention.

418 DRUG-FREE WORKPLACE/DRUG-FREE SCHOOL - The purpose of this policy is to maintain a safe and healthful environment for employees and students by prohibiting the use of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, and controlled substances without a physician's prescription.

419 TOBACCO-FREE ENVIRONMENT; POSSESSION AND USE OF TOBACCO, TOBACCORELATED DEVICES, AND ELECTRONIC DELIVERY DEVICES; VAPING

AWARENESS AND PREVENTION INSTRUCTION - The purpose of this policy is to maintain a learning and working environment that is tobacco free.

419.1 SMUDGING - It is the purpose of this policy to establish a standard for smudging ceremonies to be followed in the Wrenshall Public School District. This policy allows for students, staff, elders, and cultural teachers who identify as members of an American Indian Tribe to conduct individual or group smudging.

420 STUDENTS AND EMPLOYEES WITH SEXUALLY TRANSMITTED INFECTIONS AND DISEASES AND - Public concern that students and staff of the school district be able to attend the schools of the district without becoming infected with serious communicable or infectious diseases, including, but not limited to, Human Immunodeficiency Virus (HIV), Acquired Immunodeficiency Syndrome (AIDS), Hepatitis B, and Tuberculosis, requires that the school board adopt measures effectively responding to health concerns while respecting the rights of all students, employees, and contractors, including those who are so infected. The purpose of this policy is to adopt such measures.

421 GIFTS TO EMPLOYEES AND SCHOOL BOARD MEMBERS - The purpose of this policy is to avoid the appearance of impropriety or the appearance of a conflict of interest with respect to gifts given to school district employees and school board members.

422 POLICIES INCORPORATED BY REFERENCE - Certain policies as contained in this policy reference manual are applicable to employees as well as to students. To avoid undue duplication, the school district provides notice by this section of the application and incorporation by reference of the following policies that also apply to employees:

423 EMPLOYEE-STUDENT RELATIONSHIPS - The school district is committed to an educational environment in which all students are treated with respect and dignity. Every school district employee is to provide students with appropriate guidance, understanding, and direction while maintaining a standard of professionalism and acting within accepted standards of conduct.

424 LICENSE STATUS - The purpose of this policy is to ensure that qualified teachers are employed by the school district and to fulfill its duty to ascertain the licensure status of its teachers.

425 STAFF DEVELOPMENT AND MENTORING - The purpose of this policy is to establish a staff development program and structure to carry out planning and reporting on staff development that supports improved student learning.

427 WORKLOAD LIMITS FOR CERTAIN SPECIAL EDUCATION TEACHERS - The purpose of this policy is to establish general parameters for determining the workload limits of special education staff who provide services to children with disabilities receiving direct special education services 60 percent or less of the instructional day.

February 23, 2026 Meeting

501 SCHOOL WEAPONS POLICY - The purpose of this policy is to assure a safe school environment for students, staff and the public.

502 SEARCH OF STUDENT LOCKERS, DESKS, PERSONAL POSSESSIONS, AND STUDENT'S PERSON - The purpose of this policy is to provide for a safe and healthful educational environment by enforcing the school district's policies against contraband.

503 STUDENT ATTENDANCE - The purpose of this policy is to encourage regular school attendance. It is intended to be positive and not punitive. B. This policy also recognizes that class attendance is a joint responsibility to be shared by the student, parent or guardian, teacher, and administrators. This policy will assist students in attending class.

504 STUDENT DRESS AND APPEARANCE - The purpose of this policy is to enhance the education of students by establishing expectations that support educational goals. Students and their families have the primary and joint responsibility for student clothing and appearance. Teachers and other district staff should exemplify and reinforce student clothing and appearance standards and help students develop an understanding of appropriate appearance in the school environment.

505 DISTRIBUTION OF NONSCHOOL-SPONSORED MATERIALS ON SCHOOL PREMISES BY STUDENTS AND EMPLOYEES - The purpose of this policy is to protect the exercise of students' and employees' free speech rights, taking into consideration the educational objectives and responsibilities of the school district.

506 STUDENT DISCIPLINE - The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that there is no interference with the educational process. The school district will take appropriate disciplinary.

507 CORPORAL PUNISHMENT AND PRONE RESTRAINT - The purpose of this policy is to describe limitations on the use of corporal punishment and prone restraint upon a student.

508 EXTENDED SCHOOL YEAR FOR CERTAIN STUDENTS WITH INDIVIDUALIZED EDUCATION PROGRAMS - The purpose of this policy is to ensure that the school district complies with the overall requirements of law as mandated for certain students

subject to individualized education programs (IEPs) when necessary to provide a free appropriate public education (FAPE).

509 ENROLLMENT OF NONRESIDENT STUDENTS - The school district desires to participate in the Enrollment Options Program (Open Enrollment) established by Minnesota Statutes, section 124D.03. The purpose of this policy is to set forth the application and exclusion procedures used by the school district in making said determination.

510 SCHOOL ACTIVITIES - The purpose of this policy is to impart to students, employees, and the community the school district's policy related to the student activity program.

511 STUDENT FUNDRAISING - The purpose of this policy is to address student fundraising efforts.

512 SCHOOL-SPONSORED STUDENT PUBLICATIONS AND ACTIVITIES - The purpose of this policy is to protect students' rights to free speech in production of school-sponsored media and activities while at the same time balancing the school district's role in supervising student publications and the operation of public schools.

513 STUDENT PROMOTION, RETENTION, AND PROGRAM DESIGN - The purpose of this policy is to provide guidance to professional staff, parents, and students regarding student promotion, retention, and program design.

514 BULLYING PROHIBITION POLICY - The purpose of this policy is to assist the school district in its goal of preventing and responding to acts of bullying, intimidation, violence, reprisal, retaliation, and other similar disruptive and detrimental behavior.

515 PROTECTION AND PRIVACY OF PUPIL RECORDS - The school district recognizes its responsibility in regard to the collection, maintenance, and dissemination of pupil records and the protection of the privacy rights of students as provided in federal law and state statutes.

516 STUDENT MEDICATION AND TELEHEALTH - The purpose of this policy is to set forth the provisions that must be followed when administering nonemergency prescription medication to students at school.

517 STUDENT RECRUITING - The purpose of this policy is to prevent school district employees from exerting undue influence for purposes of securing or retaining the attendance of a student in a school.

518 DNR-DNI ORDERS - The purpose of this policy is to provide guidance to school district staff and parents or guardians in these situations.

519 INTERVIEWS OF STUDENTS BY OUTSIDE AGENCIES - The purpose of this policy is to establish the procedures for access to students by authorized individuals during the school day.

520 STUDENT SURVEYS - The purpose of this policy is to establish the parameters of information that may be sought in student surveys.

521 STUDENT DISABILITY NONDISCRIMINATION - The purpose of this policy is to protect students with disabilities from discrimination on the basis of disability and to identify and evaluate learners who, within the intent of Section 504 of the Rehabilitation Act of 1973 (Section 504), need services, accommodations, or programs in order that such learners may receive a free appropriate public education.

522 TITLE IX SEX NONDISCRIMINATION POLICY, GRIEVANCE PROCEDURE AND PROCESS - The school district is committed to maintaining an education and work environment that is free from discrimination based on sex, including sexual harassment.

523 POLICIES INCORPORATED BY REFERENCE - Certain policies as contained in the school district's policies are applicable to students as well as to employees. To avoid undue duplication, the school district provides notice by this section of the application and incorporation by reference of the following policies that also apply to students.

524 INTERNET, TECHNOLOGY, AND CELL PHONE ACCEPTABLE USE AND SAFETY POLICY - 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.

525 VIOLENCE PREVENTION [APPLICABLE TO STUDENTS AND STAFF] - The purpose of this policy is to recognize that violence has increased and to identify measures that the school district will take in an attempt to maintain a learning and working environment that is free from violent and disruptive behavior.

526 HAZING PROHIBITION - The purpose of this policy is to maintain a safe learning environment for students and staff that is free from hazing. Hazing activities of any type are inconsistent with the educational goals of the school district and are prohibited at all times.

527 STUDENT USE AND PARKING OF MOTOR VEHICLES; PATROLS, INSPECTIONS, AND SEARCHES - The purpose of this policy is to provide guidelines for use and parking of motor vehicles by students in school district locations, to maintain order and discipline in the schools, and to protect the health, safety, and welfare of students and school personnel.

528 STUDENT PARENTAL, FAMILY, AND MARITAL STATUS NONDISCRIMINATION

- The purpose of this school district policy is to provide equal educational opportunity for all students and to prohibit discrimination on the grounds of sex, parental, family, or marital status.

529 STAFF NOTIFICATION OF VIOLENT BEHAVIOR BY STUDENTS - The purpose of this policy is to address the circumstances in which data should be provided to classroom teachers and other school staff members about students with a history of violent behavior and to establish a procedure for notifying staff regarding the placement of students with a history of violent behavior.

530 IMMUNIZATION REQUIREMENTS - The purpose of this policy is to require that all students receive the proper immunizations as mandated by law to ensure the health and safety of all students.

531 THE PLEDGE OF ALLEGIANCE - The purpose of this policy is to provide for recitation of the Pledge of Allegiance and instruction in school to help further that end.

532 USE OF PEACE OFFICERS AND CRISIS TEAMS TO REMOVE STUDENTS WITH IEPs FROM SCHOOL GROUNDS - The purpose of this policy is to describe the appropriate use of peace officers and crisis teams to remove, if necessary, a student with an individualized education program (IEP) from school grounds.

533 WELLNESS - The purpose of this policy is to set forth methods that promote student wellness, prevent and reduce childhood obesity, and assure that school meals and other food and beverages sold and otherwise made available on the school campus during the school day are consistent with applicable minimum local, state, and federal standards.

534 SCHOOL MEALS POLICY - The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district's nutrition program and that school district employees, families, and students have a shared understanding of expectations regarding meal charges.

535 SERVICE ANIMALS IN SCHOOLS - The purpose of this policy is to establish parameters for the use of service animals by students, employees, and visitors within school buildings and on school grounds.

March 16, 2026 Meeting

601 SCHOOL DISTRICT CURRICULUM AND INSTRUCTION GOALS - The purpose of this policy is to establish broad curriculum parameters for the school district that encompass the Minnesota Academic Standards and federal law and are aligned with comprehensive achievement and civic readiness.

602 ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY - The purpose of this policy is to provide for a timely determination of the school calendar and school day.

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

604 INSTRUCTIONAL CURRICULUM - The purpose of this policy is to provide for the development of course offerings for students.

605 ALTERNATIVE EDUCATIONAL SERVICES - The purpose of this policy is to recognize the need for alternative educational services for some school district students.

606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS - The purpose of this policy is to provide direction for selection of textbooks and instructional materials.

606.2 WS INDEPENDENT SCHOOL DISTRICT LIBRARY MEDIA MATERIALS SELECTION POLICY – Details to Policy 606.

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

607 ORGANIZATION OF GRADE LEVELS - The purpose of this policy is to address the grade level organization of schools within the school district.

608 INSTRUCTIONAL SERVICES – SPECIAL EDUCATION - The purpose of this policy is to set forth the position of the school board on the need to provide special educational services to some students in the school district.

609 RELIGION AND RELIGIOUS AND CULTURAL OBSERVANCES - The purpose of this policy is to identify the status of religion as it pertains to the programs of the school district.

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

611 HOME SCHOOLING - The purpose of this policy is to recognize and provide guidelines in accordance with state law for parents who wish to have their children receive education in a home school that is an alternative to an accredited public or private school.

612.1 DEVELOPMENT OF PARENT AND FAMILY ENGAGEMENT POLICIES FOR TITLE I PROGRAMS - The purpose of this policy is to encourage and facilitate involvement by parents of students participating in Title I in the educational programs and experiences of students.

613 GRADUATION REQUIREMENTS - The purpose of this policy is to set forth requirements for graduation from the school district.

614 SCHOOL DISTRICT TESTING PLAN AND PROCEDURE - The purpose of this policy is to set forth the school district's testing plan and procedure.

615 TESTING ACCOMMODATIONS, MODIFICATIONS, AND EXEMPTIONS FOR IEPs, SECTION 504 PLANS, AND LEP STUDENTS - The purpose of the policy is to provide adequate opportunity for students identified as having individualized education program (IEP), Rehabilitation Act of 1973, Section 504 accommodation plan (504 plan), or English Learner (EL) needs to participate in statewide assessment systems designed to hold schools accountable for the academic performance of all students.

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

617 SCHOOL DISTRICT ENSURANCE OF PREPARATORY AND HIGH SCHOOL STANDARDS - The purpose of this policy is to ensure that all locally adopted preparatory and high school content standards of the Profile of Learning are addressed directly in both curriculum and assessment for all students, including those with special needs.

618 ASSESSMENT OF STUDENT ACHIEVEMENT - The purpose of this policy is to institute a process for the establishment and revision of assessments to measure achievement toward meeting the Minnesota Academic Standards, track academic progress over time, and provide Minnesota graduates information related to career and college readiness.

619 STAFF DEVELOPMENT FOR STANDARDS - The purpose of this policy is to establish opportunities for staff development which advance the staff's ability to work effectively with the Graduation Assessment Requirements and with students as they progress to achievement of those Graduation Assessment Requirements and meet the requirements of federal law.

620 CREDIT FOR LEARNING - This policy recognizes student achievement that occurs in postsecondary enrollment option and other advanced enrichment programs.

621 LITERACY AND THE READ ACT - This policy aligns with Minnesota law established in the Read Act and on other topics related to reading.

623 MANDATORY SUMMER SCHOOL INSTRUCTION - The purpose of this policy is to establish program parameters and student attendance guidelines and requirements

for the school district relating to the provision of mandatory summer school educational services.

624 ONLINE INSTRUCTION - The purpose of this policy is to recognize and govern online instruction options of students enrolled in the school district for purposes of compulsory attendance and address enrollment of students with an online instruction site for supplemental or full-time online learning.

April 20, 2026 Meeting

701 ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET - The purpose of this policy is to establish lines of authority and procedures for the establishment

of the school district's revenue and expenditure budgets.

701.1 MODIFICATION OF SCHOOL DISTRICT BUDGET - The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

702 ACCOUNTING - The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in guidelines adopted by the Minnesota Department of Education.

703 ANNUAL AUDIT - The purpose of this policy is to provide for an annual audit of the books and records of the school district in order to comply with law, to provide a permanent record of the financial position of the school district, and to provide guidance to the school district to correct any errors and discrepancies in its practices.

704 DEVELOPMENT AND MAINTENANCE OF AN INVENTORY OF FIXED ASSETS AND A FIXED ASSET ACCOUNTING SYSTEM - The purpose of this policy is to provide for the development and maintenance of an inventory of the fixed assets of the school district and the establishment and maintenance of a fixed asset accounting system.

705 INVESTMENTS - The purpose of this policy is to establish guidelines for the investment of school district funds.

706 ACCEPTANCE OF GIFTS - The purpose of this policy is to provide guidelines for the acceptance of gifts by the school board.

707 TRANSPORTATION OF PUBLIC SCHOOL STUDENTS - The purpose of this policy is to provide for the transportation of students consistent with the requirements of law.

708 TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS - The purpose of this policy is to address transportation rights of nonpublic school students and to provide equality of treatment in transporting such students pursuant to law.

709 STUDENT TRANSPORTATION SAFETY POLICY - The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities of school bus ridership.

710 EXTRACURRICULAR TRANSPORTATION - The purpose of this policy is to make clear to students, parents, and staff the school district's policy regarding extracurricular transportation.

711 VIDEO RECORDING ON SCHOOL BUSES - The purpose of this policy is to establish a school bus video recording system.

712 VIDEO SURVEILLANCE OTHER THAN ON BUSES - The school board recognizes the value of video/electronic surveillance systems in monitoring activity on school property in furtherance of protecting the health, welfare, and safety of students, staff, visitors, and school district property.

713 STUDENT ACTIVITY ACCOUNTING - For these reasons, the school board will assume control over and/or oversee funds for student activities as set forth in this policy.

714 FUND BALANCES - The purpose of this policy is to create new fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).

720 VENDING MACHINES - The purpose of this policy is to establish procedures to govern vending machines installed in school facilities in the school district.

721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES - The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

722 PUBLIC DATA AND DATA SUBJECT REQUESTS - The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

801 EQUAL ACCESS TO SCHOOL FACILITIES - The purpose of this policy is to implement the Equal Access Act by granting equal access to secondary school facilities

for students who wish to conduct a meeting for religious, political, or philosophical purposes during noninstructional time.

802 DISPOSITION OF OBSOLETE EQUIPMENT AND MATERIAL - The purpose of this policy is to provide guidelines for the superintendent to assist in timely disposition of obsolete equipment and material.

805 WASTE REDUCTION AND RECYCLING - The purpose of this policy is to establish a resource recovery program to promote the reduction of waste

806 CRISIS MANAGEMENT POLICY - The purpose of this Model Crisis Management Policy is to act as a guide for school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district.

807 HEALTH AND SAFETY POLICY - The purpose of this policy is to assist the school district in promoting health and safety, reducing injuries, and complying with federal, state, and local health and safety laws and regulations.

901 COMMUNITY EDUCATION - The purpose of this policy is to convey to employees and to the general public the important role of community education within the school district.

902 USE OF SCHOOL DISTRICT FACILITIES AND EQUIPMENT - The purpose of this policy is to provide guidelines for community use of school facilities and equipment.

903 VISITORS TO SCHOOL DISTRICT BUILDINGS AND SITES - The purpose of this policy is to inform the school community and the general public of the position of the school board on visitors to school buildings and other school property.

904 DISTRIBUTION OF MATERIALS ON SCHOOL DISTRICT PROPERTY BY NONSCHOOL PERSONS - The purpose of this policy is to provide for distribution of materials appropriate to the school setting by nonstaff and nonstudents on school district property ...

905 ADVERTISING - The purpose of this policy is to provide guidelines for the advertising or promoting of products or services to students and parents in the schools.

906 COMMUNITY NOTIFICATION OF PREDATORY OFFENDERS - The purpose of this policy is to assist school administrators and staff members in responding to a notification by a law enforcement agency that a convicted predatory offender is moving into the school district

907 REWARDS - The purpose of this policy is to authorize the school board to offer rewards to persons who provide accurate and reliable information leading to the conviction of a person ...



Wrenshall Public Schools

Superintendent- Frank Schill
Principal- Michelle Blanchard

April 27, 2026

I, _____, introduce the following resolution and move for its adoption:

RESOLUTION FOR ACCEPTANCE OF DONATIONS

WHEREAS the following have been generously donated:

<u>Amount/Value of Item</u>	<u>Donor</u>
- \$1,800.00 North Build Off Competition - \$1,000.00 Supporting Arts in Curriculum - \$300.00 Boys Basketball Program - \$290.00 Industrial Arts Program - \$2,577.90 Box Tops for Education	Arrowhead Builders Association Anne Dugan & Family Shawn Filipiak Duluth Fire Department March 1, 2025 – November 1, 2025

_____ duly seconded the motion for adoption of the foregoing resolution.

Voting in favor of the resolution:

THEREFORE, BE IT RESOLVED by the Wrenshall Board of Education to gratefully accept these gifts.

The foregoing resolution was approved on:

April 27, 2026

SCHOOL BOARD OF INDEPENDENT DISTRICT 100

District Clerk



Child Nutrition Programs
State Review Summary Report - Resource Management
1-3834 Wrenshall ISD #100

Program Year: 2025-2026
MDE Reviewer: Mary Peterson
SFA Representative(s): Beth Peterson, Business Manager

SFA - Level Findings & Technical Assistance

Area	Question	Finding	Required Corrective Action	Technical Assistance
Maintenance of the Nonprofit School Food Service Account	General	N/A	N/A	While the Minnesota Department of Education (MDE) provides guidance when federal regulations and Minnesota state statutes are updated, participants are responsible for staying informed. School Nutrition Program (SNP) Resource Management Reviews evaluate School Food Authorities (SFAs) based on regulations and statutes in effect during the review period, which may change over time. To ensure compliance, regularly review current regulations, technical assistance materials on the SNP MDE Resource Management webpage, MDE Nutrition Bulletin messages, and other official communications.
Maintenance of the Nonprofit School Food Service Account	705A. Does the SFA use a purchasing card (p-card) that earns rebates when paying for food service expenses?	N/A	N/A	2 CFR Part 200 - UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS § 200.406 Applicable Credits. (a) Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the Federal award as direct or indirect (F&A) costs. Examples of such transactions are: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the non-Federal entity relate to allowable costs, they must be credited to the Federal award either as a cost reduction or cash refund, as appropriate. Technical Assistance: In addition to discounts, rebates and allowances on food and supplies, the following items are considered applicable credits: Equipment Energy Rebate Many energy efficient pieces of food service equipment are eligible for a rebate from energy providers to offset the initial cost of the equipment. If the equipment is purchased using food service funds, the rebate must accrue to the food service fund. Utility Energy Rebate If the SFA allocates a portion of the building utility expense to food service, that allocation must be based on the net utility costs. P-Card Rebate If the SFA processes payment using the District's P-Card Program for any expense paid for by food service funds, the associated rebate earned must accrue to the food service fund. Insurance Recovery Any insurance recovery associated with claims associated with food service expenditures must accrue to the food service fund. This includes recoveries for equipment maintenance coverage. This list is not exhaustive but intended as a guide to illustrate that any offset to a food service expenditure must accrue to the Nonprofit School Food Service Account.
Maintenance of the Nonprofit School Food Service Account	705E. Did the SFA use Food Service Funds to pay for employees who work for Food Service and one or more other departments (multiple cost objective employees), including, but not limited to, paraprofessionals, custodial services, transport vehicle driver, principal, business manager, superintendent, payroll specialists, secretary, or other administrator?	The SFA lacked adequate documentation to support the total amount allocated using direct assignment (or chargeback method) for Clerk and Custodial positions. The State Reviewer conducted a comparison using the submitted FY25 UFARS data. This calculation compares the amount charged for Clerk and Custodial chargebacks in FY25 totaling \$12,576.96 and what the SFA could have charged using the Indirect Cost Rate Method. This comparison is performed to ease the financial impact for the SFA when complying with this finding. The result of this cost comparison is a variance of \$8,853.41	Provide the posted journal entry demonstrating that \$8,853.41 has been restored to the 02 Fund. The entry should be recorded in the current year and allocated to Source Code 649.	All allowable costs, no matter how seemingly appropriate for the School Food Service program, may be charged to the Nonprofit School Food Service Account only with appropriate documentation to substantiate the charge. See the Classification and Allocation of Costs to the Nonprofit School Food Service Account document located on the MDE website: https://education.mn.gov/MDE/dse/FNS/SNP/mgmt/ , and the attached resource: 1-3834 Wrenshall ISD #100 - SY25-26 FY25 - Chargeback Indirect Cost Comparison.
Nonprogram Food Revenue	706. Did the SFA operate the Child and Adult Care Food Program (CACFP)? If yes, how much do you charge per meal?	The SFA did not generate sufficient revenue to fully cover the cost of the CACFP meals in SY24-25. As a result, school nutrition program meal reimbursements and other school nutrition program revenue were used to subsidize the cost of CACFP meals, which is unallowable under 7 CFR 210.14(a). The State Reviewer applied the calculation for Revenue Recognition When Operating the CACFP Serving Childcare Centers to determine the amount of additional revenue that must be allocated to the 02 Fund. The CACFP CLICS Claim Summary for the SY24-25 timeframe and SY24-25 adult meal prices of \$2.40 for breakfast and \$5.00 for lunch were used. The results demonstrate that \$1,632.72 of additional revenue is required to be restored to Fund 02.	Provide the posted journal entry demonstrating that \$1,632.72 has been restored to the 02 Fund. The entry should be recorded in the current year and allocated to Source Code 649.	Refer to the Nutrition Program Bulletin – Week of October 20, 2025: https://content.govdelivery.com/accounts/MNMDE/bulletins/3f806ec , and 7 CFR 210.14, Memo SP 13-2014, and 2 CFR 200.403. All CACFP reimbursement, cash in lieu, and revenue from child care was coded to Source 477. Recommend to consider separating revenue sources further to align more with UFARS requirements (i.e. Source 477 for cash in lieu and child care revenue to Source 608).

	Total Number of Meals	Meal Price	Required Revenue	Reimbursement Received in Fund 02	Revenue Received in Fund 02	Additional Revenue to Accrue to Fund 02
Breakfast	285	\$ 2.40	\$ 684.00			
Lunch	504	\$ 5.00	\$ 2,520.00			
Total			\$ 3,204.00	\$ 1,333.68	\$ 237.60	\$ 1,632.72



Child Nutrition Programs
State Review Summary Report - Resource Management
1-3834 Wrenshall ISD #100

Nonprogram Food Revenue	709. Did the SFA sell any of the following non-program foods in SY24-25 utilizing funds from the Nonprofit School Food Service Account? Non-program foods are foods and beverages purchased using nonprofit school food service account (NSFSA) funds that are not part of a reimbursable meal or snack. Check all that apply:	N/A	N/A	If the SFA is considering catering in the future, please refer to the following key details to consider: 1. Review Regulations: The SFA should review 7 CFR 210.14(f) and Memo SP 13-2014 to understand requirements for providing goods and services. 2. Full Reimbursement: If the school food service provides goods and/or services to student organizations, school programs, or outside groups (such as daycare meals), it must, at a minimum, receive full reimbursement for all costs, including labor. 3. Prohibition on Individual Sales: Sales to individuals are strictly unallowable. 4. Expense and Revenue Recording: Whenever possible, expenses should be recorded using Finance Code 707 with the appropriate object code and revenue should be recorded using Finance Code 707 with Source Code 608. 5. Establish Agreements: A best practice is to establish an agreement that outlines costs and other terms and conditions. For more details, see the Ensuring Financial Compliance for Nonprogram Foods resource located on the MDE website: https://education.mn.gov/MDE/dse/FNS/SNP/mgmt/
Nonprogram Food Revenue	711a. In SY25-26 (current year), do you serve second breakfast and second lunch?	N/A	N/A	Second meals are composed of the same meal components as what is available in the reimbursable meal. If a student already selected a reimbursable meal, the second meal is considered a nonprogram food. In the 2025 Legislative session, State Statutes 124D.111 Subd 6 and 124D.111 Subd 5 were added. These subdivisions require schools to allow all students of any grade to purchase a second breakfast or a second lunch at the nonprogram price. This requirement began July 1st, 2025 and is required for SY25-26 for all SFAs. Additionally, proper pricing of nonprogram foods is essential to ensuring the health and integrity of the NSFSA. Second meals, per MN statute 124D.111, must be priced at the adult meal rate – for SY25-26, that is \$2.50 for breakfast and \$5.05 for lunch.



Resource Management Review Corrective Action Response Template

Overview

A written corrective action response is required when your School Food Authority (SFA) receives finding(s) of non-compliance with USDA Child Nutrition Programs. Utilize this form to document your corrective action response.

A corrective action response describes the action(s) taken to correct each finding, the person or position responsible, and the plan for maintaining the correction, including the implementation date. Submit the completed document along with requested supporting documentation via email to the resource management reviewer by the deadline. When the corrective action response is received at MDE, the financial review specialist will evaluate the response to ensure that it is complete. If the corrective action response is inadequate, the reviewer will contact you so you have an opportunity to modify the corrective actions. Each finding must be adequately addressed. If your corrective action plan is adequate, a closeout letter that finalizes the review process will be sent.

Use the following format to describe the corrective action(s) you have taken or plan to take regarding each finding:

- **Action Taken:** List the action taken to correct the finding, including all processes/procedures.
- **Who:** Identify who is involved in correcting the finding and maintaining the corrective action.
- **When:** Provide the dates(s) when corrective action was or will be implemented.
- **Supporting Documentation:** If required, include documents that validate the corrective action.
- **RM Reviewer Response:** state agency use only.

Corrective Action Response

Sponsor Name/ID: 100003834 Wrenshall ISD #100

Date: 4/9/2026

Sponsor Representative(s): Beth Peterson, Business Manager

Contact Phone: 218-384-4274

Finding	Action Taken and Plan to Maintain/Who	When	Supporting Documents	RM Reviewer Response (MDE use only)
705E. The SFA lacked adequate documentation to support the total amount allocated using direct assignment (or chargeback method) for Clerk and Custodial positions. The State Reviewer conducted a comparison using the submitted FY25 UFARS data. This calculation compares the amount charged for Clerk and Custodial chargebacks in FY25 totaling \$12,576.96 and what the SFA could have charged using the Indirect Cost Rate Method. This comparison is performed to ease the financial impact for the SFA when complying with this finding. The result of this cost comparison is a variance of \$8,853.41				
706. The SFA did not generate sufficient revenue to fully cover the cost of the CACFP meals in SY24-25. As a result, school nutrition program meal reimbursements and other school nutrition program revenue were used to subsidize the cost of CACFP meals, which is unallowable under 7 CFR 210.14(a). The State Reviewer applied the calculation for Revenue Recognition When Operating the CACFP Serving Childcare Centers to determine the amount of additional revenue that must be allocated to the 02 Fund. The CACFP CLICS Claim Summary for the SY24-25 timeframe and SY24-25				

Finding	Action Taken and Plan to Maintain/Who	When	Supporting Documents	RM Reviewer Response <i>(MDE use only)</i>
adult meal prices of \$2.40 for breakfast and \$5.00 for lunch were used. The results demonstrate that \$1,632.72 of additional revenue is required to be restored to Fund 02.				

1-3834 Wrenshall ISD #100

Resource Management Review Report - FY25 Chargeback Compliance

The following information applies to finding 705E in the Resource Management Administrative Review Report. Note that, during School Nutrition Program (SNP) Resource Management reviews, School Food Authorities (SFAs) are evaluated based on the regulations in effect during the period under review. Federal and state regulations and the related guidance, including technical assistance provided in review reports may change over time. SFAs are encouraged to regularly review current regulations, the technical assistance materials available on the SNP MDE Resource Management webpage, MDE Nutrition Bulletin messages, and other official communications to stay up to date with current requirements.

During FY25, the SFA charged the following shared costs to the Food Service Fund (Fund 02):

2024-25 Chargebacks	Amount	Basis of Chargeback
Clerk	\$576.96	Estimated 24 hours of Food Service-related tasks multiplied by employee wage
Custodian	\$12,000.00	Pre-determined scheduled time of 4.25 hrs x employee wage x number of school days, rounded down
Total charged to food service	\$12,576.96	

Documentation was inadequate to substantiate the charges as outlined in 2 CFR 200. Acceptable methods are outlined in the [Classification and Allocation of Costs to the Nonprofit School Food Service Account](#) document.

- Per 2 CFR 200.430, compensation must be supported by after-the-fact documentation reflecting actual work performed; percent-based wage distributions with no other documentation are unallowable. Time and effort documentation is required for any employee whose compensation is charged to a federal award, or a mix of federal, state, or local funds. For those working on multiple cost objectives, acceptable documentation includes Personnel Activity Reports (PARs) or equivalent records, as outlined in UFARS Chapter 13.
- MDE permits the use of a detailed two-week time study to document the allocation of custodial services charged directly to the NSFSA. Time studies must be conducted annually for each employee and reflect only custodial activities directly related to food service operations. Time spent on other maintenance tasks may not be included in the allocation. Compensation charged must be reasonable in relation to the duties performed per 2 CFR 200.404. Conditions in Minn. Stat. 124D.111, subd. 3 (2025) also apply.

Under standard requirements, the SFA would typically be required to restore the full amount of these costs to the 02 Fund due to the lack of adequate documentation. However, the State

Reviewer completed a comparison between what was charged in SY24-25 and the maximum allowable indirect costs using the unrestricted method.

Indirect Cost Rate Method/Chargeback Comparison:

The unrestricted indirect cost rate is calculated based on the actual expenditures of the SFA from program codes 010, 020, 105, 107, 108, 110, 805, and 810 (collectively known as the unrestricted indirect cost rate pool). This rate applies to allowable indirect costs incurred under these program codes. The approved indirect cost rates can be found on MDE's website under [Data Reports and Analytics](#), under School Finance Spreadsheets, and a new rate is calculated each year.

The Clerk and Custodian chargebacks are included in the unrestricted indirect cost pool. This comparison is made as a supportive effort to ease the financial burden to the district in complying with Federal regulation. See the following calculation for this comparison and detailed explanation below:

INDIRECT COST RATE METHOD/CHARGEBACK COMPARISON		
Total Expenses	\$ 214,463.70	
Less Total Food Costs	\$ 86,479.37	Objects 490 and 495
Less Capital Outlay	\$ -	Object 500's
Less Contracts >\$25,000	\$ -	Vendor Pd List
Less USDA Foods Value	\$ 14,770.92	Object 491
Less Chargebacks	\$ 12,576.96	Clerk and Custodial
Modified Direct Cost Base	\$ 100,636.45	
Approved Indirect Cost Rate	3.7%	
Maximum Allowable Indirect Costs	\$ 3,723.55	
SFA Actual Chargebacks	\$ 12,576.96	
	\$ (8,853.41)	Variance

The first step of the calculation starts with Total Expenses recorded in Fund 02 in FY25.

Next, distorting factors are removed, which include Food Costs, Capital Outlay, Contracts >\$25,000, the value of USDA Foods, and Chargebacks.

The result provides the modified direct cost base. The unrestricted indirect cost rate for FY25 is then applied to the modified direct cost base, which shows the Maximum Allowable Direct Costs of \$3,723.55.

The total amount to restore to Fund 02 is \$8,853.41. Refer to the Resource Management Administrative Review Report for required corrective action.

May 12, 2026 Election Workers

The following workers have agreed to act as an election judge and have been vetted by Kevin at Carlton County:

Cindy Bourn - agreed to be Head Judge

Liz Johnson

Samantha Nyberg

Tracy Petrangelo

Kathy Anderson

Cindy Macaulay