Working Session

Monday, February 9, 2026 7:00 PM
Carlton Middle/High School Library, 207 Pioneer Drive , Wrenshall, MN 55797

I. **Call Meeting to Order**
A. Roll Call
II. **Approve Meeting Agenda**
III. **Financial Review**
A. January Check Register — attached
B. January Check Summary — attached
C. January Payroll & Wires — attached
IV. **Old Business and Updates**
A. Grade level configuration/model discussion, feedback, and questions
B. Review the ICS and Rapp communication strategies and support for the consolidation efforts
V. **New Business**
A. Review and consider the Separation/Severance Levy options — attached
B. Review of MN Statute 123A.75, Reorganized Districts — attached
C. Recommendation to renew the 2026-2027 Northern Lights Special Education Cooperative membership resolution — attached
VI. **Confirm upcoming board meeting dates & times**
VII. **Adjourn**

Carlton Independent School District 93

Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 01.01.2026-01.31.2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	1	36821	64380	Check	1	3861		SARKELA THERESA	Yes	No	No	01/03/2026	95.00
		36822	64381	Check	1	15507		CARLTON COUNTY PUBLIC HEALTH	Yes	No	No	01/03/2026	50.00
		36823	64382	Check	1	4091		ICS Consulting, LLC-138006	Yes	No	No	01/03/2026	3,000.00
		36824	64383	Check	1	47575	REMIT1	MADISON NATIONAL LIFE	Yes	No	No	01/03/2026	631.35
		36825	64384	Check	1	2545		MINNESOTA ENERGY RESOURCES	Yes	No	No	01/03/2026	5,470.55
		36826	64385	Check	1	3302	NEWRE	MRI SOFTWARE LLC	Yes	No	No	01/03/2026	80.00
		36827	64386	Check	1	3057		SERTICH ENVIRONMENTAL SERVICE	Yes	No	No	01/03/2026	1,850.00
		36828	64387	Check	1	31500		THE GREEN HOUSE	Yes	No	No	01/05/2026	3,962.00
		36830	64388	Check	1	2053		BEST OIL COMPANY	Yes	No	No	01/06/2026	9,766.83
		36831	64389	Check	1	3742		SWANSON RACHEL	Yes	No	No	01/06/2026	16.09
		36840	64390	Check	1	2119	REMIT	AVIBEN BENEFIT PARTNERS, ELEVA	Yes	No	No	01/08/2026	280.96
		36837	64391	Check	1	17200		CITY OF CARLTON	Yes	No	No	01/08/2026	1,112.03
		36843	64392	Check	1	3281		CLOQUET SANITARY SERVICE	Yes	No	No	01/08/2026	971.52
		36845	64393	Check	1	3391		CREATIVEDGE DESIGNS, LLC	Yes	No	No	01/08/2026	251.00
		36848	64394	Check	1	4153		Culligan of Cloquet	Yes	No	No	01/08/2026	45.31
		36838	64395	Check	1	1922		Debra Zime	Yes	No	No	01/08/2026	350.00
		36853	64396	Check	1	4285		DOUGLAS FRISK	Yes	No	No	01/08/2026	229.41
		36852	64397	Check	1	4275		Great Lakes Office Solutions, Inc.	Yes	No	No	01/08/2026	373.21
		36851	64398	Check	1	4274		Guaranteed Network Services Inc	Yes	No	No	01/08/2026	1,077.00
		36849	64399	Check	1	4265	REMIT	Insight Public Sector, Inc.	Yes	No	No	01/08/2026	42,357.84
		36854	64400	Check	1	45535	REMIT	L&M SUPPLY INC	Yes	No	No	01/08/2026	168.39
		36842	64401	Check	1	3179		MCLAIN MEGAN	Yes	No	No	01/08/2026	163.90
		36835	64402	Check	1	1419		MID-AMERICAN RESEARCH CHEMIC	Yes	No	No	01/08/2026	420.95
		36839	64403	Check	1	2017		MINNESOTA TELECOMMUNICATIONS	Yes	No	No	01/08/2026	133.40
		36844	64404	Check	1	3302	NEWRE	MRI SOFTWARE LLC	Yes	No	No	01/08/2026	60.00
		36841	64405	Check	1	2356		MSBA	Yes	No	No	01/08/2026	460.00
		36847	64406	Check	1	3828		NORTHSTAR MEDIA, INC.	Yes	No	No	01/08/2026	886.11
		36850	64407	Check	1	4269		Performance Food Service	Yes	No	No	01/08/2026	1,686.42
		36836	64408	Check	1	1658		RATWIK, ROSZAK, & MALONEY, PA	Yes	No	No	01/08/2026	3,468.50
		36834	64410	Check	1	1378		STACK BROTHERS	Yes	No	No	01/08/2026	3,132.50
		36855	64411	Check	1	76350		UPPER LAKES FOODS INC-127514	Yes	No	No	01/08/2026	2,033.31
		36856	64412	Check	1	76351		UPPER LAKES FOODS INC-127522	Yes	No	No	01/08/2026	2,692.24
		36860	64413	Check	1	2226		COLLEGE BOARD	Yes	No	No	01/16/2026	61.20
		36858	64414	Check	1	1922		Debra Zime	Yes	No	No	01/16/2026	390.00
		36859	64415	Check	1	4201		Northern Lights Academy	Yes	No	No	01/16/2026	110.25
		36862	64416	Check	1	3391		CREATIVEDGE DESIGNS, LLC	Yes	No	No	01/20/2026	1,553.86
		36863	64417	Check	1	4277		Elan Financial Services	Yes	No	No	01/20/2026	1,558.19
		36864	64418	Check	1	4069		Gina Knaus	Yes	No	No	01/20/2026	343.84
		36861	64419	Check	1	4238		Ideal Energies Solar Leasing 2025, LLC	Yes	No	No	01/20/2026	1,532.30

Carlton Independent School District 93

Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 01.01.2026-01.31.2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	1	36865	64420	Check	1	4289		Northspan Group, Inc.	Yes	No	No	01/20/2026	2,207.50
		36866	64421	Check	1	3486	REMIT	NORTHERN LIGHTS ACADEMY	Yes	No	No	01/20/2026	1,612.35
		36874	64422	Check	1	3336	REMIT	ACP CREATIVIT, LLC	Yes	No	No	01/27/2026	521.30
		36871	64423	Check	1	2567		AIRE SERV HEATING & AIR CONDITI(	Yes	No	No	01/27/2026	436.08
		36882	64424	Check	1	4286		ANDYMARK	Yes	No	No	01/27/2026	665.15
		36868	64425	Check	1	15507		CARLTON COUNTY PUBLIC HEALTH	Yes	No	No	01/27/2026	25.00
		36872	64426	Check	1	2757		COCA COLA BEVERAGES OF DULUT	Yes	No	No	01/27/2026	421.80
		36869	64427	Check	1	20400		DALCO CORPORATION	Yes	No	No	01/27/2026	768.88
		36883	64428	Check	1	4287		Danielle Mickle	Yes	No	No	01/27/2026	46.41
		36880	64429	Check	1	4267		FUSIONTech LLC	Yes	No	No	01/27/2026	4,650.00
		36881	64430	Check	1	4275		Great Lakes Office Solutions, Inc.	Yes	No	No	01/27/2026	68.00
		36876	64431	Check	1	4238		Ideal Energies Solar Leasing 2025, LLC	Yes	No	No	01/27/2026	33,573.60
		36873	64432	Check	1	3145	REMIT	INNOVATIVE OFFICE SUPPLIES	Yes	No	No	01/27/2026	33.55
		36879	64433	Check	1	4265	REMIT	Insight Public Sector, Inc.	Yes	No	No	01/27/2026	4,077.40
		36878	64434	Check	1	4263		LEAF Capital Funding LLC	Yes	No	No	01/27/2026	919.60
		36884	64435	Check	1	47970		MINNESOTA POWER INC	Yes	No	No	01/27/2026	5,895.31
		36875	64436	Check	1	3418		REV ROBOTICS LLC	Yes	No	No	01/27/2026	2,166.41
		36877	64437	Check	1	4260		Strategic Education Partners LLC	Yes	No	No	01/27/2026	5,400.00
		36870	64438	Check	1	2334	REMIT	WELLS FARGO-PAYMENT REMITTAN	Yes	No	No	01/27/2026	167.39
								Bank Total: 1					$156,481.19
								Report Total:					$156,481.19

Carlton Independent School District 93

Detail Payment Register By Check

Fund Summary

Fund	Description	Total
01	General Fund	$82,953.56
02	Food Service Fund	$6,411.97
03	Transportation Fund	$8,568.01
04	Community Service Fund	$5,768.10
05	Capital Outlay Fund	$48,633.15
11	Student Activties	$4,146.40
Report Total		**$156,481.19**

INDEPENDENT SCHOOL DISTRICT 93 CARLTON
PAYROLL INFORMATION
January 2026

Fund	15th	Gross Pay by Fund	Benefit by Fund	Wire Transfers	
FUND 01	GENERAL	$132,831.55	$40,591.83	$12,294.90	MN Teachers Retirement Assoc
FUND 02	FOOD SERVICE	$3,134.96	$989.23	$31,459.53	Internal Revenue Service
FUND 03	TRANSPORTATION	$0.00	$0.00	$5,231.99	MN Department of Revenue
FUND 04	COMMUNITY SERVICE	$7,275.15	$1,112.91	$142.19	MN State Retirement System
FUND 05	CAPITAL	$56.71	$40.32	$2,302.92	Employee Benefit Consultants
FUND 45	OPEB	$100.00	$0.00	$4,553.59	Public Employees Retirement Assoc
				$0.00	
ALL	TOTAL	$143,398.37	$42,734.29	$55,985.12	TOTAL WIRES

Fund	30th	Gross Pay by Fund	Benefit by Fund	Wire Transfers	
FUND 01	GENERAL	$107,338.73	$38,759.11	$12,719.98	MN Teachers Retirement Assoc
FUND 02	FOOD SERVICE	$3,377.05	$1,025.00	$25,222.05	Internal Revenue Service
FUND 03	TRANSPORTATION	$0.00	$0.00	$4,220.63	MN Department of Revenue
FUND 04	COMMUNITY SERVICE	$9,183.40	$1,519.90	$142.19	MN State Retirement System
FUND 05	CAPITAL	$0.19	$0.07	$2,169.59	Employee Benefit Consultants
FUND 45	OPEB	$100.00	$0.00	$5,038.74	Public Employees Retirement Assoc
				$0.00	VEBA
ALL	TOTAL	$119,999.37	$41,304.08	$49,513.18	TOTAL WIRES

Fund	Total for the Month	Gross Pay by Fund	Benefit by Fund	Total for the Month Wire Transfers	
FUND 01	GENERAL	$240,170.28	$79,350.94	$25,014.88	MN Teachers Retirement Assoc
FUND 02	FOOD SERVICE	$6,512.01	$2,014.23	$56,681.58	Internal Revenue Service
FUND 03	TRANSPORTATION	$0.00	$0.00	$9,452.62	MN Department of Revenue
FUND 04	COMMUNITY SERVICE	$16,458.55	$2,632.81	$284.38	MN State Retirement System
FUND 05	CAPITAL	$56.90	$40.39	$4,472.51	Employee Benefit Consultants
FUND 45	OPEB	$200.00	$0.00	$9,592.33	Public Employees Retirement Assoc
ALL	TOTAL	$263,397.74	$84,038.37	$105,498.30	TOTAL WIRES

$347,436.11 Total Payroll (Salary & Benefits)

PRELIMINARY INFORMATION - FOR DISCUSSION ONLY

Carlton-Wrenshall Public Schools, ISD 100

January 23, 2026

Estimated Tax Impact of Potential Separation/Severance Levy

	Separation/Severance Levy		
Total Package Amount	**$200,000**	**$400,000**	**$600,000**
Number of Years of Levy	**5**	**5**	**5**
Annual Levy	**$40,000**	**$80,000**	**$120,000**

Type of Property	Estimated Market Value	Estimated Annual Tax Impact Taxes Payable in 2027*		
Residential Homestead	$100,000	$2	$3	$5
	150,000	3	6	9
	200,000	4	8	12
	250,000	5	11	16
	300,000	7	14	20
	350,000	8	16	24
	400,000	9	19	28
	450,000	11	22	32
	500,000	12	24	36
	600,000	15	30	46
Commercial/ Industrial	$100,000	4	7	11
	250,000	10	21	31
	500,000	22	45	67
	1,000,000	47	93	140
Agricultural Homestead** (average value per acre of land & buildings)	$1,000	$0.01	$0.02	$0.04
	2,000	0.02	0.05	0.07
	3,000	0.04	0.07	0.11
	4,000	0.05	0.10	0.15
Agricultural Non-Homestead** (average value per acre of land & buildings)	$1,000	$0.02	$0.05	$0.07
	2,000	0.05	0.10	0.15
	3,000	0.07	0.15	0.22
	4,000	0.10	0.19	0.29

* The amounts in the table are based on school district taxes for the proposed separation levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Homestead Credit Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This may change the net tax for many property owners.

** Average value per acre is the total estimated market value of all land & buildings divided by total acres. If the property includes a home, then the tax impact on the house, garage, and one acre of land will be calculated in addition to the taxes per acre, on the same basis as a residential home or non-homestead property. If the same property owner owns more than $3.8 million of agricultural homestead land and buildings, a portion of the property will be taxed at the higher non-homestead rate.

123A.75 EMPLOYEES OF REORGANIZED DISTRICTS.

Subdivision 1. **Teacher assignment.** (a) As of the effective date of a consolidation in which a district is divided or the dissolution of a district and its attachment to two or more existing districts, each teacher employed by an affected district shall be assigned to the newly created or enlarged district on the basis of a ratio of the pupils assigned to each district according to the new district boundaries. The district receiving the greatest number of pupils must be assigned the teacher with the greatest seniority, and the remaining teachers must be alternately assigned to each district until the district receiving the fewest pupils has received its ratio of teachers who will not be retiring before the effective date of the consolidation or dissolution.

(b) Notwithstanding paragraph (a), the board and the exclusive representative of teachers in each district involved in the consolidation or dissolution and attachment may negotiate a plan for assigning teachers to each newly created or enlarged district.

Subd. 2. **Collective bargaining.** The organization certified as the exclusive bargaining representative for the teachers in the particular preexisting district which employed the largest proportion of the teachers who are assigned to a new employing district according to subdivision 1 shall be certified as the exclusive bargaining representative for the teachers assigned to that new employing district, until that organization is decertified or another organization is certified in its place pursuant to sections 179A.01 to 179A.25. For purposes of negotiation of a new contract with the board of the new employing district and the certification of an exclusive bargaining representative for purposes of that negotiation, the teachers assigned to that district shall be considered an appropriate unit of employees of that district as of the date the county board orders its interlocutory order of dissolution and attachment to be final and effective or as of the date the commissioner assigns an identification number to a new district created by consolidation. During the school year before the consolidation becomes effective, the newly elected board or the board of the district to which a dissolved district is attached, may place teachers assigned to it on unrequested leave of absence as provided in section 122A.40 according to: (a) a plan negotiated in a new master contract between it and the exclusive bargaining representative of the teachers assigned to it, or (b) if no such plan exists, an applicable plan negotiated in the contract which according to this subdivision will temporarily govern the terms and conditions of employment of teachers assigned to it, or (c) if no plan exists pursuant to either (a) or (b), the provisions of section 122A.40, subdivision 11, on the basis of a combined seniority list of all teachers assigned to it.

Subd. 3. **Interim contractual agreements.** (a) Until a successor contract is executed between the new board and the exclusive representative of the teachers of the new district, the boards of both districts and the exclusive representatives of the teachers of both districts may agree:

(1) to comply with the contract of either district with respect to all of the teachers assigned to the new district; or

(2) that each of the contracts shall apply to the teachers previously subject to the respective contract.

(b) In the absence of an agreement according to paragraph (a), the following shall apply:

(1) if the effective date is July 1 of an even-numbered year, each of the contracts shall apply to the teachers previously subject to the respective contract and shall be binding on the new board; or

(2) if the effective date is July 1 of an odd-numbered year, the contract of the district that previously employed the largest proportion of teachers assigned to the new district applies to all

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of the teachers assigned to the new district and shall be binding on the new board. The application of this section shall not result in a reduction in a teacher's basic salary, payments for cocurricular or extracurricular assignments, district contributions toward insurance coverages or tax-sheltered annuities, leaves of absence, or severance pay until a successor contract is executed between the new board and the exclusive representative.

Subd. 4. **Contracts; termination; tenure.** Except as provided in this section, the provisions of section 122A.40 or 122A.41 shall apply to the employment of each teacher by the new employing district on the same basis as they would have applied to the employment if the teacher had been employed by that new district before the effective date of the consolidation or dissolution and attachment. For the purpose of applying the provisions of subdivision 2, clause (c), and the provisions of section 122A.40, subdivision 11, each district must be considered to have started school each year on the same date.

History: *1978 c 764 s 27; 1Sp1981 c 4 art 1 s 46; 1984 c 462 s 27; 1986 c 444; 1989 c 329 art 6 s 15-17; 1992 c 499 art 6 s 14; 1Sp1995 c 3 art 1 s 5; 1998 c 397 art 5 s 62-64,104; art 11 s 3*

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Northern Lights Special Education Cooperative

16 E Hwy 61, PO Box 40, Esko, MN 55733
(218)655-5018 ~ (218)451-4511 FAX
www.nlsec.org
Billie Jo Steen - Executive Director

Membership Enrollment Renewal
Purchase of Service Agreement
2026-2027

WHEREAS, Independent School District No._____ has been a member of the Northern Lights Special Education Cooperative and desires to continue to share special education services as a member of the Cooperative.

WHEREAS, the districts of the Northern Lights Special Education Cooperative have determined that it is in their mutual best interests to set forth the terms of membership in the Special Education Cooperative in the form of a written agreement and approved by the School Boards of all members and executed by their chairman.

BE IT RESOLVED, that Independent School District No. _____ hereby agrees to purchase services from member school districts of the Northern Lights Special Education Cooperative according to the terms and conditions of the Northern Lights Special Education Cooperative Agreement (a copy of which is on file in the school district office) and

BE IT FURTHER RESOLVED, that _____
School Representative(s)
are hereby authorized to execute said Agreement on behalf of Independent School District No. _____.

Dated: _____ _____
Chairperson

The undersigned as Clerk of the School Board for Independent School District No. _____ hereby certifies that the above Resolutions are true and correct copies of the Resolutions are adopted by the School Board of Independent School District No. _____on _____, 2026.

_____
Clerk