

AGENDA

1. **Call To Order**
2. **Superintendent's Reports**
 - a. IFB - Nutritional Services Review - Bid Opening
Tracy Peters
 - b. Policy Update 2
Tracy Peters
 - c. FY27 Staff Calendar - proposal 93
3. **Curriculum and Instruction Reports**
 - a. Health Curriculum Update 94
Teresa
 - b. Social Studies Curriculum Update 107
Teresa
 - c. 5D/5D+ 120
Lara, Shawn, AnnaRae
 - d. Portrait of a Graduate
Shawn / Teresa
4. **Human Resource and Operations Reports**
5. **Budget, Finance, and Operations Reports** 146
6. **School Board**
7. **Adjourn**

701 - Nursery Use Policy (Elementary Campus)

PURPOSE

PACT volunteers may use the nursery for their children when volunteering on the Elementary Campus based on the established guidelines.

The following guidelines will apply at all times:

- A maximum time limit of three consecutive hours per day.
 - Depending on PACT volunteer needs, some exceptions may be made to the volunteer's length of time to utilize the nursery. Exceptions to the time length must be approved by the Nursery Coordinator and the Volunteer Coordinator.
- PACT Charter School's Sick Child Policy applies (see PACT Family Handbook).
- The volunteer must take their children with them if they leave the school grounds for any reason.
- Playground use while in the care of the Nursery Coordinator will not be allowed due to safety concerns.
- Ages three months to kindergarten (5 or 6 years old) will be given priority. However, school-aged children will be allowed if approved in advance.
- The school nursery will be open on an as-needed basis during school days. The nursery may also be staffed during committee meetings and during after-school events upon request.
- Volunteers interested in utilizing the nursery must sign up ahead of time. Due to the limited space and the need to keep adult/child ratios low, priority will be given to children who have signed up in advance. If the need arises for extra nursery care, an attempt may be made to recruit volunteer nursery care.
- Parents are asked to call at least an hour before their scheduled nursery time if they no longer need the nursery.

PACT Charter School

Original Creation Date: December 2015

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: July 11, 2023

Year Reviewed: 2023-2024

701 ESTABLISHMENT AND ADOPTION AND MODIFICATION OF SCHOOL DISTRICT BUDGET

[NOTE: The provisions of this policy substantially reflect the requirements of Minnesota Statutes.]

I. PURPOSE

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 and to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district and to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

III. REQUIREMENTS

- A. The superintendent or such other school official as designated by the superintendent or the school board shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. When projected expenditures exceed projected revenues, the school board may consider use of an available fund balance, if one exists.
- B. Expenditures shall be reported in compliance with Minnesota Statutes, section 123B.76.
- C. Prior to July 1 of each year, the school board must approve and adopt its revenue and expenditure budgets for the next school year. The budget document so adopted must be considered an expenditure-authorizing or appropriations document. No funds shall be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.
- D. Each year, the school district must publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form prescribed by the Commissioner of the Minnesota Department of Education (Commissioner) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement must be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. At the same time as this publication, the school district shall publish the other information required by Minnesota Statutes, section 123B.10.
- E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review its current budget and the proposed property taxes payable in the following calendar year.
- F. The school district must also post the materials specified in Paragraph III.D. above in a conspicuous place on the school district's official website, including a link to the school district's school report card on the Minnesota Department of Education's website, and publish a summary of information and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in

- the district.
- G. The school district's adopted expenditure budget shall be considered the school board's expenditure authorization for that school year.
 - H. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member's own motion, provided, however, the school board member is encouraged to review the proposed modifications with the superintendent prior to their being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.
 - I. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that school year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund.
 - J. The school district's revenue budget shall be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. The superintendent shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

IV. IMPLEMENTATION

- A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials, but the superintendent maintains the ultimate responsibility for this function.
- B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).
- C. The superintendent or the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.
- D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically approved by the school board.
- E. The school district shall make such reports to the Commissioner as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

Legal References: Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirements)

Cross References: MSBA/MASA Model Policy 702 (Accounting)

Original Creation Date:

Last Approved By: PACT Charter School Board of Directors

Last Approved Date:

Year Reviewed: 2026-2026

711 - ANNUAL BUDGET PROCESS

PURPOSE

The purpose of this policy is to guide the Board through the budgeting process.

POLICY STATEMENT

The Board of directors must set an annual budget to fund the daily operation of PACT Charter School.

DEFINITIONS

Abbreviations

1. BFC refers to the Budget & Finance Committee of PACT Charter School
2. LIBS refers to Line Item Budget Supervisors. For this document, LIBS includes Treasurers. 3. CE and CEs refers to Capital Expenditure(s) (over \$1000)
3. BDT refers to the Board Treasurer, who is the elected official charged with fiscal oversight of PACT.

Departments

For purposes of budgeting, scope, oversight, and expenditures, the following departments are defined:

1. Elementary Program
2. Secondary Program
3. Special Education
4. Title Programs
5. Personnel
6. Transportation
7. Facilities
8. Technology
9. Administrative
10. Food Service
11. Fundraising
12. Extracurricular
13. Board

PROCESSES

For the upcoming fiscal year budget:

1. January—The Superintendent of Schools works with the finance management company to notify all departments of the requested budget numbers for the next fiscal year.
2. February—The Finance management company provides questions and clarifications to budget requests and presents the preliminary budget to the Superintendent of Schools and Business Account Specialist.
3. March - The Budget and Finance Committee reviews the preliminary budget, providing feedback, changes, and comments to the Superintendent of Schools and the financial management company.
4. April—The Budget is presented to the School Board of Directors for review, feedback, changes, and comments. It may be approved at this time.

5. April - (If the budget was not approved in April by the School Board of Directors) the Budget and Finance Committee reviews any comments from the Board making the needed changes/edits. Provides final recommendation to the School Board of Directors.
6. May—The School Board of Directors would review the budget if it was not approved before this. The budget then moves between the Budget and Finance Committee and the School Board of Directors until it is approved.
7. June - the latest date the School Board of Directors can approve the budget.
8. Approved budget, with a 5-year projection (including projected fund balances), is sent to Bond Trustee (Wells Fargo), Dougherty & Company, Significant Bondholders, and MDE (if required) by June 15.

For revising the current year budget

Changes to the budget are communicated to the Board through monthly financial statements from the finance management company. A revised budget, reflecting changes, will be presented to the Board for approval at the March meeting.

For managing the unspent end of year funds

1. As previously discussed, CEs may be re-prioritized based on new information.
2. Funds freed up for the next fiscal year by pulling CEs into the current year will increase the Board contingency fund unless next year's budget is modified and approved by BFC and the Board.
3. Departmental spending deadline is April 15, except for funds that cannot reasonably be spent before then (field day, graduation, end-of-year awards, etc.)
4. Program Treasurer's report remaining funds from program budget to BFC. (late April)
5. Board Treasurer and administration determine funds available that may be used for CEs in the current fiscal year. (late April/ early May)
6. If necessary, the Board Treasurer schedules and chairs a second meeting to discuss and prioritize CEs that can be completed in the current fiscal year, based on remaining available funds. (early May)

Original Creation Date: 2008

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: March 6, 2025

Year Reviewed: 2024-2025

702 - Animals in the School Policy

PURPOSE

1. To decrease student exposure to potentially harmful allergens,
2. To inform staff regarding duty of care precautions and necessary conditions regarding animals, and
3. To provide a basic minimum standard for our district.

Animals in the Schools: Duty of Care Requirements at PACT Charter School

The following requirements concern the presence of animals in school, which represent a minimum standard of care for optimal student health.

Exclusions

1. Fur-bearing and warm-blooded animals, especially cats and dogs, are triggers for many students with asthma and allergies. Therefore, cats or dogs are not allowed in the school building(s) with the exception of service animals.
2. Any animal brought to school by a student, parent or teacher, should be brought in a cage or muzzled and on a leash. Dogs and cats may not be brought into the building. Instead, they should be shown to the students outside. Anybody bringing any animal to school is strictly liable personally for the injury of the person bitten by it. Proof of insurance may be required.
3. Because other fur-bearing and warm-blooded animals also cause problems for students with asthma and other allergies, no fur-bearing animals should reside for any length of time in classrooms, but only visit briefly.

For those teachers who choose to continue to have animals residing or visiting in classrooms, the guidelines that follow apply.

Sanitation

1. Proper hand cleansing is mandatory for school staff and students after handling animals, cage debris, or animal supplies.
2. Students should never be allowed to clean up any excretory waste from the animals unless they have been given proper instructions and protective equipment.
3. The area for cleaning cages and all animal care equipment must be maintained completely separate from any food preparation, food storage, or eating area for students.
4. Cages must be kept clean. Daily cleaning is preferred, but each animal's cage should be set on a schedule for cleaning.
5. Staff will use a 1:10 solution of (1) bleach and (10) water for all clean up of excretory waste products and other cage cleaning. Staff will use a bleach solution only when all students are out of the room.
6. Urine from rodents is a trigger for many students with asthma/allergies. Student exposure should be limited and then only in line with policies stated in the Communication section.
7. Pet food should be stored in an airtight metal or plastic container.

Indoor Air Quality

1. Locate animals away from supply and return vents to avoid circulating allergens throughout the room or building.

2. The areas near where the animals are housed must be kept sanitary and clean to minimize pollutants becoming airborne. Locate animal cages on hard surface floors (not on carpet).

Containment and Care

1. Use safe, lockable and appropriate cages for all animals visiting the classroom. Staff may allow animals to roam around a confined classroom space if it is for instructional purposes and is supervised by the instructor.
2. Provide adequate supervision when animals are taken out of a cage and handled by students. Students and staff will use proper safety equipment whenever animals are handled. Students may not handle animals posing a threat of harm to a student, as determined by the classroom teacher.
3. Immediately remove any animal that displays aggressive behavior. Administration must be notified.
4. Ensure appropriate food on a regular basis and should have fresh water at all times.
5. Use a metal screen or net to keep flammable bedding material from touching lights or heat source.
6. Ensure all classroom animals are properly cared for on weekends, holidays and summer and winter breaks.

Communication

1. The teacher will maintain appropriate medical documentation for animal allergens Teachers will ensure minimum exposure to students with documented allergens.
2. The teacher classroom instructor will notify families at the beginning of each school year and periodically throughout the year of the presence of animals, if any, in their child(ren)'s classroom(s). This can be included in the course syllabus or introductory classroom information.

Animal and Student Health

1. Animals must be in good health and have appropriate and up-to-date immunizations.
2. Students will cleanse hands after handling animals in the classroom.
3. If a student is injured by an animal, they will be sent to the health office for proper care and documentation.

Additional Resources

1. Managing Asthma in the School Environment. United States Environmental Protection Agency. EPA 402-K-00-003 April 2000
2. Guidelines for Having Animals in the School Setting. Health Facts. October 1999. Olmsted County Public Health Services.
3. Healthy Learners Asthma Initiative / Minneapolis Public Schools, Health Related Services www.healthylearners.org or 612-668-0850. February 6, 2003.

MN §347.22 Damages, Owner liable. If a dog, without provocation, attacks or injures any person who is acting peaceably in any place where the person may lawfully be, the owner of the dog is liable in damages to the person so attacked or injured to the full amount of the injury sustained. The term "owner" includes any person harboring or keeping a dog but the owner shall be primarily liable. The term "dog" includes both male and female of the canine species.

PACT Charter School

Original Creation Date: March 4, 2006

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: December 2022

Year Reviewed: 2022-2023

702 ACCOUNTING

[Note: The provisions of this policy reflect the applicable statutes and are not discretionary in nature.]

I. PURPOSE

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.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts.

III. MAINTENANCE OF BOOKS AND ACCOUNTS

The school district shall maintain its books and records and do its accounting in compliance with the Uniform Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

IV. PERMANENT FUND TRANSFERS

Unless otherwise authorized pursuant to Minnesota Statutes section 123B.80, as amended, or any other law, fund transfers shall be made in compliance with UFARS and permanent fund transfers shall only be made in compliance with Minnesota Statutes section 123B.79, as amended, or other applicable statute.

V. REPORTING

The school board shall provide for an annual audit of the books and records of the school district to assure compliance of its records with UFARS. Each year, the school district shall also provide for the publication of the financial information specified in Minnesota Statutes section 123B.10 in the manner specified therein.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.75 (Revenue; Reporting)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)
Minn. Stat. § 123B.78 (Cash Flow; School District Revenues; Borrowing for Current Operating Costs; Capital Expenditure Deficits)
Minn. Stat. § 123B.79 (Permanent Fund Transfers)
Minn. Stat. § 123B.80 (Exceptions for Permanent Fund Transfers)

Cross References: MSBA/MASA Model Policy 703 (Annual Audit)

Original Creation Date:

Last Approved By: PACT Charter School Board of Directors

Last Approved Date:

Year Reviewed: 2026-2026

703 - Crisis Management Policy

Purpose

1. Policy: PACT's crisis management policy has been created in consultation with local community emergency response agencies and other appropriate individuals and groups that would likely be involved in the event of a school district emergency. It is designed so that each building administrator can tailor a building-specific crisis management plan to meet that building's specific situation and needs.
2. Building Level Plans. The school district's administration and/or the administration of each building shall present building-specific crisis management plans to the Superintendent of Schools for review and approval in alignment with this policy. The building-specific crisis management plans will include general crisis procedures and crisis-specific procedures. This policy and the plans will be maintained and updated annually and communicated to all staff before the start of school.

General Information

Elements of Crisis Management Plans

1. General Crisis Procedures. Procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering.
2. Special Needs Procedures for Staff and Students: All general crisis procedures will address specific procedures for students and staff with special needs such as physical, sensory, motor, developmental, and mental health challenges. PACT's crisis/ emergency team will ensure that there are specific procedures for the safe evacuation of each student and staff member with special needs.
3. Lock-Down Procedures: Lock-down procedures will be used in situations where needed.
4. Severe Weather Procedures: Severe weather procedures will be used in situations where there is a tornado or severe thunderstorm warning.
5. Planning and Preparation for Fire: Plans will include a safe area, evacuation routes, and specific procedures for teachers and staff.
6. Evacuation Procedures: Classroom and building evacuations shall be implemented at the discretion of the building administrator or their designee. Each building's Crisis Management Plan will include procedures for transporting students and staff from a safe distance from harm to a designated safe area until released by the building administrator or designee.
7. School Emergency Response Team: PACT's crisis/ emergency team serves as a first responder for school emergencies and assists building and district administration in developing and revising district and building-level emergency plans. The team also implements the building-level crisis plan.
8. Facility Diagrams and Site Plans: All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, and designated safe areas inside and outside the building.
9. Emergency Response Contact Information: Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis.
10. Early School Closure: Superintendent of Schools will decide to close schools or buildings.

11. Drills: State law requires a minimum of five fire drills each school year, a minimum of five school lock-down procedure drills each school year, and a minimum of one tornado drill each school year. A record of drills conducted at the building will be maintained in the building's main office.
12. Preparation and Planning for Sites: PACT will have pre-arranged sites for emergency sheltering, relocation and reunification, and transportation as needed.
13. Essential Staff Functions: The plan will determine which staff will remain in the building to perform essential functions if safe to do so (i.e., phone system, building engineer, etc.). The plan will also designate an administrator or their designee to meet local fire or law enforcement agents upon their arrival.

PACT Charter School

Original Creation Date: March 2023

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: March 2, 2023

Year Reviewed: 2022-2023

703 ANNUAL AUDIT

[Note: The provisions of this policy reflect the applicable statutes and are not discretionary in nature.]

I. PURPOSE

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.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with all laws relating to the annual audit of the books and records of the school district.

III. REQUIREMENT

- A. The school board shall appoint independent certified public accountants to audit, examine, and report upon the books and records of the school district. The school board may enter into a contract with a person or firm to provide the agreed upon services.
- B. After the close of each fiscal year, the books, records, and accounts of the school district shall be audited by said independent certified public accountants in accordance with applicable standards and legal requirements. The superintendent and members of the administration shall cooperate with the auditors.
- C. The school district shall, prior to September 15 of each year, submit unaudited financial data for the preceding year to the Minnesota Commissioner of Education (Commissioner) on forms prescribed by the Commissioner. The report shall also include those items required by Minnesota Statutes section 123B.14, subdivision 7.
- D. The school district shall, prior to November 30 of each year, provide to the Commissioner audited financial data for the preceding fiscal year. The school district shall, prior to December 31 of each year, provide to the Commissioner and the State Auditor an audited financial statement in a form that will allow comparison with and correction of material differences in the unaudited data. The audited financial statement must also provide a statement of assurance pertaining to compliance with uniform financial accounting and reporting standards and a copy of the management letter submitted to the school district by its auditor.
- E. The audit must be conducted in compliance with generally accepted governmental auditing standards, the Federal Single Audit Act, and the Minnesota Legal Compliance Audit Guide for School Districts issued by the Office of the State Auditor.
- F. The school board must approve the audit report by resolution or require a further or amended report.
- G. The administration shall report to the school board regarding any actions necessary to correct any deficiencies or exceptions noted in the audit.
- H. The accounts and records of the school district shall also be subject to audit and inspection by the State Auditor to the extent provided in Minnesota Statutes chapter 6.

Legal References: Minn. Stat. Ch. 6 (State Auditor)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)

Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.77, Subds. 2 and 3 (Accounting, Budgeting, and Reporting Requirement)

Cross References: MSBA/MASA Model Policy 702 (Accounting)

Original Creation Date:

Last Approved By: PACT Charter School Board of Directors

Last Approved Date:

Year Reviewed: 2026-2026

704 DEVELOPMENT AND MAINTENANCE OF AN INVENTORY OF FIXED ASSETS AND A FIXED ASSET ACCOUNTING SYSTEM

I. PURPOSE

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.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that a fixed asset accounting system and an inventory of fixed assets be developed and maintained.

III. DEVELOPMENT OF INVENTORY AND ACCOUNTING SYSTEM

The superintendent or such other school official as designated by the superintendent or the school board shall be responsible for the development and maintenance of an inventory of the fixed assets of the school district and for the establishment and maintenance of a formal fixed asset accounting system. The accounting system shall be operated in compliance with the applicable provisions of the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) with a capitalization level that equals or exceeds \$5,000. Group purchases for technology, furniture, or other equipment that is purchased as a per quantity that otherwise may be below the individual item threshold, the total threshold is \$25,000. The inventory shall specify the location of all continued abstracts showing the conveyance of the property to the school district; certificates of title showing title to the property in the school district; title insurance policies; surveys; and other property records relating to the real property of the school district.

IV. REPORT

The administration shall annually update the property records of the school district and provide an inventory of the fixed assets of the school district to the school board.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.51 (Schoolhouse and Sites; Uses for School and Nonschool Purposes; Closings)
GASB Implementation Guide 2021-1

Cross References: MSBA/MASA Model Policy 702 (Accounting)

Original Creation Date:

Last Approved By: PACT Charter School Board of Directors

Last Approved Date:

Year Reviewed: 2026-2026

705 721 - R - PURCHASING, PROCUREMENT, and CONTRACTING

PURPOSE

This policy establishes procedures for carrying out purchasing, procurement, and contracting functions for PACT Charter School. Its purpose is to efficiently use public funds and ensure compliance with all applicable state and federal laws, including Minn. Stat. 124E.26, Subd. 4, regarding procurement using state funds.

GENERAL STATEMENT OF POLICY

It is the policy of the PACT School Board of Directors to utilize resources to the greatest benefit of our student's education and to establish procedures for all expenditures made with charter school funds to ensure efficiency, economy, legal compliance, internal control, ethical behavior by all staff members, and fairness in dealing with vendors.

CONFLICT OF INTEREST

Notwithstanding anything in this policy to the contrary, PACT Charter School shall not enter into any contract or agreement that does not align with the provisions of Section III.

- **Minn. Stat. 124E.14:** No member of the PACT School Board of Directors, employee, officer, or agent of PACT Charter School shall participate in selecting, awarding, or administering a contract if a conflict of interest exists. A conflict exists when:
 - the board member, employee, officer, or agent;
 - the immediate family member of the board member, employee, officer, or agent;
 - the partner of the board member, employee, officer, or agent; or
 - an organization that employs, or is about to employ any individual in clauses (1) to (3),

has a financial or other interest in the entity with which PACT Charter School is contracting. A violation of this prohibition renders the contract void. The foregoing does not apply to compensation paid to a teacher employed as a teacher by PACT or a teacher who provides instructional services to PACT through a cooperative formed under chapter 308A when the teacher also serves on the PACT School Board of Directors.

1. **Minn. Stat. 124E.07, Subd. 3(e):** A contractor providing facilities, goods, or services to PACT Charter School must not serve on the PACT School Board of Directors. In addition, an individual is prohibited from serving as a member of the board of directors if: (1) the individual, an immediate family member, or the individual's partner is a full or part owner or principal with a for-profit or nonprofit entity or independent contractor with whom PACT contracts, directly or indirectly, for professional services, goods, or facilities; or (2) an immediate family member is an employee of the school. An individual may serve as a member of the School Board of Directors if no conflict of interest exists under this paragraph, consistent with this section.
2. **Minn. Stat. 124E.10, Subd. 2(a):** PACT Charter School must disclose to the commissioner any potential contract, lease, or service purchase from the school's authorizer or a current board member, employee, contractor, volunteer, or agent of PACT's authorizer. The contract, lease, or purchase must be accepted through an open bidding process and be separate from the school contract. PACT must document the open bidding process. An authorizer must not enter into a contract to provide management and financial services to a school it authorizes,

unless the school documents receiving at least two competitive bids. This paragraph does not apply to a charter school or an authorizer when contracting for legal services from a lawyer who provides professional services to the charter school or authorizer and who is subject to the Minnesota Rules of Professional Conduct.

3. **GENERAL PROCUREMENT PROVISIONS**

- **Authorization:** The Superintendent, in conjunction with the School Board of Directors (hereinafter referred to as the "board"), is responsible for overseeing the procurement process, including the establishment of procedures, internal controls, quality assurance, methods of greatest economy, and compliance with all applicable laws. To be valid, all contracts must be approved by the board.

Individual school employees may incur expenditures in the following amounts without prior board approval so long as such expenditures are consistent with the school's board-approved budget, provided that in all cases, the board retains authority to disapprove any expenditure for any reason at the sole discretion of the board:

- Any school employee may purchase goods (but not services) for use in connection with school operations where the expenditure is less than \$1,000. PACT may issue credit or debit cards to individual employees for these expenditures.
- In addition to the foregoing, the superintendent may execute a purchase or procurement that requires the expenditure of up to \$75,000.
- **Scope:** Purchasing procedures apply to the procurement of equipment, supplies, and services, including services provided by vendors and by individuals engaged by the school as independent contractors (i.e., individuals who receive a form 1099 rather than a form W-2). Purchasing procedures do not apply to hiring employees (i.e., individuals who receive a W-2).
- **Documentation:** The superintendent shall design and implement procedures to create and preserve documentation, establishing that all procurement is implemented in accordance with this policy. The superintendent will provide such documentation to the board upon their request.
- **Economy:** Good business practice dictates that products will be purchased for the lowest price for acceptable quality. Lower prices can be achieved through researching prices, cultivating business relationships, negotiating price contracts, buying in quantity, competitive quotation, or formal bid process.
- **Best Value:** The school shall endeavor in all cases to obtain the best value in all purchase or procurement decisions, taking into account the price, quality, and quantity of the goods or services being purchased or procured, along with consideration of other criteria, which may include, but are not limited to:
 - the vendor's or contractor's knowledge or expertise with respect to services as evidenced by performance on previous projects;
 - the quality and timeliness of the vendor's or contractor's performance on previous projects;
 - the level of customer satisfaction with the vendor's or contractor's performance on previous projects;
 - the vendor's or contractor's record of performing previous projects on budget and ability to minimize cost overruns;
 - the vendor's or contractor's ability to minimize change orders;
 - the vendor's or contractor's ability to prepare appropriate project plans;
 - the vendor's or contractor's technical capabilities;
 - the individual qualifications of the contractor's key personnel; or
 - the vendor's or contractor's ability to assess and minimize risks.

PURCHASES OF GOODS USING STATE FUNDS

The following will govern purchases of goods using state funds. The school shall not break up any purchase into smaller component purchases to avoid the threshold in this Section V. In all cases, the school shall endeavor to complete each purchase in a manner that obtains the best value for the school, considering the factors enumerated in Section IV, above.

1. **Purchases Less than \$25,000.** The superintendent shall be responsible for implementing purchases within these limits. When reasonably practicable, the superintendent shall use processes to obtain competitive market rates or purchase at reasonably competitive prices or rates.
2. **Purchases of \$25,000 - \$175,000.** Charter schools can use "competitive procurement," which means a sealed bidding process, or they can use "direct negotiations" between two or more vendors. Prior to any purchase of \$25,000 or above, the superintendent shall follow a competitive procurement process or obtain bids or quotations from at least two sellers or vendors or, if market conditions for a purchase are such that sellers or vendors will not respond to a request for bids or quotations, shall otherwise endeavor to compare the prices of a least two sellers or vendors, in all cases endeavoring to ensure that each of the bids, quotes, or comparison prices reflects substantially equal quantity and quality.
3. **Purchases greater than \$175,000** a competitive procurement process using sealed bid is required.
 - a. To solicit bids or quotations the superintendent (i) shall post a request for bids or quotations on a public portion of PACT's website, or utilize another public posting mechanism as reasonably determined by the superintendent, and (ii) shall deliver solicitations to two or more potential vendors. The superintendent shall provide a reasonable time period, and in no event fewer than five (5) business days, for response to any solicitation of or posting for bids or quotations.
 - b. If, after such a reasonable time period, the superintendent has yet to receive two or more bids or quotations for the goods to be purchased, the superintendent shall use reasonably prudent inquiry to ascertain the price for such goods from two or more vendors.
 - c. If, after complying with all of the foregoing, the superintendent is able to locate only a single seller, vendor, or supplier from which to purchase any particular good, the superintendent shall, to the extent reasonably practicable, endeavor to negotiate for the most favorable price that may be obtained from such vendor.

PROCUREMENT OF SERVICES USING STATE FUNDS

The following will govern procurement of services using state funds. The school shall not break up any procurement into smaller component purchases to avoid the threshold in this Section VI. In all cases, the school shall endeavor to complete each purchase in a manner that obtains the best value for PACT, taking into account the factors enumerated in Section IV, above.

In determining the amount of a contract for services, the total cost of the contract under its stated term shall apply. For contracts that have an annual price but a multi-year term, or include an automatic annual renewal (or so-called "evergreen") provision, the total of all years shall apply. Under no circumstances will PACT enter into a multi-year or automatic annual renewal agreement with an outside term greater than five (5) years; provided that the foregoing limit will not apply to a lease for school facilities.

1. **Procurement Less than \$25,000.** The superintendent shall be responsible for implementing procurement within these limits. When reasonably practicable, the

superintendent shall use processes to obtain "best value" prices or rates and maintain records documenting efforts to obtain "best value." The foregoing shall apply to contracts for services where the total cost of services cannot be determined because the cost is dependent upon periodic or "as-needed" requests for services by PACT, at its discretion, and the following are true: (a) the contract does not require an advance payment or deposit, and (b) the contract or the services may be terminated without cause at any time by PACT.

2. **Procurement of \$25,000 Or More.** Prior to entering into an agreement to procure a service of \$25,000 or more, the superintendent shall obtain bids or quotations from at least two vendors or contractors, if market conditions for acquiring a particular service are such that vendors or contractors will not respond to a request for bids or quotations, shall otherwise endeavor to compare the prices of a least two vendors or contractors, in all cases endeavoring to ensure that each of the bids, quotes, or comparison prices reflects substantially equal quantity and quality consistent with the "best value" factors outlined above in this Section VI.
3. To solicit bids or quotations the superintendent (i) shall post a request for bids or quotations on a public portion of PACT's website or utilize another public posting mechanism as reasonably determined by the superintendent, and (ii) shall deliver solicitations directly to two or more potential vendors or contractors. The superintendent shall provide a reasonable time period and in no event fewer than five (5) business days for response to any solicitation of or posting for bids or quotations.
4. If, after such a reasonable time period, the superintendent has not received two or more bids or quotations for the service to be procured, the superintendent shall use reasonably prudent inquiry to ascertain the price for such goods from two or more vendors or contractors.
5. If (i) after complying with all of the foregoing the superintendent is able to locate only a single vendor or contractor from which to procure a particular service, or (ii) due to the nature of the services being procured, the market for such services is such that there is only one vendor or contractor to supply such service, the superintendent shall, to the extent reasonably practicable, endeavor to negotiate for the most favorable price that may be obtained from such vendor or contractor.

1. **USE OF FEDERAL FUNDS** [Effective October 1, 2024]

1. **Procurement Methods.** There are three types of procurement methods 1) informal (for micro-purchases and simplified acquisitions) 2) formal (through sealed bids or proposals) and 3) noncompetitive. For all of these methods, the recipient or subrecipient must maintain and use documented procurement procedures.
2. **Informal Procurement Methods for Small Purchases.**
 1. Micro-purchases: the aggregate amount of the procurement transaction does not exceed \$10,000, which may be increased to \$50,000 on an annual basis if the recipient or sub-recipient self-certifies and provides supporting documentation. Micro-purchases may be awarded without soliciting competitive price or rate quotes if the recipient or subrecipient considers the price reasonable based on research, experience, purchase history, or other information; and maintains documentation to support its conclusion.
 2. Simplified Acquisitions: for procurement transactions in which the aggregate dollar amount of the procurement transaction is higher than the micro-purchase threshold (\$10,000, or \$50,000, if applicable), but lower than \$250,000. In simplified acquisitions, the price or rate quotes must be obtained from an adequate number of qualified sources. The recipient or subrecipient may exercise judgment in determining what number is adequate.
3. **Formal Procurement Methods.** The recipient or subrecipient is required to use one of the following formal procurement methods when the value of the procurement transaction exceeds the simplified acquisition threshold of the recipient or subrecipient. This method requires competition and public notice.
 1. Sealed Bids. Preferred for procuring construction services. Bids are publicly solicited through an invitation and a firm fixed-priced contract (lump sum or unit price) is

awarded to the responsible bidder whose bid conforms with all the material terms and conditions of the invitation and is the lowest in price. Sealed bids are appropriate when:

- A complete, adequate and realistic specification or purchase description is available;
- Two or more responsible bidders have been identified as willing and able to compete effectively for the business; and
- The procurement lends itself to a firm-fixed-price contract, and the selection of the successful bidder can be made principally on price

If sealed bids are used, the following requirements apply:

- Bids must be solicited from an adequate number of qualified sources, providing them with sufficient response time prior to the date set for opening the bids. Unless specified by the Federal agency, the recipient or subrecipient may exercise judgment in determining what number is adequate;
 - The invitation for bids must define the items or services with specific information, including any required specifications, for the bidder to properly respond;
 - All bids will be opened at the time and place prescribed in the invitation for bids.
 - A firm-fixed-price contract is awarded in writing to the lowest responsive bid and responsible bidder. When specified in the invitation for bids, factors such as discounts, transportation cost, and life-cycle costs must be considered in determining which bid is the lowest. Payment discounts must only be used to determine the low bid when the recipient or subrecipient determines they are a valid factor based on prior experience.
 - The recipient or subrecipient must document and provide a justification for all bids it rejects.
1. Proposals. Used when conditions are not appropriate for using sealed bids. This procurement method may result in either a fixed-price or cost-reimbursement contract. They are awarded in accordance with the following requirements:
 - Requests for proposals require public notice, and all evaluation factors and their relative importance must be identified. Proposals must be solicited from multiple qualified entities. To the maximum extent practicable, any proposals submitted in response to the public notice must be considered.
 - The recipient or subrecipient must have written procedures for conducting technical evaluations and making selections.
 - Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the recipient or subrecipient considering price and other factors; and
 - The recipient or subrecipient may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby the offeror's qualifications are evaluated, and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where the price is not used as a selection factor, can only be used to procure architectural/engineering (A/E) professional services. The method may not be used to purchase other services provided by A/E firms that are a potential source to perform the proposed effort.
- **Noncompetitive Procurement.** There are specific circumstances in which the recipient or subrecipient may use a noncompetitive procurement method. The noncompetitive procurement method may only be used if one of the following circumstances applies:
 - The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold (see paragraph (a)(1) of this section);

- The procurement transaction can only be fulfilled by a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;
- The recipient or subrecipient requests in writing to use a noncompetitive procurement method, and the Federal agency or pass-through entity provides written approval; or
- After soliciting several sources, competition is determined inadequate.
- **Contracting with small and minority firms, women’s business enterprises, and labor surplus area firms, pursuant to 2 CFR § 200.321.** Non-Federal entities will take all necessary affirmative steps to assure that small and minority firms and women’s business enterprises are used when possible. Affirmative steps include:
 - Placing qualified small and minority business and women’s business enterprises on solicitation lists;
 - Assuring that small and minority business and women’s business enterprises are solicited whenever they are potential sources;
 - Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business, and women’s’ business enterprises;
 - Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority business, and women’s business enterprises;
 - Using the services and assistance of the Small Business Administration, and the Minority Business Development Agency of the Department of Commerce.
 - Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in a-e above.
- **Contract Cost, Price, and Monitoring by the non–Federal Entity.**
 - The non–Federal entity must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non–Federal entity must make independent estimates before receiving bids or proposals.
 - The non–Federal entity must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor’s investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.
 - Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the non–Federal entity under federal regulations. The non–Federal entity may reference its own cost principles that comply with the Federal cost principles.
 - The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.
 - The non–Federal entity is responsible for oversight of the operations of the Federal award supported activities. The non–Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non–Federal entity must cover each program, function or activity. See also 2 C.F.R § 200.332.

RECORDS TO BE MAINTAINED

- **Public Data.** All records of PACT Charter School expenditures are considered “public data” under Minn. Stat. Chapter 13 (the “**Minnesota Government Data Practices Act**” or the “**Act**”). PACT will create, maintain, and preserve such records in accordance with the Act.
- **Record Retention Requirements for Federal Awards.** The recipient and subrecipient must retain all Federal award records for three years from the date of submission of their final financial report. For awards that are renewed quarterly or annually, the recipient and subrecipient must retain records for three years from the date of submission of their quarterly or annual financial report, respectively. Records to be retained include but are not limited to, financial records, supporting documentation, and statistical records. Federal agencies or pass-through entities may not impose any other record retention requirements except for the following:
 - If submitted for negotiation. When a proposal, plan, or other computation must be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the date of submission.
 - If not submitted for negotiation. When a proposal, plan, or other computation is not required to be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.
 - The records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken if any litigation, claim, or audit is started before the expiration of the three-year period.
 - When the recipient or subrecipient is notified in writing by the Federal agency or pass-through entity, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs to extend the retention period.
 - The records for property and equipment acquired with the support of Federal funds must be retained for three years after final disposition.
 - The three-year retention requirement does not apply to the recipient or subrecipient when records are transferred to or maintained by the Federal agency.
 - The records for program income earned after the period of performance must be retained for three years from the end of the recipient's or subrecipient's fiscal year in which the program income is earned. This only applies if the Federal agency or pass-through entity requires the recipient or subrecipient to report on program income earned after the period of performance in the terms and conditions of the Federal award.
 - The records for indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates) must be retained according to the applicable option below:

Original Creation Date: October 11, 1994

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: October 2, 2025

Year Reviewed: 2025-2026

721 PROCUREMENT POLICY

[NOTE: School districts are required by the federal Uniform Grant Guidance (UGG) regulations, 2 Code of Federal Regulations, part 200, to have the policies that establish uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities including school districts. In June 2018, the United States Office of Management and Budget increased the threshold dollar amounts for both simplified acquisition costs (\$250,000) and micro-purchases (\$10,000). In addition, school districts must comply with Minnesota laws on procurement.]

I. PURPOSE

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. This policy also seeks to ensure compliance with Minnesota procurement laws governing school districts.

II. DEFINITIONS

- A. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations, section 200.431 (Compensation - Fringe Benefits).
- B. "Competitive procurement process" means a process for procurement by sealed bids or by proposals under Minnesota Statutes, section 471.345.
- C. "Contract" means a legal instrument by which the school district purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations, Part 200, does not include a legal instrument, even if the school district considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.
- D. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- E. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the school district for financial statement purposes, or \$10,000.
- F. "Federal award" has the meaning, depending on the context, in either paragraph 1. or 2. below:
 - 1.
 - a. The federal financial assistance that the school district receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, section 200.101; or
 - b. The cost-reimbursement contract under the federal Acquisition Regulations that the school district receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, section 200.101.

2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (2) of the definition of *Federal financial assistance* in 2 Code of Federal Regulations 200.1, or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
3. "Federal award" does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.

G. "Grants" includes

1. "State-administered grants" are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. "Direct grants" are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

[NOTE: All requirements outlined in this policy apply to both direct grants and state-administered grants.]

- H. "Non-federal entity" means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.
- I. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations, section 200.431(g) for retirees and their spouses, dependents, and survivors.
- J. "Severance pay" is a payment in addition to regular salaries and wages by the school district to workers whose employment is being terminated.
- K. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. PROCUREMENT METHOD OPTIONS

A. Procurement by micro-purchase

The acquisition of supplies or services when the aggregate dollar amount of the procurement transaction does not exceed the micro-purchase threshold (generally \$10,000, except as otherwise discussed in 48 Code of Federal Regulations, subpart 2.1 or as periodically adjusted for inflation).

[NOTE: Minnesota school districts may choose to increase their federal micro-purchase threshold to \$25,000, which would align with the Minnesota limit. School districts choosing to adopt this increase must annually certify the higher threshold. The annual certification must include a justification, clear identification of the threshold, and supporting documentation of any of the following: (1) a qualification as a low-risk auditee, in accordance with the criteria established in 2 Code of Federal Regulations, section 200.520 for the most recent audit; (2) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or (3) a higher threshold consistent with state law.]

B. Procurement by small purchase procedures

This procurement method may be used when the value of the procurement transaction does not exceed the federal simplified acquisition threshold and is within the state threshold of \$175,000. If a small purchase procedure is used, price or rate quotations must be obtained from an adequate number of qualified sources. Unless specified by the Federal agency, the school district may exercise judgment in determining what number is adequate.

[NOTE: Despite the federal government's increase in the dollar cap for small purchases to \$250,000, Minnesota Statutes, section 471.345 limits the cap for small purchase procedures to \$175,000.]

C. Procurement by sealed bids (formal advertising)

This procurement method involves a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.

D. Procurement by competitive proposals

This procurement method is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.

E. Procurement by noncompetitive proposals

This procurement method involves solicitation of a proposal from only one source.

[NOTE: Article IV. on Conflict of Interest has been moved to Article XI. to create a seamless set of Articles regarding procurement.]

IV. GENERAL PROCUREMENT STANDARDS

- A. The school district must use its own documented procurement procedures that reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.
- B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach. Breaking up a procurement into smaller components to avoid the thresholds established in this policy is prohibited.
- D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.

F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.

G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are considered.

H. Thresholds for Employee Purchases

The superintendent, and/or the CFO, and/or COO, in conjunction with the school board, is responsible for overseeing the procurement process, including establishment of procedures, internal controls, quality assurance, methods of greatest economy, and compliance with all applicable laws. To be valid, all contracts must be approved by the board, except as otherwise provided in this policy.

Individual school district employees may incur expenditures in the following amounts without prior board approval so long as such expenditures are consistent with the school board-approved budget, provided that in all cases the school board retains authority to disapprove any expenditure for any reason at its sole discretion:

1. Any school district employee may make a purchase for use in connection with school district operations when the expenditure is less than \$1,000 and is consistent with this policy's requirements.
2. In addition to the foregoing, the following school district employees may execute a purchase or procurement that requires the expenditure of up to the following amounts:
 - a. Superintendent: Up to \$50,000
 - b. COO: Up to \$25,000

[NOTE: The school board has the authority to determine whether to adopt Subparagraph H.2. In addition, the board may determine the employees to be included and the expenditure amounts to be authorized.]

V. PROCUREMENT METHODS WHEN USING STATE FUNDS

The school district must use one of the following methods of procurement when using state funds:

A. Procurements for \$25,000 or less

If the amount of the contract is estimated to be \$25,000 or less, the contract may be made either upon quotation or in the open market, in the school district's discretion. If the contract is made upon quotation it shall be based, so far as practicable, on at least two (2) quotations which shall be kept on file for a period of at least one (1) year after their receipt.

Alternatively, the school district may award a contract for construction, alteration, repair, or maintenance work to the vendor or contractor offering the best value under a request for proposals as described in Minnesota Statutes, section 16C.28, subdivision 1, paragraph (a), clause (2), and paragraph (c).

Procurements for \$25,000 or less also may be conducted by micro-purchase.

B. Procurements Exceeding \$25,000 but not \$175,000

1. Sealed Bids or Direct Negotiation

If the amount of the contract is estimated to exceed \$25,000 but not to exceed \$175,000, the contract may be made either upon sealed bids or by direct negotiation, by obtaining two (2) or more quotations for the purchase or sale when possible, and without advertising for bids or otherwise complying with the requirements of competitive bidding. All quotations obtained shall be kept on file for a period of at least one (1) year after receipt thereof.

2. Best Value Alternative

As an alternative to the procurement method described in Subparagraph B.1 above, the school district may award a contract for construction, alteration, repair, or maintenance work to the vendor or contractor offering the best value under a request for proposals as described in Minnesota Statutes, section 16C.28, subdivision 1, paragraph (a), clause (2), and paragraph (c).

C. Procurements Exceeding \$175,000

If the amount of the contract is estimated to exceed \$175,000, sealed bids shall be solicited by public notice in the manner and subject to the requirements of the law governing school district contracts.

Procurement by Sealed Bids

Procurement by sealed bids means a process in which bids are publicly solicited and a firm fixed price contract by lump sum or unit price is awarded to the responsible bidder whose bid, conforming with all material terms and conditions of the invitation for bids, is the lowest in price. If sealed bids are used, the following requirements apply:

1. bids must be solicited from an adequate number of qualified sources, providing bidders sufficient response time prior to the date set for opening bids;
2. the invitation for bids, which includes any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
3. all bids will be opened at the time and place prescribed in the invitation for bids, and the bids must be opened publicly;
4. a firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that the discounts are usually taken advantage of;
5. any or all bids may be rejected if there is a sound documented reason; and
6. in order for a sealed bid to be feasible, the following conditions must be present:
 - a. a complete, adequate, and realistic specification or purchase description is available;

- b. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
- c. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the price.

D. Procurement by Proposals

"Procurement by proposals" means a process in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements:

- 1. requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- 2. the school district must have a written method for conducting technical evaluations of the proposals received and for making selections; and
- 3. contracts must be awarded to the responsible offeror whose proposal is most advantageous to the school district, with price and other factors considered.

VI. PROCUREMENT METHODS WHEN USING FEDERAL FUNDS

A. Procurement by Competitive Proposals

This is a procurement method used when conditions are not appropriate for using sealed bids. This procurement method may result in either a fixed-price or cost-reimbursement contract. If this method is used, the following requirements apply:

- 1. Requests for proposals require public notice, and all evaluation factors and their relative importance must be identified. Proposals must be solicited from multiple qualified entities. To the maximum extent practicable, any proposals submitted in response to the public notice must be considered;
- 2. Proposals must be solicited from an adequate number of qualified sources;
- 3. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
- 4. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
- 5. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.

B. Procurement by Noncompetitive Proposals

Procurement by noncompetitive proposals may be used only when one (1) or more of the following circumstances apply:

1. The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold;
2. The item is available only from a single source;
3. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
4. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
5. After solicitation of a number of sources, competition is determined inadequate.

C. Competition

1. All procurement transactions under the Federal award must be conducted in a manner that provides full and open competition and is consistent with the standards of 2 Code of Federal Regulations, sections 200.319 and .320.
 2. The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:
 - a. are made in accordance with 2 Code of Federal Regulations, section 200.319(b);
 - b. incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and
 - c. identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- D. The school district must ensure that all prequalified lists of persons, firms, or products used in procurement transactions are current and include enough qualified sources to ensure maximum open competition. When establishing or amending prequalified lists, the school district must consider objective factors that evaluate price and cost to maximize competition. The school must not preclude potential bidders from qualifying during the solicitation period.
- E. The school district is prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.
- F. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 Code of Federal Regulations, section 180.215.

[NOTE: Thresholds are now set in Article IV.H above.]

G. Managing Property and Equipment and Safeguarding Assets

1. Property Standards

The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to other property owned by the school district. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations, sections 200.311, 200.314, and 200.315.

2. Managing Equipment

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

- a. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
- b. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.
- c. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- d. Adequate maintenance procedures must be developed to keep property in good condition.
- e. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

H. Cybersecurity

The school district must take reasonable cybersecurity and other measures to safeguard

1. Personally identifiable information;
2. Information that the federal agency or pass-through entity designates as sensitive; and
3. other information that the school district considers sensitive and is consistent with applicable federal, state, local, and tribal laws regarding privacy and responsibility over confidentiality.

[NOTE: See 2 Code of Federal Regulations, section 200.303, which establishes internal controls that the school district must implement.]

VII. FINANCIAL MANAGEMENT REQUIREMENTS

A. Financial Management

The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and tracking expenditures to establish that funds have been used in accordance with federal statutes, regulations, and the terms and conditions of the federal award.

B. Payment

The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control and accountability.

Advance payments to the school district must be limited to the minimum amounts needed and be timed with actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the school district for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

C. Internal Controls

The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should align with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with federal statutes, regulations, and the terms and conditions of the federal award.

The school district must evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information and other information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VIII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

A. Allowable Use of Funds

The school district administration and school board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the

allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

B. Definitions

1. "Advance payment" means a payment that a federal agency or pass-through entity makes by any appropriate payment mechanism and payment method before the school district disburses the funds for program purposes.
2. "Allowable cost" means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
3. "Education Department General Administrative Regulations (EDGAR)" means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements).
4. "Omni Circular"(also known as 2 Code of Federal Regulations, part 200, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, or the Uniform Grant Guidance means federal cost principles that provide standards for determining whether costs may be charged to federal grants.

C. Allowable Costs

The following items are costs that may be allowable under the 2 Code of Federal Regulations, part 200, subpart E under specific conditions (review the specific part of 2 Code of Federal Regulations 200, subpart E for allowability requirements for the specific cost):

1. Advertising and public relations;
2. Advisory councils;
3. Audit costs and related services;
4. Bonding costs;
5. Compensation - personal services;
6. Compensation – fringe benefits;
7. Conferences;
8. Contingency provisions;
9. Depreciation;
10. Employee health and welfare costs;
11. Equipment and other capital expenditures;
12. Gains and losses on disposition of depreciable assets;
13. Insurance and indemnification;

14. Intellectual property;
15. Maintenance and repair costs;
16. Materials and supplies costs, including costs of computing devices;
17. Memberships, subscriptions, and professional activity costs;
18. Organization costs;
19. Participant costs;
20. Plant and security costs;
21. Pre-award costs;
22. Professional service costs;
23. Proposal costs;
24. Publication and printing costs;
25. Rearrangement and reconversion costs;
26. Recruiting costs;
27. Relocation costs of employees;
28. Rental costs of buildings and equipment;
29. Scholarships, student aid costs, and tuition remission;
30. Specialized service facilities;
31. Taxes;
32. Telecommunication and video surveillance costs;
33. Termination and standard closeout costs;
34. Training and education costs;
35. Transportation costs; and
36. Travel costs.

D. Costs Forbidden by Federal Law

2 Code of Federal Regulations, part 200 and EDGAR identify certain costs that may never be paid with federal funds. The list below provides examples of such costs. If a cost is on this list, it may not be supported with federal funds unless an exception exists (review the specific part of 2 Code of Federal Regulations 200, subpart E for possible exceptions to unallowable costs). The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations, part 200, subpart E; thus, the following list is not exhaustive:

1. Alcoholic beverages;
2. Bad debts;

3. Contingency provisions (with limited exceptions);
4. Contributions and donations
5. Entertainment (with limited exception);
6. Fines, penalties, damages, and other settlements;
7. Fundraising and investment management costs (with limited exceptions);
8. General costs of government (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
9. Goods or services for personal use;
10. Interest (except interest specifically stated in 2 Code of Federal Regulations, section 200.449 as allowable);
11. Lobbying;
12. Losses on other Federal awards or contracts;
13. Selling and marketing;
14. Student activity costs;
15. Religious use;
16. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
17. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
18. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes core principles

that serve as an important guide for effective grant management. These core principles require all costs to be:

1. Necessary for the proper and efficient performance or administration of the program.
2. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
3. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.
4. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.
5. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules

The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
2. Many state-administered programs require school districts to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the “supplement, not supplant” provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).
3. Auditors generally presume supplanting has occurred in three (3) situations:
 - a. The school district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.
 - b. The school district uses federal funds to provide services that the school district provided with state or local funds in the prior year.
 - c. The school district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.

4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.
2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district's grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.
2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions

Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

K. Reduction in Aid

If the school district makes a purchase without a procurement policy adopted by the school board or makes a purchase not in conformity with the school district's procurement policy, the Commissioner may reduce that school district's state aid in an amount equal to the purchase.

L. Property, Financial Investments, and Contracting

The school district is subject to and must comply with Minnesota Statutes, sections 15.054 and 118A.01 to 118A.06 governing government property and financial investments and sections 471.38, 471.391, 471.392, and 471.425 governing municipal contracting.

M. Mandatory Disclosures

The school district must promptly disclose whenever, in connection with the federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in 18 United States Code or a violation of the civil False Claims Act (31 United States Code, sections 3729–3733).

The disclosure must be made in writing to the DOE, MDE, and the MDE Office of Inspector General (if applicable). School districts are also required to report matters related to school district integrity and performance in accordance with Appendix XII of 2 Code of Federal Regulations, part 200. Failure to make required disclosures can result in any of the remedies described in 2 Code of Federal Regulations, section 200.339.

IX. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written school district policy consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with the school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, the school district must follow its written non-federal, entity wide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
 - b. The costs are equitably allocated to all related activities, including federal awards; and
 - c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.
2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal Regulations, section 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.
 3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
 4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the school district's written policies.
 5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established school district written policies.
 6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established

policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.

C. Insurance and Indemnification

Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.

D. Recruiting Costs

Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:

1. Critical and necessary for the conduct of the project;
2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
3. Consistent with the school district's cost accounting practices and school district policy; and
4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.

E. Travel Costs

Under 2 Code of Federal Regulations, section 200.475, travel costs include the transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

Travel costs may be charged on an actual cost basis, on a per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The method used must be consistent with those normally allowed in like circumstances in the school district's other activities and in accordance with the school district's established written policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations as a result of the school district's written policy.

In addition, when costs are charged directly to the federal award, documentation must justify that:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the school district's established written policy.

Temporary dependent care costs above and beyond regular dependent care are allowable provided that these costs are:

1. A direct result of the individual's travel for the federal award;
2. Consistent with the school district's established written policy for all school district travel; and
3. Only temporary during the travel period.

[NOTE: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE

or MDE may impose additional conditions, as described in 2 Code of Federal Regulations, section 200.208 (Specific Conditions).

If the DOE or MDE determines that noncompliance cannot be remedied by imposing specific conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: (1) Temporarily withhold payments until the school district takes corrective action;; (2) Disallow (that is, deny both use of funds and any applicable matching credit for) costs for all or part of the activity associated with the noncompliance; (3) Wholly or partly suspend or terminate the federal award; (4) Initiate suspension or debarment proceedings as authorized under 2 Code of Federal Regulations, part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); (5) Withhold further federal awards (new awards or continuation funding) for the project or program; and/or (6) Take other remedies that may be legally available.]

X. SUBRECIPIENT MONITORING

[NOTE: MDE auditors have stated that subrecipient monitoring must be covered in policy.]

A. The school district will:

1. Verify that the subrecipient is not excluded or disqualified in accordance with 2 Code of Federal Regulations, section 180.300. Verification methods are provided in section 180.300, which include confirming in *SAM.gov* that a potential subrecipient is not suspended, debarred, or otherwise excluded from receiving federal funds.
2. Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the information provided below. A pass-through entity must provide the best available information when some of the information below is unavailable. A pass-through entity must provide the unavailable information when it is obtained.
 - a. Required information includes:
 - (1) Federal award identification
 - i. Subrecipient's name (must match the name associated with its unique entity identifier);
 - ii. Subrecipient's unique entity identifier;
 - iii. Federal Award Identification Number (FAIN);
 - iv. Federal Award Date;
 - v. Subaward Period of Performance Start and End Date;
 - vi. Subaward Budget Period Start and End Date;
 - vii. Amount of Federal Funds Obligated in the subaward;
 - viii. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity, including the current financial obligation;
 - ix. Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;

- x. Federal award project description, as required by the Federal Funding Accountability and Transparency Act (FFATA);
 - xi. Name of the Federal agency, pass-through entity, and contact information for awarding official of the pass-through entity;
 - xii. Assistance Listings title and number; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at the time of disbursement;
 - xiii. Identification of whether the federal award is for research and development; and
 - xiv. Indirect cost rate for the federal award (including if the de minimis rate is used in accordance with 2 Code of Federal Regulations, section 200.414).
- (2) All requirements of the subaward, including requirements imposed by Federal statutes, regulations, and the terms and conditions of the Federal award;
 - (3) Any additional requirements that the pass-through entity imposes on the subrecipient for the pass-through entity to meet its responsibilities under the Federal award. This includes information and certifications (see 2 Code of Federal Regulations, section 200.415) required for submitting financial and performance reports that the pass-through entity must provide to the federal agency;
 - (4) Indirect cost rate:
 - (5) A requirement that the subrecipient permit the pass-through entity and auditors to access the subrecipient's records and financial statements for the pass-through entity to fulfill its monitoring requirements; and
 - (6) Appropriate terms and conditions concerning the closeout of the subaward.
3. Evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward to determine the appropriate subrecipient monitoring described in 2 Code of Federal Regulations, section 200.332, paragraph (f). When evaluating a subrecipient's risk, a pass-through entity should consider the following:
- a. The subrecipient's prior experience with the same or similar subawards;
 - b. The results of previous audits. This includes considering whether or not the subrecipient receives a Single Audit in accordance with 2 Code of Federal Regulations, part 200, subpart F and the extent to which the same or similar subawards have been audited as a major program;
 - c. Whether the subrecipient has new personnel or new or substantially changed systems; and

- d. The extent and results of any federal agency monitoring (for example, if the subrecipient also receives federal awards directly from the federal agency).
4. If appropriate, consider implementing specific conditions in a subaward as described in 2 Code of Federal Regulations, section 200.208 and notify the Federal agency of the specific conditions.
5. Monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with Federal statutes, regulations, and the terms and conditions of the subaward. The pass-through entity is responsible for monitoring the overall performance of a subrecipient to ensure that the goals and objectives of the subaward are achieved. In monitoring a subrecipient, a pass-through entity must:
 - a. Review financial and performance reports.
 - b. Ensure that the subrecipient takes corrective action on all significant developments that negatively affect the subaward. Significant developments include Single Audit findings related to the subaward, other audit findings, site visits, and written notifications from a subrecipient of adverse conditions which will impact their ability to meet the milestones or the objectives of a subaward. When significant developments negatively impact the subaward, a subrecipient must provide the pass-through entity with information on their plan for corrective action and any assistance needed to resolve the situation.
 - c. Issue a management decision for audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by 2 Code of Federal Regulations, section 200.521.
 - d. Resolve audit findings specifically related to the subaward. However, the pass-through entity is not responsible for resolving cross-cutting audit findings that apply to the subaward and other Federal awards or subawards. If a subrecipient has a current Single Audit report and has not been excluded from receiving Federal funding (meaning, has not been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant agency for audit or oversight agency for audit to perform audit follow-up and make management decisions related to cross-cutting audit findings in accordance with 2 Code of Federal Regulations, section 200.513(a)(4)(viii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.
6. Depending upon the pass-through entity's assessment of the risk posed by the subrecipient (as described in 2 Code of Federal Regulations, section 200.332, paragraph (c)), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:
 - a. Providing subrecipients with training and technical assistance on program-related matters;
 - b. Performing site visits to review the subrecipient's program operations; and
 - c. Arranging for agreed-upon-procedures engagements as described in 2 Code of Federal Regulations, section 200.425.

7. Verify that a subrecipient is audited as required by 2 Code of Federal Regulations, part 200, subpart F.
8. Consider whether the results of a subrecipient's audit, site visits, or other monitoring necessitate adjustments to the pass-through entity's records.
9. Consider taking enforcement action against noncompliant subrecipients as described in 2 Code of Federal Regulations, section 200.339 and in program regulations.

XI. CONFLICT OF INTEREST

A. Standards of Conduct

The school district will maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

- B. No employee, officer, agent, or board member may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, agent, or board member, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, agents, and board members of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, agents, or board members of the school district. Disciplinary actions may be undertaken pursuant to the school district's Discipline, Suspension, and Dismissal of School Employees policy.

The school district's Conflict of Interest policies and procedures provide additional measures regarding conflicts of interest.

[Note: The Minnesota Department of Education confirmed that the "written standards of conduct" required under 2 Code of Federal Regulations, section 200.318(c)(1) may appear in this policy, another policy and/or in an employee handbook. School boards may decide whether to adopt this section or address written standards of conduct elsewhere.]

C. Organizational Conflicts of Interest

If the school district has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the school district must maintain written standards concerning organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization.

D. Disclosing Conflicts of Interest

The school district will disclose in writing any potential conflict of interest to MDE in accordance with established federal agency policies.

Legal References: Minn. Stat. § 15.054 (Sale or Purchase of State Property; Penalty)
Minn. Stat. § 16C.28 (Contracts; Awards)

Minn. Stat. § 118A.01-.06 (Deposit and Investment of Local Public Funds)
Minn. Stat. § 123B.52 (Contracts)
Minn. Stat. § 471.345 (Uniform Municipal Contracting Law)
Minn. Stat. § 471.38 (Claims)
Minn. Stat. § 471.391 (Declaration Form)
Minn. Stat. § 471.392 (Penalty)
Minn. Stat. § 471.425 (Prompt Payment of Local Government Bills)
18 U.S.C. (Crimes and Criminal Procedures)
31 U.S.C. §§ 3729–3733 (False Claims)
2 C.F.R. § 180.215 (Which Nonprocurement Transactions are Not Covered Transactions)
2 C.F.R. § 180.300 (What Must I Do before I Enter Into a Covered Transaction with Another Person at the Next Lower Tier?)
2 C.F.R. 200 Subpart E (Cost Principles)
2 C.F.R. 200 Subpart F (Audit Requirements)
2 C.F.R. § 200.1 (Definitions)
2 C.F.R. § 200.101 (Applicability)
2 C.F.R. § 200.112 (Conflict of Interest)
2 C.F.R. § 200.113 (Mandatory Disclosures)
2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Merit of Proposals)
2 C.F.R. § 200.208 (Specific Conditions)
2 C.F.R. § 200.214 (Suspension and Debarment)
2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
2 C.F.R. § 200.302 (Financial Management)
2 C.F.R. § 200.303 (Internal Controls)
2 C.F.R. § 200.305(b)(1) (Federal Payment)
2 C.F.R. § 200.310 (Insurance Coverage)
2 C.F.R. § 200.311 (Real Property)
2 C.F.R. § 200.312 (Federally-owned and Exempt Property)
2 C.F.R. § 200.313(d) (Equipment)
2 C.F.R. § 200.314 (Supplies)
2 C.F.R. § 200.315 (Intangible Property)
2 C.F.R. § 200.318 (General Procurement Standards)
2 C.F.R. § 200.319 (Competition)
2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms)
2 C.F.R. § 200.328 (Financial Reporting)
2 C.F.R. § 200.332 (Requirements for Pass-Through Entities)
2 C.F.R. § 200.339 (Remedies for Noncompliance)
2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
2 C.F.R. § 200.413 (Direct Costs)
2 C.F.R. § 200.414 (Indirect Costs)
2 C.F.R. § 200.415 (Required Certifications)
2 C.F.R. § 200.425 (Audit Services)
2 C.F.R. § 200.430 (Compensation – Personal Services)
2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
2 C.F.R. § 200.447 (Insurance and Indemnification)
2 C.F.R. § 200.463 (Recruiting Costs)
2 C.F.R. § 200.464 (Relocation Costs of Employees)
2 C.F.R. § 200.474 (Transportation Costs)
2 C.F.R. § 200.475 (Travel Costs)
2 C.F.R. § 200.513 (Responsibilities)
2 C.F.R. § 200.521 (Management Decisions)
45 C.F.R. § 75.2 (Definitions)
45 C.F.R. § 75.317 (Insurance Coverage)
45 C.F.R. § 75.320 (Equipment)
48 C.F.R. Subpart 2.1 (Definitions)

Cross References: MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)
MSBA/MASA Model Policy 210 (Conflict of Interest-School Board Members)
MSBA/MASA Model Policy 412 (Expense Reimbursement)
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 703 (Annual Audit)

Resources: Minnesota Department of Education (MDE): [Procurement Handbook](#) [January 8, 2025] (accessed 01/07/26)
MDE: [Competitive Proposal Method](#) [April 2020] (accessed 01/07/26)
Office of Management and Budget: [OMB Guidance for Federal Financial Assistance \(Uniform Guidance\)](#) (accessed 02/20/26)
U.S. DOE: [Education Department General Administrative Regulations \(EDGAR\) and Other Applicable Grant Regulations](#) (accessed 01/09/26)
U.S. DOE: [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) (accessed 01/09/26)

Original Creation Date:

Last Approved By: PACT Charter School Board of Directors

Last Approved Date:

Year Reviewed: 2026-2026

705 INVESTMENTS

[Note: The provisions of this policy substantially reflect legal requirements.]

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with all state laws relating to investments and to guarantee that investments meet certain primary criteria.

III. SCOPE

This policy applies to all investments of the surplus funds of the school district, regardless of the fund accounts in which they are maintained, unless certain investments are specifically exempted by the school board through formal action.

IV. AUTHORITY; OBJECTIVES

- A. The funds of the school district shall be deposited or invested in accordance with this policy, Minnesota Statutes chapter 118A and any other applicable law or written administrative procedures.
- B. The primary criteria for the investment of the funds of the school district, in priority order, are as follows
 - 1. Safety and Security. Safety of principal is the first priority. The investments of the school district shall be undertaken in a manner that seeks to ensure the preservation of the capital in the overall investment portfolio.
 - 2. Liquidity. The funds shall be invested to assure that funds are available to meet immediate payment requirements, including payroll, accounts payable, and debt service.
 - 3. Return and Yield. The investments shall be managed in a manner to attain a market rate of return through various economic and budgetary cycles, while preserving and protecting the capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

V. DELEGATION OF AUTHORITY

- A. The CFO and COO of the school district are designated as the investment officers of the school district and are responsible for investment decisions and activities under the direction of the school board. The investment officers shall, in dual agreement, operate the school district's investment program consistent with this policy. The investment officer may delegate certain duties to a designee or designees but shall remain responsible for the operation of the program.
- B. All officials and employees that are a part of the investment process shall act professionally and responsibly as custodians of the public trust and shall refrain from personal business activity that could conflict with the investment program or which could reasonably cause others to question the process and integrity of the investment program. The investment officer shall avoid any transaction that could impair public confidence in the school district.

VI. STANDARD OF CONDUCT

The standard of conduct regarding school district investments to be applied by the investment

officer shall be the "prudent person standard." Under this standard, the investment officer shall exercise that degree of judgment and care, under the circumstances then prevailing, that persons of prudence, discretion, and intelligence would exercise in the management of their own affairs, investing not for speculation and considering the probable safety of their capital as well as the probable investment return to be derived from their assets. The prudent person standard shall be applied in the context of managing the overall investment portfolio of the school district. The investment officer, acting in accordance with this policy and exercising due diligence, judgment, and care commensurate with the risk, shall not be held personally responsible for a specific security's performance or for market price changes. Deviations from expectations shall be reported in a timely manner and appropriate actions shall be taken to control adverse developments.

VII. MONITORING AND ADJUSTING INVESTMENTS

The investment officer shall routinely monitor existing investments and the contents of the school district's investment portfolio, the available markets, and the relative value of competing investment instruments.

VIII. INTERNAL CONTROLS

The investment officer shall establish a system of internal controls which shall be documented in writing. The internal controls shall be reviewed by the school board and shall be annually reviewed for compliance by the school district's independent auditors. The internal controls shall be designed to prevent and control losses of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions by officers, employees, or others. The internal controls may include, but shall not be limited to, provisions relating to controlling collusion, separating functions, separating transaction authority from accounting and record keeping, custodial safekeeping, avoiding bearer form securities, clearly delegating authority to applicable staff members, limiting securities losses and remedial action, confirming telephone transactions in writing, supervising and controlling employee actions, minimizing the number of authorized investment officials, and documenting transactions and strategies.

IX. PERMISSIBLE INVESTMENT INSTRUMENTS

The school district may invest its available funds in those instruments specified in Minnesota Statutes sections 118A.04 and 118A.05, as these sections may be amended from time to time, or any other law governing the investment of school district funds. The assets of an other postemployment benefits (OPEB) trust or trust account established pursuant to Minnesota Statutes section 471.6175 to pay postemployment benefits to employees or officers after their termination of service, with a trust administrator other than the Public Employees Retirement Association, may be invested in instruments authorized under Minnesota Statutes chapter 118A or Minnesota Statutes section 356A.06, subdivision 7. Investment of funds in an OPEB trust account under Minnesota Statutes section 356A.06, subdivision 7, as well as the overall asset allocation strategy for OPEB investments, shall be governed by an OPEB Investment Policy Statement (IPS) developed between the investment officer, as designed herein, and the trust administrator.

X. PORTFOLIO DIVERSIFICATION; MATURITIES

- A. Limitations on instruments, diversification, and maturity scheduling shall depend on whether the funds being invested are considered short-term or long-term funds. All funds shall normally be considered short-term except those reserved for building construction projects or specific future projects and any unreserved funds used to provide financial-related managerial flexibility for future fiscal years.
- B. The school district shall diversify its investments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities.

1. The investment officer shall prepare and present a table to the school board for review and approval. The table shall specify the maximum percentage of the school district's investment portfolio that may be invested in a single type of investment instrument, such as U.S. Treasury Obligations, certificates of deposit, repurchase agreements, banker's acceptances, commercial paper, etc. The approved table shall be attached as an exhibit to this policy and shall be incorporated herein by reference.
2. The investment officer shall prepare and present to the school board for its review and approval a recommendation as to the maximum percentage of the total investment portfolio that may be held in any one depository. The approved recommendation shall be attached as an exhibit or part of an exhibit to this policy and shall be incorporated herein by reference.
3. Investment maturities shall be scheduled to coincide with projected school district cash flow needs, taking into account large routine or scheduled expenditures, as well as anticipated receipt dates of anticipated revenues. Maturities for short-term and long-term investments shall be timed according to anticipated need. Within these parameters, portfolio maturities shall be staggered to avoid undue concentration of assets and a specific maturity sector. The maturities selected shall provide for stability of income and reasonable liquidity.

XI. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

Before the school district invests any surplus funds in a specific investment instrument, a competitive bid or quotation process shall be utilized. If a specific maturity date is required, either for cash flow purposes or for conformance to maturity guidelines, quotations or bids shall be requested for instruments which meet the maturity requirement. If no specific maturity is required, a market trend analysis, which includes a yield curve, will normally be used to determine which maturities would be most advantageous. Quotations or bids shall be requested for various options with regard to term and instrument. The school district will accept the quotation or bid which provides the highest rate of return within the maturity required and within the limits of this policy. Generally, all quotations or bids will be computed on a consistent basis, i.e., a 360-day or a 365-day yield. Records will be kept of the quotations or bids received, the quotations or bids accepted, and a brief explanation of the decision that was made regarding the investment. If the school district contracts with an investment advisor, bids are not required in those circumstances specified in the contract with the advisor.

XII. QUALIFIED INSTITUTIONS AND BROKER-DEALERS

- A. The school district shall maintain a list of the financial institutions that are approved for investment purposes.
- B. Prior to completing an initial transaction with a broker, the school district shall provide to the broker a written statement of investment restrictions which shall include a provision that all future investments are to be made in accordance with Minnesota statutes governing the investment of public funds. The broker must annually acknowledge receipt of the statement of investment restrictions and agree to handle the school district's account in accordance with these restrictions. The school district may not enter into a transaction with a broker until the broker has provided this annual written agreement to the school district. The notification form to be used shall be that prepared by the State Auditor. A copy of this investment policy, including any amendments thereto, shall be provided to each such broker.

XIII. SAFEKEEPING AND COLLATERALIZATION

- A. All investment securities purchased by the school district shall be held in third-party

safekeeping by an institution designated as custodial agent. The custodial agent may be any Federal Reserve Bank, any bank authorized under the laws of the United States or any state to exercise corporate trust powers, a primary reporting dealer in United States Government securities to the Federal Reserve Bank of New York, or a securities broker-dealer defined in Minnesota Statutes section 118A.06. The institution or dealer shall issue a safekeeping receipt to the school district listing the specific instrument, the name of the issuer, the name in which the security is held, the rate, the maturity, serial numbers and other distinguishing marks, and other pertinent information.

- B. Deposit-type securities shall be collateralized as required by Minnesota Statutes section 118A.03 for any amount exceeding FDIC, SAIF, BIF, FCUA, or other federal deposit coverage.
- C. Repurchase agreements shall be secured by the physical delivery or transfer against payment of the collateral securities to a third party or custodial agent for safekeeping. The school district may accept a safekeeping receipt instead of requiring physical delivery or third-party safekeeping of collateral on overnight repurchase agreements of less than \$1,000,000.

XIV. REPORTING REQUIREMENTS

- A. The investment officer shall generate daily and monthly transaction reports for management purposes. In addition, the school board shall be provided a monthly report that shall include data on investment instruments being held as well as any narrative necessary for clarification.
- B. The investment officer shall prepare and submit to the school board a quarterly investment report that summarizes recent market conditions, economic developments, and anticipated investment conditions. The report shall summarize the investment strategies employed in the most recent quarter and describe the investment portfolio in terms of investment securities, maturities, risk characteristics, and other features. The report shall summarize changes in investment instruments and asset allocation strategy approved by the investment officer for an OPEB trust in the most recent quarter. The report shall explain the quarter's total investment return and compare the return with budgetary expectations. The report shall include an appendix that discloses all transactions during the past quarter. Each quarterly report shall indicate any areas of policy concern and suggested or planned revisions of investment strategies. Copies of the report shall be provided to the school district's auditor.
- C. Within ninety (90) days after the end of each fiscal year of the school district, the investment officer shall prepare and submit to the school board a comprehensive annual report on the investment program and investment activity of the school district for that fiscal year. The annual report shall include 12-month and separate quarterly comparisons of return and shall suggest revisions and improvements that might be made in the investment program.
- D. If necessary, the investment officer shall establish systems and procedures to comply with applicable federal laws and regulations governing the investment of bond proceeds and funds in a debt service account for a bond issue. The record keeping system shall be reviewed annually by the independent auditor or by another party contracted or designated to review investments for arbitrage rebate or penalty calculation purposes.

XV. DEPOSITORIES

The school board shall annually designate one or more official depositories for school district funds. The treasurer or the chief financial officer of the school district may also exercise the power of the school board to designate a depository. The school board shall be provided notice of any such designation by its next regular meeting. The school district and the depository shall each comply with the provisions of Minnesota Statutes section 118A.03 and

any other applicable law, including any provisions relating to designation of a depository, qualifying institutions, depository bonds, and approval, deposit, assignment, substitution, addition, and withdrawal of collateral.

XVI. ELECTRONIC FUNDS TRANSFER OF FUNDS FOR INVESTMENT

The school district may make electronic fund transfers for investments of excess funds upon compliance with Minnesota Statutes section 471.38.

- Legal References:**
- Minn. Stat. § 118A.01 (Definitions)
 - Minn. Stat. § 118A.02 (Depositories; Investing; Sales, Proceeds, Immunity)
 - Minn. Stat. § 118A.03 (When and What Collateral Required)
 - Minn. Stat. § 118A.04 (Investments)
 - Minn. Stat. § 118A.05 (Contracts and Agreements)
 - Minn. Stat. § 118A.06 (Safekeeping; Acknowledgements)
 - Minn. Stat. § 356A.06, Subd. 7 (Investments; Additional Duties)
 - Minn. Stat. § 471.38 (Claims)
 - Minn. Stat. § 471.6175 (Trust for Postemployment Benefits)

- Cross References:**
- MSBA/MASA Model Policy 703 (Annual Audit)
 - Minnesota Legal Compliance Audit Guide for School Districts Prepared by the Office of the State Auditor

Original Creation Date:
Last Approved By: PACT Charter School Board of Directors
Last Approved Date:
Year Reviewed: 2026-2026

708 - PACT CHARTER SCHOOL INVESTMENT

PURPOSE

From time to time, PACT will have more funds available that are needed to meet current obligations. These funds may be invested in various financial instruments. This policy establishes guidelines for such investments.

SCOPE

This investment procedure applies to all funds of the District. These funds are accounted for in the District's annual financial report and include all current funds and any other funds that may be created from time to time. All transactions involving the funds and related activity of any funds shall be administered under the provisions of this procedure and the canons of the "prudent person rule."

The School District shall maintain this set of procedures for the investment of School District funds that includes the following elements:

A. Scope

1. A listing of authorized investments.
2. The standard of care that must be maintained by the persons investing the public funds.
3. Investment and diversification guidelines that are appropriate to the nature of the funds, the purpose of the funds, and the amount of the public funds within the investment portfolio.
4. Guidelines regarding collateral requirements, if any, for the deposit of public funds in a financial institution made under State Statute, and, if applicable, guidelines for contractual arrangements for the custody and safekeeping of that collateral.
5. Performance measures appropriate to the nature of the funds, the purpose for the funds, and the amount of the public funds within the school district's investment portfolio.
6. Appropriate periodic review of the investment portfolio, its effectiveness in meeting the School District's need for safety, liquidity, the rate of return, and diversification, and its general performance.
7. A policy regarding ethics and conflicts of interest (see School District Policies).

B. Objectives

1. Safety of Principal - Investments shall be undertaken in a manner that seeks to ensure the preservation of the principal in the overall portfolio. To attain this objective, only appropriate investment instruments will be purchased, and insurance or collateral may be required to ensure the return of principal.
2. Liquidity - The District's investment portfolio shall be structured in such a manner as to provide sufficient liquidity to pay obligations as they come due.
3. Return on Investments - The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the risk constraints, the cash flow characteristics of the portfolio and legal restrictions for return on investments. In general, the Board Treasurer will strive to earn an average rate of return equal to or higher than the U.S. Treasury Bill rate for a given period.
4. Maintaining the Public's Trust - The investment officers shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the District, the Board or the Board Treasurer.

C. Investment Instruments

The District may invest in any security allowed by Minnesota Statutes as may be amended from time to time. The District has chosen to limit its allowable investments to those instruments listed below:

1. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued by the United States of America, its agencies and allowable instrumentalities;
2. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits, or any other investments constituting direct obligations of any bank;
3. Certificates of deposit with federally insured institutions that are collateralized or insured more than the maximum coverage allowed by the Federal Deposit Insurance Corporation;
4. Collateralized repurchase agreements that conform to the requirements stated in 118A.05 sub. 2 of the statutes;
5. Commercial paper meeting the following criteria:
 - a. The corporation must be organized in the United States or be a Canadian subsidiary.
 - b. The corporation's assets must exceed \$10,000,000.
 - c. The obligations at the time of purchase must be rated at the highest classifications (A-1/P-1) by both Standard & Poor's and Moody's rating agencies.
 - d. The obligations cannot have a maturity longer than 270 days.
 - e. Not more than 50% of the total investment fund can be invested in commercial paper at any time.
 - f. The total investment in any one corporation cannot exceed 10% of the corporation's outstanding obligations.
 - g. The total investment in any one corporation cannot be more than \$1 million.
6. Investments may be made only in those savings banks or savings and loan associations that are insured by the Federal Deposit Insurance Corporation.
7. Investment products that are considered as derivatives are excluded explicitly from approved investments.

D. Diversification

It is the policy of the District to diversify its investment portfolio. Investments shall be expanded to eliminate the risk of loss resulting in over-concentration in a specific maturity, issuer, or class of securities. Diversification strategies shall be determined and revised periodically by the Board Treasurer. The diversification shall be as follows:

- a. Up to 100% of C.1., but not less than 10%
- b. Up to 90% of C.2. and C.3.
- c. Up to 50% of C.4. and C.5.

E. Collateralization

1. It is the policy of the District to require that time deposits more than FDIC insurable limits be secured by collateral or private insurance to protect public deposits in a single financial institution if it were to default.
2. Eligible collateral instruments are any investment instruments acceptable under 118A.03. The collateral must be placed in safekeeping at or before the time the District buys the investments so that it is evident that the purchase of the investment is predicated on the securing of collateral.

F. Qualified Financial Institutions and Intermediaries

1. Depositories - Demand Deposits

- a. Any financial institution selected by the District shall provide standard banking services, including, but not limited to: checking accounts, wire transfers, and safekeeping services.
 - b. The District will not maintain funds in any financial institution that is not a member of the FDIC system. Also, the District will not keep funds in any institution that does not first agree to post required collateral for funds or purchase private insurance more than FDIC insurable limits and in amounts acceptable to the District.
2. Banks and Savings and Loans - Certificates of Deposit. Any financial institution selected to be eligible for the District's competitive certificate of deposit purchase program must:
 - a. provide wire transfer and certificate of deposit safekeeping services;
 - b. be a member of the FDIC system and be willing and capable of posting required collateral or private insurance for funds more than FDIC insurable limits and amounts required by the District; and
 - c. meet at all times the financial criteria as established in the investment procedures of the District.
3. Intermediaries. Any financial intermediary selected to be eligible for the District's competitive investment program must:
 - a. provide wire transfer and deposit safekeeping services;
 - b. be a member of a recognized U.S. Securities and Exchange Commission Self-Regulatory Organizations such as the New York Stock Exchange, National Association of Securities Dealers, Municipal Securities Rule Making Board, etc.;
 - c. provide an annual audit upon request;
 - d. maintain an office within the State of Minnesota and be licensed to conduct business in this State; and
 - e. be familiar with the Board of Education's policy and accept financial responsibility for any investment not appropriate according to the policy.

G. Management of Program

1. The following individuals are authorized to purchase and sell investments, allow wire transfers, authorize the release of pledged collateral, and to execute any documents required under this procedure:

- a) Board Treasurer
- b) Superintendent of Schools
- c) Board Chair

These documents include:

- 1) Wire Transfer Agreement
- 2) Depository Agreement
- 3) Safekeeping Agreement
- 4) Custody Agreement

2. Management responsibility for the investment program is hereby delegated to the Board Treasurer who shall establish a system of internal controls and operational procedures designed to prevent losses of funds that might arise from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the entity. No person may engage in any investment transaction except as provided for under the terms of this policy.

3. The Board Treasurer may use financial intermediaries, brokers, and/or financial institutions to solicit bids for securities and certificates of deposit.

H. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Further, no officer involved in the investment process shall have any interest in, or receive any compensation from, any investments in which the District is authorized to invest, or the sellers, sponsors or managers of those investments.

I. Indemnification

Investment officers and employees of the District acting in accordance with this Investment Procedure and such written operational policies as may be established by the District, and who otherwise exercise due diligence and act with reasonable prudence, shall be relieved of personal liability for an individual security's credit risk or market changes. 118.02 sub. 2.

Legal Reference:

<http://www.revisor.leg.state.mn.us/stats/118A/>

<https://www.revisor.mn.gov/statutes/?id=118A>

Original Creation Date: January 27, 2005

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: March 6, 2025

Year Reviewed: 2024-2025

706 - ACCEPTANCE OF GIFTS

POLICY STATEMENT

PACT Charter School's policy is to accept gifts only in compliance with state law (Minnesota Statute 123B.02, Subd. 6 and 465.03).

Purpose

This plan aims to provide guidelines for accepting gifts and donations on behalf of PACT Charter School and the Board of Directors.

Scope

Bequests, donations, and gifts are a benefit to the school and assist with student and educational programs.

Distribution List

Financial Policy, Budget & Finance Committee, Board, Superintendent of Schools

BEQUESTS, DONATIONS, AND GIFTS

Acceptance of Gifts

For the benefit of the school, the Principal may accept gifts, bequests, or donations for any proper purpose up to \$1,000 without prior School Board of Director approval. Gifts from or grants applied for by the PACT Panthers PTO or Panthers Booster Club may be accepted by the Superintendent of Schools regardless of the amount. The School Board of Directors shall have the sole authority to determine whether any gift, bequest, or donation for any proper purpose or any precondition, condition, or limitation on use included in a proposed gift furthers the interest of or benefits the school and whether it should be accepted or rejected as a donation on behalf of PACT Charter School.

Gifts of Real or Personal Property

The School Board of Directors may accept bequests, donations, gifts, grants, or devise of real or personal property only by adopting a resolution approved by a majority of members. The resolution must fully describe any conditions placed on the gift. The real or personal property so accepted may not be used exclusively for religious or sectarian purposes. The Principal may accept gifts with a fair market value of up to \$1,000 without prior board approval. The Superintendent of Schools may accept gifts from the PACT Panthers PTO or Panthers Booster Club valued at any amount without prior board approval.

ADMINISTRATION

If the school board agrees to accept a bequest, donation, gift, grant, or device that contains preconditions, conditions, or limitations on use, the School Board of Directors shall administer it in accordance with those terms. Once accepted, a gift shall be the property of the school unless otherwise provided in the agreed-upon terms.

Original Creation Date: September 10, 2012

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: March 6, 2025

Year Reviewed: 2024-2025

707 715 - FUNDRAISING

I. PURPOSE

The purpose of this policy is to address fundraising efforts at PACT Charter School.

II. GENERAL STATEMENT OF POLICY

The PACT Charter School Board recognizes a desire and a need for fundraising. The School Board also recognizes a need for restraint to prevent fundraising activities from becoming too numerous and demanding on employees, students, and the general public. The School Board has the responsibility to monitor, supervise, and control all fundraising activities associated with official school programs and activities, except extracurricular activities. School District employees who supervise official school programs or extracurricular activities shall not organize, conduct, or involve students in fundraising activities unless the fundraising activity has been approved by the Fundraising Admin Team.

III. DEFINITIONS

- A.** Fundraising is the selling of a product, providing a service or activity, or requesting donations. School fundraising directly supports school programs and students.
- B.** Student organizations are groups that are sponsored by the school and approved by Administration. They are designed to provide opportunities for students to participate, on an individual or group basis, in school and public events for the development of skills and other designated purposes. Student organizations are directed or supervised by PACT staff or volunteers.
- C.** PACT is not allowed to contribute monetary funds to any charitable organization (i.e. Pennies for Patients). Providing services to such organizations is allowed (i.e. Feed My Starving Children).

IV. TYPES OF FUNDRAISING

For this policy, fundraising activities are grouped under the following categories:

Student Organization Solicitations

- A.** Student Organizations include:
 - 1.** Student activities which include the sale of admission tickets to the general public and/or which are integrated into the curriculum (e.g., performances, theater productions).
 - 2.** Student activities which include banquets, individual class clubs, language (e.g., Spanish club), music clubs and/or contests, speech, drama, student council, National Honor Society, student concessions (non-sports related), yearbook, and senior class trip.

All School Fundraisers

- B.** These are activities where all students, families, and staff have the opportunity to participate and contribute to the activity. They are typically done for particular school-related items and may also be an ongoing and rotating fundraiser for the whole school (such as the sale of SCRIP).

Charitable Giving Campaigns

- C.** The campaign is being conducted to provide money for a charitable cause not necessarily directly related to any district goal. Students sell a product, their effort (e.g., walk-a-thon), a service (e.g., car wash), or contribute money, **ONLY IF FUNDS RAISED ARE NEVER DEPOSITED TO SCHOOL ACCOUNTS.** Checks would have to be made payable to the intended charity
- D.** A campaign that is conducted to provide goods and services for a charitable cause does not need to go through the fundraising request process. However, for awareness, fundraising requests a verbal or electronic communication before the start date of the campaign.

Student Organizations that do *not* fall under the guidelines of Fundraising include:

- E.** Minnesota State High School League
- F.** Booster Club
- G.** PACT Panther Parent Teacher Organization

Grant writing

V. GUIDELINES FOR APPROVAL OF FUNDRAISING ACTIVITIES

The Fundraising Admin Team will consider fundraising proposals and approve or disapprove fundraising activities in collaboration with Administration. The administration should approve all requests by any group within the school to raise funds for items or services to be purchased with those funds. Preference may be given to expenditures that directly enhance the learning experience of PACT students. Preference will also be given to expenditures that meet the PACT school goals. Exceptions to this may be funds raised for a specific item or service. Records must be kept on the amounts raised for designated projects (revenues and expenditures). Administration will keep the School Board informed of approved fundraisers.

VI. IMPLEMENTATION GUIDELINES

- A.** Student safety must be a top priority.
- B.** Participation in fundraising activities is voluntary. No student will be excluded from an event or program due to non-participation by the student or their parents in fundraising activities. *Note: Fundraising efforts may be used to lower the cost of activities for students. Choosing not to participate may increase the cost for the student.*
- C.** Parents/guardians must be notified prior to student participation in fundraising activities outside of the school setting.
- D.** Group (i.e., class, team, or grade) incentives are the preferred means to motivate and reward students when fundraising.
- E.** Door-to-door sales. Parental supervision and caution are advised.
- F.** Door-to-door fundraising activities will be of a limited nature.
- G.** Fundraising activities during the school day will be limited and must not conflict with state laws and regulations relating to food service programs.

- H. District funds cannot be used to offset, fund in advance or pre-pay expenses for charitable fundraisers.

All fundraised monies will follow and comply with accepted accounting procedures. Reporting requirements are as follows:

- A. The person responsible for the fundraising should work with the Business Office and with Fundraising to detail and report on expenses, gross revenue, and net revenue, a number of students or families involved, date started and completed, and recommendations for repeating or not repeating in the future.
- B. For ongoing fundraising activities, quarterly and annual reports must be provided.

All fundraising activities must comply with state law.

- A. The School District expects all students, parents, staff, and volunteers who participate in approved fundraising activities to represent the school, the student organization, and the community in a responsible manner. All rules about student conduct and student discipline extend to student fundraising activities.
- B. Funds that are raised should complement, not replace, state and federal funding.
- C. Fundraising goals must be developed in advance of the fundraising activity, including specifying the beneficiary of the funds and their specific purpose, and be approved by the appropriate committee and Administration.
- D. The individual who requested funds must report back to the Fundraising Admin Team with the completed fundraising form and a copy of the envelope supplied to Administration indicating the profit and expense of the fundraiser.

VII. USE OF ALL SCHOOL FUNDS

Fundraising events for the whole school must have a specific purpose designated for the fundraised funds raised. School fundraisers (e.g., SCRIP, Read-a-Thon, donations from individuals or organizations that have not designated a specific purpose) will have funds placed into the All School Fundraising account. The proposed use of undesignated school fundraised funds will be designated by the Fundraising Admin Team and consider school goals when making decisions. SCRIP program will maintain an approved minimum balance by Administration and/or the Business Account Specialist in order to preserve the SCRIP programming operations. Fundraising funds approved over \$1000.00 will be presented to Administration for final approval.

Guidelines for the use of funds raised by individual students

- A. All fundraising throughout the student's enrollment at PACT Charter School is to benefit a specified group or activity (Class of 20XX, Spanish Trip, etc.).
- B. Fundraised earnings may be earmarked for the specific student who put forth the effort. However, if that student is not going to use these funds for the intended purpose (see #c below), *those funds revert to the specified group's control for redistribution. The funds are NEVER the individual student's funds.*
 - 1. A parent or student may NOT request to "gift" either unused or excess earnings to another specific student or parent chaperone (within the same class OR in a different class).
 - 2. Unused or excess funds raised will not be refunded to the student.

- C.** Acceptable use of Fundraised Funds is limited to the following:
- 1.** Payment for the student's portion of the specified activity (Senior Retreat or School-sponsored trip) *or* payment for the student's Graduation Night Party Fee
 - 2.** Fundraised funds can **ONLY** be used to benefit:
 - a)** An enrolled student or board-sponsored organization at PACT Charter School.
 - b)** A chaperone assigned by Administration to accompany the group
 - 3.** Unused funds that were designated for trip or activity, which is repeated annually, or within two-years will be shifted into the designated "Class Over/Under" assigned account.

Original Creation Date: March 3, 2011

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: March 6, 2025

Year Reviewed: 2024-2025

707 TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

[NOTE: The obligations stated in this policy are largely governed by statute. A school district may choose to add obligations to the model policy.]

I. PURPOSE

The purpose of this policy is to provide for the transportation of students consistent with the requirements of law.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to provide for the transportation of students in a manner which will protect their health, welfare, and safety.
- B. The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.

III. DEFINITIONS

- A. "Child with a disability" includes every child identified under federal and state special education law as deaf or hard of hearing, blind or visually impaired, deafblind, or having a speech or language impairment, a physical impairment, other health disability, developmental cognitive disability, an emotional or behavioral disorder, specific learning disability, autism spectrum disorder, traumatic brain injury, or severe multiple impairments, and who needs special education and related services, as determined by the rules of the Commissioner of the Minnesota Department of Education ("Commissioner"). A licensed physician, an advanced practice nurse, a physician assistant, or a licensed psychologist is qualified to make a diagnosis and determination of attention deficit disorder or attention deficit hyperactivity disorder for purposes of identifying a child with a disability. In addition, every child under age three, and at the school district's discretion from age three to seven, who needs special instruction and services, as determined by the rules of the Commissioner, because the child has a substantial delay or has an identifiable physical or mental condition known to hinder normal development is a child with a disability. A child with a short-term or temporary physical or emotional illness or disability, as determined by the rules of the Commissioner, is not a child with a disability.
- B. "Home" is the legal residence of the child. In the discretion of the school district, "home" also may be defined as a licensed day care facility, school day care facility, a respite care facility, the residence of a relative, or the residence of a person chosen by the student's parent or guardian as the home of a student for part or all of the day, if requested by the student's parent or guardian, or an afterschool program for children operated by a political subdivision of the state, if the facility, residence, or program is within the attendance area of the school the student attends. Unless otherwise specifically provided by law, a homeless student is a resident of the school district if enrolled in the school district.
- C. "Homeless student" means a student, including a migratory student, who lacks a fixed, regular, and adequate nighttime residence and includes: students who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; are awaiting foster care placement; have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings; are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings, and migratory children who qualify as homeless because they are living in any

of the preceding listed circumstances.

- D. "Nonpublic school" means any school, church, or religious organization, or home school wherein a resident of Minnesota may legally fulfill the compulsory instruction requirements of Minnesota Statutes, section 120A.22, which is located within the state, and which meets the requirements of Title VI of the Civil Rights Act of 1964.
- E. "Nonresident student" is a student who attends school in the school district and resides in another district, defined as the "nonresident district." In those instances when the divorced or legally separated parents or parents residing separately share joint physical custody of a student and the parents reside in different school districts, the student shall be a resident of the school district designated by the student's parents. When parental rights have been terminated by court order, the legal residence of a student placed in a residential or foster facility for care and treatment is the district in which the student resides.
- F. "Pupil support services" are health, counseling, and guidance services provided by the public school in the same district where the nonpublic school is located.
- G. "School of origin," for purposes of determining the residence of a homeless student, is the school that the student attended when permanently housed or the school in which the student was last enrolled.
- H. "Shared time basis" is a program where students attend public school for part of the regular school day and who otherwise fulfill the requirements of Minnesota Statutes, section 120A.22 by attendance at a nonpublic school.
- I. "Student" means any student or child attending or required to attend any school as provided in Minnesota law and who is a resident or child of a resident of Minnesota.

IV. ELIGIBILITY

- A. Upon the request of a parent or guardian, the school district shall provide transportation to and from school, at the expense of the school district, for all resident students who reside two miles or more from the school, except for those students whose transportation privileges have been revoked or have been voluntarily surrendered by the student's parent or guardian.
- B. The school district may, in its discretion, also provide transportation to any student to and from school, at the expense of the school district, for any other purpose deemed appropriate by the school board.

[NOTE: In this section, school districts may wish to outline those discretionary areas where they intend to provide transportation. For example, some school districts may provide that transportation shall be provided for all resident elementary students who reside one mile or more from the school.]

- C. In the discretion of the school district, transportation along regular school bus routes may also be provided, where space is available, to any person where such use of a bus does not interfere with the transportation of students. The cost of providing such transportation must be paid by those individuals using these services or some third-party payor. Bus transportation also may be provided along school bus routes when space is available for participants in early childhood family education programs and school readiness programs if these services do not result in an increase in the school district's expenditures for transportation
- D. For purposes of stabilizing enrollment and reducing mobility, the school district may, in its discretion, establish a full-service school zone and may provide transportation for students attending a school in that full-service school zone. A full-service school zone

may be established for a school that is located in an area with higher than average crime or other social and economic challenges and that provides education, health or human services, or other parental support in collaboration with a city, county, state, or nonprofit agency.

V. TRANSPORTATION OF NONRESIDENT STUDENTS

- A. If requested by the parent of a nonresident student, the school district shall provide transportation to a nonresident student within its borders at the same level of service that is provided to resident students.
- B. If the school district decides to transport a nonresident student within the student's resident district, the school district will notify the student's resident district of its decision, in writing, prior to providing transportation.
- C. When divorced or legally separated parents or parents residing separately reside in different school districts and share physical custody of a student, the parents shall be responsible for the transportation of the student to the border of the school district during those times when the student is residing with the parent in the nonresident school district.
- D. The school district may provide transportation to allow a student who attends a high-need English language learner program and who resides within the transportation attendance area of the program to continue in the program until the student completes the highest grade level offered by the program.

VI. TRANSPORTATION OF RESIDENT STUDENTS TO NONDISTRICT SCHOOLS

- A. In general, the school district shall not provide transportation between a resident student's home and the border of a nonresident district where the student attends school under the Enrollment Options Program. A parent may be reimbursed by the nonresident district for the costs of transportation from the pupil's residence to the border of the nonresident district if the student is from a family whose income is at or below the poverty level, as determined by the federal government. The reimbursement may not exceed the pupil's actual cost of transportation or 15 cents per mile traveled, whichever is less. Reimbursement may not be paid for more than 250 miles per week (Minnesota Statutes, section 124D.03, subdivision 8).
- B. Resident students shall be eligible for transportation to and from a nonresident school district at the expense of the school district, if in the discretion of the school district, inadequate room, distance to school, unfavorable road conditions, or other facts or conditions make attendance in the resident student's own district unreasonably difficult or impracticable. The school district, in its discretion, may also provide for transportation of resident students to schools in other districts for grades and departments not maintained in the district, including high school, for the whole or a part of the year or for resident students who attend school in a building rented or leased by the school district in an adjacent district.
- C. In general, the school district is not responsible for transportation for any resident student attending school in an adjoining state under a reciprocity agreement but may provide such transportation services at its discretion.

VII. SPECIAL EDUCATION STUDENTS/STUDENTS WITH A DISABILITY/ STUDENTS WITH TEMPORARY DISABILITIES

- A. Upon a request of a parent or guardian, the board must provide necessary transportation, consistent with Minnesota Statutes, section 123B.92, subdivision 1(b)(4), for a resident child with disabilities not yet enrolled in kindergarten for the provision of special instruction and services. Special instruction and services for a child

with disabilities not yet enrolled in kindergarten include an individualized education program (IEP) team placement in an early childhood program when that placement is necessary to address the child's level of functioning and needs.

- B. Resident students with disabilities who are transported on a special route for the purpose of attending an approved special education program shall be entitled to special transportation at the expense of the school district or the day training and habilitation program attended by the student. The school district shall determine the type of vehicle used to transport students with a disability on the basis of the disabling condition and applicable laws. This provision shall not be applicable to parents who transport their own child under a contract with the school district.

[NOTE: The 2025 Minnesota legislature amended Minnesota Statutes, section 123B.92 to remove the deleted language above.]

- C. Resident students with a disability who are boarded and lodged at Minnesota state academies for educational purposes, but who also are enrolled in a public school within the school district, shall be provided transportation, by the school district to and from said board and lodging facilities, at the expense of the school district.
- D. If a resident student with a disability attends a public school located in a contiguous school district and the school district of attendance does not provide special instruction and services, the school district shall provide necessary transportation for the student between the school district boundary and the educational facility where special instruction and services are provided within the school district. The school district may provide necessary transportation of the student between its boundary and the school attended in the contiguous district, but shall not pay the cost of transportation provided outside the school district boundary.
- E. When a student with a disability or a student with a short-term or temporary disability is temporarily placed for care and treatment in a day program located in another school district and the student continues to live within the school district during the care and treatment, the school district shall provide the transportation, at the expense of the school district, to that student. The school district may establish reasonable restrictions on transportation, except if a Minnesota court or agency orders the child placed at a day care and treatment program and the school district receives a copy of the order, then the school district must provide transportation to and from the program unless the court or agency orders otherwise. Transportation shall only be provided by the school district during regular operating hours of the school district.
- F. When a nonresident student with a disability or a student with a short-term or temporary disability is temporarily placed in a residential program within the school district, including correctional facilities operated on a fee-for-service basis and state institutions, for care and treatment, the school district shall provide the necessary transportation at the expense of the school district. Where a joint powers entity enters into a contract with a privately owned and operated residential facility for the provision of education programs for special education students, the joint powers entity shall provide the necessary transportation.
- G. Each driver and aide assigned to a vehicle transporting students with a disability will be provided with appropriate training for the students in their care, will assist students with their safe ingress and egress from the bus, will ensure the proper use of protective safety devices, and will be provided with access to emergency health care information as required by law.
- H. Any parent of a student with a disability who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the alternative dispute resolution and due process procedures provided for in Minnesota Statutes, chapter 125A.

VIII. HOMELESS STUDENTS

- A. Homeless students shall be provided with transportation services comparable to other students in the school district.
- B. Upon request by the student's parent, guardian, or homeless education liaison, the school district shall provide transportation for a homeless student as follows:
 - 1. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements within the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location on the same basis as transportation services are provided to other students in the school district.
 - 2. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements outside of the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location on the same basis as transportation services are provided to other students in the school district, unless the school district and the school district in which the student is temporarily placed agree that the school district in which the student is temporarily placed shall provide transportation.
 - 3. If a nonresident student is homeless and is residing in a public or private homeless shelter or has other non-shelter living arrangements within the school district, the school district may provide transportation services between the shelter or non-shelter location and the student's school of origin outside of the school district upon agreement with the school district in which the school of origin is located.
 - 4. A homeless nonresident student enrolled under Minnesota Statutes, section 124D.08, subdivision 2a, must be provided transportation from the student's district of residence to and from the school of enrollment.

IX. AVAILABILITY OF SERVICES

Transportation shall be provided on all regularly scheduled school days or make-up days. Transportation will not be provided during the summer school break. Transportation may be provided for summer instructional programs for students with a disability or in conjunction with a learning year program. Transportation between home and school may also be provided, in the discretion of the school district, on staff development days.

X. MANNER OF TRANSPORTATION

The scheduling of routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, the determination of fees, and any other matter relating thereto shall be within the sole discretion, control and management of the school board. The school district may, in its discretion, provide room and board, in lieu of transportation, to a student who may be more economically and conveniently provided for by that means.

XI. RESTRICTIONS

Transportation by the school district is a privilege and not a right for an eligible student. A student's eligibility to ride a school bus may be revoked for a violation of school bus safety or conduct policies, or violation of any other law governing student conduct on a school bus pursuant to the school district's discipline policy. Revocation of a student's bus riding privilege is not an exclusion, expulsion, or suspension under the Pupil Fair Dismissal Act. Revocation

procedures for a student who is an individual with a disability under 20 United States Code, section 1415 (Individuals with Disabilities Act), 29 United States Code, section 794 (the Rehabilitation Act), and 42 United States Code, section 12132, (Americans with Disabilities Act) are governed by these provisions.

XII. FEES

- A. In its discretion, the school district may charge fees for transportation of students to and from extracurricular activities conducted at locations other than school, where attendance is optional.
- B. The school district may charge fees for transportation of students to and from school when authorized by law. If the school district charges fees for transportation of students to and from school, guidelines shall be established for that transportation to ensure that no student is denied transportation solely because of inability to pay. The school district also may waive fees for transportation if the student's parent is serving in, or within the past year has served in, active military service as defined in Minnesota Statutes, section 190.05.
- C. The school district may charge reasonable fees for transportation of students to and from post-secondary institutions for students enrolled under the post-secondary enrollment options program. Families who qualify for mileage reimbursement may use their state mileage reimbursement to pay this fee
- D. Where, in its discretion, the school district provides transportation to and from an instructional community-based employment station that is part of an approved occupational experience vocational program, the school district may require the payment of reasonable fees for transportation from students who receive remuneration for their participation in these programs.

Legal References:

Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.59 (Bus Transportation a Privilege Not a Right)
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.41 (Definitions)
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.84 (Policy)
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.04 (Options for Enrolling in Adjoining States)
Minn. Stat. § 124D.041 (Reciprocity with Adjoining States)
Minn. Stat. § 124D.08 (School Board's Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. Ch. 125A (Special Education and Special Programs)
Minn. Stat. § 125A.02 (Child with a Disability Defined)
Minn. Stat. § 125A.12 (Attendance in Another District)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
Minn. Stat. § 125A.51 (Placement of Children Without Disabilities; Education and Transportation)
Minn. Stat. § 125A.515 (Placement of Students; Approval of Education Program)
Minn. Stat. § 125A.65 (Attendance at Academies for the Deaf and Blind)
Minn. Stat. § 126C.01 (Definitions)
Minn. Stat. § 127A.47 (Payments to Resident and Nonresident Districts)
Minn. Stat. § 190.05 (Definitions)
Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disability)
20 U.S.C. § 1415 (Individuals with Disabilities Education Act)

29 U.S.C. § 794 (Rehabilitation Act of 1973, § 504)
42 U.S.C. § 2000d (Prohibition against Exclusion from Participation in, Denial of Benefits of, and Discrimination under Federally Assisted Programs on Ground of Race, Color, or National Origin)
42 U.S.C. § 11431 *et seq.* (McKinney-Vento Homeless Assistance Act of 2001)
42 U.S.C. § 12132 *et seq.* (Americans with Disabilities Act)

Cross References:

MSBA/MASA Model Policy 708 (Transportation of Nonpublic School Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)

Original Creation Date:

Last Approved By: PACT Charter School Board of Directors

Last Approved Date:

Year Reviewed: 2026-2026

803 709 STUDENT TRANSPORTATION SAFETY POLICY

[NOTE: School districts are required by statute to have a policy addressing these issues.]

I. PURPOSE

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.

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING

A. School Bus Safety Week

The school district may designate a school bus safety week. The National School Bus Safety Week is the third week in October.

B. Student School Bus Safety Training

1. The school district shall provide students enrolled in grades kindergarten (K) through 10 with age-appropriate school bus safety training of the following concepts:
 - a. transportation by school bus is a privilege, not a right;
 - b. school district policies for student conduct and school bus safety;
 - c. appropriate conduct while on the bus;
 - d. the danger zones surrounding a school bus;
 - e. procedures for safely boarding and leaving a school bus;
 - f. procedures for safe vehicle lane crossing; and
 - g. school bus evacuation and other emergency procedures.
2. All students in grades K through 6 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training by the end of the third week of school. All students in grades 7 through 10 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training or receive bus safety instruction materials by the end of the sixth week of school, if they have not previously received school bus training. Students in grades K through 10 who enroll in a school after the second week of school, are transported by school bus, and have not received training in their previous school districts shall undergo school bus safety training or receive bus safety instructional materials within four (4) weeks of their first day of attendance.
3. The school district and a nonpublic school with students transported by school bus at public expense must provide students enrolled in grades K through 3 school bus safety training twice during the school year.
4. Students taking driver's training instructional classes must receive training in the laws and proper procedures for operating a motor vehicle in the vicinity of a school bus as required by Minnesota Statutes, section 169.446, subdivision 2.
5. The school district and a nonpublic school with students transported by school bus at public expense must conduct a school bus evacuation drill at least once during the school year.

6. The school district will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.
7. The school district may provide kindergarten students with school bus safety training before the first day of school.
8. The school district shall adopt and make available for public review a curriculum for transportation safety education.
9. Nonpublic school students transported by the school district will receive school bus safety training by their nonpublic school. The nonpublic schools may use the school district's school transportation safety education curriculum. Upon request by the school district superintendent, the nonpublic school must certify to the school district's school transportation safety director that all students enrolled in grades K through 10 have received the appropriate training.

C. Active Transportation Safety Training

1. Training Required

- a. The school district must provide public school pupils enrolled in kindergarten through grade 3 with age-appropriate active transportation safety training. At a minimum, the training must include pedestrian safety, including crossing roads.
- b. The school district must provide pupils enrolled in grades 4 through 8 with age-appropriate active transportation safety training. At a minimum, the training must include:
 - (1) pedestrian safety, including crossing roads safely using the searching left, right, left for vehicles in traffic technique;
 - (2) bicycle safety, including relevant traffic laws, use and proper fit of protective headgear, bicycle parts and safety features, and safe biking techniques; and
 - (3) electric-assisted bicycle safety, including that a person under the age of fifteen (15) is not allowed to operate an electric-assisted bicycle.

2. Instruction

- a. The school district may provide active transportation safety training through distance learning.
- b. The district and a nonpublic school must make reasonable accommodations for the active transportation safety training of pupils known to speak English as a second language and pupils with disabilities.

III. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

- A. Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students.
- B. Consequences for school bus/bus stop misconduct will be imposed by the school district under adopted administrative discipline procedures. In addition, all school bus/bus stop misconduct will be reported to the school district's transportation safety director. Serious misconduct may be reported to local law enforcement.

1. School Bus and Bus Stop Rules

The school district school bus safety rules are to be posted on every bus. If these rules are broken, the school district's discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report unacceptable behavior to the school district's Transportation Office/School Office.

2. Rules at the Bus Stop

- a. Get to your bus stop five (5) minutes before your scheduled pick up time. The school bus driver will not wait for late students.
- b. Respect the property of others while waiting at your bus stop.
- c. Keep your arms, legs, and belongings to yourself.
- d. Use appropriate language.
- e. Stay away from the street, road, or highway when waiting for the bus.
- f. Wait until the bus stops before approaching the bus.
- g. After getting off the bus, move away from the bus.
- h. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street.
- i. No fighting, harassment, intimidation, or horseplay.
- j. No use of alcohol, tobacco, or drugs.

3. Rules on the Bus

- a. Immediately follow the directions of the driver.
- b. Sit in your seat facing forward.
- c. Talk quietly and use appropriate language.
- d. Keep all parts of your body inside the bus.
- e. Keep your arms, legs, and belongings to yourself.
- f. No fighting, harassment, intimidation, or horseplay.
- g. Do not throw any object.
- h. No eating, drinking, or use of alcohol, tobacco, or drugs.
- i. Do not bring any weapons or dangerous objects on the school bus.
- j. Do not damage the bus.

4. Consequences

- a. Consequences for school bus/bus stop misconduct will apply to all regular and late routes. Decisions regarding a student's ability to ride the bus in connection with cocurricular and extracurricular events (for example, field trips or competitions) will be in the sole discretion of the school district. Parents or guardians will be notified of any suspension of bus

privileges.

(1) Elementary (grades K-6)

1st offense	warning
2nd offense	three (3) school-day suspension from riding the bus
3rd offense	five (5) school-day suspension from riding the bus
4th offense	ten (10) school-day suspension from riding the bus/meeting with parent
Further offenses	individually considered. Students may be suspended for longer periods of time, including the remainder of the school year.

(2) Secondary (grades 7-12)

1st offense	warning
2nd offense	five (5) school-day suspension from riding the bus
3rd offense	ten (10) school-day suspension from riding the bus
4th offense	twenty (20) school-day suspension from riding the bus/meeting with parent
5th offense	suspended from riding the bus for the remainder of the school year

[Note: When any student goes sixty (60) transportation days without a report, the student's consequences may start over at the first offense.]

(3) Other Discipline

Based on the severity of a student's conduct, more serious consequences may be imposed at any time. Depending on the nature of the offense, consequences such as suspension or expulsion from school also may result from school bus/bus stop misconduct.

(4) Records

Records of school bus/bus stop misconduct will be forwarded to the individual school building and will be retained in the same manner as other student discipline records. Reports of student misbehavior on a school bus or in a bus-loading or unloading area that are reasonably believed to cause an immediate and substantial danger to the student or surrounding persons or property shall be provided by the school district to local law enforcement and the Department of Public Safety in accordance with state and federal law.

(5) Vandalism/Bus Damage

Students damaging school buses will be responsible for the damages. Failure to pay such damages (or make arrangements to pay) within two (2) weeks may result in the loss of bus privileges until damages are paid.

(6) Notice

School bus and bus stop rules and consequences for violations of these rules will be reviewed with students annually and copies of these rules will be made available to students. School bus rules are to be posted on each school bus.

(7) Criminal Conduct

In cases involving criminal conduct (for example, assault, weapons, drug possession, or vandalism), the appropriate school district personnel and local law enforcement officials will be informed.

IV. PARENT AND GUARDIAN INVOLVEMENT

A. Parent and Guardian Notification

The school district school bus and bus stop rules will be provided to each family. Parents and guardians are asked to review the rules with their children.

B. Parents/Guardians Responsibilities for Transportation Safety

Parents/Guardians are responsible to:

1. Become familiar with school district rules, policies, regulations, and the principles of school bus safety, and thoroughly review them with their children;
2. Support safe riding and walking practices, and recognize that students are responsible for their actions;
3. Communicate safety concerns to their school administrators;
4. Monitor bus stops, if possible;
5. Have their children to the bus stop five (5) minutes before the bus arrives;
6. Have their children properly dressed for the weather; and
7. Have a plan in case the bus is late.

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

- A. School bus drivers shall have a valid Class A, B, or C Minnesota driver's license with a school bus endorsement. A person possessing a valid driver's license, without a school bus endorsement, may drive a type III vehicle set forth in Paragraphs VII.B. and VII.C., below. Drivers with a valid Class D driver's license, without a school bus endorsement, may operate a "type A-I" school bus as set forth in Paragraph VII.D., below.
- B. The school district shall conduct mandatory drug and alcohol testing of all school district bus drivers and bus driver applicants in accordance with state and federal law and school district policy.
- C. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of a criminal

offense, a serious traffic violation, or of violating any other state or local law relating to motor vehicle traffic control, other than a parking violation, in any type of motor vehicle in a state or jurisdiction other than Minnesota, shall notify the Minnesota Division of Driver and Vehicle Services (Division) of the conviction within thirty (30) days of the conviction. For purposes of this paragraph, a "serious traffic violation" means a conviction of any of the following offenses:

1. excessive speeding, involving any single offense for any speed of fifteen (15) miles per hour or more above the posted speed limit;
 2. reckless driving;
 3. improper or erratic traffic lane changes;
 4. following the vehicle ahead too closely;
 5. a violation of state or local law, relating to motor vehicle traffic control, arising in connection with a fatal accident;
 6. driving a commercial vehicle without obtaining a commercial driver's license or without having a commercial driver's license in the driver's possession;
 7. driving a commercial vehicle without the proper class of commercial driver's license and/or endorsements for the specific vehicle group being operated or for the passengers or type of cargo being transported;
 8. a violation of a state or local law prohibiting texting while driving a commercial vehicle; and
 9. a violation of a state or local law prohibiting the use of a hand-held mobile telephone while driving a commercial vehicle.
- D. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of violating, in any type of motor vehicle, a Minnesota state or local law relating to motor vehicle traffic control, other than a parking violation, shall notify the person's employer of the conviction within thirty (30) days of conviction. The notification shall be in writing and shall contain all the information set forth in Attachment A accompanying this policy.
- E. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a Minnesota commercial driver's license suspended, revoked, or cancelled by the state of Minnesota or any other state or jurisdiction and who loses the right to operate a commercial vehicle for any period or who is disqualified from operating a commercial motor vehicle for any period shall notify the person's employer of the suspension, revocation, cancellation, lost privilege, or disqualification. Such notification shall be made before the end of the business day following the day the employee received notice of the suspension, revocation, cancellation, lost privilege, or disqualification. The notification shall be in writing and shall contain all the information set forth in Attachment B accompanying this policy.
- F. A person who operates a type III vehicle and who sustains a conviction as described in Subparagraph VII.C.1.g. (i.e., driving while impaired offenses), VII.C.1.h. (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor), or VII.C.1.i. (multiple moving violations) while employed by the entity that owns, leases, or contracts for the school bus, shall report the conviction to the person's employer within ten (10) days of the date of the conviction. The notification shall be in writing and shall contain all the information set forth in Attachment C accompanying this policy.

VI. SCHOOL BUS DRIVER TRAINING

A. Training

1. All new school bus drivers shall be provided with pre-service training, including in-vehicle (actual driving) instruction, before transporting students and shall meet the competency testing specified in the Minnesota Department of Public Safety's *Minnesota Model School Bus Driver Training Program*. All school bus drivers shall receive in-service training annually. For purposes of this section, "annually" means at least once every 380 days from the initial or previous evaluation and at least once every 380 days from the initial or previous license verification. The school district shall retain on file an annual individual school bus driver "evaluation certification" form for each school district driver as contained in the *Minnesota Model School Bus Driver Training Program*.

[NOTE: The *Minnesota Model School Bus Driver Training Program* is available online through the Minnesota Department of Public Safety State Patrol web page listed under Resources below.]

2. All bus drivers operating a type III vehicle will be provided with annual training and certification as set forth in Subparagraph VII.C.1.b., below, by either the school district or the entity from whom such services are contracted by the school district.

B. Evaluation

School bus drivers with a Class D license will be evaluated annually and all other bus drivers will be assessed periodically for the following competencies:

1. Safely operate the type of school bus the driver will be driving;
2. Understand student behavior, including issues relating to students with disabilities;
3. Ensure orderly conduct of students on the bus and handling incidents of misconduct appropriately;
4. Know and understand relevant laws, rules of the road, and local school bus safety policies;
5. Handle emergency situations; and
6. Safely load and unload students.

The evaluation must include completion of an individual "school bus driver evaluation form" (road test evaluation) as contained in the *Minnesota Model School Bus Driver Training Program*.

[NOTE: The school district may use alternative assessments rather than those set forth in the *Minnesota Model School Bus Driver Training Program* for bus driver training competencies with the approval of the Commissioner of Public Safety. A driver also may receive at least eight (8) hours of school bus in-service training in any year as an alternative to being assessed for bus driver competencies after the initial year of being assessed for bus driver competencies.]

VII. OPERATING RULES AND PROCEDURES

A. General Operating Rules

1. School buses shall be operated in accordance with state traffic and school bus safety laws and the procedures contained in the *Minnesota Model School Bus*

Driver Training Program.

2. Only students assigned to the school bus by the school district shall be transported. The number of students or other authorized passengers transported in a school bus shall not be more than the legal capacity for the bus. No person shall be allowed to stand when the bus is in motion.
3. The parent/guardian may designate, pursuant to school district policy, a day care facility, respite care facility, the residence of a relative, or the residence of a person chosen by the parent or guardian as the address of the student for transportation purposes. The address must be in the attendance area of the assigned school and meet all other eligibility requirements.
4. Bus drivers must minimize, to the extent practical, the idling of school bus engines and exposure of children to diesel exhaust fumes.
5. To the extent practical, the school district will designate school bus loading/unloading zones at a sufficient distance from school air-intake systems to avoid diesel fumes from being drawn into the systems.

[NOTE: A school district is not required to comply with Subparagraph VII.A.5. if the school board determines that alternative locations block traffic, impair student safety, or are not cost effective.]

6. A bus driver may not operate a school bus while communicating over, or otherwise operating, a cellular phone for personal reasons, whether hand-held or hands free, when the vehicle is in motion or a part of traffic. For purposes of this paragraph, "school bus" has the meaning given in Minnesota Statutes, section 169.011, subdivision 71. In addition, "school bus" also includes type III vehicles when driven by employees or agents of the school district. "Cellular phone" means a cellular, analog, wireless, or digital telephone capable of sending or receiving telephone or text messages without an access line for service.

B. Type III Vehicles

1. Type III vehicles are restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer's rated seating capacity of ten (10) or fewer people including the driver and a gross vehicle weight rating of 10,000 pounds or less. A van or bus converted to a seating capacity of ten (10) or fewer and placed in service on or after August 1, 1999, must have been originally manufactured to comply with the passenger safety standards.
2. Type III vehicles must be painted a color other than national school bus yellow.
3. Type III vehicles shall be state inspected in accordance with legal requirements.
4. Vehicles model year 2007 or older must not be used as type III vehicles to transport school children, except those vehicles that are manufactured to meet the structural requirements of federal motor vehicle safety standard 222, 49 Code of Federal Regulations, Part 571.
5. If a type III vehicle is school district owned, the school district name will be clearly marked on the side of the vehicle. The type III vehicle must not have the words "school bus" in any location on the exterior of the vehicle or in any interior location visible to a motorist.
6. A "type III vehicle" must not be outwardly equipped and identified as a type A, B, C, or D bus.
7. Eight-lamp warning systems and stop arms must not be installed or used on type III vehicles.

8. Type III vehicles must be equipped with mirrors as required by law.
9. Any type III vehicle may not stop traffic and may not load or unload before making a complete stop and disengaging gears by shifting into neutral or park. Any type III vehicle used to transport students must not load or unload so that a student has to cross the road, except where not possible or impractical, then the driver or assistant must escort a student across the road. If the driver escorts the student across the road, then the motor must be stopped, the ignition key removed, the brakes set, and the vehicle otherwise rendered immobile.
10. Any type III vehicle used to transport students must carry emergency equipment including:
 - a. Fire extinguisher

A minimum of one (1) 10BC rated dry chemical type fire extinguisher is required. The extinguisher must be mounted in a bracket and must be located in the driver's compartment and be readily accessible to the driver and passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.
 - b. First aid kit and body fluids cleanup kit

A minimum of a 10-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver's compartment and must be marked to indicate their identity and location.
 - c. Passenger cars and station wagons may carry a fire extinguisher, a first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.
11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of ten (10) or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.
12. All drivers of type III vehicles will be licensed drivers and will be familiar with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.
13. Type III vehicles will be equipped with child passenger restraints, and child passenger restraints will be utilized to the extent required by law.

C. Type III Vehicle Driven by Employees with a Driver's License Without a School Bus Endorsement

1. The holder of a Class A, B, C, or D driver's license, without a school bus endorsement, may operate a type III vehicle, described above, under the following conditions:
 - a. The operator is an employee of the entity that owns, leases, or contracts for the school bus, which may include the school district.
 - b. The operator's employer, which may include the school district, has adopted and implemented a policy that provides for annual training and

certification of the operator in:

- (1) safe operation of a type III vehicle;
 - (2) understanding student behavior, including issues relating to students with disabilities;
 - (3) encouraging orderly conduct of students on the bus and handling incidents of misconduct appropriately;
 - (4) knowing and understanding relevant laws, rules of the road, and local school bus safety policies;
 - (5) handling emergency situations;
 - (6) proper use of seat belts and child safety restraints;
 - (7) performance of pre-trip vehicle inspections;
 - (8) safe loading and unloading of students, including, but not limited to:
 - (a) utilizing a safe location for loading and unloading students at the curb, on the nontraffic side of the roadway, or at off-street loading areas, driveways, yards, and other areas to enable the student to avoid hazardous conditions;
 - (b) refraining from loading and unloading students in a vehicular traffic lane, on the shoulder, in a designated turn lane, or a lane adjacent to a designated turn lane;
 - (c) avoiding a loading or unloading location that would require a student to cross a road, or ensuring that the driver or an aide personally escort the student across the road if it is not reasonably feasible to avoid such a location;
 - (d) placing the type III vehicle in "park" during loading and unloading;
 - (e) escorting a student across the road under clause (c) only after the motor is stopped, the ignition key is removed, the brakes are set, and the vehicle is otherwise rendered immobile; and
 - (9) compliance with Paragraph V.F. concerning reporting convictions to the employer within ten (10) days of the date of conviction.
- c. A background check or background investigation of the operator has been conducted that meets the requirements under Minnesota Statutes, section 122A.18, subdivision 8, or Minnesota Statutes, section 123B.03 for school district employees; Minnesota Statutes, section 144.057 or Minnesota Statutes, chapter 245C for day care employees; or Minnesota Statutes, section 171.321, subdivision 3, for all other persons operating a type III vehicle under this section.
- d. Operators shall submit to a physical examination as required by Minnesota Statutes, section 171.321, subdivision 2.
- e. The operator's employer requires preemployment drug testing of

applicants for operator positions. Current operators must comply with the employer's policy under Minnesota Statutes, section 181.951, subdivisions 2, 4, and 5. Notwithstanding any law to the contrary, the operator's employer may use a breathalyzer or similar device to fulfill random alcohol testing requirements.

- f. The operator's driver's license is verified annually by the entity that owns, leases, or contracts for the type III vehicle as required by Minnesota Statutes, section 171.321, subdivision 5.
 - g. A person who sustains a conviction, as defined under Minnesota Statutes, 609.02, of violating Minnesota Statutes, section 169A.25, 169A.26, 169A.27 (driving while impaired offenses), or 169A.31 (alcohol-related school bus driver offenses), or whose driver's license is revoked under Minnesota Statutes, sections 169A.50 to 169A.53 of the implied consent law, or who is convicted of violating or whose driver's license is revoked under a similar statute or ordinance of another state, is precluded from operating a type III vehicle for five (5) years from the date of conviction.
 - h. A person who has ever been convicted of a disqualifying offense as defined in Minnesota Statutes, section 171.3215, subdivision 1(c), (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor) may not operate a type III vehicle.
 - i. A person who sustains a conviction, as defined under Minnesota Statutes, section 609.02, of a moving offense in violation of Minnesota Statutes, chapter 169 within three (3) years of the first of three (3) other moving offenses is precluded from operating a type III vehicle for one (1) year from the date of the last conviction.
 - j. Students riding the type III vehicle must have training required under Minnesota Statutes, section 123B.90, subdivision 2 (See Paragraph II.B., above).
 - k. Documentation of meeting the requirements listed in this section must be maintained under separate file at the business location for each type III vehicle operator. The school district or any other entity that owns, leases, or contracts for the type III vehicle operating under this section is responsible for maintaining these files for inspection.
2. The Type III vehicle must bear a current certificate of inspection issued under Minnesota Statutes, section 169.451.
 3. An employee of the school district who is not employed for the sole purpose of operating a type III vehicle may, in the discretion of the school district, be exempt from Subparagraphs VII.C.1.d. (physical examination) and VII.C.1.e. (drug testing), above.

D. Type A-I "Activity" Buses Driven by Employees with a Driver's License Without a School Bus Endorsement

1. The holder of a Class D driver's license, without a school bus endorsement, may operate a type A-I school bus or a Multifunction School Activity Bus (MFSAB) under the following conditions:
 - a. The operator is an employee of the school district or an independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this paragraph.

- b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.
 - c. The operator is prohibited from using the 8-light system if the vehicle is so equipped.
 - d. The operator has submitted to a background check and physical examination as required by Minnesota Statutes, section 171.321, subdivision 2.
 - e. The operator has a valid driver's license and has not sustained a conviction of a disqualifying offense as set forth in Minnesota Statutes, section 171.02, subdivisions 2a(h) - 2a(j).
 - f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration's *Guideline for the Safe Transportation of Pre-school Age Children in School Buses*, if child safety restraints are used by passengers, in addition to the training required in Article VI., above.
 - g. The bus has a gross vehicle weight rating of 14,500 pounds or less and is designed to transport fifteen (15) or fewer passengers, including the driver.
- 2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.
 - 3. A school bus operated under this section must bear a current certificate of inspection.
 - 4. The word "School" on the front and rear of the bus must be covered by a sign that reads "Activities" when the bus is being operated under authority of this section.

VIII. SCHOOL DISTRICT EMERGENCY PROCEDURES

- A. If possible, school bus drivers or their supervisors shall call "911" or the local emergency phone number in the event of a serious emergency.
- B. School bus drivers shall meet the emergency training requirements contained in Unit III "Crash & Emergency Preparedness" of the *Minnesota Model School Bus Driver Training Program*. This includes procedures in the event of a crash (accident).
- C. School bus drivers and bus assistants for special education students requiring special transportation service because of a disability shall be trained in basic first aid procedures, shall within one (1) month after the effective date of assignment participate in a program of in-service training on the proper methods for dealing with the specific needs and problems of students with disabilities, assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and ensure that protective safety devices are in use and fastened properly.
- D. Emergency health information shall be maintained on the school bus for students requiring special transportation service because of a disability. The information shall state:
 - 1. the student's name and address;
 - 2. the nature of the student's disabilities;

3. emergency health care information; and
4. the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents or custodians who can be contacted in case of an emergency.

IX. SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS

- A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved by the school district.
- B. All school vehicles shall be state inspected in accordance with legal requirements.
- C. A copy of the current daily pre-trip inspection report must be carried in the bus. Daily pre-trip inspections shall be maintained on file in accordance with the school district's record retention schedule. Prompt reports of defects to be immediately corrected will be submitted.
- D. Daily post-trip inspections shall be performed to check for any children or lost items remaining on the bus and for vandalism.

X. SCHOOL TRANSPORTATION SAFETY COORDINATOR

The school board has designated an individual to serve as the school district's school transportation safety director. The school transportation safety director shall have day-to-day responsibility for student transportation safety, including transportation of nonpublic school children when provided by the school district. The school transportation safety director will assure that this policy is periodically reviewed to ensure that it conforms to law. The school transportation safety director shall certify annually to the school board that each school bus driver meets the school bus driver training competencies required Minnesota Statutes, section 171.321, subdivision 4. The transportation safety director also shall annually verify or ensure that the private contractor utilized by the school has verified the validity of the driver's license of each employee who regularly transports students for the school district in a type A, B, C, or D school bus, type III vehicle, or MFSAB with the National Driver Register or the Department of Public Safety. Upon request of the school district superintendent or the superintendent of the school district where nonpublic students are transported, the school transportation safety director also shall certify to the superintendent that students have received school bus safety training in accordance with state law. The name, address and telephone number of the school transportation safety director are on file in the school district office. Any questions regarding student transportation or this policy may be addressed to the school transportation safety director.

XI. STUDENT TRANSPORTATION SAFETY COMMITTEE

The school board may establish a student transportation safety committee. The chair of the student transportation safety committee is the school district's school transportation safety coordinator. The school board shall appoint the other members of the student transportation safety committee. Membership may include parents, school bus drivers, representatives of school bus companies, local law enforcement officials, other school district staff, and representatives from other units of local government.

XII. BUS ROUTES AND STOPS

- A. Bus stops and routes are designed to consider safety, efficiency, least cost, and shortest overall ride times.
- B. PACT transportation boundaries include the Anoka-Hennepin School District, the east side of the Elk River School District near Trott Brook Pkwy and 182nd Ave, and the south side of the St. Francis School District near the Oak Park Preserve Park.

- C. Attempts will be made to establish stops in neighborhoods within the cities of Ramsey and Anoka.
- D. Park and ride stops will be established as needed in areas outside of the cities of Ramsey and Anoka.
- E. Every effort will be made to establish bus routes so that no student rides for more than 75 minutes each way. However, there is no guarantee this will always hold true for everyone on every route.
- F. Every effort will be made for bus routes to be set up to run in the same order for morning stops and afternoon stops. This will allow students with a longer ride in the morning to have a shorter ride in the afternoon and vice versa.
- G. Bus stops are established at the discretion of the bus company management with input from the school. School bus drivers do not have the authority to change or add a bus stop.
- H. Bus stops are reviewed annually and changed as necessary to meet the needs of the majority of students requesting transportation.
- I. Students should plan to be at the scheduled bus stop five minutes before pick-up time.
- J. Parents should plan to be at the scheduled bus stop five minutes before drop-off time.
- K. Students will only be dropped off if a parent or guardian is at the bus stop unless parental consent for a student to walk is on file with PACT's contracted transportation company.
- L. Parents missing the assigned drop-off stop may safely drive to another stop on the route and wait for the bus to arrive. Students may then depart the bus to meet their parent or guardian.
- M. Students with no parent available to meet them at their bus stop will be returned to school for parent pick-up.

Legal References:

Minn. Stat. § 122A.18, Subd. 8 (Board to Issue Licenses)
Minn. Stat. § 123B.03 (Background Check)
Minn. Stat. § 123B.42 (Textbooks; Individual Instruction or Cooperative Learning Material; Standard Tests)
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)
Minn. Stat. § 123B.90 (School Bus Safety Training)
Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)
Minn. Stat. § 123B.935 (Active Transportation Safety Training)
Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)
Minn. Stat. Ch. 169 (Traffic Regulations)
Minn. Stat. § 169.011, Subds. 15, 16, and 71 (Definitions)
Minn. Stat. § 169.02 (Scope)
Minn. Stat. § 169.443 (Safety of School Children; Bus Driver's Duties)
Minn. Stat. § 169.446, Subd. 2 (Safety of School Children; Training and Education Rules)
Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)
Minn. Stat. § 169.454 (Type III Vehicle Standards)
Minn. Stat. § 169.4582 (Reportable Offense on School Buses)
Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)
Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)

Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)
Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)
Minn. Stat. § 171.168 (Notice of Violation by Commercial Driver)
Minn. Stat. § 171.169 (Notice of Commercial License Suspension)
Minn. Stat. § 171.321 (Qualifications of School Bus and Type III Vehicle Drivers)
Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)
Minn. Stat. § 181.951 (Authorized Drug and Alcohol Testing)
Minn. Stat. Ch. 245C (Human Services Background Studies)
Minn. Stat. § 609.02 (Definitions)
Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)
49 C.F.R. Part 383 (Commercial Driver's License Standards; Requirements and Penalties)
49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)
49 C.F.R. § 383.33 (Notification of Driver's License Suspensions)
49 C.F.R. § 383.5 (Transportation Definitions)
49 C.F.R. § 383.51 (Disqualification of Drivers)
49 C.F.R. Part 571 (Federal Motor Vehicle Safety Standards)

Cross References: MSBA/MASA Model Policy 416 (Drug, Alcohol, and Cannabis Testing)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 707 (Transportation of Public Students)
MSBA/MASA Model Policy 708 (Transportation of Nonpublic Students)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)

Resources: Minnesota Department of Public Safety: [School Bus Resources](#) (accessed 10/12/25)
National Highway Traffic Safety Administration: [Guideline for the Safe Transportation of Pre-school Age Children in School Buses](#) (Feb. 1999) (accessed 10/12/25)

Original Creation Date:
Last Approved By: PACT Charter School Board of Directors
Last Approved Date:
Year Reviewed: 2026-2026

803 - STUDENT TRANSPORTATION AND BUS SAFETY POLICY

I. PURPOSE

This policy aims to establish expectations and policies concerning the safe transportation of PACT Charter School students to and from school.

II. GENERAL STATEMENT OF POLICY

PACT Charter School's policy is to comply with state law regarding student transportation and school bus safety.

III. GENERAL EXPECTATIONS

- A.** Transportation by a school bus is an eligible student's privilege, not a right. A student's eligibility to ride a school bus may be revoked for violating school bus safety or conduct policies or violating any other law governing student conduct on a school bus. Revocation of a student's bus-riding privilege is not an exclusion, expulsion, or suspension under the Pupil Fair Dismissal Act. For a student with a disability under the Individuals with Disabilities Education Act, United States Code, title 20, section 1400 et seq., Section 504 of the Rehabilitation Act of 1973, United States Code, title 29, section 794, and the Americans with Disabilities Act, Public Law 101-336, revocation of the student's eligibility to ride the school bus must be consistent with the requirements of those laws.

IV. TRANSPORTATION ELECTION / OPTION

- A.** PACT Charter School must arrange for the attendance of all pupils living two miles or more from the school unless the transportation privilege has been surrendered or properly revoked. Each year PACT Charter School will elect to provide its own transportation or sub-contract transportation services.
- B.** When a student enrolls in PACT Charter School, the school shall provide the parent with transportation information. Parents may be asked by PACT Charter School to voluntarily forego a student's school transportation privileges but are not required to do so.

V. THE ELECTION FOR PACT CHARTER SCHOOL PROVIDED TRANSPORTATION

- A.** If PACT Charter School elects to provide transportation for its students, the transportation will be provided within PACT's designated transportation routes in which PACT Charter School services.
- B.** For students who reside outside the designated transportation routes in which PACT Charter School services, PACT Charter School is not required to provide or pay for transportation between the student's residence and the designated bus routes PACT Charter School services. PACT Charter School may reimburse a parent for the costs of transportation from the student's residence to the location of the nearest designated bus stop that PACT Charter School services if the student is from a family whose income is at or below the poverty level, as determined by the federal government. The

reimbursement may not exceed the student's actual cost of transportation or 15 cents per mile traveled, whichever is less. Reimbursement may not be paid for more than 250 miles per week.

- C. When providing its own transportation, PACT Charter School will utilize one or more of the following methods:
 - 1. Contract with the resident district
 - 2. Contract with another school district
 - 3. Contract with a privately-owned school bus company
 - 4. Contract with the parents of the students
 - 5. Purchasing bus passes from a public transit agency (recommended for Secondary students only)
 - 6. Use of bus(es) owned by the school (if any)

VI. THE ELECTION FOR THE RESIDENT DISTRICT PROVIDED TRANSPORTATION

- A. If PACT Charter School does not elect to provide transportation, transportation for students enrolled at PACT Charter School will be provided by the resident district in which PACT Charter School is located, according to Minnesota Statutes sections 123B.88, subdivision 6, and 124D.03, subdivision 8. If the resident district provides the transportation, the scheduling of routes, manner and method of transportation, control and discipline of the pupils, and any other matter relating to the transport of pupils shall be within the sole discretion, control, and management of the resident district.

VII. ASSIGNED BUS AND STOP

- A. Students are assigned to specific buses and stops by the bus company we contract. Home pick-up or drop-off locations will only be assigned when there is a safety concern. Parents or guardians will receive a notice before the start of the school year that contains transportation information such as pick-up and drop-off locations, bus numbers, and times.
- B. A student who does not use the bus for ten consecutive school days will be removed from the bus stop.
- C. A student who is not assigned to a particular bus or stop, but wishes to ride home with another bussed student, may only do so with written parental permission provided by both students involved. Permission notes must be turned into the school office, where a bus pass will be issued for the student to give the bus driver.
- D. Bus routes and scheduled time stops will be posted on the school website.

VIII. BUS ROUTES AND STOPS

- A. Bus stops and routes are designed to consider safety, efficiency, least cost, and shortest overall ride times.

- B.** PACT transportation boundaries include the Anoka-Hennepin School District, the east side of the Elk River School District near Trott Brook Pkwy and 182nd Ave, and the south side of the St. Francis School District near the Oak Park Preserve Park.
- C.** Attempts will be made to establish stops in neighborhoods within the cities of Ramsey and Anoka.
- D.** Park and ride stops will be established as needed in areas outside of the cities of Ramsey and Anoka.
- E.** Every effort will be made to establish bus routes so that no student rides for more than 75 minutes each way. However, there is no guarantee this will always hold true for everyone on every route.
- F.** Every effort will be made for bus routes to be set up to run in the same order for morning stops and afternoon stops. This will allow students with a longer ride in the morning to have a shorter ride in the afternoon and vice versa.
- G.** Bus stops are established at the discretion of the bus company management with input from the school. School bus drivers do not have the authority to change or add a bus stop.
- H.** Bus stops are reviewed annually and changed as necessary to meet the needs of the majority of students requesting transportation.
- I.** Students should plan to be at the scheduled bus stop five minutes before pick-up time.
- J.** Parents should plan to be at the scheduled bus stop five minutes before drop-off time.
- K.** Students will only be dropped off if a parent or guardian is at the bus stop unless parental consent for a student to walk is on file with PACT's contracted transportation company.
- L.** Parents missing the assigned drop-off stop may safely drive to another stop on the route and wait for the bus to arrive. Students may then depart the bus to meet their parent or guardian.
- M.** Students with no parent available to meet them at their bus stop will be returned to school for parent pick-up.

IX. SAFETY TRAINING

- A.** PACT Charter School will provide school bus safety training as required by Minnesota law and this policy.
- B.** PACT Charter School will provide its students enrolled in kindergarten through grade 10 with age-appropriate school bus safety training covering the following concepts:
 - 1.** Transportation by school bus is a privilege and not a right;
 - 2.** Policies for student conduct and school bus safety;
 - 3.** Appropriate conduct while on the school bus;
 - 4.** The danger zones surrounding a school bus;

5. Procedures for safely boarding and leaving a school bus;
6. Procedures for safe street or road crossing; and
7. School bus evacuation.

C. Timing of Training

- D. Kindergarten through grade 6 enrolled during the first two weeks. Students enrolled in kindergarten through grade 6 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training competencies by the end of the third week of school. PACT Charter School may provide kindergarten pupils with bus safety training before the first day of school.
- E. Grades 7 through 10 enrolled during the first two weeks. Students enrolled in grades 7-10 during the first or second week of school who have not previously received school bus safety training must receive the training or receive bus safety instructional materials by the end of the sixth week of school.
- F. Students enrolled after the second week of school. Students enrolled in kindergarten through grade 10 who are transported by school bus and have not received training in their previous school district shall undergo bus safety training or receive bus safety instructional materials within four weeks of the first day of attendance.
- G. Ongoing training. PACT Charter School will provide students enrolled in kindergarten through grade 3 school bus safety training twice during the school year. If students are transported by school bus, PACT Charter School shall conduct a school bus safety drill at least once during the school year.
- H. Accommodations for Safety Training. PACT Charter School will make reasonable accommodations for the school bus safety training of pupils known to speak English as a second language and pupils with disabilities.

X. PROCEDURES TO BE DEVELOPED

A. Development of Procedures.

1. If PACT Charter School elects to provide transportation for its students, the Administration shall develop and implement comprehensive, written procedures governing pupil transportation safety. The procedures must include:
 - a) Provisions for appropriate student bus safety;
 - b) Rules governing student conduct on school buses and in school bus loading and unloading areas;
 - c) A statement of parent or guardian responsibilities relating to school bus safety;
 - d) A system for reporting school bus accidents or misconduct and a method for dealing with local law enforcement officials in cases of criminal conduct on a school bus;

- e) A discipline policy to address violations of school bus safety rules, including procedures for revoking a student's bus riding privileges in cases of serious or repeated misconduct;
- f) A system for integrating school bus misconduct records with other discipline records;
- g) Operating rules and procedures; and
- h) Emergency procedures.

B. Reportable offenses. A "reportable offense" means misbehavior on a bus that causes immediate and substantial danger to self or surrounding persons or property. The Superintendent of Schools, the school transportation safety director, or other designated school official shall immediately report to the local law enforcement agency having jurisdiction where the misbehavior occurred if the reporting school official knows or has reason to believe that a student has committed a reportable offense on a school bus or in a bus loading or unloading area. The reporting school official shall issue a report to the commissioner of public safety concerning the incident upon request of the commissioner.

XI. APPOINTMENT OF SCHOOL SAFETY TRANSPORTATION COORDINATOR

A. If PACT Charter School elects to provide transportation for its students, the Superintendent of Schools shall designate a school transportation safety coordinator to oversee and implement pupil transportation safety policies. The transportation coordinator shall have day-to-day responsibility for pupil transportation safety.

Legal References:

Minn. Stat. §124E.15, paras (b) to (d) (Charter school law)

Minn. Stat. §121A.59 (Bus Transportation general provisions)

Minn. Stat. §§123B.90 -.91 (School Bus Safety Training and Transportation Director)

Minn. Stat. §169.4582 (Reportable Offenses)

Resources: The Commissioner of Education is required by law to have developed and to maintain a comprehensive list of school bus safety training instructional materials for pupils who ride the bus that includes a bus safety curriculum for both classroom and practical instruction.

PACT Charter School

Original Creation Date: December 2015

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: May 7, 2026

Year Reviewed: 2025-2026

710 EXTRACURRICULAR TRANSPORTATION

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

The determination as to whether to provide transportation for students, spectators, or participants to and from extracurricular activities shall be made solely by the school district administration. This determination shall include, but is not limited to, the decision to provide transportation, the persons to be transported, the type or method to be utilized, all transportation scheduling and coordination, and any other transportation arrangements or decisions. Employees who are involved in extracurricular activities shall be advised by the administration as to the transportation arrangements made, if any.

III. ARRANGEMENT OF EXTRACURRICULAR TRANSPORTATION

School district employees shall not undertake independent arrangement, scheduling, or coordination of transportation for extracurricular activities unless specifically directed or approved by the school district administration. All transportation arrangements made by a school district employee must be approved by a building administrator. If the school district makes no arrangements for extracurricular transportation, students who wish to participate are responsible for arranging for or providing their own transportation.

IV. NO EMPLOYEE TRANSPORTATION OF STUDENTS WITH PERSONAL VEHICLES

An employee must not use a personal vehicle to transport one or more students except as provided herein. However, employees may make appropriate transportation arrangements for students as necessary in an emergency or other unforeseeable circumstance.

In a nonemergency situation, an employee must get prior, written approval from the administration before transporting a student in a personal vehicle. If a school vehicle is available, the employee will use the school vehicle. The administration has the sole discretion to make a final determination as to the appropriate use of a personal vehicle to transport one or more students.

If any emergency transportation arrangements are made by employees pursuant to this section, the relevant facts and circumstances shall be reported to the administration as soon thereafter as practicable.

All vehicles used to transport students shall be properly registered and insured.

[Note: This policy provides that employees may use a personal vehicle to transport students in an emergency or other unforeseeable circumstance. An "emergency or other unforeseeable circumstance" does not include situations where regular transportation is available or scheduled.

For example, if a scheduled extracurricular event occurs outside of the school district and the school district transports a team or group of students to and from the event, an employee would be prohibited by law from using a personal vehicle to transport some students to the event. In contrast, if a student attending this same event became ill or injured and required immediate transportation home or to a health care facility, the exigent need to transport one student would not constitute regular or scheduled transportation. An employee would have authority to transport the student in a personal vehicle under these circumstances, if using a vehicle that is properly registered and insured. The expectation of the school district is that the employee would immediately contact administration about

these circumstances to ensure oversight of the employee's use of this exception.

Nonregular and nonscheduled transportation also would include situations where some notice may be provided of the need for transportation to a nonscheduled event for which transportation generally is not provided by the school district. For example, a group of students may participate in a scheduled debate competition for which regular school district transportation is provided. Two students advance to a regional competition the following day. Transportation would not have been scheduled to the regional competition as the students' advancement was not predicted. These circumstances may justify an employee's use of a personal vehicle to transport the two students to the regional competition, if the vehicle is properly registered and insured. Because the employee has sufficient time to contact an administrator, advance written permission by an administrator would be expected for the purpose of overseeing that the reasons for an employee using a personal vehicle comply with the requirements of the law.]

V. FEES

In its discretion, the school district may charge fees for transportation of students to and from extracurricular activities conducted at locations other than school, where attendance is optional.

Legal References: Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 169.011, Subd. 71(a) (Definitions)
Minn. Stat. § 169.454, Subd. 13 (Type III Vehicle Standards)

Cross References: MSBA/MASA Model Policy 610 (Field Trips)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)

Original Creation Date:

Last Approved By: PACT Charter School Board of Directors

Last Approved Date:

Year Reviewed: 2026-2026

711 VIDEO RECORDING ON SCHOOL BUSES

I. PURPOSE

The transportation of students to and from school is an important function of the school district, and transportation by the school district is a privilege and not a right for an eligible student. The behavior of students and employees on the bus is a significant factor in the safety and efficiency of school bus transportation. Student and employee misbehavior increases the potential risks of injury. Therefore, the school district believes that video recording student passengers and employees on the school bus will encourage good behavior and, as a result, promote safety. The purpose of this policy is to establish a school bus video recording system.

II. GENERAL STATEMENT OF POLICY

A. Placement

1. Each and every school bus owned, leased, contracted, and/or operated by the school district shall be equipped with a fully enclosed box for placement and operation of a video camera and conspicuously placed signs notifying riders that their conversations or actions may be recorded.
2. A video camera will not necessarily be installed in each and every school bus owned, leased, contracted, and/or operated by the school district, but cameras may be rotated from bus to bus without prior notice to students.
3. Video cameras will be placed on a particular school bus, to the extent possible, where the school district has received complaints of inappropriate behavior.

B. Use of Video Recordings

1. A video recording of the actions of student passengers and/or employees may be used by the school district as evidence in any disciplinary action brought against any student or employee arising out of the student's or employee's conduct on the bus.
2. A video recording will be released only in conformance with the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13 and the Family Educational Rights and Privacy Act, 20 United States Code section 1232g and the rules and/or regulations promulgated thereunder.
3. Video recordings will be viewed by school district personnel on a random basis and/or when discipline problems on the bus have been brought to the attention of the school district.
4. A video recording will be retained by the school district until relooped or until the conclusion of disciplinary proceedings in which the video recording is used for evidence.

[Note: School districts should review their record retention policies/schedules as to the stated retention period for school bus video recordings. The retention time period in the retention schedule should be consistent with the retention time period set forth in this policy. The January 2000 School District General Records Retention Schedule, adopted by many school districts, provides that building security/transportation video recordings are to be retained until relooped.]

Legal References:

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 121A.585 (Notice of Recording Device)
Minn. Stat. § 138.17 (Government Records, Administration)
Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)

Cross References:

MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

Original Creation Date:

Last Approved By: PACT Charter School Board of Directors

Last Approved Date:

Year Reviewed: 2026-2026

816 - VIDEO SURVEILLANCE POLICY

I. PURPOSE

The PACT School Board of Directors wishes to maintain students, staff, and visitors' health, welfare, and safety while on school property. The protection of school property is an important function of the school. The School Board of Directors recognizes that video/electronic surveillance systems may serve as a deterrent to prohibited activity and assist with monitoring and investigating activity on school property.

II. GENERAL STATEMENT OF POLICY

A. Placement

1. School district buildings and grounds may be equipped with video cameras. 2. If the buildings and grounds are equipped with video cameras, a conspicuous notice will be posted to notify students, staff, and the public that they may be recorded. The notice may read, *"Warning: This facility employs video surveillance equipment for security purposes. This equipment may or may not be monitored at any time."*
2. Video surveillance will not be used in bathrooms or locker rooms, although monitoring may occur in hallways in the vicinity of bathrooms or locker rooms. Cameras will not be used in private offices but may be used in classrooms with notices being posted.

III. Use of Videotape

- A. Video will be viewed only by the appropriate school building administrator (and/or designee). The building administrator will use the video to assist in determining whether or not an incident actually occurred, and if so, the severity of the incident. Information obtained from the video that reveals unlawful actions or actions that break school rules or policies may be brought to the attention of law enforcement and appropriate action may be taken.
- B. Neither the parent/guardian of the student that has been videotaped nor the student will be allowed to view the tape, following data privacy laws, unless the student is the subject on the videotape. Upon written request by a parent/guardian, and in accordance with the Minnesota Government Data Practice Act (MGDPA), the parent/guardian may view the video in question where their child(ren) are the subject of the video. The video must be watched with school administration present, and no video recording or photography may be captured of the video.
- C. The administrator (and/or designee) will be responsible for the security of the video equipment and for the handling of the recorded information. The video will be reviewed by the administrator (and/or designee) on an as-needed basis and will remain on the server for six months or until storage is full, whichever occurs first. It will then automatically replace itself on a first-on, first-off basis.
- D. A video will be released only in conformance with the Minnesota Government Data Practices Act, Minnesota Statute Chapter 13 and the Family Educational Rights and

Privacy Act, 20 U.S.C. §1232g and the rules and/or regulations defined by the school.

- E.** The video recording equipment will be stored in a secure location with limited access. It will also be available through password-protected Internet access.

PACT Charter School

Original Creation Date: November 15, 2006

Last Approved By: PACT Charter School Board of Directors

Last Approved Date:

Year Reviewed:



2026-2027 Teacher Calendar

Important Dates:

AUGUST

- 13-14 New Teacher Workshop
- 17 Teacher First Day
- 18 Secondary Back-to-School Open House
- 20 Elementary Back-to-School Open House
- 24 First Day of School - Students

SEPTEMBER (Character Trait: Respect)

OCTOBER (Character Trait: Citizenship)

- 15-16 MEA Break
- 22 End of Quarter 1

NOVEMBER (Character Trait: Gratitude)

- 23-27 Thanksgiving Break

DECEMBER (Character Trait: Compassion)

- 22-31 Winter Break

JANUARY (Character Trait: Integrity)

- 1 Winter Break
- 14 End Semester 1
- 18 Martin Luther King, Jr. Day

FEBRUARY (Character Trait: Cooperation)

- 15 Presidents Day

MARCH (Character Trait: Self-Control)

- 18 End of Quarter 3
- 29-31 Spring Break

APRIL (Character Trait: Responsibility)

- 1-2 Spring Break

MAY (Character Trait: Perseverance)

- 26 Last Day of School (K-12)
- 26 End Semester 2
- 27 HS Graduation
- 27 Last Day for Teachers

2026-2027 Non-School Fridays:

8/28, 9/4, 9/25, 10/2, 10/23, 11/6, 11/13, 12/4, 12/8, 1/1, 1/15, 1/29, 2/12, 3/5, 3/19, 3/26, 4/2, 4/16, 4/23, 5/7, 5/21

Days:

Q1: 39 | Q2: 38 | Q3: 39 | Q4: 38

July 2026				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

August 2026				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

September 2026				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

October 2026				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

November 2026				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

December 2026				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

January 2027				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

February 2027				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

March 2027				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

April 2027				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

May 2027				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

June 2027				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

Color Key:

- No school - Teachers and Students
- Important date
- Conference Comp Day
- Teacher full-day
- Teacher Full PD-day
- Teacher Half PD Day
- New Teacher Workshop

Day Counts:

Student days grades K-12 154
 Teacher contracted days 177

The first 5 school days canceled for weather are e-Learning days for grades 6-12. Grades K-5 do not make up those dates. Make-up days after that are April 23 and May 7.

Evening Responsibilities:

- Back to School (1/2 day) = Dec. 18 PM
- Parent Teacher Conferences (2 days) - Oct. 2 / Feb. 12
- Elementary - 8 hours of evening activities
- Secondary - 4 hours of evening activities
- Secondary Only - HS Graduation (1/2 day)
- *January 15 and March 19 PM = 8 hours of evening activities

School Board Approved:

Executive Summary: Health Curriculum Adoption Proposal



To: PACT School Board

From: Health Curriculum Review Committee

Date: May 7, 2026

Subject: Recommendation for Health Curriculum Adoption

I. Overview and Purpose

The Health Curriculum Review Committee aims to adopt a research-based, skills-focused program aligned with Minnesota 2025 Standards and 2024 Legislative mandates. PACT's current curriculum, last updated in 2018-2019, requires revisions to include essential education on mental health, vaping prevention, and cannabis substance abuse.

II. The Review Process

The committee followed a rigorous four-phase program evaluation model that prioritized learning and stakeholder feedback:

- **Phase 1 (Sept.):** Conducted a gap analysis and needs assessment, identifying that instruction must shift from "fact recall" to "skill application".
- **Phase 2 (Nov.):** Developed a comprehensive evaluation rubric focusing on clarity, alignment, and skills-based instruction.
- **Phase 3 (Jan.):** Reviewed nine vendors and conducted classroom pilots to gather qualitative feedback from students and teachers.
- **Phase 4 (April):** Synthesizing pilot data into the final recommendation for Board approval.

III. Final Recommendations - Based on rubric scores, pilot results, and alignment with PACT's mission of character and academic excellence, the committee recommends the following adoption:

- **Elementary (K-5): QuaverEd (Quaver Health & PE)** - Extremely user-friendly for teachers, high student engagement through gamification, and strong parent transparency with built-in opt-out/opt-in letters for sensitive topics.
- **Middle & High School (6-12): Glencoe Health McGraw Hill (Glencoe/Total Health)** - Provides deep, comprehensive content for complex topics and includes lesson projects with high-interest areas like vaping and substance abuse. *The team recommends examining Total Health in December 2026 for possible adoption for Fall 2027.*
- **Secondary Supplemental (6-12): Smart Talk Cannabis** - Directly addresses the 2024 legislative mandate and provides specific instruction on how cannabis affects the developing brain and community.
- **District Wide (K-12): Character Strong** - Supports 2025 MN State Standards, aligned with PACT's core values and implementation of MTSS.

IV. Rationale & Benefits

- **Skills-Based Focus:** The recommended programs move instruction toward "the how" of healthy living—teaching students decision-making, advocacy, and self-efficacy.
- **Parental Partnership:** Built-in transparency features ensure parents are informed and have clear choices regarding their child's education in sensitive areas.
- **Teacher Support:** Materials are "teacher-ready," reducing prep time and providing robust scaffolds for diverse learners.

V. Implementation Timeline - If approved, the implementation roadmap includes:

- **May 28, 2026:** Presentation to the District Advisory Committee (DAC).
- **June 4, 2026:** Final Board Regular Session for adoption.
- **July 2026:** Ordering and delivery of materials.
- **August 2026:** Comprehensive staff training and professional development provided by vendors.
- **Fall 2026:** Full curriculum launch and ongoing standards mapping.

Conclusion: This recommendation ensures PACT students receive a high-quality, scientifically accurate health education that empowers them to lead balanced, healthy lives while respecting family values and meeting all state requirements.



PACT
Charter School

Health Curriculum Adoption Proposal

*Preparing Students for Lifelong Wellness &
Character Excellence*

Dr. Widen and the Curriculum Review Team
May Working Board Session

Health Curriculum Review Team

- **Jenelle Moehn:** Assistant Director of Teaching & Learning
- **Amy Morgan:** Grade 3 Teacher
- **Josh Moeschl:** Grade 5 Teacher
- **Sharon Churchill:** Secondary Health Teacher
- **Bennett Olson:** Secondary Health Teacher
- **Ann Ostendorf:** Parent
- **Jennifer Maas:** Parent



Mission and Vision for Health

PACT Mission: Partnering as parents, students, and staff to develop students of character and academic excellence.

Health Vision: To empower students and staff to lead healthy, balanced lives by fostering curiosity, empathy, and self-efficacy.

Core Belief: Every student deserves to feel valued and supported in their journey toward lifelong health through research-based and developmentally appropriate instruction.



PACT
Charter School

Curriculum Review Timeline

- **Phase 1 (September):** Formed committee, unpacked new MN 2025 standards and legislative requirements, and conducted a needs assessment.
- **Phase 2 (November):** Developed a rigorous review rubric and identified top curriculum programs to review.
- **Phase 3 (January):** Deep-dive resource evaluation, classroom pilots, and final consensus building
- **Phase 4 (April):** Recommendation for Board approval.



The Need for Change: SWOT Analysis

Outdated Curriculum: The current health curriculum was last reviewed in the 2018-2019 school year.

Legislative Requirements: New state mandates (2024 MN Legislation) required specific instruction in CPR/AED, Vaping Prevention, Cannabis/Substance Abuse, and Mental Health.

Shift in Standards: Moving from locally developed goals to the MN 2025 statewide standards which prioritize skill application over simple fact recall.



Narrowing the Options

The Rubric: Resources were scored using a “Health Curriculum Review Rubric” focused on three key areas:

- **Clarity & Alignment:** K-12 vertical coherence and alignment with MN Strands.
- **Skills & Sense of Belonging:** Emphasis on skills-based instruction (e.g. decision-making, advocacy) and scientifically accurate content.
- **Usability & Support:** Teacher-ready materials, accessibility for all learners, and robust assessment tools.

Candidate Programs Reviewed: QuaverEd, Human Genetics, Studies Weekly, Health Smart, CATCH Global Foundation, Glencoe Health, Empower Me, Capturing Kids Hearts, Character Strong



PACT
Charter School

FIST OF FIVE



Piloting & Feedback Highlights

Pilots: Conducted at Grade 3, Grade 5, K-5 Phy Ed, Grade 6-8, and Grades 9-12.

- **Elementary (K-5): QuaverEd (Quaver Health & PE) 4.5**
 - Students found movement-based activities and games highly engaging; teachers praised the ease of navigation and flexible lesson lengths.
- **Middle and High School: McGraw Hill (Glencoe Health) and Smart Talk Cannabis 5**
 - Evaluated for depth of content in high-interest topics like vaping and substance abuse.
- **High School: McGraw Hill (Total Health)**
 - The team recommends examining Total Health in December 2026 for possible adoption for Fall 2027.



Adoption Recommendation

Elementary - QuaverEd

- Site license (1 year) \$2,100 (3 year) \$6,300
- Professional Development (virtual and asynchronous): FREE!

Secondary - Glencoe Health and Smart Talk

- Glencoe Health textbook (current resource)
- Smart Talk (MDE supplemental requirement): FREE!

District Wide - Character Strong

- Professional Development (1 year)
- Tier 1 and Tier 2 resources (1 year)

Secondary - Total Health (TBD)

- Online student and teacher editions only



Rationale: Why These Resources?

- **User-Friendly Design** - accessible for general education and PE teachers with a ready-to-use materials.
- **Parent Transparency** - Built-in parent letters for each unit and clear opt-in/opt-out structures for sensitive topics.
- **Skills-Based Focus** - Students apply knowledge to real-life situations.
- **Comprehensive Coverage** - The Smart Talk program specifically addresses cannabis as a gateway drug, a high-priority topic for the PACT Community
- **Character Education** - Character Strong aligned with PACT's character traits. Elementary and Secondary professional development would strengthen implementation. Tier 1 and Tier 2 resources align with MTSS structure.



Implementation Roadmap

- **May 28:** Presentation to the District Advisory Committee (DAC).
- **June 4:** Final Regular Session for Board adoption.
- **July:** Order materials from vendors.
- **August:** Comprehensive staff development and ongoing curriculum mapping.



PACT
Charter School

Stakeholder Experiences

- **Jenelle Moehn:** Assistant Director of Teaching & Learning
- **Amy Morgan:** Grade 3 Teacher
- **Josh Moeschl:** Grade 5 Teacher
- **Sharon Churchill:** Secondary Health Teacher
- **Bennett Olson:** Secondary Health Teacher
- **Ann Ostendorf:** Parent
- **Jennifer Maas:** Parent



Thank you!

Questions?



PACT
Charter School

Executive Summary: **Social Studies Curriculum Adoption Proposal**

To: PACT School Board

From: Social Studies Curriculum Review Committee



Date: May 7, 2026

Subject: Recommendation for Social Studies Curriculum Adoption

I. Overview and Purpose

The primary objective of this review was to select a research-based, inquiry-focused social studies curriculum aligned with the Minnesota 2021 Academic Standards. PACT's current social studies curriculum was last reviewed during the 2017-2018 school year and requires updating to meet new state mandates, including a shift toward inquiry-based instruction and the integration of ethnic studies.

II. The Review Process - The committee followed a structured four-phase evaluation model emphasizing collective efficacy and stakeholder feedback:

- **Phase 1 (Sept.):** Conducted a gap analysis and unpacked the new MN 2021 standards to identify necessary instructional shifts.
- **Phase 2 (Nov.):** Developed evaluation rubrics based on best practices and identified top-tier curriculum programs for review.
- **Phase 3 (Jan.):** Reviewed multiple vendors (including Savvas, TCI, and McGraw Hill) and conducted classroom pilots to gather feedback from teachers and parents.
- **Phase 4 (April):** Synthesizing pilot data and rubric scores into a formal recommendation for Board approval.

III. Final Recommendations - Based on committee evaluations, pilot results, and alignment with PACT's mission, the committee recommends the following adoption:

- **K-5, Grade 7 U.S. Studies, Grade 8 Global Studies Curriculum: Savvas Learning Company.**
 - **Elementary (K-5):** Savvas (MyWorld Interactive).
 - **Secondary (7-8):** Savvas (World Geography, US History, etc.).
- **Grade 6 Minnesota History:** Northern Lights (2nd ed) *Team recommends evaluating 3rd edition for possible Fall 2027 implementation.*
- **Grade 9 U.S. History:** McGraw Hill (US History)
- **Grade 10 Government:** TCI (Government Alive!)

IV. Rationale & Benefits

- **Inquiry-Based Design:** Savvas includes "Quests" and inquiry-driven projects that directly support the new state standards.
- **Literacy and Multi-Lingual (ML) Supports:** Each program embeds reading supports and ML resources aligned to WIDA standards, ensuring accessibility for all learners.
- **Disciplinary Literacy:** Primary sources are embedded throughout every lesson, encouraging students to think like historians and scholars.

V. Implementation Timeline - If approved, the implementation roadmap includes:

- **May 28, 2026:** Presentation to the District Advisory Committee (DAC).
- **June 4, 2026:** Final Board Regular Session for adoption.
- **July 2026:** Ordering and delivery of materials.
- **August 2026:** Comprehensive staff training and professional development provided by vendors.
- **Fall 2026:** Full curriculum launch and ongoing standards mapping.

Conclusion: This recommendation ensures PACT students receive a high-quality social studies education that fosters critical thinking and civic engagement while meeting all state requirements.



PACT
Charter School

Social Studies Curriculum Adoption Proposal

*Developing Inquisitive, Informed, and
Engaged Citizens*

Dr. Widen, Ms. Moehn, Mr. Tossey, Mrs. Washburn
May Working Board Session

Mission and Vision for Social Studies

PACT Mission: Partnering with parents, students, and staff to develop students of character and academic excellence.

Social Studies Vision: We believe Social Studies should empower students to navigate the world with curiosity, critical thinking, and character.

Our Goal: To empower learners to become informed members of society who use critical thinking and inquiry to prepare for college, careers, and civic life.



PACT
Charter School

Curriculum Review Timeline

- **Phase 1 (September):** Formed committee, unpacked new MN 2021 standards, and conducted a needs assessment.
- **Phase 2 (November):** Established evaluation rubrics based on best practices and identified top curriculum programs to review.
- **Phase 3 (January):** Deep-dive resource evaluation, classroom pilots, and final consensus building
- **Phase 4 (April):** Recommendation for Board approval.



The Need for Change - SWOT Analysis

- **Outdated Materials:** The current curriculum was last reviewed during the 2017-2018 school year.
- **New State Standards:** Required alignment with the MN 2021 Social Studies Standards for the 2026-2027 school year.
- **Key Instructional Shifts:**
 - Centered on student inquiry across all five strands.
 - Emphasis on disciplinary literacy (reading and thinking like scholars)
 - Addition of Ethnic Studies as an integrated strand throughout all grade levels.



Narrowing the Options

The Rubric: Resources were evaluated on five criterion: standard alignment, inquiry, disciplinary literacy, primary & secondary resources, diverse perspectives, assesment:

- **Learners at the Center:** Material accessible for all students.
- **Intellectual Quality:** Learning grounded in sustained inquiry and rigor.
- **Civic Engagement:** Fostering the skills necessary for a functioning democracy.

Candidate Programs: Reviewed materials from Savvas, TCI, Impact, Studies Weekly, Traverse, HMH, and McGraw Hill



PACT
Charter School

Piloting & Feedback Highlights

Pilots: Conducted at every level, including Grade 1, Grade 2, Grade 6-8, and Grades 9-12.

- **Grade K-5**
 - Savvas **4**
 - TCI **2.5**
- **Grade 7 U.S. Studies**
 - Savvas **5**
 - TCI **2**
 - HMH **3**
 - McGraw Hill **3**
- **Grade 8 Global Studies**
 - Savvas **4**
- **Grade 9 U.S. History**
 - Savvas **1**
 - TCI **1**
 - McGraw Hill **4.5**
- **Grade 10 Government**
 - TCI **5**



Adoption Recommendation

- **K-5 will adopt Savvas.**
- **6th grade MN History:** will stay with 2nd edition for the 2026-2027 school year. There is consensus around the desire to evaluate the 3rd edition, when it becomes available, to determine next steps as 50% of the content has either been [reorganized](#) or updated to reflect [new state standards](#). The Northern Lights curriculum from the Minnesota Historical Society, is the current vendor for MN History courses statewide.
- **7th grade U.S. Studies:** will adopt Savvas
- **8th grade Global Studies:** will adopt Savvas. This decision is supported by the social studies teachers. They see value in having grades K-5 & 7-8 materials consistent, and also highly rate the curriculum materials for middle school students.
- **9th grade U.S. History:** will adopt McGraw Hill US History - this is an updated version of the current Glencoe text being used at PACT.
- **10th grade Government:** will adopt TCI Government Alive! This aligns with other high school courses including CIS (college in the schools) courses currently using TCI curriculum.



Adoption Recommendation

Savvas : K-5, U.S. Studies, Global Studies TBD

- Professional Development
- Student Edition & Digital License (3 years)
- Teacher Guides

6th grade MN History (3rd edition TBD for 2027-2028)

- Northern Lights Student Edition (print) 3rd edition - \$65 each
- Northern Lights Teacher Edition & digital workbook - \$100 each

McGraw Hill: U.S. History \$6,758 (1 year) \$9,925 (3 year)

- Hardcover Student Edition, Student Digital License
- Teacher Edition, Teacher Digital License, Inquiry Journal Teachers Guide, Test & Lesson Quizzes

TCI: Government Alive! - \$4819 (1 year)

- Digital license & Teacher's Guide
- Student Digital License & Class Set of Textbooks



Rationale: Why These Resources?

- **Inquiry Projects:** “Quests” and civic discussion that meet new inquiry mandates.
- **Critical Thinking:** Strong focus on primary and secondary source analysis.
- **Flexibility:** Offers a mix of interactive digital tools and print-on-demand consumables to support different classroom needs.
- **Support:** Robust teacher training and asynchronous professional development modules.



Implementation Roadmap

- **May 28:** Presentation to the District Advisory Committee (DAC).
- **June 4:** Final Regular Session for Board adoption.
- **July:** Order materials from vendors.
- **August:** Comprehensive staff development and ongoing curriculum mapping.



PACT
Charter School

Stakeholder Experiences

- **Jenelle Moehn** - Assistant Director of Teaching & Learning
- **Makenzie Darula** - Grade 1 Teacher
- **Miranda Barthel** - Grade 2 Teacher
- **Jared Barsness** - Secondary Social Studies Teacher
- **Makayl Dahl** - Secondary Social Studies Teacher
- **Jason Tossey** - Secondary Social Studies Teacher
- **Jacq Washburn** - Parent
- **Jolene Peterson** - Parent



Thank you!

Questions?



PACT
Charter School



5D/5D+

Five Dimensions of Teaching & Learning

■ April 2026



PACT

Strategic Roadmap 2025-2030

Strategic Roadmap 2025-2030



MISSION

Our Core Purpose

Partnering as parents, students, and staff to develop students of character and academic excellence.

VISION

What We Intend to Create and Experience

PACT Charter School will build a collaborative community that emphasizes academic rigor and character development to foster innovative problem solvers and life-long learners.

CORE VALUES

Drivers of our actions

Respect: Understanding that something is good, valuable, and important and should be treated in an appropriate way.

Citizenship: Being a responsible member of a community.

Gratitude: Showing appreciation and thanks.

Compassion: Helping someone in need and working together to alleviate through sympathy.

Integrity: Being honest, fair, and adhering to a moral code.
Cooperation: Working together by being helpful and doing what is asked.

Self-Control: Ability to control one's emotions, behavior, and desires in the face of external demands in order to function in community.

Responsibility: Doing what is morally right and expected to do.

Perseverance: Continuing to do something even when it is difficult while adhering to a belief or purpose.

STRATEGIC DIRECTIONS

Through focus on priorities and strategy execution,
we achieve excellence and realize our vision.

High-Quality Instruction and Achievement: Deliver high-quality instruction that leads to high academic achievement for all students

Student Connectedness & Belonging: Ensure a high-quality daily experience for each and every student founded on the PACT character traits

Excellence in Governance: Partnering with administration while providing organizational oversight that leads to our goals and objectives being achieved in a transparent and ethical way

Health & Well-Being: Build awareness and capacity to improve the mental health and well-being of our school district community

Professional Growth & Development: Recruit, hire, support, develop and retain the highest-quality staff

Financial & Operational Excellence: Ensure the efficient and effective use of district resources

Community engagement and partnerships: Improve our community through volunteering, engagement and strategic partnerships with families

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Why is a the principal / teacher partnership Important?

- Research Based
 - The #1 influence on student learning is the teacher
 - The #2 influence on student learning is the principal
- Shared Leadership
 - Partnering the two greatest factors in student learning in a deliberate shared leadership model, we seek to maximize our impact on student learning

Walkthroughs to support teacher learning

Current State  Ideal State

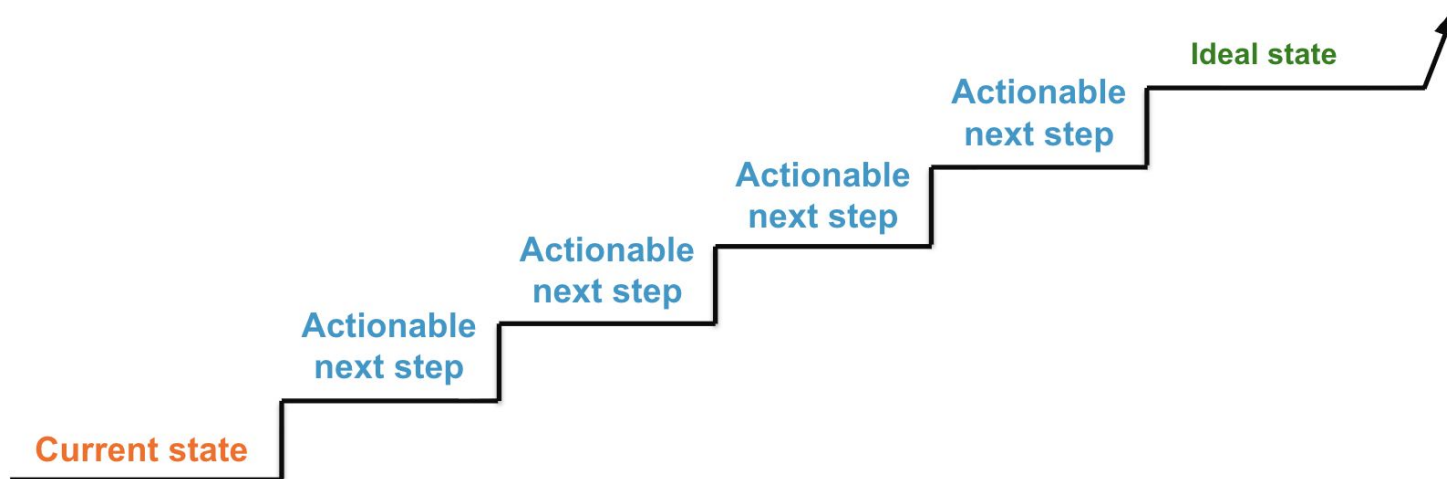
Observable
Evidence

Deliberate Practice

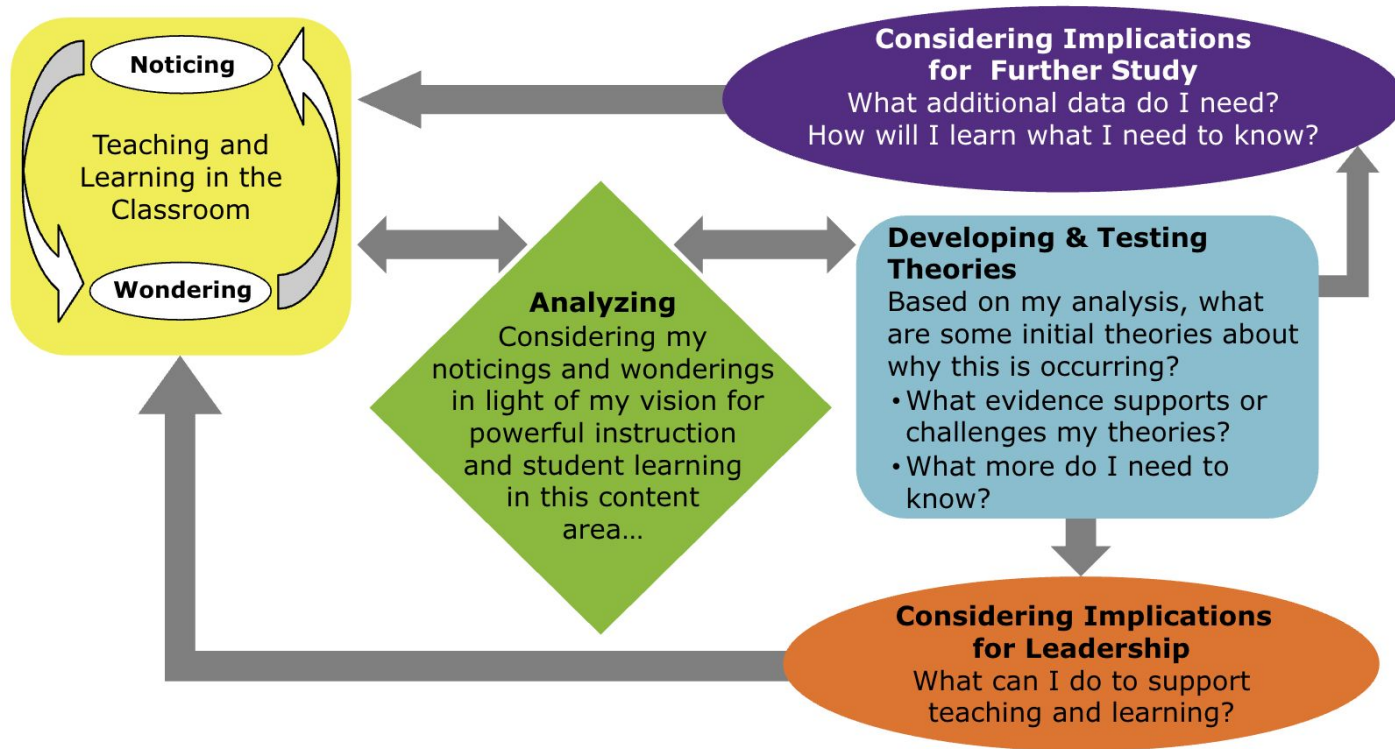
- Feedback
- Coaching
- Intentional learning

Informed by:

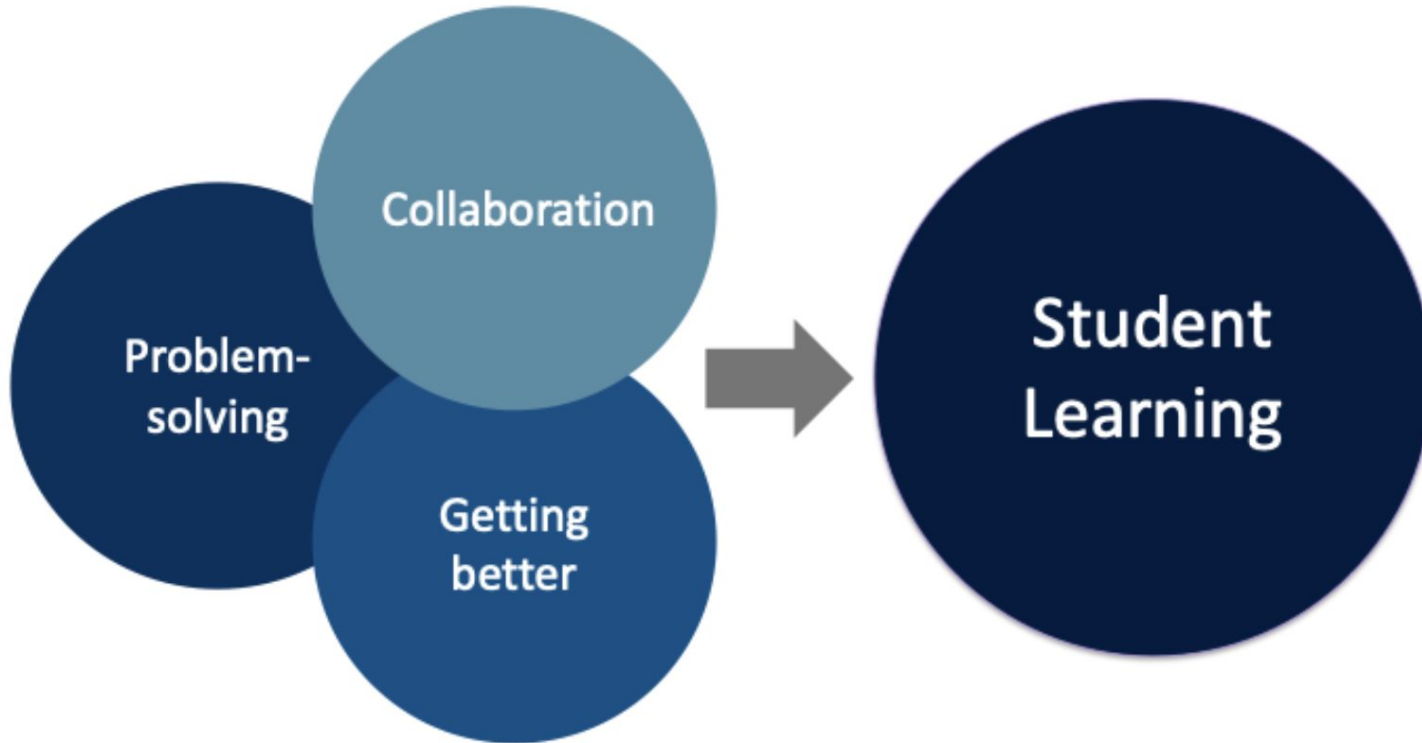
- Standards
- Frameworks / rubrics



Habits of Thinking for Instructional Leadership



Collective Efficacy on Behalf of Students





RESEARCH REPORT

How Principals Affect Students and Schools

A Systematic Synthesis of Two Decades of Research

Jason A. Grissom
VANDERBILT UNIVERSITY

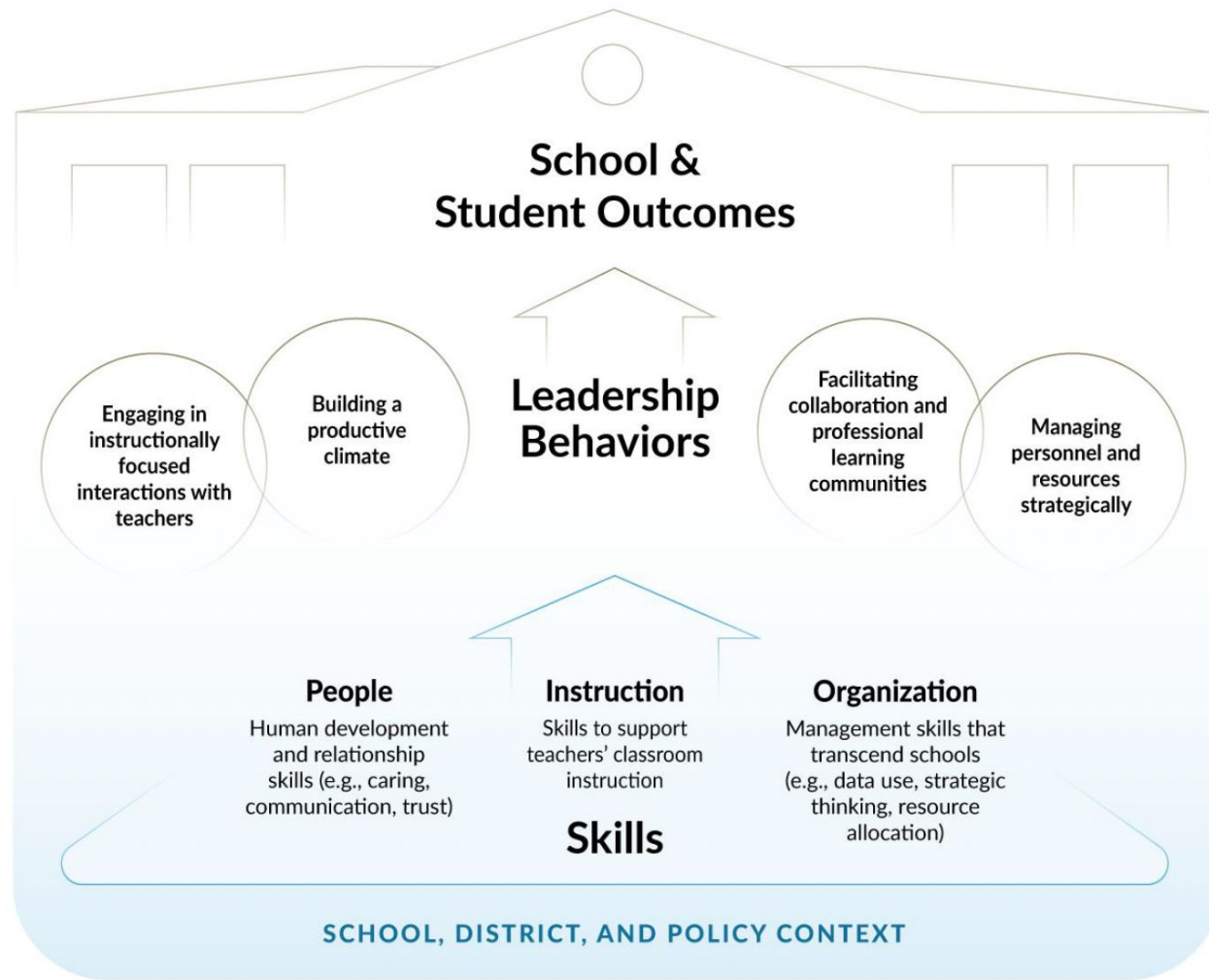
Anna J. Egalite
NORTH CAROLINA STATE
UNIVERSITY

Constance A. Lindsay
UNIVERSITY OF NORTH
CAROLINA AT CHAPEL HILL

What Drives Principals' Contributions?

These observations motivate our investigation of drivers of principals' impacts on their schools. From the large, diverse body of research we synthesize, which includes both quantitative and qualitative studies, we identify three overlapping realms of skills and expertise that school leaders need to be successful: *instruction*, *people*, and *the organization*. We then describe how these skills and expertise manifest in four classes of behaviors that the best-available research suggests produce positive school outcomes. These behaviors fall under the following categories:

- **Engaging in instructionally focused interactions with teachers.** Forms of engagement with teachers that center on instructional practice, such as teacher evaluation, instructional coaching, and the establishment of a data-driven, school-wide instructional program to facilitate such interactions.
- **Building a productive school climate.** Practices that encourage a school environment marked by trust, efficacy, teamwork, engagement with data, organizational learning, and continuous improvement.
- **Facilitating productive collaboration and professional learning communities.** Strategies that promote teachers working together authentically with systems of support to improve their practice and enhance student learning.
- **Managing personnel and resources strategically.** Processes around strategic staffing and allocation of other resources.



Summary of Key Findings

In sum, we found the following:

1. Effective principals are at least as important for student achievement as previous reports have concluded—and in fact, their importance may not have been stated strongly enough.
2. Principals have substantively important effects that extend beyond student achievement.
3. Effective principals orient their practice toward instructionally focused interactions with teachers, building a productive school climate, facilitating collaboration and professional learning communities, and strategic personnel and resource management processes.

Principal Support Framework

VERSION 2.0

ACTION AREA

Action Area 1: A Shared Vision of Principals as Instructional Leaders

The school system has defined, clearly and in detail, what it expects principals to do as the instructional leaders of their schools. It selects and evaluates principals based primarily on whether they can successfully execute those practices.

Goal: Principals understand the school system's expectations for their roles and effective practices as school instructional leaders. These expectations guide the work principals perform day to day, and the practices can be sustained over time.

ACTION AREA

Action Area 2: A System of Support for Developing Principals as Instructional Leaders

The school system has created a system of differentiated and targeted support to develop principals' growth as instructional leaders.

Goal: Principals have the skills, tools and support that they need to grow and successfully apply the system's high-priority instructional leadership practices.

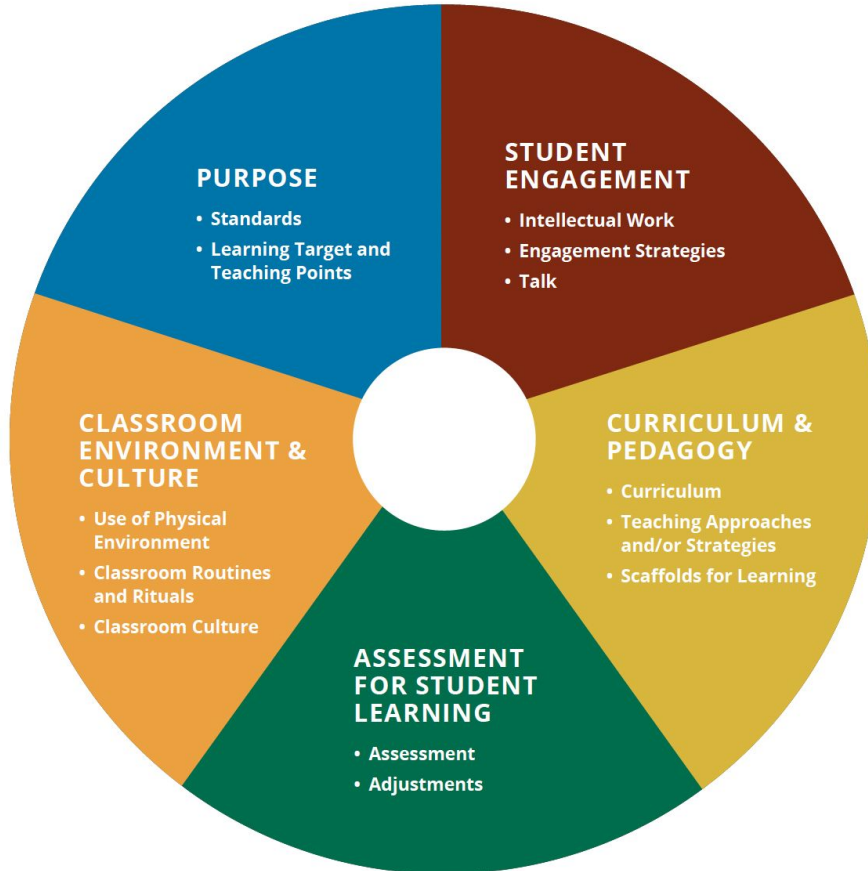
ACTION AREA

Action Area 3: A Strategic Partnership Between the Central Office and Principals

The central office develops systemic solutions that ensure instructional leadership is the primary job of principals.

Goal: The central office delivers effective, integrated support and services that increase the ability of principals to successfully lead their schools.

5 Dimensions of Teaching and Learning™



5D+™ Rubric for Instructional Growth and Teacher Evaluation

We know that building the capacity of teachers will lead to better instruction and greater learning for all students. Helping educators understand what good teaching looks like is at the heart of the Center for Educational Leadership's 5D+ Rubric for Instructional Growth and Teacher Evaluation – a growth-oriented tool for improving instruction.

Dimensions of the 5D+ Rubric for Instructional Growth and Teacher Evaluation

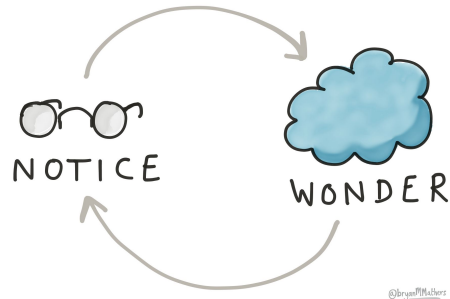
The 5D+ Rubric for Instructional Growth and Teacher Evaluation is based on the 5 Dimensions of Teaching and Learning™ (5D™) instructional framework, which is derived from an extensive study of research on the core elements that constitute quality instruction. These core elements have been incorporated into the 5D framework and 5D+ Rubric as five dimensions: Purpose, Student Engagement, Curriculum & Pedagogy, Assessment for Student Learning, and Classroom Environment & Culture. The 5D+ Rubric also includes Professional Collaboration and Communication, which is based on activities and relationships that teachers engage in outside of classroom instruction.

5D+ Elementary Campus

- School Wide Goals
 - Differentiated Instruction for Students
 - Use of Learning Time
- Individual Teacher Goals
 - Varies Among Teaching Staff
 - Individualized Feedback & Reflection

5D+ Elementary Campus

- Pivot Data from 2025-2026
- Examples of Noticings & Wonderings
- Examples of Teacher Reflections
- Mid Year Review Meetings
- End of Year Review Meetings



5D+ Secondary Campus

- Campus Wide Goals
 - 5D+ Purpose Domain:
 - Learning Targets (P1)
- Individual Teacher Goals
 - Varies Among Teaching Staff
 - Top Choices: Student Engagement and Curriculum and Pedagogy

5D+ Secondary Campus

- Benefits of 5D+
 - Helps guide observations to focus on a couple specific growth areas instead of a broad overview that may be too general to be helpful.
 - As teachers consider out district wide student learning goals, 5D+ goals can be a launching point for how they want to approach our SLG.

5D+ Secondary Campus

- Examples of Teacher Goals in the Classroom
- Examples of Teacher Reflections and Next Steps
 - 7th Grade ELA
 - 7th Grade Math

5D+ Special Education

Standards-Based IEPs - What and Why?

- A tool to support alignment of instruction to the student's individual needs and state standards.
- PACT Charter School will build a collaborative community that emphasizes academic rigor and character development to foster innovative problem solvers and life-long learners.

5D+ Special Education

Standards-Based IEPs - Benefits

- Students receive specially designed instruction linked to the general education curriculum for their enrolled grade.
- Parents have a better understanding of where their child is functioning in relationship to what the state expects of a child in the enrolled grade.
- Teachers have higher expectations of students with disabilities.

5D+ Special Education

Standards-Based IEPs - The Work

- PLCs are identifying “power” benchmarks for each grade level in reading and math
- Writing goals/objectives to align with these benchmarks
 - Example

5D+ Special Education

Standards-Based IEPs and 5D+

- Purpose - Learning targets connected to standards
- Curriculum and Pedagogy - Use of scaffolds
- Student Engagement - Ownership of learning
- Assessment - Student self-assessment
- Classroom Environment and Culture - Student status



PACT
Charter School

PACT Charter School Monthly Financials

MARCH 2026

EdFinMN

FINANCE AND ACCOUNTING SERVICES FOR CHARTER
SCHOOL AND EDUCATION SUPPORT ORGANIZATIONS

PACT Charter School Financial Highlights

MARCH 2026

Balance Sheet:

The School's balance sheet reflects the school's liquid assets and liabilities. The primary focus of the balance sheet is the cash balance and any material liabilities. Additionally, attention should be paid to the amount of the YTD state hold back. The highlights from the balance sheet are:

- \$6,101,422 Cash balance at end of the month
- \$1,493,860 State Receivables which represents an initial estimate for the beginning of the accrual for the current year hold back
- (\$88,868) State Receivables which represents the remaining amount due to the school from the state 10% holdback of the prior school year
- \$835,721 Salary and Benefits Payables estimated. This is for summer salaries as of month-end.
- \$26,153 Accounts Payable balances as of the end of the month

Income Statement

The focus of the school's income statement is to monitor the ongoing revenues and expenses of the various programs. A monthly review of the actual spent vs. budget as well as taking into consideration the percentage of the fiscal year completed is imperative. Yet, also understanding how each individual line-item functions will help the overall analysis. The highlights from the income statement are:

- Adopted Budget: 1467 ADM
- Revised Budget: 1451 ADM
- Actual ADM 1451
- 75% Percent of the fiscal year completed
- 74% YTD revenue as a percent of budget based on the revised projection.
- 66% YTD expenses as a percent of budget based on the revised projection.
- \$5,517,500 Projected year end fund balance
- 28% Projected ending fund balance as a % of expense budget

Cash Flow:

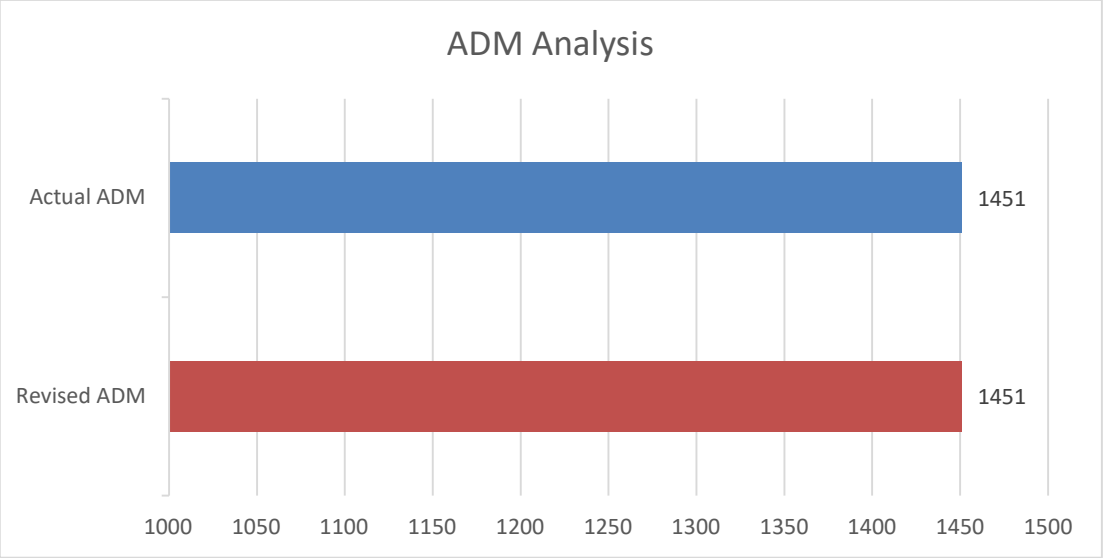
- Estimated cash balance as of June 30, 2026
\$ 5,034,831
- Days cash on hand projected as of June 30, 2026
103

Debt Covenant Ratios:

- **Required debt service coverage ratio at June 30, 2026: = / >**
1.10
- Projected debt service coverage ratio at June 30, 2026:
1.50

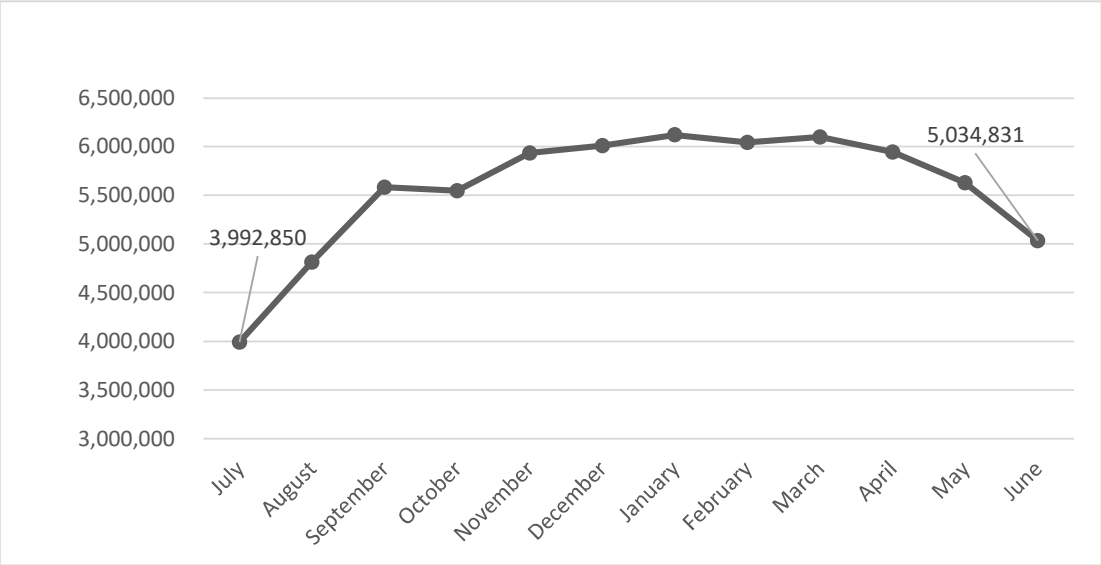
- **Required days cash on hand (cash only) at June 30, 2026: = / >**
45
- Projected days cash on hand without receivables at June 30, 2026:
103
- Projected days cash on hand with receivables at June 30, 2026:
146

Enrollment/ADM's



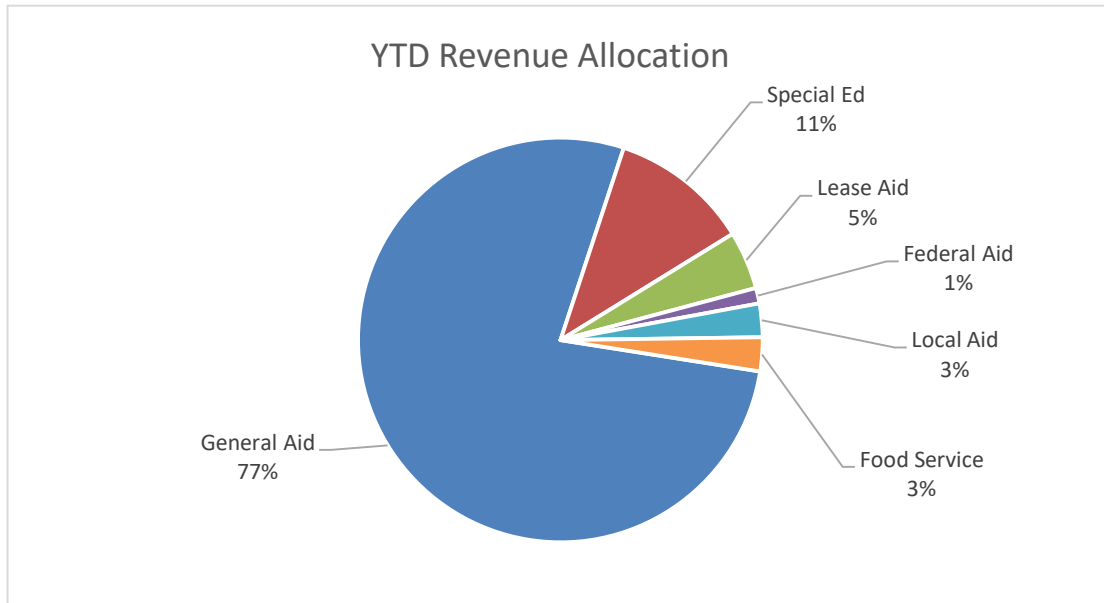
Monitoring the school's budgeted ADM vs. the actual ADM is one of the most important analytical revenue reviews. Variance from the budgeted ADM must be reviewed and understood.

Cash Flow Projection



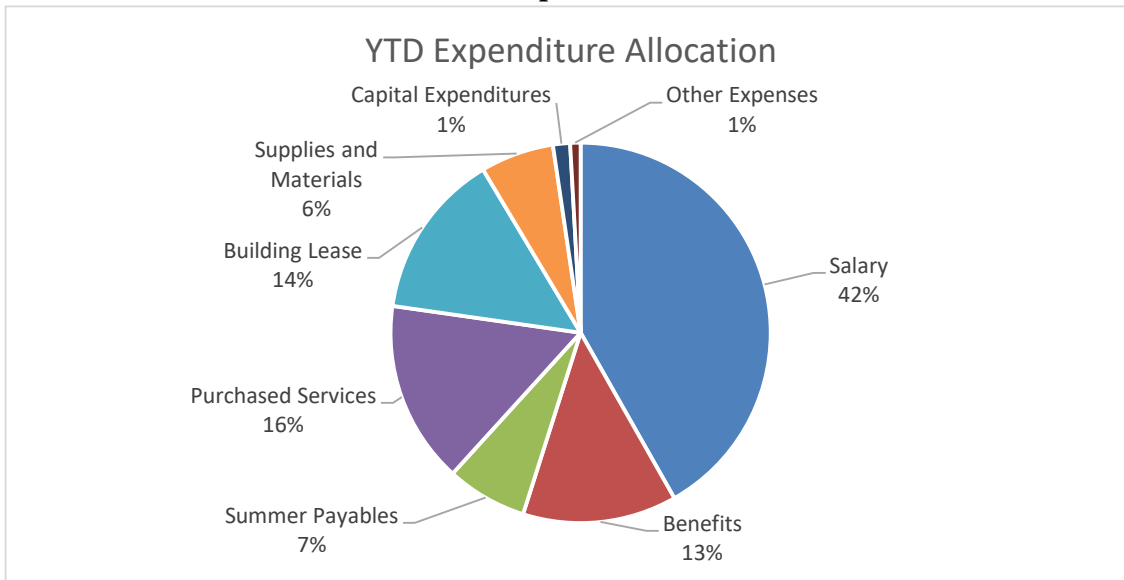
PACT Charter School's cash balance is expected to increase during fiscal 2026.

Revenue



The graph above reflects the revenue allocation the school has received from all revenue sources to date.

Expenditures



The graph above reflects the current year to date expenditure allocation across the school's major budget categories. This depiction helps identify how the school has spent their funds thus far.

**PACT Charter School
Balance Sheet
As of March 31, 2026**

Assets	As of Month-End
Cash	\$ 6,101,422
MDE Receivable - Current year estimate	1,493,860
MDE Receivable - Prior year	(88,868)
Due From Other Funds	152,619
Prepays	2,618
Total Assets	\$ 7,661,651
Liabilities	
Salary and Benefits Payable	\$ 835,721
Accounts Payable	26,153
Total Liabilities	\$ 861,874
Fund Balance	
Beginning - Audited	\$ 4,540,985
Change in Fund Balance	2,258,792
Ending- Projected	\$ 6,799,777
Total Liabilities and Fund Balance	\$ 7,661,651

Current year based on estimated, primarily for ADM numbers.

**PACT Charter School
Income Statement Summary
As of March 31, 2026**

75% Year Complete

Revenue	Adopted Budget - 1467 ADM	Revised Budget - 1451 ADM	Monthly Activity	Year to Date	% of Budget
State Aids	\$ 18,901,723	\$ 19,181,804	\$ 1,474,169	\$ 14,373,877	74.9%
Federal Aids	655,748	703,424	60,677	344,527	49.0%
Local	419,571	612,438	70,031	481,448	78.6%
Total	\$ 19,977,042	\$ 20,497,666	\$ 1,604,877	\$ 15,199,851	74.2%
Expense					
Salary	\$ 8,612,904	\$ 9,023,028	\$ 751,508	\$ 5,407,979	59.9%
Benefits	2,994,819	3,150,795	239,111	1,696,804	53.9%
Summer Payables	-	-	-	884,901	NA
Total Salaries/Benefits Payable	\$ 11,607,723	\$ 12,173,823	\$ 990,618	\$ 7,989,683	65.6%
Purchased Services	3,019,356	3,074,289	313,976	2,009,581	65.4%
Supplies and Materials	1,487,611	1,349,809	37,300	806,177	59.7%
Building Lease	2,458,292	2,458,292	203,638	1,832,738	74.6%
Capital Expenditures	231,000	250,000	6,760	187,663	75.1%
Other Expenses	178,226	214,938	1,026	115,217	64.6%
Total	\$ 18,982,208	\$ 19,521,151	\$ 1,553,317	\$ 12,941,059	66.3%
Change in Fund Balance	\$ 994,834	\$ 976,515	\$ 51,560	\$ 2,258,792	
Beginning Fund Balance	\$ 4,540,985	\$ 4,540,985	\$ 4,540,985	\$ 4,540,985	
Ending- Projected	\$ 5,535,819	\$ 5,517,500	\$ 4,592,545	\$ 6,799,777	
FB as a % of Exp	29%	28%			
Debt Service Coverage Ratio	1.50	1.50			

**PACT Charter School
Detail Revenue
As of March 31, 2026**

75% Year Complete

	Adopted Budget - 1467 ADM	Revised Budget - 1451 ADM	Monthly Activity	Year to Date	% of Budget
General Fund					
State Aid					
General Aid	\$ 13,215,594	\$ 13,183,432	\$ 647,248	\$ 10,054,368	76%
Endowment	81,897	99,471	52,995	102,730	103%
Special Education	2,753,029	2,970,019	701,478	1,661,454	56%
ADSIS	114,821	101,584	-	-	0%
Lease Aid	2,100,823	2,075,594	-	691,346	33%
Literacy Incentive	51,791	68,391	27,356	61,552	90%
Library Aid	20,000	16,260	-	-	0%
Student Support Aid	20,000	48,044	-	-	0%
Cybersecurity Grant	-	15,000	-	15,000	100%
Chater Additional (Long Term Facility Maintena	211,042	208,507	-	-	0%
Unemployment Aid	-	59,448	-	54,003	91%
State Aid Receivables*	-	-	-	1,493,860	N/A
Total State Aid	\$ 18,568,997	\$ 18,845,750	\$ 1,429,078	\$ 14,134,313	75%
Federal Aid					
Title I	\$ 145,244	\$ 184,922	\$ 29,869	\$ 76,173	41%
Title II	21,684	27,941	1,442	9,401	34%
Title III	-	11,164	-	1,180	10.6%
Special Education	166,421	160,948	3,045	80,149	50%
Special Education - Preschool Age	6,800	247	247	1,879	761%
Special Education - CEIS	30,568	30,321	-	13,835	46%
Total Federal Aid	\$ 370,717	\$ 415,543	\$ 34,602	\$ 182,616	44%
Local Aid and Donation					
Interest	\$ 40,000	\$ 125,965	\$ 16,276	\$ 105,768	84.0%
Donations and Other	10,000	40,165	13,714	49,340	122.8%
Athletic and Activity Fees	232,200	232,200	28,357	207,113	89.2%
Fees for Services	20,000	25,000	2,625	32,490	130.0%
MA Billing	-	30,000	-	-	0.0%
Rental Income	-	41,665	-	7,225	17.3%
Total Local Aid and Donation	\$ 302,200	\$ 494,995	\$ 60,972	\$ 401,936	81%
Total General Fund Revenue	\$ 19,241,914	\$ 19,756,288	\$ 1,524,653	\$ 14,718,865	75%
Food Service Fund					
State Revenue	\$ 332,726	\$ 336,054	\$ 45,091	\$ 239,564	71%
Federal Revenue	285,031	287,881	26,074	161,911	56%
Food Sales	7,171	7,243	145	917	13%
Total Food Service Revenue	\$ 624,928	\$ 631,178	\$ 71,311	\$ 402,392	64%
Community Service Fund					
Community Service Fees	\$ 110,200	\$ 110,200	\$ 8,913	\$ 78,594	71%
Total Community Service Revenue	\$ 110,200	\$ 110,200	\$ 8,913	\$ 78,594	71%
Total Revenue- All Funds	\$ 19,977,042	\$ 20,497,666	\$ 1,604,877	\$ 15,199,851	74%

**PACT Charter School
Detail Expense
As of March 31, 2026**

FYTD: 75%

	Adopted Budget - 1467 ADM	Revised Budget - 1451 ADM	Monthly Activity	Year to Date	% of Budget
Admin and Operations					
100 Salaries	\$ 2,402,837	\$ 2,432,311	\$ 131,377	\$ 1,077,467	44%
200 Benefits	865,021	875,632	40,588	412,133	47%
305 Contracted Services	422,134	422,134	27,822	281,401	67%
320 Communication	34,782	47,340	3,990	34,358	73%
329 Postage	5,100	5,100	-	3,330	65%
330 Utility	281,400	281,400	25,166	191,329	68%
340 Insurance	119,700	119,700	13,089	64,747	54%
350 Repairs & Maintenance	174,094	174,094	5,112	85,115	49%
360 Transportation	943,940	981,698	134,449	745,199	76%
366 Professional Development	5,669	5,669	280	3,246	57%
401 General Supplies	296,229	296,229	8,810	82,695	28%
405 Purchased Software (405/406)	-	65,000	2,322	51,999	80%
490 Food	-	-	(16)	459	0%
500 Furniture & Equipment	68,250	38,250	(1,294)	13,064	34%
555 Technology Equipment	105,000	150,000	2,548	128,343	86%
570 Building Lease	2,458,292	2,458,292	203,638	1,832,738	75%
820 Dues & Memberships	132,265	167,977	854	94,750	56%
Total Admin and Operations	\$ 8,314,713	\$ 8,520,826	\$ 598,734	\$ 5,102,373	60%
Instructional Support and Services					
100 Salaries	\$ 3,446,404	\$ 3,665,846	383,753	2,639,380	72%
200 Benefits	1,240,705	1,319,704	124,378	817,264	62%
1XX/2XX Summer Payable	-	-	-	558,390	NA
305 Contracted Services	10,500	10,500	3,897	8,992	86%
360 Transportation - Field Trips	35,464	35,464	2,686	11,109	31%
366 Professional Development	18,895	25,000	6,282	21,160	85%
369 Field Trips and Registration	28,156	28,156	35	8,862	31%
394 PSEO-CIS Tuition Payments	158,731	158,731	-	3,020	2%
401 General Supplies	53,923	59,315	6,565	41,629	70%
405 Purchased Software (405/406)	-	15,000	-	6,801	45%
406 Instructional Software License	-	75,125	132	69,721	93%
430 Instructional Supplies	210,000	100,000	(4,028)	51,255	51%
460 Textbooks & Workbooks	90,449	140,000	(8,529)	107,268	77%
461 Standardized Tests	203,670	20,000	-	-	0%
490 Food	-	-	507	1,312	0%
500 Furniture & Equipment	47,250	47,250	1,306	33,056	70%
555 Technology Equipment	-	-	1,200	1,200	0%
820 Dues & Memberships	-	-	-	865	0%
898 Scholarships	-	-	-	1,000	0%
Total Instructional Support and Services	\$ 5,544,147	\$ 5,700,091	\$ 518,184	\$ 4,382,282	77%

**PACT Charter School
Detail Expense
As of March 31, 2026**

FYTD: 75%

	Adopted Budget - 1467 ADM	Revised Budget - 1451 ADM	Monthly Activity	Year to Date	% of Budget
Activities					
100 Salaries	\$ 346,875	\$ 331,875	\$ 18,086	\$ 153,805	46%
200 Benefits	69,375	66,375	3,470	26,977	41%
305 Contracted Services	72,015	75,616	6,020	55,959	74%
335 Operating Leases	-	-	1,600	5,500	0%
350 Repairs & Maintenance	-	-	-	2,334	0%
360 Transportation	76,824	109,824	6,073	89,069	81%
366 Travel & Conferences	-	-	-	100	0%
369 Registrations	30,833	30,833	1,611	9,170	30%
401 General Supplies	108,783	48,783	2,946	33,365	68%
490 Food	-	-	-	411	0%
580 Lease	10,500	10,500	3,000	12,000	114%
820 Dues and Memberships	41,961	41,961	172	18,602	44%
Total Activities	757,166	715,767	42,977	407,292	57%
ADSIS Program					
100 Salaries	\$ 146,902	\$ 129,523	\$ 12,717	\$ 106,711	82%
200 Benefits	52,885	46,628	4,723	33,912	73%
401 General Supplies	5,250	5,250	-	-	0%
Total ADSIS Program	205,037	181,401	17,440	140,623	78%
Special Education					
100 Salaries	\$ 1,993,592	\$ 2,178,975	\$ 177,464	\$ 1,228,033	56%
200 Benefits	717,693	784,431	56,805	353,254	45%
1XX/2XX Summer Payable	-	-	-	326,511	NA
305 Contracted Services	20,698	20,698	6,181	8,178	40%
360 Transportation - SPED & HHM	298,303	321,362	51,530	249,701	78%
366 Travel & Conferences	-	-	225	3,072	0%
394 Payments to Other Agencies	223,318	164,801	10,361	97,738	59%
405 Purchased Software	4,200	6,000	-	4,855	81%
406 Purchased Software- Instructional	-	4,000	-	2,738	68%
430 Instructional Supplies	23,550	23,550	4,216	20,146	86%
500 Furniture & Equipment	-	4,000	-	-	0%
820 Dues & Memberships	4,000	5,000	-	-	0%
Total Special Education	\$ 3,285,354	\$ 3,512,817	\$ 306,782	\$ 2,294,227	65%
Title Programs					
100 Salaries	\$ 93,012	\$ 106,176	\$ 12,811	\$ 87,237	82%
200 Benefits	33,484	38,223	6,363	36,647	96%
366 Travel & Conferences	-	-	565	1,745	0%
406 Purchased Software	-	-	75	75	0%
460 Textbooks & Workbooks	-	-	11,829	11,829	0%
490 Food	-	-	29	29	0%
Total Title Programs	126,496	144,399	31,673	137,562	95%
Total General Fund Expenditures	\$ 18,232,913	\$ 18,775,301	\$ 1,515,791	\$ 12,464,360	66%
Food Service Fund					
100 Salaries	\$ 78,282	\$ 80,630	\$ 10,592	\$ 66,339	82%
200 Benefits	15,656	19,802	2,783	16,617	84%
305 Contracted Expense	-	-	-	761	0%
401 General Supplies	15,507	15,507	1,870	9,865	64%
490 Food	462,200	462,200	24,587	301,009	65%
495 Milk	-	-	(14,049)	4,070	0%
500 Furniture & Equipment	15,750	15,750	-	-	0%
820 Dues & Memberships	2,100	2,100	-	1,058	50%
Total Food	\$ 589,495	\$ 595,989	\$ 25,783	\$ 399,718	67%
Community Ed Fund					
100 Salaries	\$ 105,000	\$ 97,692	\$ 4,709	\$ 49,008	50%
200 Benefits	37,800	35,169	1,680	14,895	42%
401 General Supplies	17,000	17,000	32	3,588	21%

PACT Charter School
 Detail Expense
 As of March 31, 2026

FYTD: 75%

	Adopted Budget - 1467 ADM	Revised Budget - 1451 ADM	Monthly Activity	Year to Date	% of Budget
Total Community Ed	159,800	149,861	11,744	76,981	51%
Total Expense- All Funds	\$ 18,982,208	\$ 19,521,151	\$ 1,553,317	\$ 12,941,059	66%

**PACT Charter School
CashFlow
As of March 31, 2026**

3 Months Remaining

Cash Receipts	Revised Budget	Monthly Activity	Year to Date	April	May	June	Total
State Aids- CY	\$ 18,845,750	\$ 1,429,078	\$ 12,640,453	\$ 1,384,859	\$ 1,386,522	\$ 1,384,859	\$ 16,796,693
State Aids- PY	(88,868)	-	-	83,188	-	-	83,188
Federal	415,543	34,602	182,616	103,886	-	69,878	356,380
Local	605,195	69,886	480,531	39,477	39,477	39,477	598,962
Food Service	631,178	71,311	402,392	72,449	72,449	72,449	619,739
Total Inflows	\$ 20,408,798	\$ 1,604,877	\$ 13,705,991	\$ 1,683,859	\$ 1,498,448	\$ 1,566,663	\$ 18,454,961
Expense							
Salary	\$ 9,023,028	\$ 751,508	\$ 5,407,979	\$ 751,919	\$ 751,919	\$ 1,101,919	\$ 8,013,736
Benefits	3,150,795	224,555	1,696,804	262,566	262,566	262,566	2,484,502
Purchased Services	3,074,289	313,976	2,009,581	354,903	354,903	354,903	3,074,289
Supplies and Materials	1,349,809	37,300	806,177	181,211	181,211	181,211	1,349,809
Building Lease	2,458,292	203,638	1,832,738	208,518	208,518	208,518	2,458,292
Capital Expenditures	250,000	6,760	187,663	20,779	20,779	20,779	250,000
Other Expenses	214,938	1,026	115,217	33,240	33,240	33,240	214,938
Accounts Payable	-	-	-	-	-	-	26,153
Total Outflows	\$ 19,521,151	\$ 1,538,761	\$ 12,056,158	\$ 1,813,136	\$ 1,813,136	\$ 2,163,136	\$ 17,871,719
Change in Cash				\$ (129,277)	\$ (314,688)	\$ (596,473)	
Beginning				\$ 6,075,269	\$ 5,945,992	\$ 5,631,304	Days Cash on H 103
Line of Credit				\$ -	\$ -	\$ -	
Ending- Projected				\$ 5,945,992	\$ 5,631,304	\$ 5,034,831	

**PACT Charter School
CashFlow
As of March 31, 2026**

3 Months Remaining

Cash Receipts	Revised Budget	Monthly Activity	Year to Date	Remaining
State Aids- CY	\$ 18,845,750	\$ 1,429,078	\$ 12,640,453	\$ 2,049,057
State Aids- PY	(88,868)	-	-	-
Federal	415,543	34,602	182,616	59,163
Local	605,195	69,886	480,531	-
Food Service	631,178	71,311	402,392	11,439
Total Inflows	\$ 20,408,798	\$ 1,604,877	\$ 13,705,991	\$ 2,119,660

Expense				
Salary	\$ 9,023,028	\$ 751,508	\$ 5,407,979	\$ 1,009,292
Benefits	3,150,795	224,555	1,696,804	666,293
Purchased Services	3,074,289	313,976	2,009,581	-
Supplies and Materials	1,349,809	37,300	806,177	-
Building Lease	2,458,292	203,638	1,832,738	-
Capital Expenditures	250,000	6,760	187,663	-
Other Expenses	214,938	1,026	115,217	-
Accounts Payable	-	-	-	-
Total Outflows	\$ 19,521,151	\$ 1,538,761	\$ 12,056,158	\$ 1,675,585

Change in Cash

**Beginning and
Line of Credit
Ending- Projected**

NOTES TO THE FINANCIAL STATEMENTS

MARCH 2026

- The financials statements are drafted on an accrual basis of accounting.
 - The financial statements are drafted based on information received from the school's leadership.
 - The numbers are subject to change based on timing of information received from the school.
 - The school's budget is based on full accrual projections as of the end of the fiscal year.
 - This report is unaudited and is prepared for internal use only.
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PACT Charter School Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
3405	4008	VILM	C0326A													
3.31.26 Interest																
				4050	Credit	A	03/31/26		Check	1						
										Interest Earned						
							4008	R	01	005	000	000	000	092		Interest Earnings
															16,251.69	0.00
														Receipt Total:	\$16,251.69	\$0.00
														Deposit Total:	\$16,251.69	\$0.00
3406	4008	VIL	C0326A													
March ParentSquare																
				4051	Credit	A	03/31/26		Check	1						
										Misc						
							4008	R	01	005	000	000	000	050		Chromebook Screen Replac
															250.00	0.00
							4008	R	01	100	203	900	000	050		First Grade Field Trip
															30.00	0.00
							4008	R	01	005	000	850	000	099		State DECA Competitions
															462.15	0.00
							4008	R	01	300	211	900	000	050		College Fair Field Trip Fee
															12.00	0.00
							4008	R	01	005	000	000	000	050		Keyboard Replacement
															25.00	0.00
							4008	R	01	005	000	000	000	050		Student Device Repairs
															30.00	0.00
							4008	R	01	005	000	850	000	099		DECA Conference Fees
															200.34	0.00
							4008	R	01	100	203	900	000	050		Third Grade Field Trip
															1,800.00	0.00
							4008	R	01	300	211	000	000	050		World Language Proficiency
															180.00	0.00
							4008	R	01	100	203	900	000	050		Fourth Grade Field Trip
															192.00	0.00
							4008	R	01	300	258	900	000	050		Pep Band Jersey Invoice
															20.00	0.00
							4008	R	01	300	258	900	000	050		Band Instrument Rental Fee
															50.00	0.00
							4008	R	04	005	505	000	321	050		Community Ed: Spring Regis
															280.00	0.00
							4008	R	01	005	000	000	000	050		Chromebook Repair
															27.00	0.00
														Receipt Total:	\$3,558.49	\$0.00
														Deposit Total:	\$3,558.49	\$0.00
3407	4008	VIL	C0326A													
3.5.26 Huddle																
				4052	Credit	A	03/05/26		Check	1						
										Misc						
							4008	R	01	300	292	031	000	060		Basketball
															719.00	0.00
														Receipt Total:	\$719.00	\$0.00
														Deposit Total:	\$719.00	\$0.00
3408	4008	VIL	C0326A													
3.26.26 Huddle																
				4053	Credit	A	03/26/26		Check	1						
										Misc						
							4008	R	01	300	292	061	000	060		Girls Basketball
															553.00	0.00
														Receipt Total:	\$553.00	\$0.00
														Deposit Total:	\$553.00	\$0.00

PACT Charter School Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
3411	4008	VIL	C0326A													
March SquareSpace																
			4057	Credit	A	03/31/26		Check	1	Misc						
						4008	R 01 005 000 850 000 099			Misc Local Revenue - DECA					827.67	0.00
														Receipt Total:	\$827.67	\$0.00
														Deposit Total:	\$827.67	\$0.00
3412	4008	VIL	C0326A													
3.10.26 Cobra																
			4058	Credit	A	03/10/26		Check	1	Misc						
						4008	R 01 005 000 000 000 099			3.10.26 Cobra					928.60	0.00
														Receipt Total:	\$928.60	\$0.00
														Deposit Total:	\$928.60	\$0.00
3413	4008	VIL	C0326A													
March MerchPayout																
			4059	Credit	A	03/31/26		Check	1	Misc						
						4008	R 01 005 000 000 000 096			March MerchPayout					2.39	0.00
														Receipt Total:	\$2.39	\$0.00
March MerchPayout																
			4060	Debit	A	03/31/26		Check	1	Misc						
						4008	R 01 005 000 000 000 096			March MerchPayout					(3.35)	0.00
														Receipt Total:	(\$3.35)	\$0.00
														Deposit Total:	(\$0.96)	\$0.00
3414	4008	VIL	C0326A													
3.31.26 Interest																
			4061	Credit	A	03/31/26		Check	1	Interest Earned						
						4008	R 01 005 000 000 000 092			Interest Earnings					24.75	0.00
														Receipt Total:	\$24.75	\$0.00
														Deposit Total:	\$24.75	\$0.00
3415	4008	VIL	C0326A													
3.18.26 School Deposit																
			4062	Credit	A	03/18/26		Check	1	Misc						
						4008	R 01 005 000 000 000 099			Safety Patrol - Friendship Ba					4,334.83	0.00
														Receipt Total:	\$4,334.83	\$0.00
														Deposit Total:	\$4,334.83	\$0.00
3416	4008	VIL	C0326A													
3.18.26 School Deposit																
			4063	Credit	A	03/18/26		Check	1	Misc						
						4008	E 01 005 110 000 000 305			Background checks					16.00	0.00
						4008	R 01 100 203 900 000 050			4th grade Field Trip					136.00	0.00
						4008	R 01 100 203 900 000 050			3rd Grade Field Trip					80.00	0.00

PACT Charter School Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount	
3416	4008	VIL	C0326A														
3.18.26 School Deposit				4063	Credit	A	03/18/26	Check	1	Misc							
							4008	R	01	300	292	031	000	060	Boys Basketball 2/24 & 2/26	880.00	0.00
							4008	R	01	300	292	061	000	060	Girls Basketball 2/19/2026	150.00	0.00
							4008	R	01	005	000	850	000	099	DECA Carnation	261.00	0.00
							4008	E	02	005	770	000	701	495	Reimbursement - Milk	17,558.50	0.00
							4008	R	01	005	000	000	000	099	Lunch Trays	5.00	0.00
							4008	R	01	005	000	000	000	099	M.A. Floyd Marengo Avid Sci	1,500.00	0.00
							4008	R	01	005	000	000	000	099	Scholarship Donation 2026	1,740.00	0.00
							4008	R	01	005	000	000	000	099	Jury Duty	55.66	0.00
							4008	R	01	300	211	000	000	099	Drivers Education	125.00	0.00
							4008	R	02	005	770	000	701	601	Food Service	1.00	0.00
														Receipt Total:	\$22,508.16	\$0.00	
														Deposit Total:	\$22,508.16	\$0.00	
3417	4008	VIL	C0326A														
3.12.26 Swift				4064	Credit	A	03/12/26	Check	1	SERVS Payments							
							4008	R	01	005	000	000	401	400	FIN401	29,869.28	0.00
							4008	R	01	005	000	000	414	400	FIN414	1,441.60	0.00
							4008	R	01	005	000	000	419	400	FIN419	3,044.72	0.00
							4008	R	01	005	000	000	420	400	FIN420	246.86	0.00
														Receipt Total:	\$34,602.46	\$0.00	
														Deposit Total:	\$34,602.46	\$0.00	
3418	4008	VIL	C0326A														
3.24.26 Swift				4065	Credit	A	03/24/26	Check	1	Food Service							
							4008	R	02	005	000	000	705	300	State School Breakfast	7,065.70	0.00
							4008	R	02	005	000	000	701	300	State School Lunch	38,025.67	0.00
							4008	R	02	005	000	000	701	471	HHFKA	1,116.18	0.00
							4008	R	02	005	000	000	701	471	Lunch	5,456.88	0.00
							4008	R	02	005	000	000	701	472	Free/Reduced Lunch-Fed	15,116.88	0.00
							4008	R	02	005	000	000	705	476	School Breakfast-Fed	3,384.38	0.00
														Receipt Total:	\$70,165.69	\$0.00	
														Deposit Total:	\$70,165.69	\$0.00	

PACT Charter School Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
3419	4008	VIL	I0326A													
3.13.26	IDEAS Payment		4066	Credit	A	03/13/26		Check	1	IDEAS Payment						
						4008	R 01 005 000 000 000	201		Endow Fund Apportion					52,994.84	0.00
						4008	R 01 005 000 000 000	211		General Education Aid					647,248.32	0.00
						4008	R 01 005 000 000 740	360		State Special Ed Aid					8,217.67	0.00
						4008	R 01 005 000 000 312	300		Literacy Aid					27,356.48	0.00
Receipt Total:														\$735,817.31	\$0.00	
Deposit Total:														\$735,817.31	\$0.00	
3420	4008	VIL	I0326B													
3.30.26	IDEAS Payment		4067	Credit	A	03/30/26		Check	1	IDEAS Payment						
						4008	R 01 005 000 000 740	360		State Special Ed Aid					693,260.78	0.00
Receipt Total:														\$693,260.78	\$0.00	
Deposit Total:														\$693,260.78	\$0.00	
Report Total:														\$1,623,131.30	\$0.00	

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	1003			MN DEPT. OF REVENUE		Wire
			B 04 215 002	MN TAX WITHHELD		\$174.19
PO#:	Voucher #:	39448	Invoice	Invoice No: S202616S0	3/4/2026	Paid Amt: \$174.19
						Check Amount: \$174.19
VIL	1004			IRS		Wire
			B 04 215 001	FEDERAL TAX WITHHELD		\$303.82
			B 04 215 003	FICA		\$508.12
PO#:	Voucher #:	39450	Invoice	Invoice No: S202616S0	3/4/2026	Paid Amt: \$811.94
						Check Amount: \$811.94
VIL	TRA			TRA		Wire
			B 04 215 004	TRA WITHHELD		\$595.95
PO#:	Voucher #:	39449	Invoice	Invoice No: S202616S0	3/4/2026	Paid Amt: \$595.95
						Check Amount: \$595.95
VIL	1003			MN DEPT. OF REVENUE		Wire
			B 01 215 002	MN TAX WITHHELD		\$12,490.75
			B 02 215 002	MN TAX WITHHELD		\$119.72
			B 04 215 002	MN TAX WITHHELD		\$28.58
PO#:	Voucher #:	39456	Invoice	Invoice No: S2026170	3/10/2026	Paid Amt: \$12,639.05
						Check Amount: \$12,639.05
VIL	1004			IRS		Wire
			B 01 215 001	FEDERAL TAX WITHHELD		\$22,519.50
			B 02 215 001	FEDERAL TAX WITHHELD		\$194.68
			B 04 215 001	FEDERAL TAX WITHHELD		\$68.39
			B 01 215 003	FICA		\$53,913.48
			B 02 215 003	FICA		\$813.66
			B 04 215 003	FICA		\$116.64
PO#:	Voucher #:	39458	Invoice	Invoice No: S2026170	3/10/2026	Paid Amt: \$77,626.35
						Check Amount: \$77,626.35
VIL	2003			LEVY MN REVENUE		Wire
			B 01 215 014	GARNISHMENTS		\$569.29
PO#:	Voucher #:	39453	Invoice	Invoice No: S2026170	3/10/2026	Paid Amt: \$569.29
						Check Amount: \$569.29
VIL	ABANK			ASSOCIATED BANK		Wire
			B 01 215 000	GENERAL		\$3,369.91
PO#:	Voucher #:	39451	Invoice	Invoice No: S2026170	3/10/2026	Paid Amt: \$3,369.91
						Check Amount: \$3,369.91

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		CAPITA		CAPITAL BANK & TRUST		Wire
			B 01 215 006	TSA		\$4,227.21
PO#:	Voucher #:	39452	Invoice	Invoice No: S2026170	3/10/2026	Paid Amt: \$4,227.21
						Check Amount: \$4,227.21
VIL		MSRS		MN STATE RETIREMENT SYSTEM		Wire
			B 01 215 000	GENERAL		\$508.00
			B 01 215 005	PERA WITHHELD		\$3,633.97
			B 01 215 005	Swinerton Adj		\$76.76
PO#:	Voucher #:	39459	Invoice	Invoice No: S2026170	3/10/2026	Paid Amt: \$4,218.73
						Check Amount: \$4,218.73
VIL		PERA		PERA		Wire
			B 01 215 005	PERA WITHHELD		\$15,109.32
			B 02 215 005	PERA WITHHELD		\$760.23
PO#:	Voucher #:	39455	Invoice	Invoice No: S2026170	3/10/2026	Paid Amt: \$15,869.55
						Check Amount: \$15,869.55
VIL		TRA		TRA		Wire
			B 01 215 004	TRA WITHHELD		\$45,070.12
			B 04 215 004	TRA WITHHELD		\$73.47
PO#:	Voucher #:	39457	Invoice	Invoice No: S2026170	3/10/2026	Paid Amt: \$45,143.59
						Check Amount: \$45,143.59
VIL		1003		MN DEPT. OF REVENUE		Wire
			B 01 215 002	MN TAX WITHHELD		\$12,322.08
			B 02 215 002	MN TAX WITHHELD		\$107.07
			B 04 215 002	MN TAX WITHHELD		\$20.83
PO#:	Voucher #:	39610	Invoice	Invoice No: S2026180	3/25/2026	Paid Amt: \$12,449.98
						Check Amount: \$12,449.98
VIL		1004		IRS		Wire
			B 01 215 001	FEDERAL TAX WITHHELD		\$21,947.08
			B 02 215 001	FEDERAL TAX WITHHELD		\$155.35
			B 04 215 001	FEDERAL TAX WITHHELD		\$47.06
			B 01 215 003	FICA		\$53,719.76
			B 02 215 003	FICA		\$772.56
			B 04 215 003	FICA		\$91.80
PO#:	Voucher #:	39612	Invoice	Invoice No: S2026180	3/25/2026	Paid Amt: \$76,733.61
						Check Amount: \$76,733.61

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	2003			LEVY MN REVENUE		Wire
			B 01 215 014	GARNISHMENTS		\$569.28
PO#:	Voucher #:	39607	Invoice	Invoice No: S2026180	3/25/2026	Paid Amt: \$569.28
						Check Amount: \$569.28
VIL	ABANK			ASSOCIATED BANK		Wire
			B 01 215 000	GENERAL		\$3,369.91
PO#:	Voucher #:	39605	Invoice	Invoice No: S2026180	3/25/2026	Paid Amt: \$3,369.91
						Check Amount: \$3,369.91
VIL	CAPITA			CAPITAL BANK & TRUST		Wire
			B 01 215 006	TSA		\$4,207.13
PO#:	Voucher #:	39606	Invoice	Invoice No: S2026180	3/25/2026	Paid Amt: \$4,207.13
						Check Amount: \$4,207.13
VIL	PERA			PERA		Wire
			B 01 215 005	PERA WITHHELD		\$15,127.09
			B 02 215 005	PERA WITHHELD		\$722.61
			B 04 215 005	PERA WITHHELD		\$18.37
PO#:	Voucher #:	39609	Invoice	Invoice No: S2026180	3/25/2026	Paid Amt: \$15,868.07
						Check Amount: \$15,868.07
VIL	TRA			TRA		Wire
			B 01 215 004	TRA WITHHELD		\$45,166.99
			B 04 215 004	TRA WITHHELD		\$54.54
PO#:	Voucher #:	39611	Invoice	Invoice No: S2026180	3/25/2026	Paid Amt: \$45,221.53
						Check Amount: \$45,221.53
VIL	MSRS			MN STATE RETIREMENT SYSTEM		Wire
			B 01 215 000	GENERAL		\$508.00
			B 01 215 005	PERA WITHHELD		\$3,716.00
PO#:	Voucher #:	39608	Invoice	Invoice No: S2026180	3/25/2026	Paid Amt: \$4,224.00
						Check Amount: \$4,224.00
VIL	USBANK			US BANK		Wire
			E 01 005 108 000 000 405	2.18.26 Yodeck		\$86.43
			E 02 005 770 000 701 401	2.18.26 Amazon		\$50.00
			E 01 005 108 000 000 405	2.19.26 Yodeck		\$92.00
			E 01 005 105 000 000 455	2.19.26 Walmart		\$1,398.00
			E 01 100 203 000 000 430	2.19.26 School Specialty		\$23.95
			E 01 300 211 000 000 401	2.19.26 Amazon		\$34.99
			E 01 300 211 000 000 401	2.20.26 Walmart		\$42.87

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
			E 01	300 211 000 000 401	2.20.26 Walmart	\$73.47
			E 01	005 810 000 000 401	2.22.26 Amazon	\$130.14
			E 01	300 211 000 000 401	2.22.26 Amazon	\$70.73
			E 01	005 105 000 000 455	2.23.26 Amazon	\$145.19
			E 01	300 211 000 000 490	2.23.26 Walmart	\$49.39
			E 01	005 110 000 000 305	2.23.26 The MN Star Tribune	(\$227.40)
			E 01	005 108 000 000 405	2.24.26 Flowroute	\$40.46
			E 01	005 107 000 000 305	2.24.26 Facebook	\$76.00
			E 01	005 640 000 316 366	2.24.26 MNIAA FEES	\$436.80
			E 01	005 105 000 000 455	2.25.26 Amazon	\$9.59
			E 01	005 108 000 000 405	2.25.26 Flowroute	\$30.75
			E 01	300 240 350 000 430	2.25.26 Amazon	\$60.29
			E 01	005 105 000 000 401	2.26.26 SQ Kemmeth Mueller	\$70.00
			E 01	100 203 000 000 430	2.26.26 Lakeshore Learning	\$221.91
			E 01	300 211 000 000 490	2.27.26 Walmart	\$41.79
			E 01	005 640 000 316 366	2.27.26 Hyatt Reg	\$1,948.40
			E 02	005 770 000 701 366	2.27.26 Safe Food Training	\$75.00
			E 01	005 810 000 000 401	2.28.26 Amazon	\$60.97
			E 01	005 107 000 000 305	2.28.26 Facebook	\$50.41
			E 01	300 211 000 000 430	2.28.26 Amazon	\$116.56
			E 01	005 105 000 000 455	3.1.26 Amazon	\$25.10
			E 01	005 108 000 000 405	3.1.26 Google	\$25.16
			E 01	005 640 000 316 366	3.2.26 Bethel University	\$70.00
			E 01	300 211 000 000 490	3.2.26 Walmart	\$38.06
			E 01	005 105 000 000 401	3.2.26 Amazon	\$45.44
			E 01	005 108 000 000 405	3.3.26 Flowroute	\$30.75
			E 01	005 640 000 316 366	3.3.26 SQ RATWIK	\$425.00
			E 01	300 240 350 000 430	3.3.26 Amazon	\$59.99
			E 01	005 105 000 000 401	3.3.26 SQ Kemmeth Mueller	\$70.00
			E 01	005 105 000 000 490	3.4.26 Dollar Tree	\$12.98
			E 01	300 240 350 000 430	3.4.26 Amazon	\$56.93
			E 01	005 640 000 316 366	3.6.26 Hyatt Reg	\$74.06
			E 01	005 640 000 316 366	3.9.26 Bureau of Education	\$295.00
			E 01	005 640 000 316 366	3.9.26 Bureau of Education	\$295.00
			E 01	005 640 000 316 366	3.9.26 Bureau of Education	\$295.00
			E 01	005 640 000 316 366	3.9.26 Bureau of Education	\$295.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
			E 01	300 211 000 000 490	3.9.26 Walmart	\$91.08
			E 01	300 211 000 000 490	3.10.26 Walmart	\$40.86
			E 01	100 203 000 000 401	3.10.26 Amazon	(\$41.94)
			E 02	005 770 000 701 401	3.10.26 Amazon	(\$50.00)
			E 02	005 770 000 701 401	3.10.26 Amazon	\$49.00
			E 02	005 770 000 701 401	3.10.26 Amazon	\$49.00
			E 01	100 203 000 000 430	3.11.26 Amazon	(\$29.14)
			E 01	300 292 000 000 401	3.11.26 Amazon	(\$22.59)

PO#: Voucher #: 39669 Invoice Invoice No: DT031926A 3/16/2026 Paid Amt: \$7,408.43
 Check Amount: \$7,408.43

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
			E 01	005 105 000 000 455	12.22.25 Amazon	\$297.35
			E 01	005 108 000 000 405	12.27.25 Flowroute	\$40.46
			E 01	005 108 000 000 405	1.2.26 Flowroute	\$30.75
			E 01	005 105 000 000 455	1.9.26 Chromebook Parts	\$55.97
			E 01	005 108 000 000 405	1.13.26 Jotform	\$24.50
			E 01	005 108 000 000 405	1.16.26 Flowroute	\$30.75
			E 01	005 105 000 000 455	1.19.26 Best Buy	\$44.99
			E 01	005 107 000 000 305	12.31.25 Facebook	\$3.33
			E 01	300 211 900 000 369	1.13.26 MN Timberwolves	\$35.00
			E 01	005 107 000 000 305	1.14.26 Facebook	\$58.00
			E 01	005 640 000 316 366	1.15.26 Loring Garage	\$25.00
			E 01	005 640 000 316 366	1.15.26 11th & Marq Ramp	\$7.00
			E 01	005 640 000 316 366	1.16.26 11th & Marq Ramp	\$7.00
			E 01	300 211 000 000 401	12.17.25 WalMart	\$103.80
			E 01	300 211 000 000 401	1.6.26 WalMart	\$35.94
			E 01	300 211 000 000 401	1.6.26 WalMart	\$61.07
			E 01	300 211 000 000 401	1.6.26 WalMart	\$92.65
			E 01	300 211 000 000 401	1.7.26 WalMart	\$4.18
			E 01	300 211 000 000 401	1.7.26 WalMart	\$11.43
			E 01	300 211 000 000 401	1.7.26 WalMart	\$51.56
			E 01	300 211 000 000 401	1.12.26 WalMart	\$35.40
			E 01	300 211 000 000 401	1.13.26 WalMart	\$78.34
			E 01	300 211 000 000 401	1.14.26 WalMart	\$45.62
			E 01	300 211 000 000 490	1.15.26 Coburn's Superstore	\$20.49
			E 01	005 108 000 000 405	1.1.26 Google	\$24.95

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
			E 01	005 105 000 000 401	12.19.25 Amazon	\$75.35
			E 01	005 105 000 000 401	12.20.25 Amazon	\$21.98
			E 01	005 105 000 000 401	12.22.25 Amazon	\$373.50
			E 01	300 211 000 000 430	12.23.25 Amazon	\$164.85
			E 01	005 105 000 000 401	1.3.26 Amazon	\$22.79
			E 01	100 203 184 000 555	1.8.26 Amazon	\$899.97
			E 01	100 203 184 000 555	1.11.26 Amazon	\$299.98
			E 01	005 105 000 000 401	1.12.26 Amazon	\$56.55
			E 01	300 211 000 000 430	1.12.26 Amazon	\$215.70
			E 01	300 211 000 000 430	1.14.26 Brook Publishing	\$29.50
			E 01	300 211 000 000 430	1.15.26 Amazon	\$75.18
			E 01	100 720 000 000 401	1.16.26 School Health Corporation	\$430.74
			E 01	300 211 000 000 401	1.16.26 Amazon	\$18.10
			E 01	300 292 032 000 401	1.16.26 Gopher Family Brands	\$401.13
			E 01	300 211 000 000 401	1.17.26 Amazon	\$28.80
			E 01	300 211 000 000 430	1.17.26 Amazon	\$179.36
			E 01	300 211 000 000 401	1.17.26 Amazon	\$12.41
			E 01	300 211 000 000 401	1.18.26 Amazon	\$273.11
			E 01	300 211 000 000 401	1.18.26 Amazon	\$37.99
			E 01	300 211 000 000 401	1.19.26 Amazon	\$468.96
			E 01	005 105 000 000 455	1.19.26 Amazon	\$147.96
			E 01	100 420 000 740 433	1.19.26 Amazon	\$42.89
			E 01	100 203 000 000 401	1.19.26 DBC Blick Art Material	\$26.17
			E 01	100 420 000 740 433	1.19.26 Amazon	\$49.98
			E 01	005 810 000 000 401	1.20.26 Amazon	\$23.99
			E 01	005 110 000 000 305	1.16.26 Late Fee	\$41.00
			E 01	005 110 000 000 305	1.20.26 INTEREST CHARGE	\$744.95

PO#: Voucher #: 39667 Invoice Invoice No: DT012026 3/16/2026 Paid Amt: \$6,388.42
 Check Amount: \$6,388.42

VIL		USBANI		US BANK		Wire
			E 01	005 105 000 000 455	1.26.26 Amazon	\$22.44
			E 01	005 108 000 000 405	1.27.26 Flowroute	\$40.46
			E 01	005 105 000 000 455	1.29.26 Amazon	\$135.98
			E 01	005 108 000 000 405	2.2.26 Flowroute	\$30.75
			E 01	005 108 000 000 405	2.10.26 Flowroute	\$30.75
			E 01	005 105 000 000 455	2.12.26 Chromebook Parts	\$30.87

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
			E 01	005 108 000 000 405	2.12.26 Jotform	\$234.00
			E 01	005 108 000 000 405	2.13.26 Jotform	\$24.50
			E 01	005 105 000 000 455	2.16.26 Chromebook Parts	\$133.56
			E 01	005 107 000 000 305	1.23.26 Facebook	\$62.00
			E 01	005 107 000 000 305	1.30.26 Facebook	\$66.00
			E 01	005 107 000 000 305	1.31.26 Facebook	\$10.10
			E 01	005 640 000 316 366	2.2.26 MASA	\$359.00
			E 01	005 107 000 000 305	2.10.26 Facebook	\$71.00
			E 01	005 108 000 000 405	1.22.26 Signup Genius	\$269.89
			E 01	300 211 000 000 401	1.26.26 WalMart	\$73.40
			E 01	300 211 000 000 401	1.29.26 WalMart	\$28.00
			E 01	300 211 000 000 401	2.2.26 WalMart	\$2.07
			E 01	300 211 000 000 401	2.2.26 WalMart	\$72.48
			E 01	300 211 000 000 401	2.3.26 WalMart	\$55.98
			E 01	300 211 000 000 401	2.6.26 WalMart	\$41.05
			E 01	300 211 000 000 401	2.6.26 WalMart	\$13.67
			E 01	300 211 000 000 401	2.9.26 WalMart	\$38.20
			E 01	300 292 062 000 401	2.12.26 Chipotle	\$400.00
			E 01	300 292 062 000 305	2.12.26 AXS.COM	\$242.50
			E 01	300 292 062 000 305	2.12.26 AXS.COM	\$231.00
			E 01	300 211 000 000 401	2.17.26 WalMart	\$73.03
			E 01	300 211 000 000 401	2.17.26 WalMart	\$13.28
			E 01	005 108 000 000 405	2.1.26 Google	\$25.16
			E 01	300 211 000 000 406	2.6.26 Edpuzzle Pro Teacher	(\$93.90)
			E 01	300 211 000 000 406	2.6.26 Edpuzzle Pro Teacher	(\$94.89)
			E 01	300 211 000 000 406	2.6.26 Edpuzzle Pro Teacher	(\$104.24)
			E 01	300 211 000 000 406	2.6.26 Edpuzzle Pro Teacher	(\$94.42)
			E 01	300 211 000 000 406	2.6.26 Edpuzzle Pro Teacher	(\$94.33)
			E 01	005 108 000 000 405	1.20.26 CompTIA	\$169.00
			E 01	005 108 000 000 405	1.26.26 CompTIA	\$297.00
			E 01	005 640 000 316 366	1.27.26 CPM Educational	\$540.00
			E 01	100 203 000 000 430	1.28.26 Voyager Sopris Learn'g	\$467.50
			E 01	005 810 000 000 401	1.29.26 Menards	(\$14.59)
			E 01	005 105 000 000 455	1.21.26 Bernell Corporation	\$100.90
			E 01	100 203 000 000 401	1.25.26 Amazon	\$39.31
			E 01	100 203 000 000 430	1.27.26 Amazon	\$482.34

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
			E 01	005 640 000 316 366	1.26.26 Crowne Plaza	\$1,522.20
			E 01	005 810 000 000 401	1.27.26 Amazon	\$18.55
			E 01	005 810 000 000 401	1.28.26 BBMBATTERY.COM	\$106.47
			E 01	300 292 000 000 401	1.28.26 Amazon	\$75.59
			E 01	005 810 000 000 401	1.28.26 Menards	\$1,121.88
			E 01	100 203 000 000 490	1.29.26 Costco	\$156.11
			E 01	100 203 000 000 490	1.30.26 Costco	\$69.15
			E 01	100 203 000 000 401	2.1.26 Amazon	\$41.94
			E 01	100 203 000 000 401	2.2.26 Amazon	\$356.86
			E 01	100 203 000 000 401	2.2.26 Amazon	\$229.41
			E 01	300 260 323 000 430	2.2.26 Amazon	\$59.82
			E 01	300 211 000 000 401	2.3.26 Amazon	\$19.20
			E 01	300 211 000 000 430	2.4.26 Amazon	\$32.40
			E 01	300 212 344 000 430	2.2.26 Bailey Pottery	\$430.00
			E 01	300 211 000 000 430	2.6.26 Amazon	\$20.50
			E 01	300 211 000 000 401	2.7.26 Amazon	\$29.98
			E 01	005 810 000 000 401	2.9.26 Amazon	\$62.52
			E 01	300 211 000 000 430	2.10.26 Amazon	\$34.09
			E 01	005 810 000 000 401	2.10.26 Amazon	\$104.53
			E 01	300 292 000 000 401	2.11.26 Amazon	\$22.59
			E 01	300 211 000 000 430	2.11.26 Amazon	\$15.28
			E 01	100 203 000 000 401	2.12.26 Amazon	\$25.42
			E 01	100 203 000 000 430	2.12.26 SP Insect Lore	\$65.94
			E 01	005 105 000 000 401	2.12.26 Amazon	\$16.85
			E 01	100 203 000 000 430	2.12.26 Amazon	\$16.99
			E 01	100 203 000 000 430	2.13.26 Lakeshore Learning	\$275.93
			E 01	005 810 000 000 401	2.13.26 The Home Depot	\$803.84
			E 01	005 810 000 000 401	2.13.26 The Home Depot	\$19.96
			E 01	005 810 000 000 401	2.13.26 Menards	\$1,562.36
			E 01	300 292 000 000 401	2.15.26 Amazon	\$27.53
			E 01	005 810 000 000 401	2.15.26 Amazon	\$22.38
			E 01	100 203 000 000 401	2.16.26 Amazon	\$79.99
			E 01	100 203 000 000 401	2.17.26 Amazon	\$23.11
			E 01	005 810 000 000 401	2.16.26 The Home Depot	\$67.17
			E 01	005 810 000 000 401	2.16.26 The Home Depot	\$24.50
			E 01	005 110 000 000 305	2.17.26 The MN Star Tribune	\$454.23

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
			E 01	100 203 000 000 401	2.17.26 Amazon	\$319.96
			E 01	300 211 000 000 401	2.17.26 Amazon	\$29.89
			E 01	300 211 000 000 401	2.17.26 Amazon	\$14.97
			E 01	005 810 000 000 401	2.18.26 Amazon	\$9.67
			E 01	005 110 000 000 305	1.28.26 FRGN TRANS FEE	\$3.19
			E 01	005 110 000 000 305	2.18.26 INTEREST CHARGE	\$439.90
PO#:	Voucher #:	39668	Invoice	Invoice No: DT021826	3/16/2026	Paid Amt: \$13,263.65
						Check Amount: \$13,263.65
VIL		COMPA		COMPANION		Wire
			B 01	215 012	LIFE & SHORT--TERM DISABILITY	\$902.26
PO#:	Voucher #:	39670	Invoice	Invoice No: DT030226	3/2/2026	Paid Amt: \$902.26
						Check Amount: \$902.26
VIL		HEALYC		HEALTHIEST YOU		Wire
			B 01	215 012	TELA-MEDICINE	\$670.00
PO#:	Voucher #:	39672	Invoice	Invoice No: 20260309	3/3/2026	Paid Amt: \$670.00
						Check Amount: \$670.00
VIL		VILLAG		VILLAGE BANK		Wire
			E 01	005 110 000 000 305	Charge Back Item	\$975.00
PO#:	Voucher #:	39671	Invoice	Invoice No: DT030326	3/3/2026	Paid Amt: \$975.00
						Check Amount: \$975.00
VIL		USBANI		US BANK		Wire
			E 01	005 850 000 348 570	ESCROW ACCT #142347000 Rent March 202	\$203,637.50
PO#:	Voucher #:	39673	Invoice	Invoice No: DT030426	3/4/2026	Paid Amt: \$203,637.50
						Check Amount: \$203,637.50
VIL		DELTAD		DELTA DENTAL		Wire
			B 01	215 007	EMPLOYEE DENTAL INS.	\$8,822.64
PO#:	Voucher #:	39674	Invoice	Invoice No: DT030626	3/6/2026	Paid Amt: \$8,822.64
						Check Amount: \$8,822.64
VIL		MNASS		MN ASSOC. OF CHARTER SCHOOLS		Wire
			E 01	005 010 000 000 820	MACS Membership Fees	\$603.75
PO#:	Voucher #:	39675	Invoice	Invoice No: DT030926	3/9/2026	Paid Amt: \$603.75
						Check Amount: \$603.75

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	1145			UNITED HEALTHCARE		Wire
			B 01 215 016	Health Insurace		\$32,387.20
PO#:	Voucher #:	39678	Invoice	Invoice No: DT031026	3/10/2026	Paid Amt: \$32,387.20
						Check Amount: \$32,387.20
VIL	CENTEI			CENTERPOINT ENERGY		Wire
			E 01 005 810 000 000 330	GAS UTILITY ACCT#5959697-3		\$1,550.95
PO#:	Voucher #:	39676	Invoice	Invoice No: DT021026	3/10/2026	Paid Amt: \$1,550.95
						Check Amount: \$1,550.95
VIL	CENTEI			CENTERPOINT ENERGY		Wire
			E 01 005 810 000 000 330	GAS UTILITY ACCT#6403409231-8		\$3,110.96
PO#:	Voucher #:	39677	Invoice	Invoice No: DT02102026	3/10/2026	Paid Amt: \$3,110.96
						Check Amount: \$3,110.96
VIL	1145			UNITED HEALTHCARE		Wire
			B 01 215 016	Health Insurace		\$86,421.12
PO#:	Voucher #:	39680	Invoice	Invoice No: DT03112026	3/11/2026	Paid Amt: \$86,421.12
						Check Amount: \$86,421.12
VIL	CONNE			CONNEXUS ENERGY		Wire
			E 01 005 810 000 000 330	ELECTRIC UTILITY ACCT#679773-326781		\$254.07
PO#:	Voucher #:	39679	Invoice	Invoice No: DT021726	3/11/2026	Paid Amt: \$254.07
						Check Amount: \$254.07
VIL	ACEINC			ACE SOLID WASTE, INC.		Wire
			E 01 005 810 000 000 330	TRASH / RECYCLE - March		\$1,857.12
PO#:	Voucher #:	39681	Invoice	Invoice No: 12964504T067	3/18/2026	Paid Amt: \$1,857.12
						Check Amount: \$1,857.12
VIL	ACEINC			ACE SOLID WASTE, INC.		Wire
			E 01 005 810 000 000 330	TRASH / RECYCLE - March		\$1,217.46
PO#:	Voucher #:	39682	Invoice	Invoice No: 12966184T067	3/18/2026	Paid Amt: \$1,217.46
						Check Amount: \$1,217.46
VIL	CONNE			CONNEXUS ENERGY		Wire
			E 01 005 810 000 000 330	ELECTRIC UTILITY ACCT#679773-326143		\$9,074.45
PO#:	Voucher #:	39683	Invoice	Invoice No: DT022626	3/23/2026	Paid Amt: \$9,074.45
						Check Amount: \$9,074.45
VIL	CONNE			CONNEXUS ENERGY		Wire
			E 01 005 810 000 000 330	ELECTRIC UTILITY ACCT#679773-277848		\$8,100.60
PO#:	Voucher #:	39684	Invoice	Invoice No: DT02262026	3/23/2026	Paid Amt: \$8,100.60
						Check Amount: \$8,100.60

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL		ASSURI		ASSURITY		Wire			
			B 01 215 011	ACCIDENT & HOSPITAL INS.			\$1,743.19		
PO#:	Voucher #:	39686	Invoice	Invoice No: DT033126	3/31/2026		Paid Amt:	\$1,743.19	
							Check Amount:	\$1,743.19	
VIL		VILLAG		VILLAGE BANK		Wire			
			E 01 005 110 000 000 305	ACH Manager HV			\$59.30		
PO#:	Voucher #:	39685	Invoice	Invoice No: DT033126	3/31/2026		Paid Amt:	\$59.30	
							Check Amount:	\$59.30	
VIL	47323	1160		Amanda Kehoe		Check			
			E 04 005 505 000 321 305	Youth League Official - Community Ed			\$400.00		
PO#:	Voucher #:	39460	Invoice	Invoice No: DT030926	3/16/2026		Paid Amt:	\$400.00	
							Check Amount:	\$400.00	
VIL	47324	AMERTI		AMERICAN STUDENT TRANSPORTATION		Check			
			E 01 300 298 053 733 360	Concert Band Contest Transportation			\$999.60		
PO#:	Voucher #:	39467	Invoice	Invoice No: AST620933	3/16/2026		Paid Amt:	\$999.60	
			E 01 005 760 000 720 360	February Transportation			\$95,634.00		
PO#:	Voucher #:	39465	Invoice	Invoice No: 620709	3/16/2026		Paid Amt:	\$95,634.00	
			E 01 005 760 000 723 360	Sped Van Transportation - January			\$51,194.88		
PO#:	Voucher #:	39461	Invoice	Invoice No: 620692	3/16/2026		Paid Amt:	\$51,194.88	
			E 01 300 298 067 733 360	Speech Team Transportation			\$1,405.95		
PO#:	Voucher #:	39464	Invoice	Invoice No: AST620918	3/16/2026		Paid Amt:	\$1,405.95	
			E 01 300 292 031 733 360	Boys Basketball Transportation			\$657.83		
PO#:	Voucher #:	39463	Invoice	Invoice No: AST620912	3/16/2026		Paid Amt:	\$657.83	
			E 01 300 292 061 733 360	Girls Basketball Transportation			\$773.85		
PO#:	Voucher #:	39462	Invoice	Invoice No: AST620904	3/16/2026		Paid Amt:	\$773.85	
			E 01 100 203 900 733 360	1st Grade Field Trip Transportation			\$1,735.66		
PO#:	Voucher #:	39466	Invoice	Invoice No: AST620925	3/16/2026		Paid Amt:	\$1,735.66	
							Check Amount:	\$152,401.77	
VIL	47325	1058		Anoka-Hennipen ISD #11		Check			
			E 01 300 211 000 000 401	Emergency Action Plan Prints			\$233.89		
PO#:	Voucher #:	39468	Invoice	Invoice No: 43503	3/16/2026		Paid Amt:	\$233.89	
			E 01 100 203 000 000 401	Emergency Action Plan Prints			\$269.95		
PO#:	Voucher #:	39469	Invoice	Invoice No: 43504	3/16/2026		Paid Amt:	\$269.95	
							Check Amount:	\$503.84	

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47326	1125		Apex Water And Process Inc		Check
			E 01 005 810 000 000 305	Water Treatment Monthly Billing		\$300.00
PO#:	Voucher #:	39470	Invoice	Invoice No: AR121967	3/16/2026	Paid Amt: \$300.00
						Check Amount: \$300.00
VIL	47327	ARVIG		ARVIG		Check
			E 01 005 105 281 000 320	Internet Bill 2/28/26 - 3/27/26		\$1,368.45
PO#:	Voucher #:	39471	Invoice	Invoice No: DT022826	3/16/2026	Paid Amt: \$1,368.45
						Check Amount: \$1,368.45
VIL	47328	BENHO		BEN HOLMES		Check
			E 01 300 292 031 000 305	Basketball Game Worker		\$60.00
PO#:	Voucher #:	39472	Invoice	Invoice No: DT030326	3/16/2026	Paid Amt: \$60.00
						Check Amount: \$60.00
VIL	47329	BSNSPI		BSN SPORTS, LLC		Check
			E 01 300 292 000 000 401	Coach's Gear		\$834.26
PO#:	Voucher #:	39474	Invoice	Invoice No: 933339890	3/16/2026	Paid Amt: \$834.26
			E 01 300 292 064 000 401	Baseball Equipment		\$512.05
PO#:	Voucher #:	39473	Invoice	Invoice No: 933305788	3/16/2026	Paid Amt: \$512.05
						Check Amount: \$1,346.31
VIL	47330	BUCKE		BUCKEYE CLEANING CENTERS		Check
			E 01 005 810 000 000 401	EC Facilities Supplies		\$1,025.99
PO#:	Voucher #:	39475	Invoice	Invoice No: 90739791	3/16/2026	Paid Amt: \$1,025.99
			E 01 005 810 000 000 401	EC Facilities Supplies		\$69.66
PO#:	Voucher #:	39476	Invoice	Invoice No: 90740367	3/16/2026	Paid Amt: \$69.66
						Check Amount: \$1,095.65
VIL	47331	1064		Cady Building Maintenance Inc		Check
			E 01 005 810 000 000 305	SEC PM Janitorial Services - March		\$7,790.00
PO#:	Voucher #:	39477	Invoice	Invoice No: 4994656	3/16/2026	Paid Amt: \$7,790.00
						Check Amount: \$7,790.00
VIL	47332	1147		Caleb Engelhart		Check
			E 04 005 505 000 321 305	Youth League Official - Community Ed		\$425.00
PO#:	Voucher #:	39478	Invoice	Invoice No: DT030926	3/16/2026	Paid Amt: \$425.00
						Check Amount: \$425.00
VIL	47333	CHRKA		CHRISTOPHER KANE		Check
			E 01 300 292 031 000 305	Boys Basketball Official		\$165.00
PO#:	Voucher #:	39479	Invoice	Invoice No: DT022726	3/16/2026	Paid Amt: \$165.00
						Check Amount: \$165.00

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47334	CHRWH		CHRISTOPHER WHITBY		Check
			E 01 300 292 031 000 305	Basketball Game Worker		\$1,005.00
PO#:	Voucher #:	39480	Invoice	Invoice No: DT030426	3/16/2026	Paid Amt: \$1,005.00
						Check Amount: \$1,005.00
VIL	47335	1052		Claudia D. Hawley, Inc		Check
			E 01 100 405 000 740 394	Audiology Consulting - Febraury		\$331.25
			E 01 300 405 000 740 394	Audiology Consulting - Febraury		\$850.00
PO#:	Voucher #:	39481	Invoice	Invoice No: 3566	3/16/2026	Paid Amt: \$1,181.25
						Check Amount: \$1,181.25
VIL	47336	CMERD		CMERDC		Check
			E 01 005 640 000 316 366	Conference - Tracy Peters		\$150.00
PO#:	Voucher #:	39482	Invoice	Invoice No: 201787	3/16/2026	Paid Amt: \$150.00
						Check Amount: \$150.00
VIL	47337	CORME		CORPORATE MECHANICAL, INC.		Check
			E 01 005 810 540 000 350	SEC Semi Annual Maintenance		\$3,432.00
PO#:	Voucher #:	39483	Invoice	Invoice No: W92315	3/16/2026	Paid Amt: \$3,432.00
						Check Amount: \$3,432.00
VIL	47338	DAVLU1		DAVID LUTZ		Check
			E 01 300 292 031 000 305	Boys Basketball Official		\$165.00
PO#:	Voucher #:	39484	Invoice	Invoice No: DT030226	3/16/2026	Paid Amt: \$165.00
						Check Amount: \$165.00
VIL	47339	1126		Dylan Grawey		Check
			E 04 005 505 000 321 305	Youth League Official - Community Ed		\$100.00
PO#:	Voucher #:	39485	Invoice	Invoice No: DT020726	3/16/2026	Paid Amt: \$100.00
						Check Amount: \$100.00
VIL	47340	EASSOI		EASYSUITE SOFTWARE		Check
			B 01 131 000	LOTTEREASE ANNUAL LICENSE		\$2,617.84
PO#:	Voucher #:	39486	Invoice	Invoice No: INV-002831	3/16/2026	Paid Amt: \$2,617.84
						Check Amount: \$2,617.84
VIL	47341	FASTEN		FASTENAL COMPANY		Check
			E 01 005 810 000 000 401	EC Facilities Supplies		\$2.57
PO#:	Voucher #:	39487	Invoice	Invoice No: MNTC8226773	3/16/2026	Paid Amt: \$2.57
						Check Amount: \$2.57

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47342	GAIPEN		GAIL PENNER		Check
			E 01 005 105 000 000 366	Mileage Reimbursement		\$88.89
PO#:	Voucher #:	39488	Invoice	Invoice No: DT030426	3/16/2026	Paid Amt: \$88.89
						Check Amount: \$88.89
VIL	47344	GROTH		GROTH MUSIC SCHOOL-SERVICE		Check
			E 01 300 258 358 000 305	Band Class Equipment repair		\$140.00
PO#:	Voucher #:	39491	Invoice	Invoice No: 3862168	3/16/2026	Paid Amt: \$140.00
			E 01 300 258 358 000 305	Band Class Equipment repair		\$84.95
PO#:	Voucher #:	39490	Invoice	Invoice No: 3872502	3/16/2026	Paid Amt: \$84.95
						Check Amount: \$224.95
VIL	47345	HUNMO		HUNTER MOEN		Check
			E 01 300 292 031 000 305	Boys Basketball Official		\$165.00
PO#:	Voucher #:	39492	Invoice	Invoice No: DT022726	3/16/2026	Paid Amt: \$165.00
						Check Amount: \$165.00
VIL	47346	SMHS		ISD 2170		Check
			E 01 300 298 067 000 369	Speech Tournament Fee		\$184.00
PO#:	Voucher #:	39493	Invoice	Invoice No: DT0222626	3/16/2026	Paid Amt: \$184.00
						Check Amount: \$184.00
VIL	47347	JWPEP		J.W. PEPPER & SON, INC.		Check
			E 01 300 258 356 000 430	Choir Music		\$5.00
PO#:	Voucher #:	39500	Invoice	Invoice No: 368350560	3/16/2026	Paid Amt: \$5.00
						Check Amount: \$5.00
VIL	47348	1161		Jacob Johnson		Check
			E 04 005 505 000 321 305	Youth League Official - Community Ed		\$225.00
PO#:	Voucher #:	39494	Invoice	Invoice No: DT030926	3/16/2026	Paid Amt: \$225.00
						Check Amount: \$225.00
VIL	47349	1128		Jayden Busch		Check
			E 04 005 505 000 321 305	Youth League Official - Community Ed		\$575.00
PO#:	Voucher #:	39496	Invoice	Invoice No: DT030926	3/16/2026	Paid Amt: \$575.00
						Check Amount: \$575.00
VIL	47350	JAYKOS		JAYEDEN KOSKI		Check
			E 01 300 292 031 000 305	Boys Basketball Official		\$68.00
PO#:	Voucher #:	39495	Invoice	Invoice No: DT022726	3/16/2026	Paid Amt: \$68.00
						Check Amount: \$68.00

PACT Charter School

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
VIL	47351	JEFSPII		JEFFREY SPIESS		Check		
			E 01 300 292 031 000 305	Basketball Game Worker		\$315.00		
PO#:	Voucher #:	39497	Invoice	Invoice No: DT030426	3/16/2026	Paid Amt:	\$315.00	
						Check Amount:	\$315.00	
VIL	47352	HEDBE		JOEL HEDBERG		Check		
			E 01 005 105 000 000 366	MILEAGE REIMB		\$86.28		
PO#:	Voucher #:	39499	Invoice	Invoice No: DT030926	3/16/2026	Paid Amt:	\$86.28	
						Check Amount:	\$86.28	
VIL	47353	JUNTES		JUNE TESSUM		Check		
			E 04 005 505 000 321 305	Youth League Official - Community Ed		\$500.00		
PO#:	Voucher #:	39501	Invoice	Invoice No: DT030926	3/16/2026	Paid Amt:	\$500.00	
						Check Amount:	\$500.00	
VIL	47354	1101		Konrad Bueckers		Check		
			E 01 300 292 031 000 305	Basketball Game Worker		\$245.00		
PO#:	Voucher #:	39502	Invoice	Invoice No: DT030426	3/16/2026	Paid Amt:	\$245.00	
						Check Amount:	\$245.00	
VIL	47355	KOTTKI		KOTTKES' BUS SERVICE, INC.		Check		
			E 01 005 760 000 720 360	February Transportation		\$38,815.00		
PO#:	Voucher #:	39503	Invoice	Invoice No: 23499	3/16/2026	Paid Amt:	\$38,815.00	
						Check Amount:	\$38,815.00	
VIL	47356	KRAUAI		KRAUS-ANDERSON INSURANCE		Check		
			E 01 005 105 000 000 305	CUST #10703 / PREMIER HR CONSULT SRV		\$600.00		
PO#:	Voucher #:	39504	Invoice	Invoice No: 57886	3/16/2026	Paid Amt:	\$600.00	
			E 01 005 105 000 000 305	CUST #10703 / PREMIER HR CONSULT SRV		\$600.00		
PO#:	Voucher #:	39505	Invoice	Invoice No: 57887	3/16/2026	Paid Amt:	\$600.00	
			E 01 005 105 000 000 305	CUST #10703 / PREMIER HR CONSULT SRV		\$600.00		
PO#:	Voucher #:	39506	Invoice	Invoice No: 57888	3/16/2026	Paid Amt:	\$600.00	
						Check Amount:	\$1,800.00	
VIL	47357	KYLFA		KYLE FAGEN		Check		
			E 01 300 292 031 000 305	Boys Basketball Official		\$68.00		
PO#:	Voucher #:	39507	Invoice	Invoice No: DT022726	3/16/2026	Paid Amt:	\$68.00	
						Check Amount:	\$68.00	
VIL	47358	1163		Leslee Anderson		Check		
			E 01 300 298 067 000 305	Speech Judge		\$85.00		
PO#:	Voucher #:	39508	Invoice	Invoice No: DT030926	3/16/2026	Paid Amt:	\$85.00	
						Check Amount:	\$85.00	

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47359	1164		Madison Hagen		Check
			E 01	300 298 067 000 305	Speech Judge	\$85.00
PO#:	Voucher #:	39509	Invoice	Invoice No: DT022626	3/16/2026	Paid Amt: \$85.00
						Check Amount: \$85.00
VIL	47360	MATLU1		MATTHEW LUTZ		Check
			E 01	300 292 031 000 305	Boys Basketball Official	\$165.00
PO#:	Voucher #:	39511	Invoice	Invoice No: DT022726	3/16/2026	Paid Amt: \$165.00
			E 01	300 292 031 000 305	Boys Basketball Official	\$165.00
PO#:	Voucher #:	39512	Invoice	Invoice No: DT030226	3/16/2026	Paid Amt: \$165.00
						Check Amount: \$330.00
VIL	47361	MEGHE		MEGAN HENRY		Check
			E 04	005 505 000 321 305	Youth League Official - Community Ed	\$500.00
PO#:	Voucher #:	39513	Invoice	Invoice No: DT030926	3/16/2026	Paid Amt: \$500.00
						Check Amount: \$500.00
VIL	47362	MEGMA		MEGHANN MacKINNON		Check
			E 01	300 298 067 000 305	SPEECH JUDGE	\$85.00
PO#:	Voucher #:	39514	Invoice	Invoice No: DT030226	3/16/2026	Paid Amt: \$85.00
						Check Amount: \$85.00
VIL	47363	MICSUL		MICHAEL SULLWOLD		Check
			E 01	300 292 031 000 305	Boys Basketball Official	\$165.00
PO#:	Voucher #:	39516	Invoice	Invoice No: DT030226	3/16/2026	Paid Amt: \$165.00
						Check Amount: \$165.00
VIL	47364	MIMUSI		MIDWEST MUSICAL IMPORTS		Check
			E 01	300 258 362 000 430	New Instrument for Band Class	\$1,750.00
PO#:	Voucher #:	39515	Invoice	Invoice No: 6824	3/16/2026	Paid Amt: \$1,750.00
						Check Amount: \$1,750.00
VIL	47365	MYAS		MN YOUTH ATHLETIC SERVICES INC.		Check
			E 04	005 505 000 321 305	Girls Youth League Fee - Community Ed	\$1,172.21
PO#:	Voucher #:	39520	Invoice	Invoice No: 130196	3/16/2026	Paid Amt: \$1,172.21
			E 04	005 505 000 321 305	Girls Youth League Fee - Community Ed	\$300.00
PO#:	Voucher #:	39519	Invoice	Invoice No: 130180	3/16/2026	Paid Amt: \$300.00
						Check Amount: \$1,472.21
VIL	47366	TRUEM		MRI SOFTWARE LLC		Check
			E 01	005 110 000 000 305	Background Checks	\$7.79
PO#:	Voucher #:	39517	Invoice	Invoice No: MRIUS2711615	3/16/2026	Paid Amt: \$7.79

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	47366	TRUEM		MRI SOFTWARE LLC		Check			
			E 01 005 110 000 000 305	Background Checks			\$87.69		
PO#:	Voucher #:	39518	Invoice	Invoice No: MRIUS2711618	3/16/2026	Paid Amt:	\$87.69		
						Check Amount:	\$95.48		
VIL	47367	1130		Nahum Ali		Check			
			E 04 005 505 000 321 305	Youth League Official - Community Ed			\$100.00		
PO#:	Voucher #:	39521	Invoice	Invoice No: DT020726	3/16/2026	Paid Amt:	\$100.00		
						Check Amount:	\$100.00		
VIL	47368	1078		North Star DAPE Consulting		Check			
			E 01 100 404 000 740 394	DAPE Services 1/27/26 - 2/6/26			\$525.00		
			E 01 300 404 000 740 394	DAPE Services 1/27/26 - 2/6/26			\$950.00		
PO#:	Voucher #:	39522	Invoice	Invoice No: 1048	3/16/2026	Paid Amt:	\$1,475.00		
			E 01 100 404 000 740 394	DAPE Services 2/10/26 - 2/19/26			\$475.00		
			E 01 300 404 000 740 394	DAPE Services 2/10/26 - 2/19/26			\$650.00		
PO#:	Voucher #:	39523	Invoice	Invoice No: 1052	3/16/2026	Paid Amt:	\$1,125.00		
						Check Amount:	\$2,600.00		
VIL	47369	REBYL		REBYL		Check			
			E 01 300 292 037 000 401	Golf Team Embroidery			\$82.17		
PO#:	Voucher #:	39524	Invoice	Invoice No: 64312	3/16/2026	Paid Amt:	\$82.17		
						Check Amount:	\$82.17		
VIL	47370	SARWH		SARA WHITBY		Check			
			E 01 300 298 067 000 305	Speech Judge			\$255.00		
PO#:	Voucher #:	39525	Invoice	Invoice No: DT030226	3/16/2026	Paid Amt:	\$255.00		
						Check Amount:	\$255.00		
VIL	47371	SIEMEN		SIEMENS INDUSTRY, INC.		Check			
			E 01 005 810 510 000 350	Fire Planel Issues			\$840.00		
PO#:	Voucher #:	39526	Invoice	Invoice No: 533233404	3/16/2026	Paid Amt:	\$840.00		
						Check Amount:	\$840.00		
VIL	47372	1166		Sonja Larsen		Check			
			E 04 005 505 000 321 305	Youth League Official - Community Ed			\$100.00		
PO#:	Voucher #:	39527	Invoice	Invoice No: DT030926	3/16/2026	Paid Amt:	\$100.00		
						Check Amount:	\$100.00		
VIL	47373	Staples		STAPLES		Check			
			E 02 005 770 000 701 401	SEC Trays			\$119.22		
PO#:	Voucher #:	39529	Invoice	Invoice No: 6056912740	3/16/2026	Paid Amt:	\$119.22		

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47373	Staples		STAPLES		Check
			E 01	005 810 000 000 401	EC Supplies	\$178.72
PO#:	Voucher #:	39530	Invoice	Invoice No: 6056912741	3/16/2026	Paid Amt: \$178.72
			E 02	005 770 000 701 401	SEC Supplies	\$44.74
PO#:	Voucher #:	39531	Invoice	Invoice No: 6056912742	3/16/2026	Paid Amt: \$44.74
			E 02	005 770 000 701 401	EC Supplies	\$118.62
PO#:	Voucher #:	39532	Invoice	Invoice No: 6056912743	3/16/2026	Paid Amt: \$118.62
			E 02	005 770 000 701 401	EC Supplies	\$107.16
PO#:	Voucher #:	39533	Invoice	Invoice No: 6056912744	3/16/2026	Paid Amt: \$107.16
			E 01	005 810 000 000 401	EC Supplies	\$317.40
PO#:	Voucher #:	39534	Invoice	Invoice No: 6056912745	3/16/2026	Paid Amt: \$317.40
			E 02	005 770 000 701 401	SEC Trays	\$158.96
PO#:	Voucher #:	39535	Invoice	Invoice No: 605861662	3/16/2026	Paid Amt: \$158.96
			E 02	005 770 000 701 401	EC Trays	\$158.96
PO#:	Voucher #:	39536	Invoice	Invoice No: 6057861663	3/16/2026	Paid Amt: \$158.96
			E 02	005 770 000 701 401	EC Trays	\$198.70
PO#:	Voucher #:	39528	Invoice	Invoice No: 6056912739	3/16/2026	Paid Amt: \$198.70
			E 01	005 810 000 000 401	EC Supplies	\$163.17
PO#:	Voucher #:	39537	Invoice	Invoice No: 6057861664	3/16/2026	Paid Amt: \$163.17
						Check Amount: \$1,565.65
VIL	47374	1167		Star Transportation LLC		Check
			E 01	300 292 062 733 360	Dance Transportation	\$2,236.12
PO#:	Voucher #:	39538	Invoice	Invoice No: 11238	3/16/2026	Paid Amt: \$2,236.12
						Check Amount: \$2,236.12
VIL	47375	1153		Taylor Otto		Check
			E 01	300 292 031 000 305	Basketball Game Worker	\$35.00
PO#:	Voucher #:	39539	Invoice	Invoice No: DT030326	3/16/2026	Paid Amt: \$35.00
						Check Amount: \$35.00
VIL	47376	TERBE		TERRY BESEMAN		Check
			E 04	005 505 000 321 305	Youth League Official - Community Ed	\$125.00
PO#:	Voucher #:	39540	Invoice	Invoice No: DT022126	3/16/2026	Paid Amt: \$125.00
						Check Amount: \$125.00
VIL	47377	TRAPE		TRACY PETERS		Check
			E 01	005 050 000 000 366	Mileage Reimbursement	\$105.27
PO#:	Voucher #:	39552	Invoice	Invoice No: DT030926	3/16/2026	Paid Amt: \$105.27
						Check Amount: \$105.27

PACT Charter School

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47378	1111		Travis Grawey		Check
			E 01	300 292 031 000 305	Basketball Game Worker	\$245.00
PO#:	Voucher #:	39541	Invoice	Invoice No: DT030926	3/16/2026	Paid Amt: \$245.00
						Check Amount: \$245.00
VIL	47379	TRIEDU		TRIUMPH EDUCATIONAL CONSULTING		Check
			E 01	005 420 640 419 366	Mileage	\$225.00
PO#:	Voucher #:	39542	Invoice	Invoice No: 6108-DN	3/16/2026	Paid Amt: \$225.00
			E 01	300 405 000 740 394	AUDIOLOGY CONSULTANT 2/1/26 - 2/23/26	\$845.00
PO#:	Voucher #:	39543	Invoice	Invoice No: 6109-DN	3/16/2026	Paid Amt: \$845.00
			E 01	100 405 000 740 394	AUDIOLOGY CONSULTANT 2/1/26 - 2/23/26	\$520.00
PO#:	Voucher #:	39544	Invoice	Invoice No: 6110-DN	3/16/2026	Paid Amt: \$520.00
						Check Amount: \$1,590.00
VIL	47380	TWINCI		TWIN CITY FILTER SERVICE, INC.		Check
			E 01	005 810 540 000 401	FACILITIES SUPPLIES / FILTERS	\$56.94
PO#:	Voucher #:	39545	Invoice	Invoice No: 0790375-IN	3/16/2026	Paid Amt: \$56.94
						Check Amount: \$56.94
VIL	47381	1132		Tyler Grawey		Check
			E 04	005 505 000 321 305	Youth League Official - Community Ed	\$100.00
PO#:	Voucher #:	39546	Invoice	Invoice No: DT020726	3/16/2026	Paid Amt: \$100.00
						Check Amount: \$100.00
VIL	47382	OFFEQI		U.S. BANK EQUIPMENT FINANCE		Check
			E 01	100 203 000 000 560	COPIERS LEASE PMT 2/25/26 - 3/25/26	\$1,306.44
PO#:	Voucher #:	39547	Invoice	Invoice No: 576732846	3/16/2026	Paid Amt: \$1,306.44
						Check Amount: \$1,306.44
VIL	47383	XANJAC		XANDRA JACKSON		Check
			E 04	005 505 000 321 305	Youth League Official - Community Ed	\$500.00
PO#:	Voucher #:	39548	Invoice	Invoice No: DT030926	3/16/2026	Paid Amt: \$500.00
						Check Amount: \$500.00
VIL	47384	ZACGR.		ZACHARY GRAWAY		Check
			E 04	005 505 000 321 305	Youth League Official - Community Ed	\$100.00
PO#:	Voucher #:	39549	Invoice	Invoice No: DT020726	3/16/2026	Paid Amt: \$100.00
						Check Amount: \$100.00
VIL	47385	ZENEDI		ZEN EDUCATE INC		Check
			E 01	100 203 000 000 305	EC Subsitute Teachers 2/17/26 - 2/20/26	\$1,196.18
			E 01	100 420 000 740 307	SpEd Paraprofessional - Jae Jackson 22.08hr	\$677.64
PO#:	Voucher #:	39550	Invoice	Invoice No: INV-29541	3/16/2026	Paid Amt: \$1,873.82

PACT Charter School

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47385	ZENEDI		ZEN EDUCATE INC		Check
			E 01 300 211 000 000 305	SEC Subsitute Teacher 2/19/26		\$246.19
PO#:	Voucher #:	39551	Invoice	Invoice No: INV-29558	3/16/2026	Paid Amt: \$246.19
						Check Amount: \$2,120.01
VIL	47386	1045		GPE		Check
			E 01 005 940 000 000 340	Policy Premium		\$13,089.00
PO#:	Voucher #:	39489	Invoice	Invoice No: 289744132	3/16/2026	Paid Amt: \$13,089.00
						Check Amount: \$13,089.00
VIL	47387	REGN5		REGION 5A		Check
			E 01 300 298 053 000 369	MSHSL CHOIR CONTEST FEE		\$50.00
PO#:	Voucher #:	39553	Invoice	Invoice No: DT031226	3/16/2026	Paid Amt: \$50.00
						Check Amount: \$50.00
VIL	47388	ADREN		ADRENALINE SPORTS CENTER		Check
			E 01 300 292 061 000 335	Girls Soccer Field Rental		\$1,600.00
PO#:	Voucher #:	39554	Invoice	Invoice No: PACT-2026-2	3/25/2026	Paid Amt: \$1,600.00
			E 01 300 240 354 000 580	Contact Payment #5, Facility use for Activities		\$3,000.00
PO#:	Voucher #:	39555	Invoice	Invoice No: PACT-2026-3	3/25/2026	Paid Amt: \$3,000.00
						Check Amount: \$4,600.00
VIL	47389	1168		All Star Trophy and Awards Inc		Check
			E 01 300 292 061 000 401	Girls Basketball Plaque		\$18.36
PO#:	Voucher #:	39556	Invoice	Invoice No: 13209	3/25/2026	Paid Amt: \$18.36
						Check Amount: \$18.36
VIL	47390	AMERTI		AMERICAN STUDENT TRANSPORTATION		Check
			E 01 100 203 900 733 360	Field Trip Transportation		\$950.78
PO#:	Voucher #:	39558	Invoice	Invoice No: 60417	3/25/2026	Paid Amt: \$950.78
						Check Amount: \$950.78
VIL	47391	AMYFE		AMY FETTERHOFF		Check
			E 01 005 760 000 723 360	SPED STUDENT TRANSPORT REIMB		\$335.24
PO#:	Voucher #:	39559	Invoice	Invoice No: DT022526	3/25/2026	Paid Amt: \$335.24
						Check Amount: \$335.24
VIL	47392	ANOKA		ANOKA AREA CHAMBER OF COMMERCE		Check
			E 01 005 110 000 000 820	Annual Membership Dues		\$250.00
PO#:	Voucher #:	39557	Invoice	Invoice No: 35467	3/25/2026	Paid Amt: \$250.00
						Check Amount: \$250.00

PACT Charter School

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47393	1169		Brett Jared		Check
			E 01	300 212 000 000 401	Reimbursement - Classroom Supplies	\$395.60
PO#:	Voucher #:	39562	Invoice	Invoice No: DT030426	3/25/2026	Paid Amt: \$395.60
						Check Amount: \$395.60
VIL	47394	1170		Bryanna Montgomery		Check
			E 01	300 292 039 000 369	Reimbursement - Trap/Skeet Registration	\$155.00
PO#:	Voucher #:	39563	Invoice	Invoice No: DT031126	3/25/2026	Paid Amt: \$155.00
						Check Amount: \$155.00
VIL	47395	BUCKE		BUCKEYE CLEANING CENTERS		Check
			E 01	005 810 000 000 401	Cleaning Supplies	\$1,346.64
PO#:	Voucher #:	39564	Invoice	Invoice No: 90743255	3/25/2026	Paid Amt: \$1,346.64
						Check Amount: \$1,346.64
VIL	47396	1171		Chanhassen Dance Team Booster Club		Check
			E 01	300 292 062 000 305	Jazz Costume Rental	\$400.00
PO#:	Voucher #:	39565	Invoice	Invoice No: DT010126	3/25/2026	Paid Amt: \$400.00
						Check Amount: \$400.00
VIL	47397	CHRRER		CHRISTINE ERNTSON		Check
			E 01	005 105 000 000 305	Reimb - NSPRA Award 2026 PACT Website R	\$118.45
PO#:	Voucher #:	39566	Invoice	Invoice No: DT031626	3/25/2026	Paid Amt: \$118.45
						Check Amount: \$118.45
VIL	47398	COMCA		COMCAST BUSINESS		Check
			E 01	005 105 000 000 320	Ethernet - March	\$1,626.01
PO#:	Voucher #:	39567	Invoice	Invoice No: 265534260	3/25/2026	Paid Amt: \$1,626.01
						Check Amount: \$1,626.01
VIL	47399	COUHO		COUNTRYSIDE HOME DELIVERY		Check
			E 02	005 770 000 701 495	MILK DELIVERY - SEC	\$1,494.00
PO#:	Voucher #:	39568	Invoice	Invoice No: 0055	3/25/2026	Paid Amt: \$1,494.00
			E 02	005 770 000 701 495	MILK DELIVERY - ELEM	\$2,016.00
PO#:	Voucher #:	39569	Invoice	Invoice No: 0056	3/25/2026	Paid Amt: \$2,016.00
						Check Amount: \$3,510.00
VIL	47400	1172		Erin Zubert		Check
			E 01	300 292 039 000 369	Reimbursement - Trap/Skeep Registration	\$110.00
PO#:	Voucher #:	39572	Invoice	Invoice No: DT031126	3/25/2026	Paid Amt: \$110.00
						Check Amount: \$110.00

PACT Charter School

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47401	1035		FIRST DAKOTA INDEMNITY COMPANY		Check
			E 01 005 105 000 000 270	Workers Comp - 10th Installment		\$3,646.00
PO#:	Voucher #:	39581	Invoice	Invoice No: 3812957	3/25/2026	Paid Amt: \$3,646.00
						Check Amount: \$3,646.00
VIL	47402	HUMER		HUMERATECH		Check
			E 01 005 108 000 000 315	Compass Assistance		\$358.00
PO#:	Voucher #:	39573	Invoice	Invoice No: 260117	3/25/2026	Paid Amt: \$358.00
						Check Amount: \$358.00
VIL	47403	ISD 466		ISD 466		Check
			E 01 300 298 067 000 369	Speech Registration		\$165.00
PO#:	Voucher #:	39571	Invoice	Invoice No: DT031426	3/25/2026	Paid Amt: \$165.00
						Check Amount: \$165.00
VIL	47404	JWPEP		J.W. PEPPER & SON, INC.		Check
			E 01 300 258 356 000 430	Halcyon Hearts		\$169.99
PO#:	Voucher #:	39576	Invoice	Invoice No: 368410067	3/25/2026	Paid Amt: \$169.99
						Check Amount: \$169.99
VIL	47405	1173		J2 Martech Corp (iContact)		Check
			E 01 005 108 000 000 405	Annual Subscription		\$744.00
PO#:	Voucher #:	39574	Invoice	Invoice No: 8269766	3/25/2026	Paid Amt: \$744.00
						Check Amount: \$744.00
VIL	47406	1112		Jason Tossey		Check
			E 01 005 640 000 316 366	Reimbursement - Conference Parking		\$102.00
PO#:	Voucher #:	39575	Invoice	Invoice No: DT031326	3/25/2026	Paid Amt: \$102.00
						Check Amount: \$102.00
VIL	47407	KELSFI		KELSEY SINNA		Check
			E 01 300 292 062 000 820	Reimbursement - MSHSCA Mememrship		\$171.96
PO#:	Voucher #:	39577	Invoice	Invoice No: DT031126	3/25/2026	Paid Amt: \$171.96
						Check Amount: \$171.96
VIL	47408	1174		Meghan Foyt		Check
			E 01 300 292 039 000 369	Reimbursement - Trap/Skeet Registration		\$55.50
PO#:	Voucher #:	39578	Invoice	Invoice No: DT031126	3/25/2026	Paid Amt: \$55.50
						Check Amount: \$55.50
VIL	47409	1179		MetLife		Check
			B 01 215 008	LIFE		\$624.52
			B 01 215 009	STD & LTD		\$4,176.39
PO#:	Voucher #:	39599	Invoice	Invoice No: DT031726	3/25/2026	Paid Amt: \$4,800.91

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
VIL	47409	1179		MetLife		Check		
			B 01	215 008	LIFE		\$628.92	
			B 01	215 009	STD		\$532.76	
PO#:	Voucher #:	39602	Invoice	Invoice No:	DT02262026	3/25/2026	Paid Amt:	\$1,161.68
			B 01	215 018	February PFL &PML		\$6,438.68	
PO#:	Voucher #:	39603	Invoice	Invoice No:	DT020126	3/25/2026	Paid Amt:	\$6,438.68
			B 01	215 008	LIFE		\$628.92	
			B 01	215 009	STD		\$532.76	
PO#:	Voucher #:	39600	Invoice	Invoice No:	DT022026	3/25/2026	Paid Amt:	\$1,161.68
			B 01	215 018	January PFL & PML		\$6,035.78	
PO#:	Voucher #:	39604	Invoice	Invoice No:	DT010126	3/25/2026	Paid Amt:	\$6,035.78
			B 01	215 008	LIFE		\$628.92	
			B 01	215 009	STD		\$532.76	
PO#:	Voucher #:	39601	Invoice	Invoice No:	DT021926	3/25/2026	Paid Amt:	\$1,161.68
							Check Amount:	\$20,760.41
VIL	47410	PREMIE		PREMIER KITCHEN INC.		Check		
			E 02	005 770 000 701 490	Meals 3/1/25 - 3/15/26		\$21,541.28	
			R 02	005 770 000 701 474	Commodity Credit		(\$1,000.00)	
PO#:	Voucher #:	39579	Invoice	Invoice No:	41208	3/25/2026	Paid Amt:	\$20,541.28
			E 02	005 770 000 705 490	Breakfast		\$3,045.36	
PO#:	Voucher #:	39580	Invoice	Invoice No:	41210	3/25/2026	Paid Amt:	\$3,045.36
							Check Amount:	\$23,586.64
VIL	47411	1175		Sarah Heineman		Check		
			E 01	300 292 039 000 369	Reimbursement - Trap/Skeet Registration		\$375.00	
PO#:	Voucher #:	39583	Invoice	Invoice No:	DT031125	3/25/2026	Paid Amt:	\$375.00
							Check Amount:	\$375.00
VIL	47412	SIEMEN		SIEMENS INDUSTRY, INC.		Check		
			E 01	005 810 019 000 350	Service Call		\$840.00	
PO#:	Voucher #:	39582	Invoice	Invoice No:	5332333404	3/25/2026	Paid Amt:	\$840.00
							Check Amount:	\$840.00
VIL	47413	SQUWA		SQUIRES, WALDSPURGER, & MACE P.A.		Check		
			E 01	005 010 200 000 305	LEGAL SERVICE		\$884.50	
PO#:	Voucher #:	39586	Invoice	Invoice No:	28673	3/25/2026	Paid Amt:	\$884.50
							Check Amount:	\$884.50

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	47414	STERLI		STERLING TROPHY, INC.		Check			
			E 01 300 292 062 000 401	Plaque Dance Team Awards		\$135.00			
PO#:	Voucher #:	39588	Invoice	Invoice No: 36541	3/25/2026		Paid Amt:	\$135.00	
			E 01 300 292 000 000 305	Trophy engraving		\$30.00			
PO#:	Voucher #:	39587	Invoice	Invoice No: 36440	3/25/2026		Paid Amt:	\$30.00	
							Check Amount:	\$165.00	
VIL	47415	1176		Tami Kroll		Check			
			E 01 300 292 039 000 369	Reimbursement - Trap/Skeet Registration		\$180.00			
PO#:	Voucher #:	39589	Invoice	Invoice No: DT031126	3/25/2026		Paid Amt:	\$180.00	
							Check Amount:	\$180.00	
VIL	47416	TWCED		TCEC METRO, LLC		Check			
			E 01 005 420 000 740 394	SCHOOL PSYCHOLOGIST SERVICE		\$140.00			
			E 01 100 420 000 740 394	SCHOOL PSYCHOLOGIST SERVICE		\$70.00			
			E 01 300 420 000 740 394	SCHOOL PSYCHOLOGIST SERVICE		\$805.00			
PO#:	Voucher #:	39594	Invoice	Invoice No: 15488	3/25/2026		Paid Amt:	\$1,015.00	
							Check Amount:	\$1,015.00	
VIL	47417	1177		Teresa Morsfield		Check			
			E 01 300 292 039 000 369	Reimbursement - Trap/Skeet Registration		\$120.00			
PO#:	Voucher #:	39590	Invoice	Invoice No: DT031226	3/25/2026		Paid Amt:	\$120.00	
							Check Amount:	\$120.00	
VIL	47418	1178		The Stepping Stone Group		Check			
			E 01 005 420 000 740 394	School Psychologist - MacKenzie Welch 6.5hr		\$525.00			
			E 01 100 420 000 740 394	School Psychologist		\$315.00			
			E 01 300 420 000 740 394	School Psychologist		\$70.00			
PO#:	Voucher #:	39592	Invoice	Invoice No: M0277641	3/25/2026		Paid Amt:	\$910.00	
							Check Amount:	\$910.00	
VIL	47419	TRAHOI		TRANSPERFECT REMOTE INTERPRETING, INC.		Check			
			E 01 005 105 000 000 305	Interpreter Services		\$59.40			
PO#:	Voucher #:	39593	Invoice	Invoice No: 137325	3/25/2026		Paid Amt:	\$59.40	
							Check Amount:	\$59.40	
VIL	47420	ZENEDI		ZEN EDUCATE INC		Check			
			E 01 100 420 000 740 307	SpEd Paraprofessional - Jae Jackson 15hrs		\$460.35			
			E 01 100 420 000 740 307	SpEd Paraprofessional - Jae Jackson 6hrs		\$186.54			
			E 01 100 420 000 740 307	SpEd Paraprofessional - Kola Tubsun 7.25hrs		\$222.50			
			E 01 100 420 000 740 307	SpEd Teacher - Malik Bush		\$246.19			
PO#:	Voucher #:	39595	Invoice	Invoice No: INV-30153	3/25/2026		Paid Amt:	\$1,115.58	

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
VIL	47420	ZENEDI		ZEN EDUCATE INC		Check		
			E 01 005 420 000 419 303	SUBSTITUTE SERVICE 2/26/26 - 2/27/26		\$761.76		
			E 01 005 420 000 419 303	SpEd Teacher - April Yarbrough		\$246.19		
PO#:	Voucher #:	39596	Invoice	Invoice No: INV-30285	3/25/2026	Paid Amt:	\$1,007.95	
			E 01 100 203 000 000 305	SUBSTITUTE SERVICE 3/2/26 - 3/5/26		\$738.57		
PO#:	Voucher #:	39597	Invoice	Invoice No: INV-30569	3/25/2026	Paid Amt:	\$738.57	
			E 01 300 211 000 000 305	SUBSTITUTE SERVICE 3/2/26 - 3/4/26		\$983.18		
PO#:	Voucher #:	39598	Invoice	Invoice No: INV-30575	3/25/2026	Paid Amt:	\$983.18	
							Check Amount:	\$3,845.28
							Report Total:	\$1,037,951.19

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 03/01/2026-3/31/2026 Period: 202609-202609 Void Status: Y

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47343	GLATFE		GLATFELTER CLAIMS MANAGEMENT, INC.		Check
			E 01 005 940 000 000 340	Policy Premium		\$13,089.00
PO#:	Voucher #:	39489	Invoice	Invoice No: 289744132	3/16/2026	Paid Amt: \$13,089.00
			E 01 005 940 000 000 340	Policy Premium		\$13,089.00
PO#:	Voucher #:	39489	Invoice	Invoice No: 289744132	3/16/2026	Paid Amt: (\$13,089.00)
					VOID - Wrong Vendor	
						Check Amount: \$0.00
						Report Total: \$0.00