

Regular School Board Meeting
Thursday, December 4, 2025 7:00 PM Central

Secondary Campus Room B103 Media Center
7729 161st Avenue Northwest
Ramsey, MN 55303

Jason Busch: Present
Ryan Heineman: Present
Nicole Kallod: Present
Chad Lucas: Present
Amanda Mackereth: Present
Ann Ostendorf: Present
Nathan Plack: Absent
Nicole Rhoad: Absent
Danae Trauth: Present

Present: 7, Absent: 2.

Nicole Rhoad - absent

Nathan Plack - absent

1. Call To Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of Agenda and Consent Agenda
Motion to approve the full agenda and consent agenda as presented. This motion, made by Jason Busch and seconded by Amanda Mackereth, Carried.
Nathan Plack: Absent, Nicole Rhoad: Absent, Jason Busch: Yea, Ryan Heineman: Yea, Nicole Kallod: Yea, Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf: Yea, Danae Trauth: Yea
Yea: 7, Nay: 0, Absent: 2
- 4.a. Policy Updates
- 4.b. Human Resource Services
 - 4.b.i. Staff and Salary Changes
- 4.c. BFC Minutes
- 4.d. Board Minutes
- 4.e. Enrollment Update
- 4.f. October 2025 Financials
- 4.g. Transportation Authorization and Waiver
- 4.h. FY26 OT Contract for Services
5. Reports from Organizations
 - 5.a. PACT Student Council Representative
6. Recognitions and Retirements
 - 6.a. PACT Employee of the Month
7. Teaching and Learning
 - 7.a. PACT Spotlight Presentation (Kindergarten)
 - 7.b. Teaching and Learning Report
 - 7.c. DAC Update

7.c.i. Student and Community Member Recommendations

Motion to recommend approval of adding NHS students on a rotating basis and Mr. Scott Dougherty to the District Advisory Committee. This motion, made by Ann Ostendorf and seconded by Jason Busch, Carried.

Nathan Plack: Absent, Nicole Rhoad: Absent, Jason Busch: Yea, Ryan Heineman: Yea, Nicole Kallod: Yea, Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf: Yea, Danae Trauth: Yea
Yea: 7, Nay: 0, Absent: 2

8. Administrative Reports and Recommendations

8.a. Superintendent Report

8.a.i. FY25 Audit

Motion to approve the FY25 Audit as presented. This motion, made by Ann Ostendorf and seconded by Amanda Mackereth, Carried.

Nathan Plack: Absent, Nicole Rhoad: Absent, Jason Busch: Yea, Ryan Heineman: Yea, Nicole Kallod: Yea, Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf: Yea, Danae Trauth: Yea
Yea: 7, Nay: 0, Absent: 2

8.a.ii. Teacher Salary Schedule Update

Motion to approve the updated teacher salary schedule effective February 25, 2026. This motion, made by Chad Lucas and seconded by Jason Busch, Carried.

Nathan Plack: Absent, Nicole Rhoad: Absent, Jason Busch: Yea, Ryan Heineman: Yea, Nicole Kallod: Yea, Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf: Yea, Danae Trauth: Yea
Yea: 7, Nay: 0, Absent: 2

8.a.iii. Policy 410 - Family and Medical Leave Policy Update

Motion to approve updates to policy 410 - Family and Medical Leave Policy, to comply with the Minnesota Paid Family Leave Act and waive the second reading. This motion, made by Ann Ostendorf and seconded by Amanda Mackereth, Carried.

Nathan Plack: Absent, Nicole Rhoad: Absent, Jason Busch: Yea, Ryan Heineman: Yea, Nicole Kallod: Yea, Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf: Yea, Danae Trauth: Yea
Yea: 7, Nay: 0, Absent: 2

8.b. Human Resource and Operations Services Report

8.c. Elementary Principal Report

8.d. Secondary Principal Report

8.e. Communication and Community Engagement Report

9. Other Board Action

9.a. Board Chair Report

9.b. Other Board Reports

10. Adjourn

Motion to Adjourn. This motion, made by Jason Busch and seconded by Amanda Mackereth, Carried.

Nathan Plack: Absent, Nicole Rhoad: Absent, Jason Busch: Yea, Ryan Heineman: Yea, Nicole Kallod: Yea, Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf:

Yea, Danae Trauth: Yea
Yea: 7, Nay: 0, Absent: 2

509 ADMISSION AND ENROLLMENT

I. GENERAL STATEMENT OF PURPOSE

The purpose of this policy is to define the admission and enrollment procedures for PACT Charter School and to establish a fair, transparent, and consistent process for admitting students in accordance with Minnesota state law. This policy guarantees equal access to educational opportunities for all applicants, supports the school's mission and values, and ensures compliance with relevant statutory requirements regarding open enrollment and lottery procedures.

II. ADMISSION LIMITATIONS

- A. PACT Charter School, established under Minnesota Statutes, section 124E.06, subdivision 3, paragraph (b), may limit admission to:
 - a. pupils within an age group or grade level;
 - b. pupils who are eligible to participate in the graduation incentives program under Minnesota Statutes, section 124D.68; or
 - c. residents of a specific geographic area in which the school is located when the majority of students served by the school are members of underserved populations.
- B. PACT Charter School shall comply with the Minnesota Human Rights Act, which prohibits educational institutions from discriminating against students based on a protected class including race, color, creed, religion, national origin, sex, age, marital status, status with regard to public assistance, sexual orientation or disability.
- C. PACT Charter School must disseminate information about the school's offerings and enrollment procedures to families that reflect the diversity of Minnesota's population and targeted groups. Targeted groups include low-income families and communities, students of color, students at risk of academic failure, and students underrepresented in the school's student body relative to Minnesota's population. The school must document its dissemination activities in the school's annual report. The school's dissemination activities must be a component of the authorizer's performance review of the school.

III. ENROLLMENT

- A. PACT Charter School shall enroll an eligible pupil who submits a timely application, unless the number of applications exceeds the capacity of a program, class, grade level, or building. In this case, pupils must be accepted by lot. PACT Charter School must develop and publish, including on its website, a lottery policy and process that it must use when accepting pupils by lot.
- B. Admission to a charter school must be free to any eligible pupil who resides within the state. A charter school must give enrollment preference to a Minnesota resident pupil over pupils that do not reside in Minnesota. A charter school must require a pupil who does not reside in Minnesota to annually apply to enroll in accordance with Minnesota Statutes, section 124E.11, paragraphs (a) to (f).
- C. PACT Charter School must give enrollment preference to a sibling of an enrolled pupil and to a foster child of that pupil's parents and may give preference for enrolling children of the school's staff before accepting other pupils by lot. A staff member eligible for an enrollment preference for their child, including a foster child, must be an individual

employed at the school whose employment is stipulated in advance to total at least 480 hours in a school calendar year.

- D. A person may not be admitted to PACT Charter School (1) as a kindergarten pupil, unless the pupil is at least five years of age on September 1 of the calendar year in which the school year for which the pupil seeks admission commences; or (2) as a first grade student, unless the pupil is at least six years of age on September 1 of the calendar year in which the school year for which the pupil seeks admission commences or has completed kindergarten; except that a charter school may establish and publish on its website a policy for admission of selected pupils at an earlier age, consistent with the enrollment process in paragraphs A and B.
- E. Except as permitted in paragraphs D and I, PACT Charter School, may not limit admission to pupils on the basis of intellectual ability, measures of achievement or aptitude, or athletic ability and may not establish any criteria or requirements for admission that are inconsistent with this section.
- F. PACT Charter School or any agent of the school must not distribute any services or goods, payments, or other incentives of value to students, parents, or guardians as an inducement, term, or condition of enrolling a student in a charter school.
- G. Once a student who resides in Minnesota is enrolled in the school in kindergarten through grade 12, or in the school's free preschool or prekindergarten program under Minnesota Statutes, section 124E.06, subdivision 3, paragraph (b), the student is considered enrolled in the school until the student formally withdraws, the school receives a request for the transfer of educational records from another school, the school receives a written election by the parent or legal guardian of the student withdrawing the student, or the student is expelled under the Pupil Fair Dismissal Act in Minnesota Statutes, sections 121A.40 to 121A.56.
- H. A charter school with at least 90 percent of enrolled students who are eligible for special education services and have a primary disability of deaf or hard-of-hearing may enroll prekindergarten pupils with a disability under Minnesota Statutes, section 126C.05, subdivision 1, paragraph (a), and must comply with the federal Individuals with Disabilities Education Act under 34 Code of Federal Regulations, section 300.324, subsection (2), clause (iv).
- I. A charter school serving at least 90 percent of enrolled students who are eligible for special education services and have a primary disability of deaf, deafblind, or hard-of-hearing may give enrollment preference to students who are eligible for special education services and have a primary disability of deaf, deafblind, or hard-of-hearing. PACT Charter School may not limit admission based on the student's eligibility for additional special education services.

IV. ENROLLMENT LOTTERY PROCESS

- A. PACT Charter School's administration will conduct an annual assessment to determine the classroom seats in each section. All eligible students will be enrolled until the grade-level capacity enrollment level is reached.
- B. The enrollment application for in-person learning is open from September 1 to November 1 for the upcoming school year, and for online learning from December 1 to March 1 for the upcoming school year., and for online learning from December 1 to March 1 for the upcoming school year
- C. The lottery for all grades will be held on the first Monday after the enrollment deadline to determine placement for the following school year. The lottery is automated, and the list is maintained through an online lottery provider.

- D. All new open enrollment applications received since the previous year's lottery deadline will be compiled to create an active waitlist if the lottery list is exhausted and there are still open seats.
- E. Students not offered a seat must reapply to be included in the following school year's lottery.
- F. Foreign exchange students placed with an existing PACT family will follow the same enrollment policies as all other students, and efforts will be made to assist with the necessary paperwork. If a foreign exchange student is admitted to PACT, sibling preference does not apply to the host family's students.
- G. When students are accepted mid-year, they must start within 10 school days from the offering date, unless otherwise noted by the school. Records from the previous school must be received before a student can start.
- H. Notifications will be sent via text or email when space becomes available. Parents have four calendar days to accept or decline the enrollment offer. Failure to respond on time is considered an automatic decline, and the student's name will be removed from the enrollment list, with the next student on the list being contacted. PACT Charter School is not responsible for missed texts or emails, and parents are responsible for keeping contact information up-to-date.
- I. Acceptance of enrollment also requires the completion of online registration via Infinite Campus. A link will be emailed to parents upon acceptance of an open seat, and they have seven calendar days to complete the registration process. Failure to complete the registration or communicate with PACT within seven calendar days may result in the position being offered to the next student on the list. Parents would then be required to fill out a new open enrollment application.

V. STUDENT WITHDRAWAL

- A. When a decision is made to withdraw a student from PACT Charter School, an online withdrawal form must be submitted immediately. If multiple students from the same family are withdrawn, each student requires a separate form. If the withdrawal form is not submitted, written communication will be regarded as official notification.
- B. During August, PACT Charter School will recognize a request for records from another school district as an official notification of that student's withdrawal from PACT Charter School. (1) The enrollment coordinator will make reasonable efforts, such as phone calls and written communication, to reach the parent and request that the Withdrawal Form be completed to formalize the withdrawal. If no response is received from the parent or guardian, or the Withdrawal Form is not completed, the attempts to contact will be documented. (2) The enrollment coordinator will make reasonable efforts, such as phone calls and written communication, to contact the school that sent the records to verify and confirm the student's enrollment at that school. (3) A written notice will then be sent to the parent informing them of the unenrollment action.

Legal References: Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 124E.11 (Admission Requirements and Enrollment)
Minn. Stat. § 124E.17 (Charter School Information)
Minn. Stat. § 363A.13 (Educational Institution)

Last Approved By: PACT Charter School Board of Directors
Last Approved Date: November 6, 2025
Year Reviewed: 2025 - 2026

511 STUDENT FUNDRAISING

I. PURPOSE

The purpose of this policy is to address student fundraising efforts.

II. GENERAL STATEMENT OF POLICY

The charter school board recognizes a desire and a need by some student organizations for fundraising. The charter school board also recognizes a need for some constraint to prevent fundraising activities from becoming too numerous and overly demanding on employees, students, and the general public.

III. RESPONSIBILITY

- A. The building administrators shall be responsible for developing recommendations to the Superintendent that will result in a level of activity deemed acceptable by employees, parents, and students. Fundraising must be conducted in a manner that will not result in embarrassment on the part of individual students, employees, or the school.
- B. All fundraising activities must be approved, in advance, by the administration. Participation in nonapproved activities shall be considered a violation of charter school policy.
- C. The Superintendent shall be responsible for providing coordination of student fundraising throughout the charter school as deemed appropriate.
- D. The charter school expects all students who participate in approved fundraising activities to represent the school, the student organization, and the community in a responsible manner. All rules pertaining to student conduct and student discipline extend to student fundraising activities.
- E. The charter school expects all employees who plan, supervise, coordinate, or participate in student fundraising activities to act in the best interests of the students and to represent the school, the student organization, and the community in a responsible manner.

IV. ANNUAL REPORT

The Superintendent shall report to the charter school board, at least annually, on the nature and scope of student fundraising activities approved pursuant to this policy.

Legal References: Minn. Stat. § 120A.20 (Age Limitations; Pupils)
Minn. Stat. § 124E.03 (Applicable Law)
Minn. Stat. § 123B.36 (Authorized Fees)

Cross References: MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 713 (Student Activity Accounting)

PACT Charter School

Original Creation Date: November 6, 2025

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: December 4, 2025
Year Reviewed: 2025-2026

512 SCHOOL-SPONSORED STUDENT PUBLICATIONS AND ACTIVITIES

I. PURPOSE

The purpose of this Policy is to address students' rights to freedom of speech and freedom of the press in the production and distribution of school-sponsored media while balancing the School's role in supervising school-sponsored media and the operation of the School. This Policy is designed to ensure all students enjoy the freedoms of speech and press within the confines of the law, including Minnesota Statutes Section 121A.80, and to encourage responsible student journalism.

II. DEFINITIONS

- A. "Defamatory" means a false and unprivileged statement to a third person about an individual that tends to harm the individual's reputation or lower that individual in the esteem of the community.
- B. "Distribute" means to hand-out, offer, circulate, post, display, or otherwise disseminate media to multiple students, regardless of whether the media is free or provided for a charge.
- C. "Material and substantial disruption" means a significant disruption to the learning process, to the rights of others to an education, to school operations, to the ability of any school employee to perform his or her duties, or to the operation of any school-sponsored event or activity. It also includes conduct that creates an immediate danger to self or others or incites unlawful conduct. School officials may reasonably forecast a material and substantial disruption based on factors such as past experience in the school, current events influencing student activities and behaviors, and threatened disruption related to the school-sponsored media in question.
- D. "Prior restraint" means a prohibition under threat of adverse action by the School or a School employee on a student journalist producing, publishing, or distributing school-sponsored media before it has been produced, published, or distributed to its intended audience.
- E. "School-sponsored media" means any material that is:
 - 1. prepared, wholly or substantially written, published, broadcast, or otherwise disseminated, in any media form, by a student journalist;
 - 2. distributed or generally made available to students in the school; and
 - 3. prepared by a student journalist under the supervision of a student media advisor.

School-sponsored media does not include material prepared solely for distribution or transmission in the classroom in which the material is produced, or a yearbook.
- F. "Student journalist" means a charter school student in grades 6 through 12 who gathers, compiles, writes, edits, photographs, records, or otherwise prepares information for dissemination in school-sponsored media.
- G. "Student media advisor" means a qualified teacher, as defined in Minnesota Statutes Section 122A.16, that the School employs, appoints, or designates to supervise student journalists or provide instruction related to school-sponsored media.
- H. "Obscene" means a work that, taken as a whole, appeals to the prurient interest in sex and depicts or describes in a patently offensive manner sexual conduct and that, taken as a whole, does not have serious literary, artistic, political, or scientific value.

III. GUIDELINES

- A. **Protected Student Expression.** Except as provided in Section III.B, a student journalist has the right to exercise the freedoms of speech and press in school-sponsored media regardless of whether the school-sponsored media receives financial support from the School, uses School equipment or facilities in its production, or is produced as part of a class or course in which the student journalist is enrolled. These freedoms include the freedom to express political viewpoints. Subject to Section III.B, student journalists have the right to determine the news, opinion, feature, and advertising content of school-sponsored media. The School must not discipline a student journalist for exercising rights or freedoms consistent with this Policy or under the First Amendment of the United States Constitution.
- B. **Unprotected and Prohibited Student Expression.** This Policy does not authorize or protect and expressly prohibits student expression in school-sponsored media that:
1. is obscene to minors;
 2. is defamatory;
 3. is profane, harassing, threatening, or intimidating;
 4. constitutes an unwarranted invasion of privacy;
 5. violates federal or state law or School policies or rules, including but not limited to policies on harassment, discrimination, violence, and bullying;
 6. is directed at inciting or producing imminent lawless action on School premises or violation of School policies or rules, including but not limited to policies on harassment, discrimination, violence, and bullying;
 7. causes a material and substantial disruption to school activities;
 8. advertises or promotes any product or service that is unlawful for purchase or use by minors; or
 9. is distributed or displayed in violation of the time, place, and manner regulations in Section III.D.
- C. **Student Media Advisors.** Student media advisors shall oversee student journalism in accordance with the terms of this Policy. The School must not retaliate or take adverse employment action against a student media adviser for supporting a student journalist exercising rights or freedoms under Section III.A or the First Amendment of the United States Constitution.

Nothing in this Policy inhibits a student media advisor from teaching professional standards of English and journalism to student journalists. These professional standards may include, but are not limited to, the following:

1. ensuring students or participants learn the lessons the activity is designed to teach and/or conform to the learning objectives of the activity;
2. ensuring that the intended audience of school-sponsored media is not exposed to material that may be inappropriate for its level of maturity;
3. ensuring that the views of the student journalist or individuals represented in the school-sponsored media are not erroneously attributed to the School or another individual or entity; or

4. ensuring that school-sponsored media is grammatical, proofread, edited, well-researched, factually accurate, and objective.
- D. **Time, Place, and Manner of Distribution.** Students shall be permitted to distribute school-sponsored media at school as follows:
1. Time. Distribution shall be limited to the hours before the school day begins, during the lunch hour, and after school is dismissed.
 2. Place. School-sponsored media may be distributed in locations so as not to interfere with or impede the normal flow of traffic in School hallways, walkways, entryways, or parking lots and, if electronically distributed, so as to not interfere with the School's technology systems.
 3. Manner. No one shall induce or coerce a student or staff member to accept school-sponsored media.
- E. **No Representation of School.** No expression made by student journalists, whether protected or unprotected, or in school-sponsored media shall be deemed to be an expression or representation of or by the School.

IV. PRIOR RESTRAINT

The School does not authorize prior restraint on school-sponsored media except as consistent with this Policy.

Student journalists who believe their rights under this Policy have been improperly restrained may, in a timely fashion, seek review of the prior restraint by the Principal. To complete this review, the Principal or designee may review the material subject to the student journalist's report and any other information deemed relevant, including consulting with the student media advisor and anyone else with relevant information on the reported prior restraint. The Principal must issue a determination as to whether the reported prior restraint is consistent with this Policy as soon as reasonably possible in an effort to avoid an improper prior restraint. The Principal's determination shall be final, except that the Executive Director may, in the Executive Director's sole discretion, review and revise the determination.

Legal References: U.S. Const. Amend. I
Minn. Const. Art. 1, § 3
Minn. Stat. § 121A.80
Tinker v. Des Moines Indep. Community Sch. Dist., 393 U.S. 503 (1969).
Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988).
Bethel Sch. Dist. v. Fraser, 478 U.S. 675 (1986).
Morse v. Frederick, 551 U.S. 393 (2007).

PACT Charter School

Original Creation Date: November 12, 2024
Last Approved By: PACT Charter School Board of Directors
Last Approved Date: December 4, 2025
Year Reviewed: 2025-2026

513 - Grading, Achievement and Advancement Policy

PURPOSE

This policy explains how grades will be calculated to identify academic achievement recognition and advancement/promotion.

GRADING

Weighted grades will be used for all grades 7-12 students to determine Grade Point Averages (GPAs). Weighted grades will be used to calculate Honor Roll in grades 7-12. It will also be used in grades 9-12 to calculate Cumulative Grade Point Averages, Graduation Honors, Class Ranks, and Academic Letters. Non-weighted grades will be used for the Direct Admissions Program.

A. Grading Scale

Grades for Honors, College in the Schools (CIS), and Post Secondary Enrollment Options (PSEO) courses are weighted differently in GPA calculation.

Honors courses receive an additional 0.2 added to the earned grade value, so an "A" is worth 4.2. This weight is applied through a grade of "C+." A "C" or lower grade in an Honors course will not carry additional weight.

CIS and PSEO courses receive an additional 0.4 added to the earned grade value, so an "A" is worth 4.4. This weight is applied through a grade of "C+." A grade of C receives an additional 0.2 more than the traditional class. A "C-" or lower grade will not carry additional weight.

GRADE SCALE AND WEIGHTED GRADE VALUES TABLE

LETTER GRADE	PERCENTAGE	REGULAR	HONORS (+0.2)	CIS/PSEO/AP (+0.4)
A	93 or higher	4.000	4.200	4.400
A-	90 or higher	3.667	3.876	4.067
B+	87 or higher	3.333	3.533	3.733
B	83 or higher	3.000	3.200	3.400
B-	80 or higher	2.667	2.867	3.067
C+	77 or higher	2.333	2.533	2.733
C	73 or higher	2.000	2.000	2.200
C-	70 or higher	1.667	1.667	1.667
D+	67 or higher	1.333	1.333	1.333
D	63 or higher	1.000	1.000	1.000

D-	60 or higher	0.667	.0667	.0667
F	Less than 60	0.000	0.000	0.000

A passing grade earned in a pass/fail class is converted to a letter grade equivalent to the average of all grades earned by the student for the semester and will be reflected by a small letter grade on the student's transcript.

B. Incomplete

A student will receive an Incomplete if they have been unable to complete assignments due to extenuating circumstances and they have made special arrangements with their teacher(s).

1. The teacher(s), parent, and Principals or Assistant Director of Education will agree to a timeline for work to be completed on a case-by-case basis. Timely receipt of incomplete grades for the first semester may impact class rank.
2. Students who fail to complete assignments will not be eligible to receive an Incomplete. They will receive a zero for those assignments, and the grade will be calculated accordingly.
3. Parents will be notified of any grades or Incompletes given at the end of the semester.

ACADEMIC ACHIEVEMENT

A. Honor Roll

PACT recognizes students' academic efforts and awards honor roll in the following manner:

1. "A" Honor Roll = 3.667-grade point average and higher (per semester)
2. "B" Honor Roll = 2.667-grade point average and higher (per semester)

Weighted grades, as detailed above, will be used to calculate GPAs.

B. Honors Program

Honors courses, when offered, may be available to all secondary students. These courses require more challenging work within the regular classroom. Students are required to complete an application process to participate. Only two courses per student at the Honors level are recommended at a time. Honors courses are calculated according to the weighted grading scale. A student must receive a grade of "C+" (77%) or higher to earn Honors credit in any given class.

Prerequisites

To qualify for enrollment in an Honors course, a student must have all of the following:

1. a) Earned a "B" or better in the last related course (whether standard or Honors) for which they are applying for Honors credit.
2. b) At least one teacher recommendation indicates proven self-motivation and the ability to work independently.
3. c) Honors contract signed by student and parent/guardian.

Benefits of Honors

1. Students are challenged beyond the standard curriculum.
2. Students have the opportunity to earn a higher GPA.
3. Students have an enhanced high school transcript.

General Expectations

1. Students have until the end of the first week to elect into the Honors section of the course in compliance with current PACT schedule change guidelines. At the teacher's discretion, Honors students may be reassigned to the standard section of the course at any time before the first progress report (typically 3-4 weeks into the semester). Any Honors student determined to have participated in academic dishonesty and/or plagiarism will automatically become ineligible for the Honors course in which the incident occurred.
2. Honors students may be assessed with different rubrics for similar activities or be assigned alternate assignments/projects.
3. Honors students will do more challenging work than the standard course expectations to earn an elevated GPA.

Logistics

1. Class lists will reflect students choosing Honors.
2. Each teacher will do the following:
 - Provide an Honors syllabus (including a calendar/timeline of due dates).

Note: This may be an attachment to the standard syllabus.

- Facilitate parent/teacher communication (ensuring the return of the signed Honors contract and distribution of progress reports).
- Work with the other teachers to provide consistency between other Honors courses within the department.

Honors work will be integrated into the standard classroom through the differentiation of instruction in the following three ways:

- Content - Honors students will cover more advanced material than the students enrolled in the standard section of the course. They may be required to choose from alternative lists of assignments and book lists.
- Process - Honors students will complete activities that typically reflect higher-level thinking skills.
- Product - Honors students will complete different assignments/projects than the standard course. This may include but is not limited to, tiered assignments, project menus, and integration matrixes.

C. Academic Lettering

The MAEF (Minnesota Academic Excellence Foundation) was created by Minnesota Statute 121.612 to promote and recognize academic excellence in Minnesota schools. Programs now exist which recognize the potential of students and educators who are allowed to step beyond typical expectations, to risk, and to achieve. Academic lettering programs contribute substantially to the affirmation of individual student achievement and to the institutionalization of a culture that values academic excellence.

PACT Charter School continues to promote high academic standards in our efforts to prepare students for college and lifelong learning.

PACT Charter School Academic Lettering Goals:

- To improve student self-esteem

- To reward excellence
- To provide peer and community recognition
- To improve societal and cultural views of academic excellence
- To raise curricular expectations for all students
- To provide academic role models
- To validate the efforts of academic achievers
- To increase pride in academic achievement

The primary purpose of the Academic Recognition program at PACT Charter School is to make superior academic achievement an integral part of our students' value system. We believe this recognition will give students a greater desire to reach for and attain academic success and increase the number of students who can perform at superior levels in our school.

Athletics and the arts have traditionally lettered in their respective events. Academic letters will be awarded for superior achievement in academic endeavors.

Academic lettering requirements

Students will be recognized and awarded an academic letter in the fall. Students earning a letter will have a cumulative weighted GPA calculated at the end of the previous school year.

The GPA standards are as follows:

- 3.90 for freshmen (presented fall of grade 10).
- 3.85 for sophomores (presented fall of grade 11).
- 3.80 for juniors (presented fall of grade 12).
- 3.75 for seniors at the end of semester 1 of their senior year*

* = *This will be denoted at commencement.*

These are the district standards for academic lettering. Students need to meet the GPA requirements exactly. There is no rounding of the student's GPA.

ADVANCEMENT AND GRADE PROMOTION / RETENTION

If a student fails to make academic progress as determined by the administration, the Principal may recommend the student to retake classes or repeat a grade level.

PACT Charter School

Original Creation Date: June 16, 2015

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: December 4, 2025

Year Reviewed: 2025-2026

515 – Protection and Privacy of Pupil Records

BACKGROUND

PACT Charter School recognizes its responsibility regarding collecting, maintaining, and disseminating pupil records and the protection of the privacy rights of students as provided in federal law and state statutes. The following policy is adopted according to the requirements of 20 U.S.C. § 1232g, et seq. (Family Educational Rights and Privacy Act), 34 C.F.R. Part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Chapter 13, and Minn. Rules, Parts 1205.0100 to 1205.2000.

I. PURPOSE

This policy aims to define education data, identify various protections afforded to such data, and establish procedures required by state and federal law.

II. POLICY STATEMENT

PACT Charter School's policy is to fully comply with state and federal laws regarding the classification, maintenance and use of education data. Education data is governed by state law, Minn. Stat. §13.32. Education data is also governed by federal law, the Family Educational Rights and Privacy Act (FERPA) and its regulations in 34 CFR, Part 99.

III. DEFINITIONS

- A. Directory Information:** "Directory information" means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. It includes but is not limited to the student's name, address, telephone listing, electronic mail address, photograph, date and place of birth, major field of study, dates of attendance, grade level, enrollment status (i.e., full-time or part-time), participation in officially recognized activities and sports, weight and height of members of athletic teams, degrees, honors and awards received, and the most recent educational agency or institution attended. It also includes the name, address, and telephone number of the student's parent(s). Directory information does not include: A student's social security number; A student's identification number (ID), user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier may be used to access education records without the use of one or more factors that authenticate the student's identity such as a personal identification number (PIN), password, or other factors is known or possessed only by the authorized user; A student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student's identity, such as a PIN, password, or other factor known or possessed only by the student; Personally identifiable data which references religion, race, color, social position, or nationality; or Data collected from nonpublic school students, other than those who receive shared time educational services, unless the student's parent or guardian gives written consent.

IV. Education Records:

- A. What constitutes "education records."** Education records mean those records which: (1) are directly related to a student; and (2) are maintained by the charter school or by a party acting for the charter school.

B. What does not constitute an education record? The term "education records" does not include:

1. Records of instructional personnel which:
 - a) are in the sole possession of the maker of the record; and
 - b) are not accessible or revealed to any other individual except a substitute teacher; and
 - c) are destroyed at the end of the school year.
2. Records of a law enforcement unit of the charter school, provided education records maintained by the charter school are not disclosed to the unit, and the law enforcement records are:
 - a) maintained separately from education records;
 - b) maintained solely for law enforcement purposes; and
 - c) disclosed only to law enforcement officials of the same jurisdiction.
3. Records relating to an individual, including a student, who is employed by the charter school which:
 - a) are made and maintained in the normal course of business;
 - b) relate exclusively to the individual in that individual's capacity as an employee; and
 - c) are not available for use for any other purpose.

However, these provisions shall not apply to records relating to an individual in attendance at the charter school who is employed as a result of his or her status as a student.

4. Records relating to an eligible student or a student attending an institution of post-secondary education which are:
 - a) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity;
 - b) made, maintained, or used only in connection with the provision of treatment to the student; and
 - c) disclosed only to individuals providing the treatment, provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are part of the charter school's program of instruction.

Records that only contain information about an individual after he or she is no longer a student at the charter school and that are not directly related to the individual's attendance as a student.

5. **Eligible Student:** All rights and protections given to parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an "eligible student." However, the parents of an eligible student who is also a "dependent student" are entitled to gain access to the education records of such a student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education

records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 C.F.R. § 99.31(a).

- 6. Legitimate Educational Interest:** "Legitimate educational interest" includes interest directly related to classroom instruction, teaching, student achievement and progress, the discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person's need to know in order to: (a) perform an administrative task required in the school or the employee's contract or job description approved by the Board, (b) perform an instructional or supervisory task directly related to a student's education, (c) perform a service or benefit for the student or the student's family, such as health care, counseling, student job placement, or student financial aid; or (d) perform a task directly related to responding to a request for data.
- 7. Parent:** "Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The charter school may presume the parent has the authority to exercise the rights provided herein unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument that provides to the contrary.
- 8. Personally Identifiable:** "Personally identifiable" means that the data or information includes, but is not limited to: (a) a student's name; (b) the name of the student's parent or other family member; (c) the address of the student or student's family; (d) a personal identifier such as the student's social security number or student number or biometric record; (e) other direct identifiers, such as the student's date of birth, place of birth, and mother's maiden name; (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or (g) information requested by a person who the charter school reasonably believes knows the identity of the student to whom the education record relates.
- 9. Responsible Authority:** This means the Superintendent of Schools or his or her designee.
- 10. Student:** "Student" includes any individual who is or has been in attendance, enrolled, or registered at the charter school and regarding whom the charter school maintains education records. Student also includes applicants for enrollment or registration at the charter school and individuals who receive shared time educational services from the charter school.
- 11. School Official:** "School official" includes: (a) a person duly elected to the Board; (b) a person employed by the board in an administrative, supervisory, instructional, or other professional position; (c) a person employed by the Board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the Board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor. "School official" also includes a police liaison officer when the individual is performing duties as a police liaison officer.
- 12. Summary Data: This** Means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

13. Data Practices Compliance : Data Practices Responsible Authority:

- a) Board Chair Data Practices Designated Authority:
- b) Superintendent of Schools Data Practices Compliance Official:
- c) District Records Coordinator

V. CLASSIFICATION OF DATA

- A. State laws provide that all data collected, created, received, or maintained by an educational agency are public unless classified by state or federal law as not public, private or confidential. State law classifies all educational data on students other than directory information maintained by an educational agency as private data. These data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

- 1. The charter school shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.
- 2. The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:
- 3. a specification of the records to be disclosed;
- 4. the purpose or purposes of the disclosure;
- 5. the party or class of parties to whom the disclosure may be made;
- 6. the consequences of giving informed consent; and
- 7. if appropriate, the termination date for the consent.
- 8. When a disclosure is made under this subdivision:
- 9. if the parent or eligible student so requests, the charter school shall provide him or her with a copy of the records disclosed; and
- 10. if the parent of a student who is not an eligible student so requests, the charter school shall provide the student with a copy of the records disclosed.
- 11. A signed and dated written consent may include a record and signature in electronic form that:
- 12. identifies and authenticates a particular person as the source of the electronic consent; and
- 13. indicates such person's approval of the information contained in the electronic consent.

14. If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:
15. in plain language;
16. dated;
17. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
18. specific as to the nature of the information the subject is authorizing to be disclosed;
19. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
20. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
21. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or non cancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minn. Stat. Ch. 256B or Minnesota Care under Minn. Stat. Ch. 256L, which shall be ongoing during all terms of eligibility, for individualized education program health-related services provided by a school district or charter school that are subject to third-party reimbursement.
22. Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as otherwise provided in this policy.

VII. Prior Consent for Disclosure Not Required

- A. The charter school may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein if the disclosure is:
 1. To other school officials, including teachers, within the charter school whom the charter school determines to have a legitimate educational interest in such records.
 2. To a contractor, consultant, volunteer, or other parties to whom the charter school has outsourced institutional services or functions provided that the outside party:
 3. performs an institutional service or function for which the charter school would otherwise use employees;
 4. is under the direct control of the charter school with respect to the use and maintenance of education records, and
 5. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made.

eligible student initiates a legal action against the charter school, the charter school may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the charter school to defend itself.

- 5.** To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In deciding whether to disclose information under this section, the charter school may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained in the student's education record. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the charter school and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student.
- 6.** To military recruiting officers and post-secondary educational institutions in accordance with applicable federal and state law.
- 7.** To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted.
- 8.** To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the charter school for students or former students.
- 9.** To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
- 10.** The following information about a student must be disclosed: the student's full name, home address, phone number, date of birth, school schedule, attendance record, photographs, if any, and parents' names, home addresses and phone numbers; and
- 11.** The existence of the following information about a student, not the actual data or other information contained in the student's educational record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Before releasing this information, the Principal of a school that receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information

and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

- 12.** The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file.
- 13.** To the director where the student attends, and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minn. Stat. § 260B.171, Subd. 3. The Principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The Principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the Principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The Principal may also notify other charter school employees, substitutes, and volunteers who are in direct contact with the student if the Principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the Principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. The disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;
- 14.** To the director where the student attends if it is information from a peace officer's record of children received by the Superintendent of Schools under Minn. Stat. § 260B.171, Subd. 5. The Principal must place the information in the student's education record. The Principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the Principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The Principal may also notify other charter school employees, substitutes, and volunteers who are in direct contact with the student if the Principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the Principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law. The Principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or

juvenile court notifies the superintendent of such action.

- 15.** To school staff, for the purpose of notification of students with a history of violent behavior, pursuant to state law.
- C.** Certain records such as those containing child welfare reports pertaining to abused or battered children shall not be made available to parents. Reports made by the charter school under Minn. Stat. § 626.556 shall be accessible only to appropriate welfare and law enforcement agencies. The subject individual may obtain a copy of the report from either the local welfare agency, county sheriff or the local police department as permitted by state law.
- D.** The charter school may deny access to parents to their student's education records upon written request of the student if it determines denying parental access would be in the best interests of the student, considering the factors stated in state and federal laws.
- E.** Students shall not be entitled to access to private data concerning financial records and statements of the student's parents.

VIII. PROCEDURE FOR OBTAINING NON-DISCLOSURE OF DIRECTORY INFORMATION

- A.** Within thirty (30) days after annual public notice regarding directory information has been provided, the parent's or eligible student's written notice requesting nondisclosure of directory information shall be directed to the responsible authority and shall include the following:

1. Name of the student and/or parent, as appropriate;
2. Home address;
3. School presently attended by the student;
4. Parent's legal relationship to the student, if applicable; and
5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

B. WHEN PRIOR INFORMED CONSENT TO RELEASE EDUCATION RECORDS IS NOT REQUIRED

1. In certain circumstances, PACT Charter School may release information from the education records of a student without the prior informed consent of the parent of the student if the disclosure is consistent with state and federal laws governing such release. These circumstances include:
2. Pursuant to a valid subpoena or court order. However, PACT Charter School must make a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance so that the parent or eligible student may seek protective action unless the disclosure complies with:
3. Federal grand jury subpoena, and the court has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed;
4. Any other subpoena issued for a law enforcement purpose and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed; or

5. An ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 U.S.C. 2332b(g)(5)(B) or an act of domestic or international terrorism as defined in 18 U.S.C. 2331.
6. Pursuant to a statute specifically authorizing access to the private data;
7. The disclosure is to other school officials, including teachers, if the officials are determined to have legitimate educational interests.
8. The disclosure is to officials of another school, school system, or institution of postsecondary education where the student seeks or intends to enroll or where the student is already enrolled so long as the disclosure is for purposes related to the student's enrollment or transfer;
9. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted;
10. To appropriate school officials to the extent necessary to indicate the extent and content of remedial instruction, including the results of assessment testing and academic performance at a postsecondary institution during the previous academic year by a student who graduated from a Minnesota school district within two years before receiving the remedial instruction;
11. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;
12. To the Commissioner of Education for purposes of an assessment or investigation of a report of alleged maltreatment of a student. Upon request by the Commissioner, data that are relevant to a report of maltreatment and are from the school's investigations of alleged maltreatment of a student must be disclosed to the commissioner, including, but not limited to, the following:
 - a) Information regarding the student alleged to have been maltreated;
 - b) Information regarding student and employee witnesses;
 - c) Information regarding the alleged perpetrator; and
 - d) The corrective or protective action was taken, if any, by the school facility in response to a report of maltreatment by an employee or agent of the school or school district.
 - e) The disclosure is information that PACT Charter School has designated as "directory information."

C. PROCEDURE FOR REFUSING RELEASE OF DATA TO MILITARY RECRUITMENT OFFICERS

1. To refuse the release of information to military recruiting officers, a parent or eligible student must notify the responsible authority, the Superintendent of Schools, in writing, by October 1 of each school year. The written request must include the following information:
 - a) Name of student and parent, as appropriate;

- b) Home address;
 - c) Student's grade level;
 - d) School presently attended by the student;
 - e) Parent's legal relationship to the student, if applicable;
 - f) Specific category or categories of information which are not to be released to military recruiters; and
 - g) Specific category or categories of information that are not to be released to the public, including military recruiters.
- D.** A parent or eligible student's refusal to release the above information to military recruiting officers does not affect the charter school's release of directory information to the rest of the public, including military recruiting officers. To make any directory information about a student private, the procedures in section 1 of these rules also must be followed. Accordingly, to the extent the charter school has designated the name, address, phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers.
- E.** Data released to military recruitment officers may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military and cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces.

IX. REDISCLOSURE

- A.** Consistent with the requirements herein, the charter school may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is disclosed will not disclose the information to any other party without the proper written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the disclosure was made.

X. REVIEW OF STORED DATA

- A.** The charter school shall permit the parent of a student who is or has been in attendance in the charter school to inspect and review the education records of the student. The charter school shall comply with such a request immediately, if possible, or within ten working days of the date the request is received, exclusive of Saturdays, Sundays, and holidays. The right to inspect and review education records under the preceding paragraph includes:
- 1. The right to responses from charter school officials to reasonable requests for explanations and interpretations of the records.
 - 2. The right to obtain copies of the records from the charter school where the failure of the charter school to provide the copies would effectively prevent a parent or eligible student from exercising the right to inspect and review the education records.
- B.** Parents or eligible students wishing to inspect educational records shall submit to the charter school a written request which identifies as precisely as possible the record or records to be inspected. If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be

informed of only the specific information which pertains to that student.

- C. The charter school may presume that either parent of the student has the authority to inspect and review the education records of the student unless the charter school has been provided with evidence that there is a legally binding instrument, state law, or court order governing such matters as divorce, separation or custody, which provides to the contrary.
- D. A record of review of education records pursuant to this section shall be recorded on a form attached to the student's file.
- E. The parent or eligible student shall bear the cost of providing copies of records. The responsible authority may waive this fee in whole or in part if he or she determines that failure to do so would effectively prevent the parent or eligible student from exercising the right to inspect and review those records. The charter school reserves the right to make a charge for copies such as transcripts it forwards to potential employers or post-secondary educational institutions for employment or admissions purposes.

XI. REQUEST TO AMEND RECORDS: PROCEDURES TO CHALLENGE DATA

- A. Request to Amend Education Records:** The parent or guardian of a student or an eligible student who believes that information contained in the education records is inaccurate, incomplete, misleading, or violates the rights of a student may request that the charter school amend those records.
 - 1. The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the charter school to make. The request shall be signed and dated by the requestor.
 - 2. The charter school shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
 - 3. If the charter school decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.
- B. Right to a Hearing:** If the charter school refuses to amend the education records of a student, the charter school, on request, shall provide an opportunity for a hearing to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.
 - 1. If, as a result of the hearing, the charter school decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
 - 2. If, as a result of the hearing, the charter school decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the charter school or both.
 - 3. Any statement placed in the education records of the student under

Subdivision B. of this section shall:

- a) be maintained by the charter school as part of the education records of the student so long as the charter school maintains the record or contested portion thereof; and
- b) if the charter school discloses the education records of the student or the contested portion thereof to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing:

1. The hearing shall be held within a reasonable period of time after the charter school has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.
2. The hearing may be conducted by any individual, including an official of the charter school who does not have a direct interest in the outcome of the hearing. The board attorney shall be in attendance to present the board's position and advise the designated hearing officer on legal and evidentiary matters.
3. The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of his or her choice at his or her own expense, including an attorney.
4. The charter school shall decide writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on the evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal: The final decision of the designated hearing officer may be appealed by the applicable provisions of Minn. Stat. Ch. 14 relating to contested cases.

XII. RECORD SECURITY

A. Responsible Authority: The responsible authority shall be responsible for the maintenance and security of student records.

1. The Principal of Education, subject to the supervision and control of the Superintendent of Schools, shall be the record manager for the school program and shall be responsible for maintaining and securing the privacy of student records according to charter school policy.

B. Plan for Securing Student Records: The Principal(s) of Education shall submit to the Superintendent of Schools a written plan for securing student records each year. The plan shall include:

1. A description of the records maintained.
2. Titles and addresses of a specific person(s) responsible for the security of student records.
3. Location of student records, by category, in the building(s)
4. Means of securing student records.
5. Procedures for access and disclosure.

6. The Superintendent of Schools shall examine all plans and certify in writing that they comply with the law and with this policy. Any proposed plan changes are subject to approval by the Superintendent of Schools. The Superintendent of Schools shall then promulgate a chart incorporating the provisions of Paragraph C., which shall be attached to and become a part of this policy.

C. Record Keeping: The Superintendent of Schools shall maintain a record of each request for personally identifiable information from the education records of a student. The record shall indicate:

1. The parties who have requested or received personally identifiable information from the education records of the student.
2. the legitimate interests these parties had in requesting or obtaining the information; and
3. the names of the state and local educational authorities and federal officials and agencies listed in this policy that may make further disclosures of personally identifiable information from the student's education records without consent
4. The above does not apply to requests by or disclosures to a parent or student, with the written permission of a parent or eligible student, disclosures to appropriate school officials, or disclosures of directory information.

D. Inspection of Record of Requests: The record of requests and disclosures may be inspected by:

1. The parent of the student or the eligible student.
2. The school official or his or her assistant is responsible for the custody of the records.
3. Persons authorized by law to audit the charter school's record-keeping procedures.

E. Recording Disclosures Pursuant to Health and Safety Emergency: The charter school shall record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception:

1. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
2. the parties to whom the charter school disclosed the information.

F. Maintaining Record of Requests: The record of requests and disclosures shall be maintained with the education records of the student as long as the charter school maintains the student's education records.

XIII. RIGHTS OF PARENTS AND STUDENTS

A. Statement of Rights: Parents and eligible students have the following rights under this policy:

1. To inspect and review the student's education records;
2. To consent to disclosures of personally identifiable information contained in the student's education records, except where consent is not required for disclosure;
3. To request the amendment of the student's education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student's

privacy or other rights;

4. To refuse the release of the names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;
5. To file a complaint with the U.S. Department of Education for alleged violations of federal law;
6. To be informed about rights under the federal law; and
7. To obtain a copy of this policy at the office of the Superintendent of Schools.

All rights of parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. However, the parents of an eligible student, who is also a dependent student, retain the right to gain access to the student's education records without first obtaining the student's consent. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 C.F.R. § 99.31(a).

The charter school shall respond to any request of a student, an eligible student, or the parent of an eligible student who is also a dependent student to inspect and review education records immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays and legal holidays.

B. Annual Notification of Rights: The charter school shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
4. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the charter school to comply with the requirements of FERPA and the rules promulgated thereunder;
5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the charter school has determined to have legitimate educational interests; and
6. That the charter school forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include suspension and expulsion records pursuant to the federal Every Student Succeeds Act and, if applicable, a student's history of violent behavior.

C. Complaints about Non-Compliance: Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA and the rules promulgated thereunder shall be submitted in writing to the Family Policy Compliance Office, U.S. Department of Education. 400 Maryland Avenue, S.W., Washington, D.C. 20202-4605. A complaint filed under this section must contain specific allegations of fact giving reasonable cause to believe that a violation of federal law or rule has occurred.

Legal References:

Minn. Stat. § 13.32 (Minnesota Government Data Practices Act; Educational Data)

Minn. Stat. § 124E.03, subd. 5(a) (Minnesota Charter Schools Law)

20 U.S.C. § 1232g Family Educational Rights and Privacy Act

34 CFR Part 99 (FERPA implementing regulations)

Rationale: *The purpose of this policy is to establish a well-defined system of maintaining and processing student records in conformity with state and federal rules and laws governing data privacy.*

Original Creation Date: September, 2018

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: December 4, 2025

Year Reviewed: 2025-2026

610 FIELD TRIPS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

The general expectation of the charter school board is that all student trips will be well planned, conducted in an orderly manner and safe environment, and will relate directly to the objectives of the class or activity for which the trip is requested. Student trips will be categorized within three general areas:

A. Instructional Trips

Trips that take place during the school day, relate directly to a course of study, and require student participation shall fall in this category. These trips shall be subject to review and approval of the building principal and shall be financed by charter school funds within the constraints of the school building budget. Fees may not be assessed against students to defray direct costs of instructional trips.

B. Supplementary Trips

This category pertains to those trips in which students voluntarily participate and which usually take place inside or outside the regular school day. Examples of trips in this category involve student activities, clubs, and other special interest groups. These trips are subject to review and approval of the activities director and/or the building principal. Financial contributions by students may be requested.

C. Extended Trips

1. Trips that involve one or more overnight stops fall into this category. Extended trips may be instructional or supplementary and must be requested well in advance of the planned activity. An extended trip request form must be completed and approved at each level: student, principal, Superintendent, and school board. Exceptions to the approval policy may be granted or expedited to accommodate emergencies or contingencies (e.g., tournament competition).
2. The charter school board acknowledges and supports the efforts of booster clubs and similar organizations in providing extended trip opportunities for students.

III. REGULATIONS

- A. Rules of conduct and discipline for students and employees shall apply to all student trip activities.
- B. The charter school administration shall be responsible for providing more detailed procedures, including parental involvement, supervision, and such other factors deemed important and in the best interest of students.
- C. Transportation shall be furnished through a commercial carrier or charter school-owned vehicle.
- D. An employee may use a personal vehicle to transport staff or personal property for purposes of a field trip upon prior, written approval from administration.

- E. An employee must not use a personal vehicle to transport one or more students for purposes of a field trip.
 - 1. If immediate transportation of a student is required due to an emergency or unforeseen circumstance, such as the illness or injury of a child, and the transportation does not constitute regular or scheduled transportation, a personal vehicle may be used. To the extent a personal vehicle is used, the vehicle must be properly registered and insured.
 - 2. An employee must obtain preapproval by administration of student transportation by a personal vehicle, pursuant to Section III.E.1, if practicable. If preapproval by administration of use of a personal vehicle cannot be obtained in a reasonable time given the circumstances, an employee shall report the relevant facts and circumstances justifying the need for use of a personal vehicle to administration as soon as practicable. The relevant facts and circumstances for use of a personal vehicle shall be documented by administration.

IV. SCHOOL BOARD REVIEW

The Superintendent shall at least annually report to the charter school board upon the utilization of trips under this policy.

Legal References: Minn. Stat. § 123B.36 (Authorized Fees)
 Minn. Stat. § 123B.37 (Prohibited Fees)
 Minn. Stat. § 123B.49 (Co-curricular and Extracurricular Activities; Insurance)
 Minn. Stat. § 169.011, Subd. 71(a) (Definition of a School Bus)
 Minn. Stat. § 169.454, Subd. 13 (Type III Vehicle Standards – Exemption)
Sonkowsky v. Board of Educ. for Indep. Sch. Dist. No. 721, 327 F.3d 675 (8th Cir. 2003)
Lee v. Pine Bluff Sch. Dist., 472 F.3d 1026 (8th Cir. 2007)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of Charter School Employees)
 MSBA/MASA Model Policy 423 (Employee – Student Relationships)
 MSBA/MASA Model Policy 506 (Student Discipline)
 MSBA/MASA Model Policy 707 (Transportation of Public School Students)
 MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
 MSBA/MASA Model Policy 710 (Extracurricular Transportation)

PACT Charter School

Original Creation Date: November 6, 2025
Last Approved By: PACT Charter School Board of Directors
Last Approved Date: December 4, 2025
Year Reviewed: 2025-2026

630 - Abstinence, Sex, and Drug Education Policy

I. PURPOSE

One of the foundational principles at PACT Charter School is that parents/guardians are the primary educators of their children. This extends to the education of students about adolescence, body changes, infectious diseases, the human reproductive system, sexual activity, alcohol, tobacco, and other drugs.

In supporting the parents/guardians of our students and in preparing the students for post-secondary and lifelong learning, the school will make academic instruction available in Health and Physical Education courses to the extent necessary to understand overall health and implications in these areas and to meet the Minnesota State Academic Standards.

PACT Charter School recognizes that the state standards for health education, particularly in the area of human development, may not align with the faith, beliefs or values of many families. As a public school, PACT Charter School has the legal obligation to teach the Minnesota State Academic Standards, including the standards related to health and human development.

However, Minnesota Statute § 120B.20, Parental Curriculum Review, provides families with the opportunity to request alternative instruction if they find certain curriculum or instruction to be objectionable based on their personal or religious beliefs. This ensures that parents/guardians may meet the same educational standards in a way that aligns with their family's values.

We encourage parents/guardians to take the lead in this educational process and to partner with the school when there are questions or concerns. Families wishing to pursue an alternative approach to meeting the health education standards are directed to Policy 627 - Alternative Student Learning Plan for guidance on how to proceed.

II. GENERAL STATEMENT OF POLICY

The school provides instruction in the areas of health, human development, and substance education through Health/Physical Education courses in order to:

- Meet the Minnesota State Academic Standards, as required by law;
- Support student learning and prepare students for life beyond high school; and
- Complement, not replace, family guidance in these areas.

When instructional content may conflict with personal or religious beliefs, families are encouraged to understand the provisions of Minn. Stat. § 120B.20 and Policy 627 - Alternative Student Learning Plan to provide instruction in a way that reflects their values while ensuring students still meet the required academic standards.

III. DEFINITIONS

- A. Primary Educator:** Refers to the parent(s) or legal guardian(s), recognized by PACT Charter School as having the leading role in educating their child on values-based and sensitive topics, such as human development and substance use.
- B. Health Education:** Instruction focused on physical, mental, emotional, and social well-being, including topics such as nutrition, exercise, hygiene, and disease prevention.
- C. Human Development:** Educational content related to physical, emotional, and social changes that occur during adolescence, including instruction on puberty, reproductive health, and relationships.
- D. Sex Education:** Instruction addressing human reproduction, abstinence, healthy relationships, and the social, emotional, and physical aspects of sexual health, aligned with Minnesota State Standards.
- E. Substance Education:** Instruction about the effects and risks of using alcohol, tobacco, and other drugs, including strategies for prevention and refusal skills.
- F. Minnesota State Academic Standards:** State-mandated learning goals that define what students should know and be able to do at each grade level across all subject areas.
- G. Family Handbook:** A comprehensive guide provided by PACT Charter School outlining school policies, curricula, and parent/guardian rights, including more detailed information on abstinence, sex, and drug education.

PACT Charter School

Original Creation Date: April 2, 1996

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: December 4, 2025

Year Reviewed: 2025-2026

Agenda Date	Last Name/Agency	First Name	Position	Current Pay Rate	New Pay Rate	Fiscal Year	Effective Date of change	Payroll Effective Date
12/4/2025	11/10/2025	Melissa	Layoff: HR Assistant	\$ 23.43		2025-2026 School Year	10/23/2025	11/10/2025
12/4/2025	Serritslev	Melissa	Admin Support Float		\$ 23.43	2025-2026 School Year	10/23/2025	11/10/2025
12/4/2025	Montgomery	Sidney (Sam)	Resignation: Paraprofessional	\$ 23.32		2025-2026 School Year	11/14/2025	11/25/2025
12/4/2025	Montgomery	Sidney (Sam)	Resignation: Basketball Boys C-Squad Coach	\$ 192.50		2025-2026 School Year	11/14/2025	11/25/2025
12/4/2025	Haugland	Nikki	Office Clerk - Secondary Campus		\$ 18.46	2025-2026 School Year	11/17/2025	12/10/2025
12/4/2025	Garcia	Tina	Resignation: PT Evening Custodian	\$ 18.38		2025-2026 School Year	11/24/2025	12/10/2025
12/4/2025	Fritz	Kathleen (Kat)	Payroll Specialist		\$55,000/yr	2025-2026 School Year	12/01/2025	12/25/2025
12/4/2025	Wyninger	Micah	Basketball Boys Varsity Assistant Coach		\$1,000/season	2025-2026 School Year	12/01/2025	12/10/2025
12/4/2025	Fritz	Kathleen (Kat)	Resignation: Payroll Specialist	\$55,000/yr		2025-2026 School Year	12/03/2025	12/25/2025
12/4/2025	LePage	Jessica	Resignation: EC Admin Assistant	\$ 20.40		2025-2026 School Year	12/06/2025	12/25/2025
12/4/2025	Gray	Dalonda	Resignation: Food Service Server	\$ 14.86		2025-2026 School Year	12/13/2025	12/25/2025

**School Board
Approval:**

Date:



Facilitated by: Greg Danger, BFC chair

Submitted by: Tracy Peters, BFC vice-chair and PACT COO

ATTENDANCE

Name	Position	Arrival	Departure
Greg Danger	Committee Chair Parent	5:47 p.m.	6:51 p.m.
Tracy Peters	Committee Vice-Chair COO Parent	5:47 p.m.	6:51 p.m.
Nathan Plack	Treasurer Parent	5:47 p.m.	6:51 p.m.
Jay Rosenthal	Member Parent	5:47 p.m.	6:51 p.m.
Peter Meidal	Member Parent	5:47 p.m.	6:51 p.m.
Sara Whitby	Member Parent	5:47 p.m.	6:51 p.m.
Bridget Peterson	Contracted CFO	5:47 p.m.	6:51 p.m.
Nathan Flansburg	Superintendent	5:47 p.m.	6:51 p.m.

I. CALL TO ORDER | PACT PLEDGE

Mr. Danger called the November 17, 2025, BFC meeting to order at 5:47 p.m.

II. ADMINISTRATIVE BUSINESS

A. Approval of Reviewed Claims

Ms. Whitby recommended the approval of claims batches A1025-A, A1025-B, A1025-C, A1025-D, A1025-E. Jay Rosenthal seconded the recommendation.

B. PACT Board Financial Report /Supplemental Information Designated Funds Report

Documents provided in the packet. Bridget Peterson, CFO highlighted the following:

- Cash Balance as of the reporting period is steady at \$4,472,424 for July 31, 2025.
- Projected Days Cash on Hand (at June 30, 2026) is 94 days.
- Projected Days Cash on Hand with Receivables (at June 30, 2026) is 144 days.

Sarah Whitby recommended the approval of the financials as presented. Jay Rosenthal seconded the recommendation.

C. Audit Update

Dr. Flansburg shared that the initial draft of the audit is showing one finding, which is a result of the bank under collateralizing the account. This has already been corrected.

D. Teacher Salary

Dr. Flansburg shared the pending proposed salary schedule, which will be presented to the Board in December. The average teacher increase will be approximately 6.5%. Ms. Whitby indicated this was the largest increase in PACT's history.

E. Enrollment Format Update

Ms. Peterson updated the enrollment format for the financials report.

F. Health Insurance Update

The Board approved the Surest medical plan with a \$5 monthly increase to single and a \$50 monthly increase from the lowest cost family plan, which is a cost savings.

VII. ADJOURNMENT

The meeting adjourned at 6:51 p.m.

Regular School board meeting
Thursday, November 6, 2025 7:00 PM Central

Secondary Campus Room B103 Media Center
7729 161st Avenue Northwest
Ramsey, MN 55303

Jason Busch: Absent
Ryan Heineman: Absent
Nicole Kallod: Present
Chad Lucas: Present
Amanda Mackereth: Present
Ann Ostendorf: Present
Nathan Plack: Present
Nicole Rhoad: Absent
Danae Trauth: Present

Present: 6, Absent: 3.

1. Call To Order

2. Roll Call

3. Pledge of Allegiance

4. Approval of Agenda and Consent Agenda

Approve the full agenda as presented. This motion, made by Nathan Plack and seconded by Amanda Mackereth, Carried.

Jason Busch: Absent, Ryan Heineman: Absent, Nicole Rhoad: Absent, Nicole Kallod: Yea, Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf: Yea, Nathan Plack: Yea, Danae Trauth: Yea

Yea: 6, Nay: 0, Absent: 3

4.a. Policy Updates

4.b. Human Resource Services

4.b.i. FY26 Staff and Salary Changes

4.c. Budget & Finance

4.c.i. PACT August Financials Report

4.c.ii. PACT September Financials Report

4.d. BFC Minutes

4.d.i. BFC Minutes

4.e. Board Minutes

4.f. Enrollment Update

4.g. 2024-2025 PACT Charter School Annual Report

4.h. 2026-2027 Academic Family Calendar

5. Reports from Organizations

5.a. PACT Student Council Representative

6. Recognitions and Retirements

6.a. PACT Employee of the Month

7. Teaching and Learning

7.a. PACT Spotlight Presentation - Online School

7.b. Teaching and Learning Report

8. Administrative Reports and Recommendations

8.a. Superintendent Report

8.a.i. State of the District

8.a.i.1. Comprehensive Achievement & Civic Readiness (CACR) Annual Report
Motion to approve the CACR annual report. This motion, made by Amanda Mackereth and seconded by Chad Lucas, Carried.

Jason Busch: Absent, Ryan Heineman: Absent, Nicole Rhoad: Absent, Nicole Kallod: Yea, Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf: Yea, Nathan Plack: Yea, Danae Trauth: Yea
Yea: 6, Nay: 0, Absent: 3

8.a.i.2. Financial State of the District Annual Report

8.a.ii. BFC Member Recommendation

Motion to recommend Shane Ewanika to the Budget and Finance Committee of the Board. This motion, made by Nathan Plack and seconded by Amanda Mackereth, Carried.

Jason Busch: Absent, Ryan Heineman: Absent, Nicole Rhoad: Absent, Nicole Kallod: Yea, Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf: Yea, Nathan Plack: Yea, Danae Trauth: Yea
Yea: 6, Nay: 0, Absent: 3

8.a.iii. Policy 509 - Admission and Enrollment

Motion to recommend approval of updated policy 509 - Admission and Enrollment. This motion, made by Nicole Kallod and seconded by Danae Trauth, Carried.

Jason Busch: Absent, Ryan Heineman: Absent, Nicole Rhoad: Absent, Nicole Kallod: Yea, Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf: Yea, Nathan Plack: Yea, Danae Trauth: Yea
Yea: 6, Nay: 0, Absent: 3

8.b. Human Resource and Operations Services

8.b.i. Community Education and Activity Pay Rates

Motion to approve Community Education and Activity Pay Rates. This motion, made by Nathan Plack and seconded by Danae Trauth, Carried.

Jason Busch: Absent, Ryan Heineman: Absent, Nicole Rhoad: Absent, Nicole Kallod: Yea,

Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf: Yea, Nathan Plack: Yea,
Danae Trauth: Yea
Yea: 6, Nay: 0, Absent: 3

9. Other Board Action

9.a. Board Chair Report

9.b. Other Board Reports

10. Adjourn

Call the meeting to close at. This motion, made by Amanda Mackereth and seconded by Nathan Plack, Carried.

Jason Busch: Absent, Ryan Heineman: Absent, Nicole Rhoad: Absent, Nicole Kallod: Yea, Chad Lucas: Yea, Amanda Mackereth: Yea, Ann Ostendorf: Yea, Nathan Plack: Yea, Danae Trauth: Yea

Yea: 6, Nay: 0, Absent: 3



**PACT K-12 Enrollment Report
NOVEMBER 2025**

Grade Level	Budget	Enrolled	Enrolled vs. Budget	Enrolled vs. Grade Capacity		Waitlist
				Grade Capacity	Grade Capacity	
K	110	110	0	110	0	113
1	115	115	0	115	0	82
2	115	115	0	115	0	71
3	116	116	0	116	0	67
4	116	115	-1	116	-1	90
5	116	116	0	116	0	52
6	120	120	0	120	0	99
7	122	121	-1	122	-1	2
8	122	121	-1	122	-1	33
9	128	124	-4	128	-4	3
10	128	113	-15	128	-15	0
11	114	104	-10	128	-24	0
12	70	64	-6	128	-64	0
PSEO	-25	-20	5	0	-20	0
Totals	1467	1434	-33	1564	-130	612

Monthly Activity - November

Grade Level	Enrolled October 2025			Total
	Enrolled	Added	Withdrew	
K	110	0	0	110
1	115	0	0	115
2	114	1	0	115
3	116	1	1	116
4	116	0	1	115
5	116	0	0	116
6	120	0	0	120
7	122	0	1	121
8	121	1	1	121
9	125	0	1	124
10	114	0	1	113
11	105	0	1	104
12	65	0	1	64
PSEO	-20	0	0	-20
Totals	1439	3	8	1434



P A C T
Charter School

PACT Charter School Monthly Financials

OCTOBER 2025

EdFinMN

FINANCE AND ACCOUNTING SERVICES FOR CHARTER
SCHOOL AND EDUCATION SUPPORT ORGANIZATIONS

PACT Charter School Financial Highlights

OCTOBER 2025

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:

- \$5,547,333 Cash balance at end of the month
- \$648,134 State Receivables which represents an initial estimate for the beginning of the accrual for the current year hold back
- \$63,950 State Receivables which represents the remaining amount due to the school from the state 10% holdback of the prior school year
- \$335,378 Salary and Benefits Payables estimated. This is for summer salaries as of month-end.
- \$0 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: 1467 ADM
- Actual ADM 1440
- 33% Percent of the fiscal year completed
- 32% YTD revenue as a percent of budget based on the revised projection.
- 25% YTD expenses as a percent of budget based on the revised projection.
- \$5,535,819 Projected year end fund balance
- 29% Projected ending fund balance as a % of expense budget

Cash Flow:

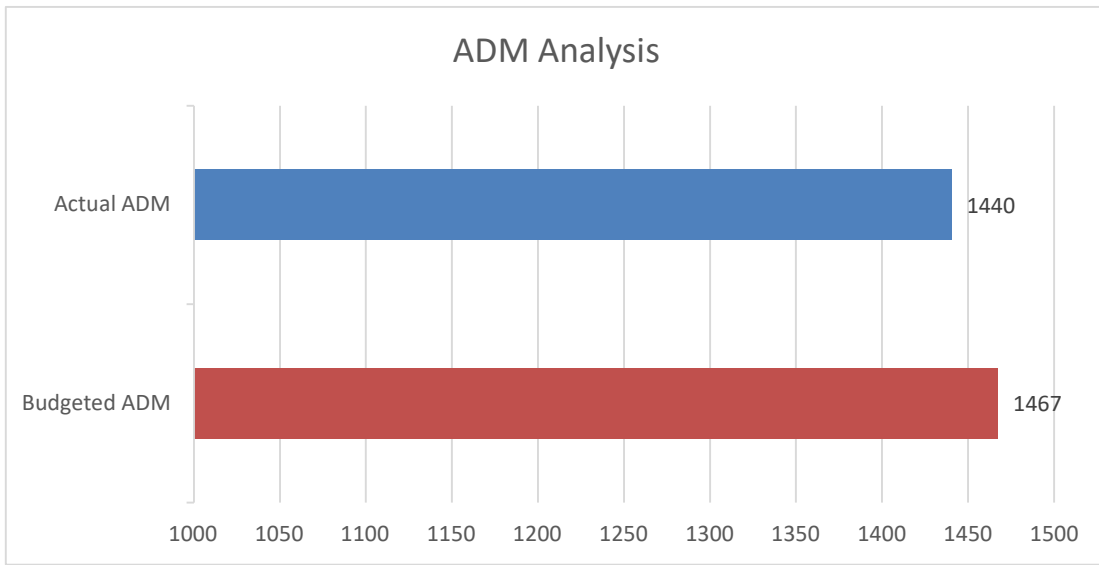
- Estimated cash balance as of June 30, 2026
\$ 4,472,424
- Days cash on hand projected as of June 30, 2026
94

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

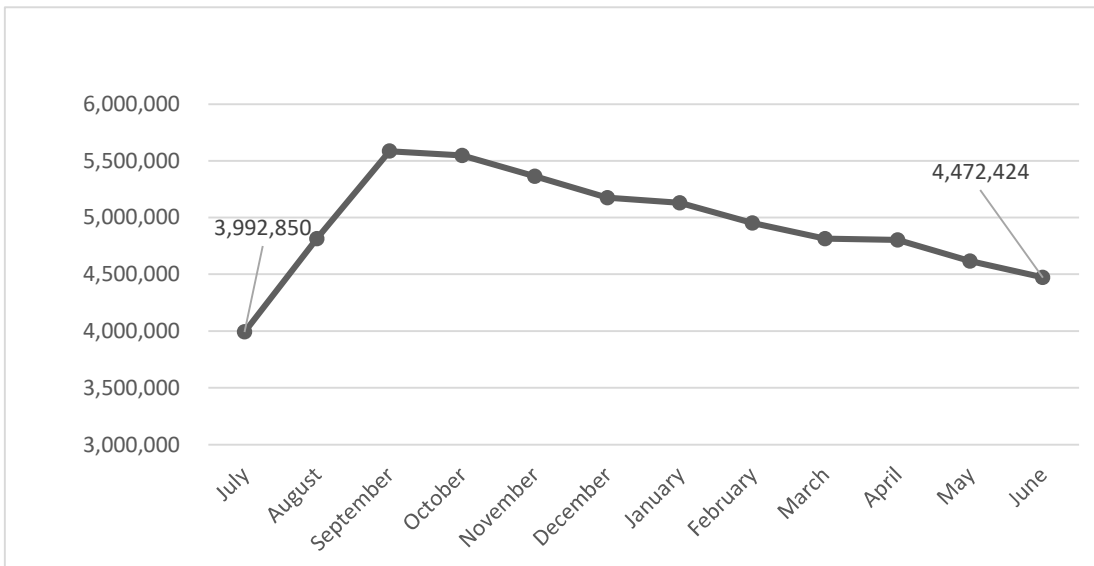
- **Required days cash on hand (cash only) at June 30, 2026: = / >**
45
- Projected days cash on hand without receivables at June 30, 2026:
94
- Projected days cash on hand with receivables at June 30, 2026:
144

Enrollment/ADM's



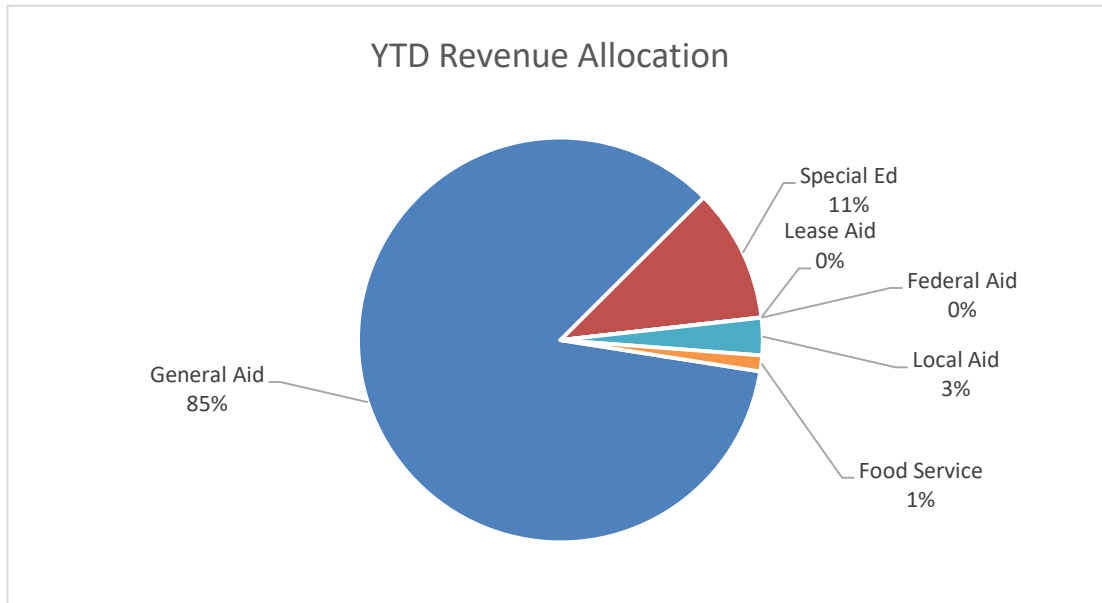
Monitoring the school's budgeted ADM vs. the actual ADM is one of the most important analytical revenue reviews. Variance from the budgeted ADM must be reviewed and understood.

Cash Flow Projection



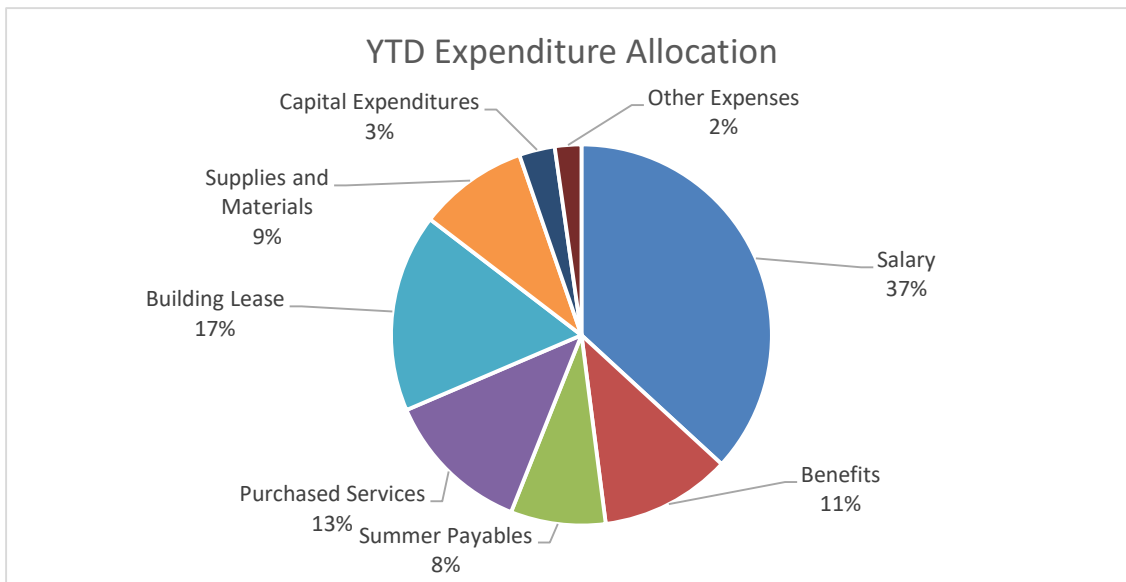
PACT Charter School's cash balance is expected to increase during fiscal 2026.

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 October 31, 2025**

Assets	As of Month-End
Cash	\$ 5,547,333
MDE Receivable - Current year estimate	648,134
MDE Receivable - Prior year	63,950
Due From Other Funds	231,084
Total Assets	\$ 6,490,501
Liabilities	
Salary and Benefits Payable	\$ 335,378
Total Liabilities	\$ 335,378
Fund Balance	
Beginning - Unaudited	\$ 4,540,985
Change in Fund Balance	1,614,137
Ending- Projected	\$ 6,155,122
Total Liabilities and Fund Balance	\$ 6,490,501

Current year based on estimated, primarily for ADM numbers.

**PACT Charter School
Income Statement Summary
As of October 31, 2025**

33% Year Complete

Revenue	Adopted Budget - 1467 ADM	Revised Budget - 1467 ADM	Monthly Activity	Year to Date	% of Budget
State Aids	\$ 18,901,723	\$ 18,901,723	\$ 1,421,934	\$ 6,176,225	32.7%
Federal Aids	655,748	655,748	33,051	33,051	5.0%
Local	419,571	419,571	81,259	236,166	56.3%
Total	\$ 19,977,042	\$ 19,977,042	\$ 1,536,244	\$ 6,445,442	32.3%
Expense					
Salary	\$ 8,612,904	\$ 8,612,904	\$ 764,874	\$ 1,779,830	20.7%
Benefits	2,994,819	2,994,819	215,929	537,336	17.9%
Summer Payables	-	-	-	389,356	NA
Purchased Services	3,019,356	3,019,356	365,058	604,979	20.0%
Supplies and Materials	1,487,611	1,487,611	155,112	450,571	30.3%
Building Lease	2,458,292	2,458,292	203,638	814,550	33.1%
Capital Expenditures	231,000	231,000	26,851	146,365	63.4%
Other Expenses	178,226	178,226	13,948	108,316	60.8%
Total	\$ 18,982,208	\$ 18,982,208	\$ 1,745,408	\$ 4,831,304	25.5%
Change in Fund Balance	\$ 994,834	\$ 994,834	\$ (209,164)	\$ 1,614,137	
Beginning Fund Balance	\$ 4,540,985	\$ 4,540,985	\$ 4,540,985	\$ 4,540,985	
Ending- Projected	\$ 5,535,819	\$ 5,535,819	\$ 4,331,821	\$ 6,155,122	
FB as a % of Exp	29%	29%			
Debt Service Coverage Ratio	1.50	1.50			

PACT Charter School
Detail Revenue
As of October 31, 2025

33% Year Complete

	Adopted Budget - 1467 ADM	Revised Budget - 1467 ADM	Monthly Activity	Year to Date	% of Budget
General Fund					
State Aid					
General Aid	\$ 13,215,594	\$ 13,215,594	\$ 1,358,478	\$ 4,738,959	36%
Endowment	81,897	81,897	-	49,735	61%
Special Education	2,753,029	2,753,029	-	675,941	25%
ADSIS	114,821	114,821	-	-	0%
Lease Aid	2,100,823	2,100,823	-	-	0%
Literacy Incentive	51,791	51,791	-	-	0%
Library Aid	20,000	20,000	-	-	0%
Student Support Aid	20,000	20,000	-	-	0%
Cybersecurity Grant	-	-	15,000	15,000	N/A
Long Term Facility Maintenance	211,042	211,042	-	-	0%
State Aid Receivables*	-	-	-	648,134	N/A
Total State Aid	\$ 18,568,997	\$ 18,568,997	\$ 1,373,478	\$ 6,127,769	33%
Federal Aid					
Title I	\$ 145,244	\$ 145,244	\$ -	\$ -	0%
Title II	21,684	21,684	-	-	0%
Special Education	166,421	166,421	-	-	0%
Special Education - Preschool Age	6,800	6,800	1,632	1,632	24%
Special Education - CEIS	30,568	30,568	-	-	0%
	\$ 370,717	\$ 370,717	\$ 1,632	\$ 1,632	0%
Local Aid and Donation					
Interest	\$ 40,000	\$ 40,000	\$ 10,736	\$ 31,818	79.5%
Donations and Other	10,000	10,000	3,473	14,668	146.7%
Student Activity Fees	20,000	20,000	-	-	0.0%
Athletic and Activity Fees	232,200	232,200	39,462	125,238	53.9%
Fees for Services	-	-	8,142	16,744	N/A
	\$ 302,200	\$ 302,200	\$ 61,812	\$ 188,467	62%
Total General Fund Revenue	\$ 19,241,914	\$ 19,241,914	\$ 1,436,922	\$ 6,317,868	33%
Food Service Fund					
State Revenue	\$ 332,726	\$ 332,726	\$ 48,456	\$ 48,456	15%
Federal Revenue	285,031	285,031	31,419	31,419	11%
Food Sales	7,171	7,171	496	397	6%
Total Food Service Revenue	\$ 624,928	\$ 624,928	\$ 80,371	\$ 80,271	13%
Community Service Fund					
Community Service Fees	\$ 110,200	\$ 110,200	\$ 18,951	\$ 47,303	43%
Total Community Service Revenue	\$ 110,200	\$ 110,200	\$ 18,951	\$ 47,303	43%
Total Revenue- All Funds	\$ 19,977,042	\$ 19,977,042	\$ 1,536,244	\$ 6,445,442	32%

**PACT Charter School
Detail Expense
As of October 31, 2025**

FYTD: 33%

	Adopted Budget - 1467 ADM	Revised Budget - 1467 ADM	Monthly Activity	Year to Date	% of Budget
Admin and Operations					
100 Salaries	\$ 2,402,837	\$ 2,402,837	\$ 131,471	\$ 472,015	20%
200 Benefits	865,021	865,021	33,955	157,356	18%
305 Contracted Services	422,134	422,134	57,901	122,886	29%
320 Communication	34,782	34,782	8,558	19,778	57%
329 Postage	5,100	5,100	974	2,964	58%
330 Utility	281,400	281,400	18,794	74,600	27%
340 Insurance	119,700	119,700	13,091	38,567	32%
350 Repairs & Maintenance	174,094	174,094	14,476	28,459	16%
360 Transportation	943,940	943,940	139,342	145,978	15%
366 Professional Development	5,669	5,669	768	1,269	22%
401 General Supplies	296,229	296,229	25,364	42,110	14%
405 Purchased Software (405/406)	-	-	9,441	31,916	0%
500 Furniture & Equipment	68,250	68,250	12,094	14,618	21%
555 Technology Equipment	105,000	105,000	8,619	110,226	105%
570 Building Lease	2,458,292	2,458,292	203,638	814,550	33%
820 Dues & Memberships	132,265	132,265	3,973	88,876	67%
Total Admin and Operations	\$ 8,314,713	\$ 8,314,713	\$ 682,458	\$ 2,166,168	26%
Instructional Support and Services					
100 Salaries	\$ 3,446,404	\$ 3,446,404	391,744	829,700	24%
200 Benefits	1,240,705	1,240,705	122,882	258,661	21%
1XX/2XX Summer Payable	-	-	-	248,634	NA
305 Contracted Services	10,500	10,500	-	4	0%
360 Transportation - Field Trips	35,464	35,464	1,644	1,644	5%
366 Professional Development	18,895	18,895	1,510	12,015	64%
369 Field Trips and Registration	28,156	28,156	2,194	4,741	17%
394 PSEO-CIS Tuition Payments	158,731	158,731	1,740	2,283	1%
401 General Supplies	53,923	53,923	10,156	26,988	50%
406 Instructional Software License	-	-	12,023	66,128	0%
430 Instructional Supplies	210,000	210,000	19,178	152,940	73%
460 Textbooks & Workbooks	90,449	90,449	-	2,801	3%
461 Standardized Tests	203,670	203,670	-	-	0%
500 Furniture & Equipment	47,250	47,250	6,138	15,521	33%
820 Dues & Memberships	-	-	-	95	0%
898 Scholarships	-	-	-	1,000	0%
Total Instructional Support and Services	\$ 5,544,147	\$ 5,544,147	\$ 569,210	\$ 1,623,157	29%

PACT Charter School
Detail Expense
As of October 31, 2025

FYTD: 33%

	Adopted Budget - 1467 ADM	Revised Budget - 1467 ADM	Monthly Activity	Year to Date	% of Budget
Activities					
100 Salaries	\$ 346,875	\$ 346,875	\$ 24,441	\$ 41,666	12%
200 Benefits	69,375	69,375	2,496	4,588	7%
305 Contracted Services	72,015	72,015	6,785	13,393	19%
335 Operating Leases	-	-	900	3,900	0%
360 Transportation	76,824	76,824	21,911	30,108	39%
366 Travel & Conferences	-	-	100	100	0%
369 Registrations	30,833	30,833	2,432	5,114	17%
401 General Supplies	108,783	108,783	4,042	7,348	7%
580 Lease	10,500	10,500	-	6,000	57%
820 Dues and Memberships	41,961	41,961	9,975	18,345	44%
Total Activities	757,166	757,166	73,082	130,562	17%
ADSIS Program					
100 Salaries	\$ 146,902	\$ 146,902	\$ 8,212	\$ 25,615	17%
200 Benefits	52,885	52,885	2,724	8,408	16%
401 General Supplies	5,250	5,250	-	-	0%
Total ADSIS Program	205,037	205,037	10,936	34,023	17%
Special Education					
100 Salaries	\$ 1,993,592	\$ 1,993,592	\$ 186,743	\$ 368,475	18%
200 Benefits	717,693	717,693	47,816	96,253	13%
1XX/2XX Summer Payable	-	-	-	140,722	NA
305 Contracted Services	20,698	20,698	384	410	2%
360 Transportation - SPED & HHM	298,303	298,303	54,945	71,572	24%
366 Travel & Conferences	-	-	678	678	0%
394 Payments to Other Agencies	223,318	223,318	15,097	23,067	10%
405 Purchased Software	4,200	4,200	4,894	5,244	125%
430 Instructional Supplies	-	-	2,129	4,380	0%
433 Instructional Supplies- Ind	23,550	23,550	-	-	0%
820 Dues & Memberships	4,000	4,000	-	-	0%
Total Special Education	\$ 3,285,354	\$ 3,285,354	\$ 312,686	\$ 710,801	22%
Title Programs					
100 Salaries	\$ 93,012	\$ 93,012	\$ 9,278	\$ 19,382	21%
200 Benefits	33,484	33,484	3,505	7,329	22%
Total Title Programs	126,496	126,496	12,783	26,711	21%
Total General Fund Expenditures	\$ 18,232,913	\$ 18,232,913	\$ 1,661,155	\$ 4,691,423	26%
Food Service Fund					
100 Salaries	\$ 78,282	\$ 78,282	\$ 11,534	\$ 20,683	26%
200 Benefits	15,656	15,656	2,552	4,742	30%
305 Contracted Expense	-	-	230	710	0%
401 General Supplies	15,507	15,507	3,631	3,631	23%
490 Food	462,200	462,200	60,508	101,747	22%
495 Milk	-	-	3,605	5,197	0%
500 Furniture & Equipment	15,750	15,750	-	-	0%
820 Dues & Memberships	2,100	2,100	-	-	0%
Total Food	\$ 589,495	\$ 589,495	\$ 82,059	\$ 136,709	23%
Community Ed Fund					
100 Salaries	\$ 105,000	\$ 105,000	\$ 1,450	\$ 2,294	2%
200 Benefits	37,800	37,800	210	345	1%
401 General Supplies	17,000	17,000	140	140	1%
Total Community Ed	159,800	159,800	2,194	3,172	2%
Total Expense- All Funds	\$ 18,982,208	\$ 18,982,208	\$ 1,745,408	\$ 4,831,304	25%

PACT Charter School
CashFlow
As of October 31, 2025

8 Months Remaining

Cash Receipts	Revised Budget	Monthly Activity	Year to Date	November	December	January	February	March	April	May
State Aids- CY	\$ 18,568,997	\$ 1,373,478	\$ 5,479,636	\$ 1,353,222	\$ 1,351,600	\$ 1,351,600	\$ 1,353,222	\$ 1,401,335	\$ 1,351,600	\$ 1,353,222
State Aids- PY	63,950	-	-	-	-	46,416	7,322	-	80,034	-
Federal	370,717	1,632	1,632	-	-	92,679	-	-	92,679	-
Local	412,400	80,763	235,769	20,975	20,975	20,975	20,975	20,975	20,975	20,975
Food Service	624,928	80,371	80,271	64,678	64,678	64,678	64,678	64,678	64,678	64,678
Total Inflows	\$ 20,040,992	\$ 1,536,244	\$ 5,797,308	\$ 1,438,875	\$ 1,437,253	\$ 1,576,348	\$ 1,446,197	\$ 1,486,988	\$ 1,609,966	\$ 1,438,875
Expense										
Salary	\$ 8,612,904	\$ 764,874	\$ 1,779,830	\$ 717,742	\$ 717,742	\$ 717,742	\$ 717,742	\$ 717,742	\$ 717,742	\$ 717,742
Benefits	2,994,819	207,204	537,336	249,568	249,568	249,568	249,568	249,568	249,568	249,568
Purchased Services	3,019,356	365,058	604,979	301,797	301,797	301,797	301,797	301,797	301,797	301,797
Supplies and Materials	1,487,611	155,112	450,571	129,630	129,630	129,630	129,630	129,630	129,630	129,630
Building Lease	2,458,292	203,638	814,550	205,468	205,468	205,468	205,468	205,468	205,468	205,468
Capital Expenditures	231,000	26,851	146,365	10,579	10,579	10,579	10,579	10,579	10,579	10,579
Other Expenses	178,226	13,948	108,316	8,739	8,739	8,739	8,739	8,739	8,739	8,739
Accounts Payable	-	-	-	-	-	-	-	-	-	-
Total Outflows	\$ 18,982,208	\$ 1,736,683	\$ 4,441,948	\$ 1,623,523	\$ 1,623,523	\$ 1,623,523	\$ 1,623,523	\$ 1,623,523	\$ 1,623,523	\$ 1,623,523
Change in Cash	\$ (184,648)	\$ (186,270)	\$ (47,175)	\$ (177,326)	\$ (136,535)	\$ (13,557)	\$ (184,648)	\$ (184,648)	\$ (184,648)	\$ (184,648)
Beginning	\$ 5,547,333	\$ 5,362,685	\$ 5,176,414	\$ 5,129,239	\$ 4,951,913	\$ 4,815,378	\$ 4,801,821	\$ 4,801,821	\$ 4,801,821	\$ 4,801,821
Line of Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending- Projected	\$ 5,362,685	\$ 5,176,414	\$ 5,129,239	\$ 4,951,913	\$ 4,815,378	\$ 4,801,821	\$ 4,617,172	\$ 4,617,172	\$ 4,617,172	\$ 4,617,172

PACT Charter School
CashFlow
As of October 31, 2025

8 Months Remaining

Cash Receipts	Revised Budget	Monthly Activity	Year to Date	June	Total	Remaining
State Aids- CY	\$ 18,568,997	\$ 1,373,478	\$ 5,479,636	\$ 1,351,600	\$ 16,347,037	\$ 2,221,960
State Aids- PY	63,950	-	-	-	133,772	-
Federal	370,717	1,632	1,632	41,522	228,513	142,204
Local	412,400	80,763	235,769	20,975	403,568	-
Food Service	624,928	80,371	80,271	64,678	597,695	27,233
Total Inflows	\$ 20,040,992	\$ 1,536,244	\$ 5,797,308	\$ 1,478,775	\$ 17,710,585	\$ 2,391,398

Expense						
Salary	\$ 8,612,904	\$ 764,874	\$ 1,779,830	\$ 717,742	\$ 7,521,766	\$ 1,091,138
Benefits	2,994,819	207,204	537,336	249,568	2,533,882	460,937
Purchased Services	3,019,356	365,058	604,979	301,797	3,019,356	-
Supplies and Materials	1,487,611	155,112	450,571	129,630	1,487,611	-
Building Lease	2,458,292	203,638	814,550	205,468	2,458,292	-
Capital Expenditures	231,000	26,851	146,365	10,579	231,000	-
Other Expenses	178,226	13,948	108,316	8,739	178,226	-
Accounts Payable	-	-	-	-	-	-
Total Outflows	\$ 18,982,208	\$ 1,736,683	\$ 4,441,948	\$ 1,623,523	\$ 17,430,133	\$ 1,552,075

Change in Cash \$ (144,748)

Beginning	<u>\$ 4,617,172</u>	Days Cash on Hand
Line of Credit	<u>\$ -</u>	94
Ending- Projected	<u>\$ 4,472,424</u>	

NOTES TO THE FINANCIAL STATEMENTS

OCTOBER 2025

- 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

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	1003			MN DEPT. OF REVENUE		Wire			
			B 01	215 002	MN TAX WITHHELD		\$12,272.55		
			B 02	215 002	MN TAX WITHHELD		\$128.26		
			B 04	215 002	MN TAX WITHHELD		\$18.11		
PO#:	Voucher #:	38435	Invoice	Invoice No:	S2026070	10/10/2025	Paid Amt:	\$12,418.92	
							Check Amount:	\$12,418.92	
VIL	1004			IRS		Wire			
			B 01	215 001	FEDERAL TAX WITHHELD		\$22,451.34		
			B 02	215 001	FEDERAL TAX WITHHELD		\$239.73		
			B 04	215 001	FEDERAL TAX WITHHELD		\$31.02		
			B 01	215 003	FICA		\$52,565.06		
			B 02	215 003	FICA		\$825.52		
			B 04	215 003	FICA		\$88.32		
PO#:	Voucher #:	38437	Invoice	Invoice No:	S2026070	10/10/2025	Paid Amt:	\$76,200.99	
							Check Amount:	\$76,200.99	
VIL	2003			LEVY MN REVENUE		Wire			
			B 01	215 014	GARNISHMENTS		\$351.24		
PO#:	Voucher #:	38432	Invoice	Invoice No:	S2026070	10/10/2025	Paid Amt:	\$351.24	
							Check Amount:	\$351.24	
VIL	ABANK			ASSOCIATED BANK		Wire			
			B 01	215 000	GENERAL		\$9,583.74		
			B 02	215 000	GENERAL		\$61.67		
PO#:	Voucher #:	38430	Invoice	Invoice No:	S2026070	10/10/2025	Paid Amt:	\$9,645.41	
							Check Amount:	\$9,645.41	
VIL	CAPITA			CAPITAL BANK & TRUST		Wire			
			B 01	215 006	TSA		\$2,951.27		
PO#:	Voucher #:	38431	Invoice	Invoice No:	S2026070	10/10/2025	Paid Amt:	\$2,951.27	
							Check Amount:	\$2,951.27	
VIL	MSRS			MN STATE RETIREMENT SYSTEM		Wire			
			B 01	215 000	GENERAL		\$300.00		
			B 01	215 005	PERA WITHHELD		\$1,947.18		
PO#:	Voucher #:	38433	Invoice	Invoice No:	S2026070	10/10/2025	Paid Amt:	\$2,247.18	
							Check Amount:	\$2,247.18	
VIL	PERA			PERA		Wire			
			B 01	215 005	PERA WITHHELD		\$15,881.55		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		PERA		PERA		Wire
			B 02 215 005	PERA WITHHELD		\$759.59
PO#:	Voucher #:	38434	Invoice	Invoice No: S2026070	10/10/2025	Paid Amt: \$16,641.14
						Check Amount: \$16,641.14
VIL		TRA		TRA		Wire
			B 01 215 004	TRA WITHHELD		\$43,669.07
			B 04 215 004	TRA WITHHELD		\$79.43
PO#:	Voucher #:	38436	Invoice	Invoice No: S2026070	10/10/2025	Paid Amt: \$43,748.50
						Check Amount: \$43,748.50
VIL	1003			MN DEPT. OF REVENUE		Wire
			B 01 215 002	MN TAX WITHHELD		\$12,736.80
			B 02 215 002	MN TAX WITHHELD		\$147.21
			B 04 215 002	MN TAX WITHHELD		\$44.73
PO#:	Voucher #:	38668	Invoice	Invoice No: S2026080	10/24/2025	Paid Amt: \$12,928.74
						Check Amount: \$12,928.74
VIL	1004			IRS		Wire
			B 01 215 001	FEDERAL TAX WITHHELD		\$23,354.09
			B 02 215 001	FEDERAL TAX WITHHELD		\$291.75
			B 04 215 001	FEDERAL TAX WITHHELD		\$107.76
			B 01 215 003	FICA		\$53,888.04
			B 02 215 003	FICA		\$929.98
			B 04 215 003	FICA		\$133.54
PO#:	Voucher #:	38670	Invoice	Invoice No: S2026080	10/24/2025	Paid Amt: \$78,705.16
						Check Amount: \$78,705.16
VIL	2003			LEVY MN REVENUE		Wire
			B 01 215 014	GARNISHMENTS		\$351.24
PO#:	Voucher #:	38665	Invoice	Invoice No: S2026080	10/24/2025	Paid Amt: \$351.24
						Check Amount: \$351.24
VIL	ABANK			ASSOCIATED BANK		Wire
			B 01 215 000	GENERAL		\$9,787.17
			B 02 215 000	GENERAL		\$61.67
PO#:	Voucher #:	38663	Invoice	Invoice No: S2026080	10/24/2025	Paid Amt: \$9,848.84
						Check Amount: \$9,848.84

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 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		\$2,976.70
PO#:	Voucher #:	38664	Invoice	Invoice No: S2026080	10/24/2025	Paid Amt: \$2,976.70
						Check Amount: \$2,976.70
VIL	MSRS	MN STATE RETIREMENT SYSTEM				Wire
		B 01	215 000	GENERAL		\$300.00
		B 01	215 005	PERA WITHHELD		\$1,947.18
PO#:	Voucher #:	38666	Invoice	Invoice No: S2026080	10/24/2025	Paid Amt: \$2,247.18
						Check Amount: \$2,247.18
VIL	PERA	PERA				Wire
		B 01	215 005	PERA WITHHELD		\$17,021.71
		B 02	215 005	PERA WITHHELD		\$855.13
PO#:	Voucher #:	38667	Invoice	Invoice No: S2026080	10/24/2025	Paid Amt: \$17,876.84
						Check Amount: \$17,876.84
VIL	TRA	TRA				Wire
		B 01	215 004	TRA WITHHELD		\$44,210.77
		B 04	215 004	TRA WITHHELD		\$101.29
PO#:	Voucher #:	38669	Invoice	Invoice No: S2026080	10/24/2025	Paid Amt: \$44,312.06
						Check Amount: \$44,312.06
VIL	USBANI	US BANK				Wire
		E 01	005 108 000 000 405	6.26.25 Flowroute		\$33.94
		E 01	005 105 000 000 455	6.30.25 Amazon		\$88.18
		E 01	005 108 000 000 405	7.13.25 JotForm		\$24.50
		E 01	005 108 000 000 405	7.19.25 JotForm		\$174.00
		E 01	005 640 000 316 366	7.17.25 Paypal		\$135.00
		E 01	005 108 000 000 405	7.17.25 Zoom.com		\$159.90
		E 01	005 420 000 740 305	6.23.25 www.naset.org		\$275.00
		E 01	100 203 000 000 430	7.3.25 Amazon		\$90.01
		E 01	100 203 000 000 430	7.3.25 Amazon		\$5.21
		E 01	100 203 000 000 430	7.3.25 Amazon		\$64.30
		E 01	100 203 000 000 430	7.3.25 Amazon		\$28.00
		E 01	100 203 000 000 430	7.3.25 Amazon		\$694.94
		E 01	100 203 000 000 430	7.6.25 Amazon		\$83.14
		E 01	100 203 000 000 430	7.6.25 Amazon		\$31.66
		E 01	100 203 000 000 430	7.6.25 Amazon		\$734.77
		E 01	100 203 000 000 430	7.6.25 Amazon		\$290.81
		E 01	100 203 000 000 430	7.6.25 Amazon		\$5.57

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
			E 01	100 203 000 000 430	7.6.25 Amazon	\$216.76
			E 01	100 203 000 000 430	7.6.25 Amazon	\$51.83
			E 01	100 203 000 000 430	7.7.25 Amazon	\$0.01
			E 01	100 203 000 000 430	7.7.25 Amazon	\$664.94
			E 01	100 203 000 000 430	7.7.25 Amazon	\$113.79
			E 01	100 203 000 000 430	7.7.25 Amazon	\$36.99
			E 01	100 203 000 000 430	7.7.25 Amazon	\$97.55
			E 01	100 203 000 000 430	7.7.25 Amazon	\$162.76
			E 01	100 203 000 000 401	7.9.25 Menards	\$215.71
			E 01	100 203 000 000 430	7.10.25 Amazon	\$92.11
			E 01	100 203 000 000 430	7.10.25 Amazon	\$99.95
			E 01	100 203 000 000 430	7.11.25 Amazon	\$45.90
			E 01	100 620 000 000 401	7.11.25 Amazon	\$239.95
			E 01	100 203 000 000 430	7.12.25 Walmart	\$80.46
			E 01	100 203 000 000 430	7.14.25 Amazon	\$16.71
			E 01	100 203 000 000 430	7.15.25 Amazon	\$31.64
			E 01	100 203 000 000 430	7.15.25 Amazon	\$474.01
			E 01	100 203 000 000 401	7.15.25 Amazon	\$52.78
			E 01	100 203 000 000 430	7.16.25 Amazon	\$39.59
			E 01	100 203 000 000 430	7.16.25 Amazon	\$52.98
			E 01	100 203 000 000 430	7.17.25 Amazon	\$9.86
			E 01	005 810 000 000 401	6.18.25 Zoro Tools	\$341.99
			E 01	005 810 000 000 401	6.24.25 Amazon	\$164.19
			E 01	005 810 000 000 401	6.26.25 Amazon	\$34.99
			E 01	005 810 000 000 401	6.28.25 Amazon	\$100.24
			E 01	005 810 000 000 401	7.1.25 Zoro Tools	\$2,393.93
			E 01	005 810 000 000 401	7.1.25 Zoro Tools	\$683.98
			E 02	005 770 000 701 305	7.7.25 NTLRest Servsafe	\$179.00
			E 01	005 810 000 000 401	7.7.25 Amazon	\$27.99
			E 01	005 105 000 000 530	7.11.25 Varidesk	\$1,079.20
			E 01	005 105 000 000 401	7.11.25 Varidesk	\$59.00
			E 01	005 105 000 000 455	7.11.25 Varidesk	\$231.20
			E 01	005 810 000 000 401	7.17.25 Amazon	\$72.38
			E 01	005 810 000 000 401	7.17.25 Amazon	\$12.67
			E 01	300 211 372 000 401	6.22.25 Amazon	\$45.50
			E 01	300 258 358 000 430	7.2.25 Music Theatre	\$25.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 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	7.7.25 Arbiter		\$1,443.50
			E 01 005 108 000 000 405	7.15.25 Parchment		\$16.26
			E 01 005 108 000 000 405	7.1.25 Genuity		\$1,199.88
			E 01 005 105 281 000 555	7.12.25 Apple		\$2,486.29
			E 01 005 105 281 000 555	7.15.25 Paypal - Dell		\$756.86
			E 01 005 105 281 000 555	7.16.25 Paypal - Dell		\$1,501.85
PO#:	Voucher #:	38695	Invoice	Invoice No: DT072125	10/1/2025	Paid Amt: \$18,571.11
						Check Amount: \$18,571.11
VIL		1011		Medica		Wire
			B 01 215 016	Health Insurance Premiums		\$119,901.02
PO#:	Voucher #:	38743	Invoice	Invoice No: DT100125	10/1/2025	Paid Amt: \$119,901.02
						Check Amount: \$119,901.02
VIL		PERA		PERA		Wire
			E 01 005 110 000 000 305	Late Fee		\$10.00
PO#:	Voucher #:	38742	Invoice	Invoice No: DT100125	10/1/2025	Paid Amt: \$10.00
						Check Amount: \$10.00
VIL		HEALYC		HEALTHIEST YOU		Wire
			B 01 215 012	TELA-MEDICINE		\$670.00
PO#:	Voucher #:	38744	Invoice	Invoice No: 2025109225347	10/2/2025	Paid Amt: \$670.00
						Check Amount: \$670.00
VIL		USBANI		US BANK		Wire
			E 01 005 850 000 348 570	ESCROW ACCT #142347000 Rent Sept 2025		\$203,637.50
PO#:	Voucher #:	38745	Invoice	Invoice No: DT100325	10/3/2025	Paid Amt: \$203,637.50
						Check Amount: \$203,637.50
VIL		CENTEI		CENTERPOINT ENERGY		Wire
			E 01 005 810 000 000 330	GAS UTILITY ACCT #5959697-3		\$178.02
PO#:	Voucher #:	38748	Invoice	Invoice No: DT09112025	10/9/2025	Paid Amt: \$178.02
						Check Amount: \$178.02
VIL		CENTEI		CENTERPOINT ENERGY		Wire
			E 01 005 810 000 000 330	GAS UTILITY ACCT #6403409231-8		\$165.23
PO#:	Voucher #:	38747	Invoice	Invoice No: DT091125	10/9/2025	Paid Amt: \$165.23
						Check Amount: \$165.23

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL		DELTA		DELTA DENTAL		Wire			
			B 01 215 007	EMPLOYEE DENTAL INS.			\$11,778.13		
PO#:	Voucher #:	38746	Invoice	Invoice No: DT100725	10/9/2025	Paid Amt:	\$11,778.13	Check Amount:	\$11,778.13
VIL		CONNE		CONNEXUS ENERGY		Wire			
			E 01 005 810 000 000 330	ELECTRIC UTILITY ACCT #679773-326781			\$280.28		
PO#:	Voucher #:	38750	Invoice	Invoice No: DT091725	10/10/2025	Paid Amt:	\$280.28	Check Amount:	\$280.28
VIL		MNASS		MN ASSOC. OF CHARTER SCHOOLS		Wire			
			E 01 005 010 000 000 820	MACS Membership Fees			\$603.75		
PO#:	Voucher #:	38752	Invoice	Invoice No: DT101025	10/10/2025	Paid Amt:	\$603.75	Check Amount:	\$603.75
VIL		HARTFC		THE HARTFORD		Wire			
			B 01 215 009	POLICY #0GL 896002 EMP LIFE/AD&D/LTD I			\$1,153.65		
PO#:	Voucher #:	38753	Invoice	Invoice No: DT101525	10/15/2025	Paid Amt:	\$1,153.65	Check Amount:	\$1,153.65
VIL		COMPA		COMPANION		Wire			
			B 01 215 012	LIFE & SHORT--TERM DISABILITY			\$2,080.88		
PO#:	Voucher #:	38754	Invoice	Invoice No: DT101625	10/16/2025	Paid Amt:	\$2,080.88	Check Amount:	\$2,080.88
VIL		ASSURI		ASSURITY		Wire			
			B 01 215 011	ACCIDENT & HOSPITAL INS.			\$1,904.56		
PO#:	Voucher #:	38755	Invoice	Invoice No: DT101725	10/17/2025	Paid Amt:	\$1,904.56	Check Amount:	\$1,904.56
VIL		ACEINC		ACE SOLID WASTE, INC.		Wire			
			E 01 005 810 000 000 330	TRASH/RECYCLE: SEPT ACCT#3067-24554			\$1,318.92		
PO#:	Voucher #:	38756	Invoice	Invoice No: 12419643T067	10/20/2025	Paid Amt:	\$1,318.92	Check Amount:	\$1,318.92
VIL		ACEINC		ACE SOLID WASTE, INC.		Wire			
			E 01 005 810 000 000 330	TRASH/RECYCLE: SEPT ACCT#3067-11015:			\$1,217.46		
PO#:	Voucher #:	38757	Invoice	Invoice No: 12421177T067	10/20/2025	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 #679773-277848			\$5,913.69		
PO#:	Voucher #:	38749	Invoice	Invoice No: DT09292025	10/21/2025	Paid Amt:	\$5,913.69	Check Amount:	\$5,913.69

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	CONNE	CONNEXUS ENERGY				Wire
		E 01 005 810 000 000 330		ELECTRIC UTILITY ACCT #679773-326143		\$9,720.50
PO#:	Voucher #:	38751	Invoice	Invoice No: DT092925	10/21/2025	Paid Amt: \$9,720.50
						Check Amount: \$9,720.50
VIL	STANDF	THE STANDARD				Wire
		B 01 215 011		10.24.25 Vision		\$1,303.28
PO#:	Voucher #:	38758	Invoice	Invoice No: DT102425	10/24/2025	Paid Amt: \$1,303.28
						Check Amount: \$1,303.28
VIL	VILLAG	VILLAGE BANK				Wire
		E 01 005 110 000 000 305		ACH Manager HV		\$60.35
PO#:	Voucher #:	38759	Invoice	Invoice No: DT103125	10/31/2025	Paid Amt: \$60.35
						Check Amount: \$60.35
VIL	USBANI	US BANK				Wire
		E 01 005 105 000 000 455		7.28.25 Amazon		\$134.62
		E 01 005 105 000 000 455		7.30.25 Amazon		\$35.99
		E 01 005 108 000 000 405		8.2.25 Flowroute		\$30.00
		E 01 005 108 000 000 405		8.4.25 Naturalsoft		\$119.00
		E 01 005 108 000 000 405		8.13.25 JotForm		\$24.50
		E 01 005 105 000 000 455		8.15.25 Amazon		\$180.48
		E 01 005 105 000 000 455		8.17.25 Amazon		\$77.97
		E 01 005 105 000 000 455		8.18.25 Amazon		\$190.72
		E 01 005 105 000 000 455		8.19.25 Amazon		\$56.74
		E 01 005 107 000 000 305		7.22.25 City of Ramsey		\$105.00
		E 01 005 108 000 000 405		7.24.25 OpenAI		\$600.00
		E 01 005 640 000 316 366		7.25.25 MASA		\$289.00
		E 01 005 640 000 316 366		7.29.25 AASA		\$870.00
		E 01 005 050 000 000 366		7.30.25 MASA		\$485.00
		E 01 005 810 000 000 530		8.1.25 Grafe Auction		\$6,064.61
		E 01 005 420 640 740 366		7.22.25 Paypal		\$135.00
		E 01 005 420 000 740 433		7.31.25 Reednovel		\$59.70
		E 01 005 720 000 000 401		8.5.25 Amazon		\$74.95
		E 01 005 420 640 740 366		8.7.25 MASE		\$504.00
		E 01 005 420 000 740 433		8.12.25 Amazon		\$51.99
		E 01 005 420 000 740 433		8.14.25 NASP		\$70.00
		E 01 005 420 000 740 433		8.16.25 Amazon		\$70.44
		E 01 005 420 000 740 433		8.19.25 Everyday Speech		\$599.99
		E 01 005 420 000 740 433		8.19.25 Everyday Speech		\$599.99

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 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	430	7.29.25 Amazon	\$57.45
		E 01	100 203 000 000	401	8.1.25 Amazon	\$135.76
		E 01	100 203 000 000	430	8.1.25 Walmart	\$160.26
		E 01	100 203 000 000	401	8.4.25 Amazon	\$66.78
		E 01	100 203 000 000	401	8.4.25 Amazon	\$77.15
		E 01	100 203 000 000	401	8.4.25 Amazon	\$131.42
		E 01	100 203 000 000	401	8.4.25 Amazon	\$32.22
		E 01	100 203 000 000	401	8.4.25 Amazon	\$195.99
		E 01	100 201 000 000	401	8.7.25 Amazon	\$379.98
		E 01	100 203 000 000	401	8.8.25 Amazon	\$136.76
		E 01	100 203 000 000	401	8.8.25 Amazon	\$49.95
		E 01	100 203 000 000	401	8.8.25 Amazon	\$86.07
		E 01	100 203 000 000	401	8.9.25 Amazon	\$86.07
		E 01	100 203 000 000	401	8.9.25 Amazon	\$449.10
		E 01	100 203 000 000	401	8.9.25 Amazon	\$29.74
		E 01	100 203 000 000	401	8.10.25 Amazon	\$19.99
		E 01	100 203 000 000	401	8.10.25 Amazon	\$234.17
		E 01	100 203 000 000	401	8.10.25 Amazon	\$90.68
		E 01	100 203 000 000	401	8.10.25 Amazon	\$225.75
		E 01	100 203 000 000	401	8.10.25 Amazon	\$87.15
		E 01	100 203 000 000	401	8.10.25 Amazon	\$73.60
		E 01	100 203 000 000	401	8.11.25 Amazon	\$275.83
		E 01	100 203 000 000	401	8.11.25 Amazon	\$323.35
		E 01	100 203 000 000	401	8.11.25 Amazon	\$239.96
		E 01	100 203 000 000	401	8.11.25 Amazon	\$215.12
		E 01	100 203 000 000	401	8.12.25 Amazon	\$14.39
		E 01	005 810 000 000	401	8.15.25 Amazon	\$31.66
		E 01	005 810 000 000	401	8.16.25 Amazon	\$55.99
		E 01	100 203 000 000	401	8.18.25 Amazon	\$69.93
		E 01	300 292 039 000	401	7.19.25 Amazon	\$17.98
		E 01	005 105 000 000	401	8.1.25 Amazon	(\$86.91)
		E 01	300 211 000 000	401	7.22.25 Paypal - Whirlpoolco	\$270.29
		E 01	300 211 000 000	401	7.22.25 The Webstaurant Store	\$347.44
		E 01	005 108 000 000	405	7.22.25 Comptia	\$705.00
		E 01	005 420 000 740	433	7.23.25 Amazon	\$49.29
		E 01	005 105 000 000	401	7.25.25 Amazon	\$38.46

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
			E 01	005 420 000 740 433	7.27.25 Amazon	\$179.70
			E 01	005 420 000 740 433	7.27.25 Amazon	\$14.69
			E 01	005 105 000 000 401	7.29.25 Amazon	\$144.85
			E 01	005 760 000 733 440	8.1.25 Coborns - Fuel	\$28.06
			E 01	005 110 000 000 305	8.1.25 Uhaul	\$126.92
			E 01	005 105 000 000 401	8.2.25 Amazon	\$86.91
			E 01	005 760 000 733 440	8.8.25 Coborns - Fuel	\$48.65
			E 01	005 110 000 000 305	8.8.25 Uhaul	\$197.87
			E 01	005 760 000 733 440	8.13.25 Coborns - Fuel	\$48.01
			E 01	005 110 000 000 305	8.14.25 Uhaul	\$193.24
			E 01	005 105 000 000 401	8.15.25 Amazon	\$259.96
			E 01	005 105 281 000 555	7.25.25 Paypal - Dell	(\$756.86)
			E 01	005 105 281 000 555	7.22.25 Paypal - Dell	\$216.24
			E 01	005 105 281 000 555	8.19.25 Paypal - SDCS	\$3,418.55
			E 01	005 108 000 000 405	8.7.25 Novel Effect	(\$49.44)
			E 01	005 108 000 000 405	7.30.25 Novel Effect	\$49.44
			E 01	005 108 000 000 405	8.18.25 Socrative Pro	\$719.96
			E 01	005 105 000 000 329	8.19.25 The UPS Store	\$200.34
			E 01	005 105 000 000 329	8.19.25 The UPS Store	\$111.35
			E 01	005 810 000 000 530	7.25.25 LifeLine Lift Co	\$2,349.00
			E 01	300 230 346 000 430	7.25.25 Senior Wooly	\$199.00
			E 01	005 105 000 000 401	7.25.25 Vistaprint	\$678.38
			E 01	005 105 000 000 401	7.28.25 MSHSL	\$35.10
			E 01	300 260 000 000 530	7.29.25 NextGen Furniture	\$6,138.19
			E 01	005 810 000 000 401	7.31.25 Zoro tools	\$362.48
			E 01	005 810 000 000 401	7.31.25 Amazon	\$37.83
			E 01	005 105 000 000 401	7.31.25 Vistaprint	\$234.90
			E 01	005 105 000 000 401	7.31.25 Namebadge	\$149.17
			E 01	300 211 000 000 401	7.31.25 Walmart	\$55.00
			E 01	100 203 000 000 401	8.5.25 AAA Safety Patrol	\$169.83
			E 01	005 810 000 000 401	8.6.25 Staples	\$49.15
			E 01	005 810 000 000 401	8.12.25 Amazon	\$118.00
			E 01	300 292 030 000 401	8.16.25 Amazon	\$267.62
			E 01	300 292 060 000 401	8.16.25 Amazon	\$267.61
			E 01	005 110 000 000 305	Frgn Trans Fee-ReedNovel	\$1.19
			E 01	005 110 000 000 305	Frgn Trans Fee-NaturalReaders.com	\$2.38

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor				Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK					Wire
			E 01	005 110 000 000 305				Late Fee	\$41.00
			E 01	005 110 000 000 305				Frng Trans Fee-Socrative Pro	\$14.39
			E 01	005 110 000 000 305				OverLimit Fee	\$39.00
			E 01	005 110 000 000 305				Interest Charge	\$415.76
PO#:	Voucher #:	38760	Invoice	Invoice No:	DT082025			10/9/2025	Paid Amt: \$33,666.93
									Check Amount: \$33,666.93
VIL		USBANI		US BANK					Wire
			E 01	005 108 000 000 405				8.26.25 Flowroute	\$30.00
			E 01	005 108 000 000 405				8.28.25 Flowroute	\$30.00
			E 01	005 108 000 000 405				9.8.25 Flowroute	\$30.00
			E 01	005 108 000 000 405				9.13.25 JotForm	\$24.50
			E 01	005 108 000 000 405				9.18.25 Flowroute	\$30.00
			E 01	005 108 000 000 405				8.26.25 OpenAI	\$299.88
			E 01	005 105 000 000 401				8.27.25 Vistaprint	\$210.63
			E 01	005 810 000 000 401				9.4.25 Amazon	\$11.95
			E 01	005 640 000 316 366				9.16.25 Paypal - Dr. Meg Cavalier LLC	\$216.00
			E 01	005 420 000 740 433				8.21.25 Everyday Speech	(\$599.99)
			E 01	100 420 000 740 433				9.2.25 Amazon	\$213.06
			E 01	100 420 000 740 433				9.8.25 Amazon	\$22.50
			E 01	300 420 000 740 433				9.9.25 Amazon	\$94.35
			E 01	300 420 000 740 433				9.9.25 Amazon	\$116.90
			E 01	005 420 640 740 366				9.19.25 Compassionate	\$39.00
			E 01	100 203 000 000 401				8.26.25 Amazon	\$29.95
			E 01	100 203 000 000 401				8.31.25 Amazon	\$199.98
			E 01	100 203 000 000 401				9.1.25 Amazon	\$9.99
			E 01	005 105 000 000 401				9.5.25 Amazon	\$78.95
			E 01	005 105 000 000 401				9.7.25 Amazon	\$34.95
			E 01	005 810 000 000 401				9.7.25 Amazon	\$19.98
			E 01	100 203 000 000 401				9.13.25 Walmart	\$36.63
			E 01	005 105 000 000 401				9.14.25 Raptor	\$105.00
			E 01	300 292 030 000 401				8.27.25 Amazon	(\$25.99)
			E 01	300 292 030 000 401				8.21.25 Amazon	\$25.99
			E 01	005 105 000 000 401				9.4.25 Amazon	\$14.60
			E 01	300 240 350 000 430				8.21.25 Amazon	\$26.99
			E 01	005 105 000 000 401				8.22.25 Amazon	\$31.92
			E 01	300 240 350 000 430				8.25.25 Amazon	\$47.98

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
			E 01	300 240 350 000 430	8.27.25 Amazon	\$220.00
			E 01	300 211 000 000 401	9.2.25 Walmart	\$1.11
			E 01	300 211 000 000 401	9.2.25 Walmart	\$44.98
			E 01	300 211 000 000 401	9.10.25 Walmart	\$51.99
			E 01	300 211 000 000 401	9.15.25 Walmart	\$105.40
			E 01	300 211 000 000 401	9.16.25 Walmart	\$35.27
			E 01	300 258 356 000 430	9.17.25 LessonLaunchPad	\$39.99
			E 01	005 105 000 000 401	9.18.25 Amazon	\$52.18
			E 01	005 105 000 000 401	9.18.25 Amazon	\$32.98
			E 01	005 108 000 000 405	9.15.25 Docusign	\$210.00
			E 01	005 108 000 000 405	8.27.25 Tinkerplots	\$48.00
			E 01	005 108 000 000 405	8.28.25 Planbook	\$126.00
			E 01	300 211 000 000 406	9.2.25 EdPuzzle	\$165.00
			E 01	300 211 000 000 430	9.3.25 CompTIA	\$1,485.00
			E 01	300 211 000 000 406	9.3.25 EdPuzzle	\$165.00
			E 01	300 211 000 000 406	9.3.25 EdPuzzle	\$165.00
			E 01	300 211 000 000 406	9.4.25 EdPuzzle	\$165.00
			E 01	005 108 000 000 405	9.8.25 Ella Kids	\$96.00
			E 01	005 108 000 000 405	9.8.25 Ella Kids	\$96.00
			E 01	100 203 000 000 406	9.8.25 GenerationGenius	\$1,395.00
			E 01	300 211 000 000 406	9.16.25 In The Physics Classroom	\$52.00
			E 01	005 105 000 000 329	8.26.25 FedEx	\$296.05
			E 01	300 292 062 000 401	8.26.25 Just for Kix	\$395.64
			E 01	005 810 000 000 401	8.27.25 Amazon	\$308.00
			E 01	300 211 000 000 406	9.2.25 Servsafe	\$180.00
			E 01	300 240 350 000 430	9.2.25 Amazon	\$799.68
			E 01	005 105 000 000 401	9.2.25 Amazon	\$24.69
			E 02	005 770 000 701 305	9.4.25 MDH Cert Food	\$1.08
			E 02	005 770 000 701 305	9.4.25 MDH Cert Food	\$50.00
			E 01	300 211 000 000 406	9.5.25 Servsafe	\$15.00
			E 01	100 203 000 000 401	9.8.25 AAA Safety Patrol	\$46.50
			E 01	005 110 000 000 820	9.8.25 B2B Prime	\$349.00
			E 01	005 810 000 000 401	9.13.25 Amazon	\$50.00
			E 01	005 110 000 000 305	Frgn Trans Fee-TinkerPlots	\$0.96

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
VIL		USBANI		US BANK		Wire		
			E 01 005 110 000 000 305	Interest Charge			\$441.37	
PO#:	Voucher #:	38761	Invoice	Invoice No: DT091925	10/9/2025	Paid Amt:	\$9,115.57	
						Check Amount:	\$9,115.57	
VIL	46726	METVO		METRO VOLLEYBALL OFFICIALS ASSOCIATION		Check		
			E 01 300 292 063 000 305	VOLLEYBALL OFFICIALS			\$2,250.00	
PO#:	Voucher #:	38379	Invoice	Invoice No: 2841	10/1/2025	Paid Amt:	\$2,250.00	
						Check Amount:	\$2,250.00	
VIL	46727	HOLIDA		WEX BANK		Check		
			E 01 005 760 000 733 440	ACCT #0481-00-857960-9 / ACTIVITIES BUS			\$75.74	
PO#:	Voucher #:	38378	Invoice	Invoice No: 107489859	10/1/2025	Paid Amt:	\$75.74	
						Check Amount:	\$75.74	
VIL	46728	1079		Aaron Larsen		Check		
			E 01 300 292 032 000 305	Football Official			\$125.00	
PO#:	Voucher #:	38380	Invoice	Invoice No: DT09192025	10/6/2025	Paid Amt:	\$125.00	
						Check Amount:	\$125.00	
VIL	46729	AMERTI		AMERICAN STUDENT TRANSPORTATION		Check		
			E 01 300 292 063 733 360	Volleyball Transportation 9.15.25			\$579.08	
PO#:	Voucher #:	38382	Invoice	Invoice No: AST619649	10/6/2025	Paid Amt:	\$579.08	
			E 01 300 292 030 733 360	Boys Soccer Transportation 9.15.25			\$697.20	
PO#:	Voucher #:	38381	Invoice	Invoice No: AST619650	10/6/2025	Paid Amt:	\$697.20	
			E 01 300 292 032 733 360	Football Transportation 9.16.25			\$565.33	
PO#:	Voucher #:	38383	Invoice	Invoice No: AST619666	10/6/2025	Paid Amt:	\$565.33	
			E 01 300 292 030 733 360	Boys Soccer Transportation 9.18.25			\$579.08	
PO#:	Voucher #:	38384	Invoice	Invoice No: AST619690	10/6/2025	Paid Amt:	\$579.08	
			E 01 300 292 063 733 360	Volleyball Transportation 9.18.25			\$815.33	
PO#:	Voucher #:	38385	Invoice	Invoice No: AST619695	10/6/2025	Paid Amt:	\$815.33	
						Check Amount:	\$3,236.02	
VIL	46730	BSNSPI		BSN SPORTS, LLC		Check		
			E 01 300 292 030 000 401	MS Soccer Jerseys			\$356.30	
PO#:	Voucher #:	38386	Invoice	Invoice No: 931238535	10/6/2025	Paid Amt:	\$356.30	
						Check Amount:	\$356.30	
VIL	46731	CAPERI		CAPERNAUM PED THERAPY INC.		Check		
			E 01 100 420 000 740 394	Physical Therapy - Emily Goracke			\$155.75	
			E 01 005 420 000 740 394	Physical Therapy - Emily Goracke			\$99.50	
			E 01 100 410 000 740 394	OT - Lynne Ogg			\$313.12	

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46731	CAPERI		CAPERNAUM PED THERAPY INC.		Check			
			E 01 005 410 000 740 394	OT - Lynne Ogg		\$874.39			
PO#:	Voucher #:	38387	Invoice	Invoice No: DT091925	10/6/2025	Paid Amt:	\$1,442.76		
						Check Amount:	\$1,442.76		
VIL	46732	1072		Chris Atemkeng		Check			
			E 01 300 292 060 000 305	Girls Soccer Official		\$43.50			
PO#:	Voucher #:	38388	Invoice	Invoice No: DT091825	10/6/2025	Paid Amt:	\$43.50		
						Check Amount:	\$43.50		
VIL	46733	CORME		CORPORATE MECHANICAL, INC.		Check			
			E 01 005 810 540 000 350	Heat Pump Leaking		\$308.65			
PO#:	Voucher #:	38389	Invoice	Invoice No: W87446	10/6/2025	Paid Amt:	\$308.65		
						Check Amount:	\$308.65		
VIL	46734	1080		Cory Anderson		Check			
			E 01 300 292 032 000 305	Football Official		\$125.00			
PO#:	Voucher #:	38390	Invoice	Invoice No: DT091925	10/6/2025	Paid Amt:	\$125.00		
						Check Amount:	\$125.00		
VIL	46735	1081		Cory Ploeger		Check			
			E 01 300 292 032 000 305	Football Official		\$125.00			
PO#:	Voucher #:	38391	Invoice	Invoice No: DT091925	10/6/2025	Paid Amt:	\$125.00		
						Check Amount:	\$125.00		
VIL	46736	1082		David Romaker Jr		Check			
			E 01 300 292 032 000 305	Football Official		\$130.00			
PO#:	Voucher #:	38392	Invoice	Invoice No: DT092725	10/6/2025	Paid Amt:	\$130.00		
						Check Amount:	\$130.00		
VIL	46737	1083		Dean Pogatchnik		Check			
			E 01 300 292 032 000 305	Football Official		\$130.00			
PO#:	Voucher #:	38393	Invoice	Invoice No: DT092725	10/6/2025	Paid Amt:	\$130.00		
						Check Amount:	\$130.00		
VIL	46738	DOMKR		DOMINIC KREBSBACH		Check			
			E 01 300 292 030 000 305	Boys Soccer Official Pay		\$87.00			
			E 01 300 292 060 000 305	Girls Soccer Official Pay		\$87.00			
PO#:	Voucher #:	38395	Invoice	Invoice No: DT09082025	10/6/2025	Paid Amt:	\$174.00		
			E 01 300 292 060 000 305	Girls Soccer Official Pay		\$87.00			
PO#:	Voucher #:	38394	Invoice	Invoice No: DT082325	10/6/2025	Paid Amt:	\$87.00		
						Check Amount:	\$261.00		

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	46739	1084		Dominick Mancini		Check
			E 01 300 292 032 000 305	Football Official		\$130.00
PO#:	Voucher #:	38396	Invoice	Invoice No: DT092725	10/6/2025	Paid Amt: \$130.00
						Check Amount: \$130.00
VIL	46740	HEINEN		HEINEMANN		Check
			E 01 100 203 000 000 430	EL Math Curriculum		\$187.32
PO#:	Voucher #:	38397	Invoice	Invoice No: 956387421	10/6/2025	Paid Amt: \$187.32
						Check Amount: \$187.32
VIL	46741	INNOVA		INNOVATIVE OFFICE SOLUTIONS, LLC		Check
			E 01 005 105 000 000 401	SEC Office Supplies		\$1,437.62
PO#:	Voucher #:	38398	Invoice	Invoice No: IN4935235	10/6/2025	Paid Amt: \$1,437.62
						Check Amount: \$1,437.62
VIL	46742	1085		John Broberg		Check
			E 01 300 292 032 000 305	Football Official		\$125.00
PO#:	Voucher #:	38399	Invoice	Invoice No: DT091925	10/6/2025	Paid Amt: \$125.00
						Check Amount: \$125.00
VIL	46743	KODJK		KODJO KAVI		Check
			E 01 300 292 030 000 305	Boys Soccer Official		\$87.00
PO#:	Voucher #:	38400	Invoice	Invoice No: DT091825	10/6/2025	Paid Amt: \$87.00
						Check Amount: \$87.00
VIL	46744	KRAUAI		KRAUS-ANDERSON INSURANCE		Check
			E 01 005 105 000 000 305	PREMIER HR CONSULT SRVC - NOV 2025		\$600.00
PO#:	Voucher #:	38401	Invoice	Invoice No: 52291	10/6/2025	Paid Amt: \$600.00
						Check Amount: \$600.00
VIL	46745	1086		Lisa Schuler		Check
			E 01 300 292 032 000 305	Football Official		\$130.00
PO#:	Voucher #:	38402	Invoice	Invoice No: DT092725	10/6/2025	Paid Amt: \$130.00
						Check Amount: \$130.00
VIL	46746	MARKA		MARK KASE		Check
			E 01 300 292 030 000 305	Boys Soccer Official		\$87.00
			E 01 300 292 060 000 305	Girls Soccer Official		\$43.50
PO#:	Voucher #:	38403	Invoice	Invoice No: DT091825	10/6/2025	Paid Amt: \$130.50
						Check Amount: \$130.50

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46747	NCS INC		NCS PEARSON, INC.		Check			
				E 01 005 420 000 740 433 ASRS Forms			\$135.00		
PO#:	Voucher #:	38405	Invoice	Invoice No: 29959261	10/6/2025	Paid Amt:	\$135.00		
						Check Amount:	\$135.00		
VIL	46748	NORTH		NORTHGATE CHURCH		Check			
				E 01 100 203 000 000 369 Space Rental for 2nd Field Trip			\$200.00		
PO#:	Voucher #:	38419	Invoice	Invoice No: DT100125	10/6/2025	Paid Amt:	\$200.00		
						Check Amount:	\$200.00		
VIL	46749	PAR		PAR INC		Check			
				E 01 005 420 000 740 433 Brief2 Forms			\$226.60		
PO#:	Voucher #:	38404	Invoice	Invoice No: IN-00506446	10/6/2025	Paid Amt:	\$226.60		
						Check Amount:	\$226.60		
VIL	46750	QUAVEI		QUAVERED		Check			
				E 01 100 203 000 000 430 ELEM MUSIC CURRICULUM			\$1,800.00		
PO#:	Voucher #:	38407	Invoice	Invoice No: 59038-1	10/6/2025	Paid Amt:	\$1,800.00		
						Check Amount:	\$1,800.00		
VIL	46751	1087		Randy Johnson		Check			
				E 01 300 292 032 000 305 Football Official			\$125.00		
PO#:	Voucher #:	38408	Invoice	Invoice No: DT091925	10/6/2025	Paid Amt:	\$125.00		
						Check Amount:	\$125.00		
VIL	46752	1088		Rescue in Color		Check			
				E 01 005 720 000 000 401 Essential Kit - School			\$555.06		
PO#:	Voucher #:	38409	Invoice	Invoice No: IN240362	10/6/2025	Paid Amt:	\$555.06		
						Check Amount:	\$555.06		
VIL	46753	SAIHAB		SAID HABCHANE		Check			
				E 01 300 292 030 000 305 Boys Soccer Official			\$149.00		
PO#:	Voucher #:	38410	Invoice	Invoice No: DT091625	10/6/2025	Paid Amt:	\$149.00		
						Check Amount:	\$149.00		
VIL	46754	CLASSF		SCHOOL SPECIALTY, LLC		Check			
				E 01 100 203 000 000 430 EL Science Kit Mats			\$74.19		
PO#:	Voucher #:	38411	Invoice	Invoice No: 208136363034	10/6/2025	Paid Amt:	\$74.19		
				E 01 100 203 000 000 430 EL Science Kit Mats			\$62.00		
PO#:	Voucher #:	38413	Invoice	Invoice No: 208136389684	10/6/2025	Paid Amt:	\$62.00		
				E 01 100 203 000 000 430 EL Science Kit Mats			\$20.59		
PO#:	Voucher #:	38412	Invoice	Invoice No: 208136381917	10/6/2025	Paid Amt:	\$20.59		
						Check Amount:	\$156.78		

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46755	1090		Sportline Photography		Check			
			E 01 300 292 063 000 401	Volleyball Senior Banners			\$496.00		
PO#:	Voucher #:	38420	Invoice	Invoice No: 96440	10/6/2025	Paid Amt:	\$496.00		
						Check Amount:	\$496.00		
VIL	46756	SCFIRE		ST. CROIX FIRE & SAFETY INC.		Check			
			E 01 005 810 510 000 350	ANNUAL FIRE EXTINGUISHER SERVICE			\$488.00		
PO#:	Voucher #:	38414	Invoice	Invoice No: 8964	10/6/2025	Paid Amt:	\$488.00		
						Check Amount:	\$488.00		
VIL	46757	1075		The Pioneer Manufacturing Company		Check			
			E 01 005 810 000 000 401	SEC Stadium Field Paint			\$162.00		
PO#:	Voucher #:	38406	Invoice	Invoice No: INV-272231	10/6/2025	Paid Amt:	\$162.00		
						Check Amount:	\$162.00		
VIL	46758	THEWO		THE WORKS		Check			
			E 01 100 203 000 000 369	2nd Grade Field Trip			\$1,183.75		
PO#:	Voucher #:	38415	Invoice	Invoice No: 102325B	10/6/2025	Paid Amt:	\$1,183.75		
						Check Amount:	\$1,183.75		
VIL	46759	1089		Tim Huffman		Check			
			E 01 300 292 032 000 305	Football Official			\$130.00		
PO#:	Voucher #:	38416	Invoice	Invoice No: DT092725	10/6/2025	Paid Amt:	\$130.00		
						Check Amount:	\$130.00		
VIL	46760	TRODAI		TROY DAMMER		Check			
			E 01 300 292 030 000 305	Boys Soccer Official			\$87.00		
			E 01 300 292 060 000 305	Girls Soccer Official			\$43.50		
PO#:	Voucher #:	38417	Invoice	Invoice No: DT091825	10/6/2025	Paid Amt:	\$130.50		
						Check Amount:	\$130.50		
VIL	46761	TWINCI		TWIN CITY FILTER SERVICE, INC.		Check			
			E 01 005 810 540 000 401	FACILITIES SUPPLIES / FILTERS			\$927.52		
PO#:	Voucher #:	38418	Invoice	Invoice No: 0782873-IN	10/6/2025	Paid Amt:	\$927.52		
						Check Amount:	\$927.52		
VIL	46762	AARSVI		AARON SVOBODNY		Check			
			E 01 300 292 032 000 305	Football Official			\$89.00		
PO#:	Voucher #:	38449	Invoice	Invoice No: DT093025	10/13/2025	Paid Amt:	\$89.00		
						Check Amount:	\$89.00		
VIL	46763	AMERTI		AMERICAN STUDENT TRANSPORTATION		Check			
			E 01 300 292 030 733 360	MS Boys Soccer Transportation 9/29/25			\$579.08		
PO#:	Voucher #:	38453	Invoice	Invoice No: AST619796	10/13/2025	Paid Amt:	\$579.08		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	46763	AMERTI		AMERICAN STUDENT TRANSPORTATION		Check
			E 01 300 292 030 733 360	Soccer Transportation 9/27/25		\$1,169.70
PO#:	Voucher #:	38452	Invoice	Invoice No: AST619783	10/13/2025	Paid Amt: \$1,169.70
			E 01 300 292 060 733 360	MS Girls Soccer Transportation 10/1/125		\$494.55
PO#:	Voucher #:	38456	Invoice	Invoice No: AST619819	10/13/2025	Paid Amt: \$494.55
			E 01 300 292 030 733 360	Boys Soccer Transportation		\$772.80
PO#:	Voucher #:	38450	Invoice	Invoice No: AST619730	10/13/2025	Paid Amt: \$772.80
			E 01 300 292 060 733 360	Girls Soccer Transportation 9/30/25		\$618.45
PO#:	Voucher #:	38455	Invoice	Invoice No: AST619809	10/13/2025	Paid Amt: \$618.45
			E 01 300 292 060 733 360	Girls Soccer Transportation 9/29/25		\$697.20
PO#:	Voucher #:	38454	Invoice	Invoice No: AST619797	10/13/2025	Paid Amt: \$697.20
			E 01 300 292 030 733 360	Boys Soccer Transportation 9/26/25		\$697.20
PO#:	Voucher #:	38451	Invoice	Invoice No: AST619779	10/13/2025	Paid Amt: \$697.20
			E 01 300 292 395 000 366	Type 3 Evaluation/Driver Training		\$100.00
PO#:	Voucher #:	38464	Invoice	Invoice No: 6319676	10/13/2025	Paid Amt: \$100.00
						Check Amount: \$5,128.98
VIL	46764	AMYFE'		AMY FETTERHOFF		Check
			E 01 005 760 000 723 360	SPED STUDENT TRANSPORT REIMB		\$432.18
PO#:	Voucher #:	38457	Invoice	Invoice No: DT100125	10/13/2025	Paid Amt: \$432.18
						Check Amount: \$432.18
VIL	46765	APOLLC		APOLLO WATER SERVICES, LLC		Check
			E 01 005 810 000 000 305	Water Treatment Monthly Billing Oct 2025		\$300.00
PO#:	Voucher #:	38458	Invoice	Invoice No: AR090520	10/13/2025	Paid Amt: \$300.00
						Check Amount: \$300.00
VIL	46766	ARVIG		ARVIG		Check
			E 01 005 105 281 000 320	Internet Bill 9/28/25 - 10/27/25		\$1,368.45
PO#:	Voucher #:	38459	Invoice	Invoice No: DT092825	10/13/2025	Paid Amt: \$1,368.45
						Check Amount: \$1,368.45
VIL	46767	BATPLL		BATTERIES PLUS BULBS		Check
			E 01 005 810 000 000 401	Batteries for SEC Office Supplies		\$13.54
PO#:	Voucher #:	38460	Invoice	Invoice No: P85996720	10/13/2025	Paid Amt: \$13.54
						Check Amount: \$13.54
VIL	46768	BECKRI		BECKER HIGH SCHOOL		Check
			E 01 300 292 063 000 369	VOLLEYBALL TOURNAMENT		\$200.00
PO#:	Voucher #:	38461	Invoice	Invoice No: DT100325	10/13/2025	Paid Amt: \$200.00
						Check Amount: \$200.00

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
VIL	46769	BSNSP		BSN SPORTS, LLC		Check		
			E 01 300 292 063 000 401	MS Volleyball Jerseys			\$922.15	
PO#:	Voucher #:	38462	Invoice	Invoice No: 931386486	10/13/2025	Paid Amt:	\$922.15	\$922.15
			E 01 300 292 032 000 401	Footballs			\$914.61	
PO#:	Voucher #:	38463	Invoice	Invoice No: 931355984	10/13/2025	Paid Amt:	\$914.61	\$914.61
						Check Amount:		\$1,836.76
VIL	46770	1064		Cady Building Maintenance Inc		Check		
			E 01 005 810 000 000 305	October Cleaning			\$7,790.00	
PO#:	Voucher #:	38465	Invoice	Invoice No: 4993645	10/13/2025	Paid Amt:	\$7,790.00	\$7,790.00
						Check Amount:		\$7,790.00
VIL	46771	CARRO		CAROLINE ROWE		Check		
			E 01 300 292 060 000 305	Girls Soccer Official			\$87.00	
PO#:	Voucher #:	38466	Invoice	Invoice No: DT092225	10/13/2025	Paid Amt:	\$87.00	\$87.00
						Check Amount:		\$87.00
VIL	46772	1065		Chad Norwide		Check		
			E 01 300 292 060 000 305	Girls Soccer Official			\$87.00	
PO#:	Voucher #:	38467	Invoice	Invoice No: DT092225	10/13/2025	Paid Amt:	\$87.00	\$87.00
						Check Amount:		\$87.00
VIL	46773	1091		Chamtech Labs LLC(Capti)		Check		
			E 01 005 105 000 000 401	Gr 4-12 Dyslexia Screener			\$2,957.00	
PO#:	Voucher #:	38468	Invoice	Invoice No: 2063	10/13/2025	Paid Amt:	\$2,957.00	\$2,957.00
						Check Amount:		\$2,957.00
VIL	46774	1092		CharterUp LLC		Check		
			E 01 300 292 060 733 360	Girls Soccer Bus			\$2,158.04	
PO#:	Voucher #:	38469	Invoice	Invoice No: 1306630	10/13/2025	Paid Amt:	\$2,158.04	\$2,158.04
						Check Amount:		\$2,158.04
VIL	46775	1072		Chris Atemkeng		Check		
			E 01 300 292 060 000 305	Girls Soccer Official			\$87.00	
PO#:	Voucher #:	38470	Invoice	Invoice No: DT100325	10/13/2025	Paid Amt:	\$87.00	\$87.00
						Check Amount:		\$87.00
VIL	46776	1093		Christopher Roberts		Check		
			E 01 300 292 030 000 305	Boys Soccer Official			\$62.00	
PO#:	Voucher #:	38471	Invoice	Invoice No: DT100625	10/13/2025	Paid Amt:	\$62.00	\$62.00
						Check Amount:		\$62.00

PACT Charter School

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
VIL	46777	CITVIEW		CITY VIEW ELECTRIC INC.		Check		
			E 01 005 810 510 000 350	SEC Replaced Smoke Detector		\$403.04		
PO#:	Voucher #:	38480	Invoice	Invoice No: 49619	10/13/2025	Paid Amt:	\$403.04	
						Check Amount:	\$403.04	
VIL	46778	1094		Colin Downs		Check		
			E 01 300 292 032 000 305	Football Official		\$89.00		
PO#:	Voucher #:	38472	Invoice	Invoice No: DT093025	10/13/2025	Paid Amt:	\$89.00	
						Check Amount:	\$89.00	
VIL	46779	COMCA		COMCAST BUSINESS		Check		
			E 01 005 105 281 000 320	Technology/Internet Services		\$4,417.39		
PO#:	Voucher #:	38473	Invoice	Invoice No: 250631939	10/13/2025	Paid Amt:	\$4,417.39	
						Check Amount:	\$4,417.39	
VIL	46780	COMLIT		COMMONLIT, INC.		Check		
			E 01 300 211 000 000 430	COMMONLIT SCHOOL ESSENTIALS		\$3,850.00		
PO#:	Voucher #:	38474	Invoice	Invoice No: INV-010910	10/13/2025	Paid Amt:	\$3,850.00	
						Check Amount:	\$3,850.00	
VIL	46781	CORME		CORPORATE MECHANICAL, INC.		Check		
			E 01 005 810 540 000 350	Summer Maintenance - EL		\$2,886.00		
PO#:	Voucher #:	38475	Invoice	Invoice No: W87702	10/13/2025	Paid Amt:	\$2,886.00	
			E 01 005 810 540 000 350	EL Heat Pump Check		\$243.00		
PO#:	Voucher #:	38476	Invoice	Invoice No: W87671	10/13/2025	Paid Amt:	\$243.00	
						Check Amount:	\$3,129.00	
VIL	46782	1095		Costco Membership		Check		
			E 01 005 110 000 000 820	Yearly Costco Membership		\$65.00		
PO#:	Voucher #:	38477	Invoice	Invoice No: DT100325	10/13/2025	Paid Amt:	\$65.00	
						Check Amount:	\$65.00	
VIL	46783	COUHO		COUNTRYSIDE HOME DELIVERY		Check		
			E 02 005 770 000 701 495	SEC Milk - Sept		\$1,417.50		
PO#:	Voucher #:	38478	Invoice	Invoice No: 00450	10/13/2025	Paid Amt:	\$1,417.50	
			E 02 005 770 000 701 495	EL Milk - Sept		\$2,187.50		
PO#:	Voucher #:	38479	Invoice	Invoice No: 0049	10/13/2025	Paid Amt:	\$2,187.50	
						Check Amount:	\$3,605.00	
VIL	46784	DZEOR		DZEVDO ORUC		Check		
			E 01 300 292 030 000 305	Boys Soccer Official		\$87.00		
PO#:	Voucher #:	38481	Invoice	Invoice No: DT092925	10/13/2025	Paid Amt:	\$87.00	
						Check Amount:	\$87.00	

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46785	EDFINM		EdFinMN LLC		Check			
			E 01 005 110 000 000 305	PCS-PACT ACCTG SRVC - October			\$10,250.00		
PO#:	Voucher #:	38482	Invoice	Invoice No: 2643	10/13/2025	Paid Amt:	\$10,250.00	Check Amount:	\$10,250.00
VIL	46786	ERIEICF		ERIC EICHACKER		Check			
			E 01 300 292 030 000 305	Boys Soccer Official			\$87.00		
PO#:	Voucher #:	38483	Invoice	Invoice No: DT092925	10/13/2025	Paid Amt:	\$87.00	Check Amount:	\$87.00
VIL	46787	1045		GPE		Check			
			E 01 005 940 000 000 340	Policy Premium			\$13,091.00		
PO#:	Voucher #:	38484	Invoice	Invoice No: 289753132	10/13/2025	Paid Amt:	\$13,091.00	Check Amount:	\$13,091.00
VIL	46788	1096		Great River Automation		Check			
			E 01 005 810 000 000 305	SEC Employee Hvac Control Training			\$370.00		
PO#:	Voucher #:	38552	Invoice	Invoice No: 3690	10/13/2025	Paid Amt:	\$370.00	Check Amount:	\$370.00
VIL	46789	GROTH		GROTH MUSIC SCHOOL-SERVICE		Check			
			E 01 300 258 362 000 430	Band Reeds			\$63.84		
PO#:	Voucher #:	38486	Invoice	Invoice No: 3808772	10/13/2025	Paid Amt:	\$63.84		
			E 01 300 258 362 000 430	Band Instrument			\$13.95		
PO#:	Voucher #:	38487	Invoice	Invoice No: 3808994	10/13/2025	Paid Amt:	\$13.95		
			E 01 300 258 362 000 430	Band Reeds			\$154.97		
PO#:	Voucher #:	38485	Invoice	Invoice No: 3805844	10/13/2025	Paid Amt:	\$154.97	Check Amount:	\$232.76
VIL	46790	HOMED		HOME DEPOT CREDIT SERVICES		Check			
			E 01 005 810 000 000 401	Facilities Supplies			\$31.76		
PO#:	Voucher #:	38488	Invoice	Invoice No: 8614849	10/13/2025	Paid Amt:	\$31.76	Check Amount:	\$31.76
VIL	46791	INNOVA		INNOVATIVE OFFICE SOLUTIONS, LLC		Check			
			E 01 005 105 000 000 401	SEC Office Supplies			\$320.37		
PO#:	Voucher #:	38489	Invoice	Invoice No: IN4942957	10/13/2025	Paid Amt:	\$320.37	Check Amount:	\$320.37
VIL	46792	JWPEP		J.W. PEPPER & SON, INC.		Check			
			E 01 300 258 356 000 430	Choir Music			\$104.00		
PO#:	Voucher #:	38493	Invoice	Invoice No: 367790112	10/13/2025	Paid Amt:	\$104.00		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
VIL	46792	JWPEP		J.W. PEPPER & SON, INC.		Check		
			E 01	300 258 356 000 430	Choir Music	\$200.99		
PO#:	Voucher #:	38494	Invoice	Invoice No: 367831041	10/13/2025	Paid Amt:	\$200.99	
			E 01	300 258 356 000 430	Choir Music	\$168.00		
PO#:	Voucher #:	38495	Invoice	Invoice No: 367831324	10/13/2025	Paid Amt:	\$168.00	
			E 01	300 258 356 000 430	Choir Music	\$197.99		
PO#:	Voucher #:	38491	Invoice	Invoice No: 367785849	10/13/2025	Paid Amt:	\$197.99	
			E 01	300 258 356 000 430	Choir Music	\$458.00		
PO#:	Voucher #:	38492	Invoice	Invoice No: 367786847	10/13/2025	Paid Amt:	\$458.00	
			E 01	300 258 356 000 430	Choir Music	\$470.50		
PO#:	Voucher #:	38496	Invoice	Invoice No: 367833370	10/13/2025	Paid Amt:	\$470.50	
						Check Amount:	\$1,599.48	
VIL	46793	JEFLINI		JEFFERSON LINES		Check		
			E 01	300 292 063 733 360	Volleyball Bus	\$1,300.00		
PO#:	Voucher #:	38490	Invoice	Invoice No: 15903	10/13/2025	Paid Amt:	\$1,300.00	
						Check Amount:	\$1,300.00	
VIL	46794	KOTTKI		KOTTKES' BUS SERVICE, INC.		Check		
			E 01	005 760 000 720 360	September Transportation	\$22,757.50		
PO#:	Voucher #:	38497	Invoice	Invoice No: 23375	10/13/2025	Paid Amt:	\$22,757.50	
						Check Amount:	\$22,757.50	
VIL	46795	MARKA		MARK KASE		Check		
			E 01	300 292 060 000 305	Girls Soccer Official	\$87.00		
PO#:	Voucher #:	38498	Invoice	Invoice No: DT100325	10/13/2025	Paid Amt:	\$87.00	
						Check Amount:	\$87.00	
VIL	46796	MARWA		MARK WAZNIK		Check		
			E 01	300 292 030 000 305	Boys Soccer Official	\$62.00		
PO#:	Voucher #:	38499	Invoice	Invoice No: DT100625	10/13/2025	Paid Amt:	\$62.00	
						Check Amount:	\$62.00	
VIL	46797	HILGEN		MERRY HILGER		Check		
			E 01	300 292 030 000 305	Boys Soccer Official	\$87.00		
PO#:	Voucher #:	38500	Invoice	Invoice No: DT092925	10/13/2025	Paid Amt:	\$87.00	
						Check Amount:	\$87.00	
VIL	46798	MGFC		MINNETONKA GAME & FISH CLUB-TREASURER		Check		
			E 01	300 292 039 000 369	Activities: Trap & Skeet Range Fees	\$2,232.00		
PO#:	Voucher #:	38501	Invoice	Invoice No: 0930 PACT HS	10/13/2025	Paid Amt:	\$2,232.00	
						Check Amount:	\$2,232.00	

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46799	MSBA		MN SCHOOL BOARDS ASSOCIATION		Check			
			E 01 005 105 000 000 401	2025 Student Handbook		\$750.00			
PO#:	Voucher #:	38504	Invoice	Invoice No: INV-14250-H3V7M0	10/13/2025	Paid Amt:	\$750.00		
						Check Amount:	\$750.00		
VIL	46800	TRUEM		MRI SOFTWARE LLC		Check			
			E 01 005 110 000 000 305	Background Checks		\$222.12			
PO#:	Voucher #:	38502	Invoice	Invoice No: MRIUS2551716	10/13/2025	Paid Amt:	\$222.12		
			E 01 005 110 000 000 305	Background Checks		\$87.69			
PO#:	Voucher #:	38503	Invoice	Invoice No: MRIUS2551703	10/13/2025	Paid Amt:	\$87.69		
						Check Amount:	\$309.81		
VIL	46801	1078		North Star DAPE Consulting		Check			
			E 01 100 404 000 740 394	DAPE Services 9/9/25 - 9/19-25		\$300.00			
			E 01 300 404 000 740 394	DAPE Services 9/9/25 - 9/19-25		\$475.00			
PO#:	Voucher #:	38505	Invoice	Invoice No: 1008	10/13/2025	Paid Amt:	\$775.00		
						Check Amount:	\$775.00		
VIL	46802	PREMIE		PREMIER KITCHEN INC.		Check			
			E 02 005 770 000 701 490	Breakfast 9/16/25 - 9/30/25		\$29,102.16			
PO#:	Voucher #:	38553	Invoice	Invoice No: 40394	10/13/2025	Paid Amt:	\$29,102.16		
						Check Amount:	\$29,102.16		
VIL	46803	STNDP(S&P GLOBALRATINGS		Check			
			E 01 005 110 000 000 305	Analytical Services		\$4,500.00			
PO#:	Voucher #:	38545	Invoice	Invoice No: 11500830	10/13/2025	Paid Amt:	\$4,500.00		
						Check Amount:	\$4,500.00		
VIL	46804	SIEMEN		SIEMENS INDUSTRY, INC.		Check			
			E 01 005 810 510 000 350	Fire Service Agreement		\$2,061.32			
PO#:	Voucher #:	38506	Invoice	Invoice No: 5332126854	10/13/2025	Paid Amt:	\$2,061.32		
						Check Amount:	\$2,061.32		
VIL	46805	SLPTOC		SLP TOOLKIT, LLC		Check			
			E 01 100 420 000 740 433	Yearly Plan		\$225.00			
PO#:	Voucher #:	38507	Invoice	Invoice No: 7427	10/13/2025	Paid Amt:	\$225.00		
						Check Amount:	\$225.00		
VIL	46806	SQUWA		SQUIRES, WALDSPURGER, & MACE P.A.		Check			
			E 01 005 010 200 000 305	LEGAL SERVICE		\$826.00			
PO#:	Voucher #:	38544	Invoice	Invoice No: 26627	10/13/2025	Paid Amt:	\$826.00		
						Check Amount:	\$826.00		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	46807	staples		STAPLES		Check
			E 01	100 203 000 000 401	EL Classroom Supplies	\$2,089.25
PO#:	Voucher #:	38509	Invoice	Invoice No: 6039741711	10/13/2025	Paid Amt: \$2,089.25
			E 02	005 770 000 701 401	EL Food Service Supplies	\$138.00
PO#:	Voucher #:	38528	Invoice	Invoice No: 6042303014	10/13/2025	Paid Amt: \$138.00
			E 02	005 770 000 701 401	EL Food Service Supplies	\$52.65
PO#:	Voucher #:	38530	Invoice	Invoice No: 6042303022	10/13/2025	Paid Amt: \$52.65
			E 01	005 105 000 000 401	Meeting Owl	\$891.69
PO#:	Voucher #:	38512	Invoice	Invoice No: 6040238795	10/13/2025	Paid Amt: \$891.69
			E 02	005 770 000 701 401	EL Food Service Supplies	\$52.65
PO#:	Voucher #:	38543	Invoice	Invoice No: 6043450570	10/13/2025	Paid Amt: \$52.65
			E 01	005 810 000 000 401	SEC Fac Supplies	\$245.75
PO#:	Voucher #:	38514	Invoice	Invoice No: 6040238806	10/13/2025	Paid Amt: \$245.75
			E 01	005 810 000 000 401	SEC Fac Supplies	\$51.42
PO#:	Voucher #:	38515	Invoice	Invoice No: 6040238807	10/13/2025	Paid Amt: \$51.42
			E 01	005 810 000 000 401	EL Fac Supplies	\$178.72
PO#:	Voucher #:	38539	Invoice	Invoice No: 6043450566	10/13/2025	Paid Amt: \$178.72
			E 01	100 203 000 000 401	EL Classroom Supplies	\$94.10
PO#:	Voucher #:	38517	Invoice	Invoice No: 6040238809	10/13/2025	Paid Amt: \$94.10
			E 01	100 203 000 000 401	EL Classroom Supplies	\$391.80
PO#:	Voucher #:	38518	Invoice	Invoice No: 6040238810	10/13/2025	Paid Amt: \$391.80
			E 01	005 810 000 000 401	SEC Fac Supplies	\$69.64
PO#:	Voucher #:	38535	Invoice	Invoice No: 6042801861	10/13/2025	Paid Amt: \$69.64
			E 02	005 770 000 701 401	EL Food Service Supplies	\$52.65
PO#:	Voucher #:	38520	Invoice	Invoice No: 6040966045	10/13/2025	Paid Amt: \$52.65
			E 02	005 770 000 701 401	SEC Food Service Supplies	\$347.65
PO#:	Voucher #:	38521	Invoice	Invoice No: 6040966043	10/13/2025	Paid Amt: \$347.65
			E 02	005 770 000 701 401	EL Food Service Supplies	\$27.20
PO#:	Voucher #:	38522	Invoice	Invoice No: 6040966046	10/13/2025	Paid Amt: \$27.20
			E 01	005 810 000 000 401	EL Fac Supplies	\$319.43
PO#:	Voucher #:	38523	Invoice	Invoice No: 6041834598	10/13/2025	Paid Amt: \$319.43
			E 02	005 770 000 701 401	SEC Food Service Supplies	\$143.46
PO#:	Voucher #:	38524	Invoice	Invoice No: 6041834599	10/13/2025	Paid Amt: \$143.46
			E 02	005 770 000 701 401	EL Food Service Supplies	\$297.44
PO#:	Voucher #:	38525	Invoice	Invoice No: 6041834600	10/13/2025	Paid Amt: \$297.44
			E 01	005 810 000 000 401	EL Fac Supplies	\$92.49
PO#:	Voucher #:	38526	Invoice	Invoice No: 6041834601	10/13/2025	Paid Amt: \$92.49

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	46807	staples		STAPLES		Check
			E 01	005 810 000 000 401 EL Fac Supplies		\$49.15
PO#:	Voucher #:	38527	Invoice	Invoice No: 6041834602	10/13/2025	Paid Amt: \$49.15
			E 02	005 770 000 701 401 SEC Food Service Supplies		\$232.75
PO#:	Voucher #:	38529	Invoice	Invoice No: 6042303021	10/13/2025	Paid Amt: \$232.75
			E 01	005 105 000 000 401 SEC Office Supplies		\$43.99
PO#:	Voucher #:	38531	Invoice	Invoice No: 6042303024	10/13/2025	Paid Amt: \$43.99
			E 02	005 770 000 701 401 EL Food Service Supplies		\$138.00
PO#:	Voucher #:	38532	Invoice	Invoice No: 6042801856	10/13/2025	Paid Amt: \$138.00
			E 02	005 770 000 701 401 EL Food Service Supplies		\$17.55
PO#:	Voucher #:	38533	Invoice	Invoice No: 6042801858	10/13/2025	Paid Amt: \$17.55
			E 01	005 810 000 000 401 SEC Fac Supplies		\$51.51
PO#:	Voucher #:	38534	Invoice	Invoice No: 6042801859	10/13/2025	Paid Amt: \$51.51
			E 01	005 810 000 000 401 SEC Fac Supplies		\$245.75
PO#:	Voucher #:	38536	Invoice	Invoice No: 6042801863	10/13/2025	Paid Amt: \$245.75
			E 02	005 770 000 701 401 SEC Food Service Supplies		\$490.19
PO#:	Voucher #:	38519	Invoice	Invoice No: 6040966044	10/13/2025	Paid Amt: \$490.19
			E 02	005 770 000 701 401 SEC Food Service Supplies		\$37.59
PO#:	Voucher #:	38537	Invoice	Invoice No: 6042801864	10/13/2025	Paid Amt: \$37.59
			E 01	005 105 000 000 401 EL Copy Paper		\$1,579.60
PO#:	Voucher #:	38538	Invoice	Invoice No: 6043450565	10/13/2025	Paid Amt: \$1,579.60
			E 01	005 810 000 000 401 SEC Fac Supplies		\$82.89
PO#:	Voucher #:	38540	Invoice	Invoice No: 6043450567	10/13/2025	Paid Amt: \$82.89
			E 01	100 203 000 000 401 EL Classroom Supplies		\$360.60
PO#:	Voucher #:	38516	Invoice	Invoice No: 6040238808	10/13/2025	Paid Amt: \$360.60
			E 02	005 770 000 701 401 EL Food Service Supplies		\$177.96
PO#:	Voucher #:	38541	Invoice	Invoice No: 6043450568	10/13/2025	Paid Amt: \$177.96
			E 02	005 770 000 701 401 SEC Food Service Supplies		\$138.00
PO#:	Voucher #:	38542	Invoice	Invoice No: 6043450569	10/13/2025	Paid Amt: \$138.00
			E 01	005 810 000 000 401 SEC Science Tables		\$862.00
PO#:	Voucher #:	38508	Invoice	Invoice No: 6039246153	10/13/2025	Paid Amt: \$862.00
			E 01	100 203 000 000 401 EL Classroom Supplies		\$342.00
PO#:	Voucher #:	38513	Invoice	Invoice No: 6040238796	10/13/2025	Paid Amt: \$342.00
			E 01	100 203 000 000 401 EL Classroom Supplies		\$178.20
PO#:	Voucher #:	38510	Invoice	Invoice No: 6039741728	10/13/2025	Paid Amt: \$178.20

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	46807	staples		STAPLES		Check
			E 01 100 203 000 000 401	EL Classroom Supplies		\$107.97
PO#:	Voucher #:	38511	Invoice	Invoice No: 6040238794	10/13/2025	Paid Amt: \$107.97
						Check Amount: \$10,671.69
VIL	46808	TWCED		TCEC METRO, LLC		Check
			E 01 005 420 000 740 394	SCHOOL PSYCHOLOGIST SERVICE - SEPT		\$1,785.00
			E 01 100 420 000 740 394	SCHOOL PSYCHOLOGIST SERVICE - SEPT		\$1,400.00
			E 01 300 420 000 740 394	SCHOOL PSYCHOLOGIST SERVICE - SEPT		\$1,575.00
PO#:	Voucher #:	38549	Invoice	Invoice No: 14379	10/13/2025	Paid Amt: \$4,760.00
			E 01 100 420 000 740 394	ECSE - DD Consultant 9/9/25		\$57.50
PO#:	Voucher #:	38550	Invoice	Invoice No: 14378	10/13/2025	Paid Amt: \$57.50
						Check Amount: \$4,817.50
VIL	46809	TODANI		TODD ANDERSON		Check
			E 01 300 292 060 000 305	Girls Soccer Official		\$87.00
PO#:	Voucher #:	38546	Invoice	Invoice No: DT100325	10/13/2025	Paid Amt: \$87.00
						Check Amount: \$87.00
VIL	46810	TODDM		TODD MILLER		Check
			E 01 300 292 032 000 305	Football Official		\$89.00
PO#:	Voucher #:	38547	Invoice	Invoice No: DT093025	10/13/2025	Paid Amt: \$89.00
						Check Amount: \$89.00
VIL	46811	TRODAI		TROY DAMMER		Check
			E 01 300 292 060 000 305	Girls Soccer Official		\$87.00
PO#:	Voucher #:	38548	Invoice	Invoice No: DT092225	10/13/2025	Paid Amt: \$87.00
						Check Amount: \$87.00
VIL	46812	WPSPU		WESTERN PSYCHOLOGY SERVICES		Check
			E 01 005 420 000 740 406	CAPS Online Kit		\$267.30
PO#:	Voucher #:	38551	Invoice	Invoice No: WPS-543425	10/13/2025	Paid Amt: \$267.30
						Check Amount: \$267.30
VIL	46813	ABDOEI		ABDO LLP		Check
			E 01 005 110 000 000 305	Audit Services		\$6,000.00
PO#:	Voucher #:	38554	Invoice	Invoice No: 513056	10/17/2025	Paid Amt: \$6,000.00
						Check Amount: \$6,000.00
VIL	46814	1051		ADAM SCHAAK		Check
			E 01 005 105 000 000 366	September Mileage Reimbursement		\$61.56
PO#:	Voucher #:	38555	Invoice	Invoice No: DT101425	10/17/2025	Paid Amt: \$61.56
						Check Amount: \$61.56

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	46815	AMERTI		AMERICAN STUDENT TRANSPORTATION		Check
			E 01 300 292 030 733 360	MS Boy Soccer Transportation 10/6/25		\$382.20
PO#:	Voucher #:	38563	Invoice	Invoice No: AST619859	10/17/2025	Paid Amt: \$382.20
			E 01 005 760 000 720 360	Transportation 8/25/25 - 9/30/25		\$116,380.00
PO#:	Voucher #:	38560	Invoice	Invoice No: 6319679	10/17/2025	Paid Amt: \$116,380.00
			E 01 300 211 900 733 360	HS Field Trip Transportation 10/7/25		\$539.70
PO#:	Voucher #:	38566	Invoice	Invoice No: AST619873	10/17/2025	Paid Amt: \$539.70
			E 01 300 292 060 733 360	MS Girls Soccer Transportation 10/7/25		\$539.70
PO#:	Voucher #:	38565	Invoice	Invoice No: AST619872	10/17/2025	Paid Amt: \$539.70
			E 01 300 292 030 733 360	Boys Soccer Transportation 10/2/25		\$618.45
PO#:	Voucher #:	38558	Invoice	Invoice No: AST619829	10/17/2025	Paid Amt: \$618.45
			E 01 005 760 000 720 305	Type 3 Evaluations		\$200.00
PO#:	Voucher #:	38568	Invoice	Invoice No: 619798	10/17/2025	Paid Amt: \$200.00
			E 01 300 292 060 733 360	Girls Soccer Transportation 10/6/25		\$1,640.10
PO#:	Voucher #:	38562	Invoice	Invoice No: AST619860	10/17/2025	Paid Amt: \$1,640.10
			E 01 300 292 063 733 360	MS Girls Volleyball Transportation 10/10/25		\$618.45
PO#:	Voucher #:	38567	Invoice	Invoice No: AST619921	10/17/2025	Paid Amt: \$618.45
			E 01 300 292 032 733 360	Football Transportation 10/4/25		\$884.33
PO#:	Voucher #:	38559	Invoice	Invoice No: AST619855	10/17/2025	Paid Amt: \$884.33
			E 01 005 760 000 723 360	SpEd Transportation 8/25/25 - 9/30/25		\$54,512.99
PO#:	Voucher #:	38561	Invoice	Invoice No: 6319680	10/17/2025	Paid Amt: \$54,512.99
			E 01 300 292 030 733 360	Boys Soccer Transportation 10/10/25		\$618.45
PO#:	Voucher #:	38569	Invoice	Invoice No: AST619920	10/17/2025	Paid Amt: \$618.45
			E 01 300 292 060 733 360	Girls Soccer Transportation 10/2/25		\$736.58
PO#:	Voucher #:	38557	Invoice	Invoice No: AST619830	10/17/2025	Paid Amt: \$736.58
			E 01 300 292 063 733 360	Volleyball Transportation 10/7/25		\$854.70
PO#:	Voucher #:	38564	Invoice	Invoice No: AST619871	10/17/2025	Paid Amt: \$854.70
			E 01 300 292 063 733 360	Volleyball Transportation 10/2/25		\$1,051.58
PO#:	Voucher #:	38556	Invoice	Invoice No: AST619831	10/17/2025	Paid Amt: \$1,051.58
						Check Amount: \$179,577.23
VIL	46816	BEARCO		BEARCOM WIRELESS WORLDWIDE		Check
			E 01 005 108 000 000 405	Technology: Radios Licensing		\$540.00
PO#:	Voucher #:	38570	Invoice	Invoice No: 5953965	10/17/2025	Paid Amt: \$540.00
						Check Amount: \$540.00

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	46817	1097		Ben Burlak		Check
			E 01	300 292 030 000 305 MS Soccer Official		\$40.00
PO#:	Voucher #:	38571	Invoice	Invoice No: DT100325	10/17/2025	Paid Amt: \$40.00
						Check Amount: \$40.00
VIL	46818	BORDE		BORDERLINES PAVEMENT MAINTENANCE		Check
			E 01	005 810 530 000 350 SNOW PLOWING CONTRACT PMT - Novem		\$3,140.00
PO#:	Voucher #:	38572	Invoice	Invoice No: 10037992	10/17/2025	Paid Amt: \$3,140.00
			E 01	005 810 530 000 350 SNOW PLOWING CONTRACT PMT - Novem		\$3,605.00
PO#:	Voucher #:	38573	Invoice	Invoice No: 10037993	10/17/2025	Paid Amt: \$3,605.00
						Check Amount: \$6,745.00
VIL	46819	BUCKE		BUCKEYE CLEANING CENTERS		Check
			E 01	005 810 000 000 401 EL Fac Supplies		\$1,556.22
PO#:	Voucher #:	38574	Invoice	Invoice No: 90706813	10/17/2025	Paid Amt: \$1,556.22
			E 01	005 810 000 000 401 SEC Fac Supplies		\$496.02
PO#:	Voucher #:	38575	Invoice	Invoice No: 90706814	10/17/2025	Paid Amt: \$496.02
			E 01	005 810 000 000 401 SEC Fac Supplies		\$57.43
PO#:	Voucher #:	38576	Invoice	Invoice No: 90708408	10/17/2025	Paid Amt: \$57.43
						Check Amount: \$2,109.67
VIL	46820	CMERD		CMERDC		Check
			E 01	005 110 000 000 305 Sept Payroll Support		\$95.00
PO#:	Voucher #:	38577	Invoice	Invoice No: 201163	10/17/2025	Paid Amt: \$95.00
						Check Amount: \$95.00
VIL	46821	CORME		CORPORATE MECHANICAL, INC.		Check
			E 01	005 810 540 000 350 EL Exhaust Fan Repair		\$480.00
PO#:	Voucher #:	38578	Invoice	Invoice No: W87995	10/17/2025	Paid Amt: \$480.00
			E 01	005 810 540 000 350 EL Exhaust Fan Repair		\$401.00
PO#:	Voucher #:	38579	Invoice	Invoice No: W88079	10/17/2025	Paid Amt: \$401.00
						Check Amount: \$881.00
VIL	46822	1042		CORY WARNER		Check
			E 01	005 050 070 000 366 Mileage Reimbursement		\$46.20
PO#:	Voucher #:	38580	Invoice	Invoice No: DT101425	10/17/2025	Paid Amt: \$46.20
						Check Amount: \$46.20
VIL	46823	1095		Costco Membership		Check
			E 01	005 110 000 000 820 Yearly Membership Renewal - Updating Cardh		\$65.00
PO#:	Voucher #:	38581	Invoice	Invoice No: DT10152025	10/17/2025	Paid Amt: \$65.00
						Check Amount: \$65.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46824	1035		FIRST DAKOTA INDEMNITY COMPANY		Check			
			E 01 005 110 000 000 270	Workers Comp - 5th Installment			\$3,646.00		
PO#:	Voucher #:	38590	Invoice	Invoice No: 3793774	10/17/2025	Paid Amt:	\$3,646.00		
						Check Amount:	\$3,646.00		
VIL	46825	HEDBE		JOEL HEDBERG		Check			
			E 01 005 105 000 000 366	MILEAGE REIMB			\$31.85		
PO#:	Voucher #:	38582	Invoice	Invoice No: DT093025	10/17/2025	Paid Amt:	\$31.85		
						Check Amount:	\$31.85		
VIL	46826	MCAA		MCAA CONFERENCE		Check			
			E 01 300 292 000 000 820	Activities - Conference Member Fees			\$800.00		
PO#:	Voucher #:	38583	Invoice	Invoice No: DT100825	10/17/2025	Paid Amt:	\$800.00		
						Check Amount:	\$800.00		
VIL	46827	METRO		METRO SALES, INC.		Check			
			E 01 005 105 000 000 401	Staples			\$221.94		
PO#:	Voucher #:	38585	Invoice	Invoice No: INV2909733	10/17/2025	Paid Amt:	\$221.94		
						Check Amount:	\$221.94		
VIL	46828	MICJON		MICHELLE JONES		Check			
			E 01 005 105 000 000 401	Reimbursement - White Boards			\$55.00		
PO#:	Voucher #:	38584	Invoice	Invoice No: DT100625	10/17/2025	Paid Amt:	\$55.00		
						Check Amount:	\$55.00		
VIL	46829	NJFLAN		NATHAN FLANSBURG		Check			
			E 01 005 810 000 000 401	Reimbursement - Paper Towel			\$39.98		
PO#:	Voucher #:	38586	Invoice	Invoice No: DT100925	10/17/2025	Paid Amt:	\$39.98		
						Check Amount:	\$39.98		
VIL	46830	PBGLO		PITNEY BOWES GLOBAL FINANCIAL SRVC LLC		Check			
			E 01 005 105 000 000 329	EL Mail Meter Billing			\$181.89		
PO#:	Voucher #:	38587	Invoice	Invoice No: 3107442504	10/17/2025	Paid Amt:	\$181.89		
			E 01 005 105 000 000 329	SEC Mail Meter Billing			\$183.96		
PO#:	Voucher #:	38588	Invoice	Invoice No: 3107447125	10/17/2025	Paid Amt:	\$183.96		
						Check Amount:	\$365.85		
VIL	46831	RAPTEC		RAPTOR TECHNOLOGIES, LLC		Check			
			E 01 005 105 281 000 820	Visitor Management Annual Fee			\$2,890.00		
PO#:	Voucher #:	38589	Invoice	Invoice No: 124620	10/17/2025	Paid Amt:	\$2,890.00		
						Check Amount:	\$2,890.00		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	46832	CLASSF		SCHOOL SPECIALTY, LLC		Check
			E 01 100 203 000 000 430	EL Science Kit Refill		\$10.27
PO#:	Voucher #:	38591	Invoice	Invoice No: 208136453623	10/17/2025	Paid Amt: \$10.27
						Check Amount: \$10.27
VIL	46833	SHI		SHI INTERNATIONAL CORP		Check
			E 01 005 108 000 000 405	Technology: Acrobat Pro Membership		\$113.00
PO#:	Voucher #:	38592	Invoice	Invoice No: B20350768	10/17/2025	Paid Amt: \$113.00
						Check Amount: \$113.00
VIL	46834	1098		Simley High School		Check
			E 01 300 292 063 000 305	Volleyball Tournament Fee		\$250.00
PO#:	Voucher #:	38593	Invoice	Invoice No: DT101425	10/17/2025	Paid Amt: \$250.00
						Check Amount: \$250.00
VIL	46835	STAPLE		STAPLES		Check
			E 02 005 770 000 701 401	SEC Trays		\$138.00
PO#:	Voucher #:	38594	Invoice	Invoice No: 6044419681	10/17/2025	Paid Amt: \$138.00
			E 01 005 105 000 000 401	SEC Office Copy Paper		\$1,579.60
PO#:	Voucher #:	38595	Invoice	Invoice No: 6044419683	10/17/2025	Paid Amt: \$1,579.60
			E 02 005 770 000 701 401	EL Freezer Thermometers		\$104.76
PO#:	Voucher #:	38596	Invoice	Invoice No: 6044419668	10/17/2025	Paid Amt: \$104.76
			E 02 005 770 000 701 401	SEC Food Service Gloves		\$37.15
PO#:	Voucher #:	38597	Invoice	Invoice No: 6044419674	10/17/2025	Paid Amt: \$37.15
			E 02 005 770 000 701 401	EL Trays		\$138.00
PO#:	Voucher #:	38598	Invoice	Invoice No: 6044419672	10/17/2025	Paid Amt: \$138.00
			E 01 005 810 000 000 401	SEC Fac Supplies		\$27.63
PO#:	Voucher #:	38599	Invoice	Invoice No: 6044419682	10/17/2025	Paid Amt: \$27.63
			E 02 005 770 000 701 401	SEC Napkins		\$27.20
PO#:	Voucher #:	38600	Invoice	Invoice No: 6044879688	10/17/2025	Paid Amt: \$27.20
			E 02 005 770 000 701 401	SEC Foam Bowls		\$39.96
PO#:	Voucher #:	38601	Invoice	Invoice No: 6044879686	10/17/2025	Paid Amt: \$39.96
			E 02 005 770 000 701 401	EL Napkins		\$27.20
PO#:	Voucher #:	38602	Invoice	Invoice No: 6044879687	10/17/2025	Paid Amt: \$27.20
			E 01 005 810 000 000 401	SEC Fac Supplies		\$188.64
PO#:	Voucher #:	38603	Invoice	Invoice No: 6044879685	10/17/2025	Paid Amt: \$188.64
						Check Amount: \$2,308.14

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	46836	TRAPE1		TRACY PETERS		Check
			E 01 005 050 000 000 366	REIMBURSEMENT - MILEAGE		\$143.72
PO#:	Voucher #:	38604	Invoice	Invoice No: DT101425	10/17/2025	Paid Amt: \$143.72
						Check Amount: \$143.72
VIL	46837	TRAHOI		TRANSPERFECT REMOTE INTERPRETING, INC.		Check
			E 01 005 420 000 740 394	Interpreter Services		\$68.85
PO#:	Voucher #:	38605	Invoice	Invoice No: 130298	10/17/2025	Paid Amt: \$68.85
						Check Amount: \$68.85
VIL	46838	TRIEDU		TRIUMPH EDUCATIONAL CONSULTING		Check
			E 01 005 405 000 740 394	Consultant Travel		\$450.00
PO#:	Voucher #:	38606	Invoice	Invoice No: 5874-DN	10/17/2025	Paid Amt: \$450.00
			E 01 300 405 000 740 394	AUDIOLOGY CONSULTANT 9/4/25 - 9/23/25		\$942.50
PO#:	Voucher #:	38607	Invoice	Invoice No: 5875-DN	10/17/2025	Paid Amt: \$942.50
			E 01 100 405 000 740 394	AUDIOLOGY CONSULTANT 9/2/25 - 9/29/25		\$1,982.50
			E 01 300 405 000 740 394	AUDIOLOGY CONSULTANT 9/2/25 - 9/29/25		\$130.00
PO#:	Voucher #:	38608	Invoice	Invoice No: 5876-DN	10/17/2025	Paid Amt: \$2,112.50
						Check Amount: \$3,505.00
VIL	46839	UNIVOF		UNIVERSITY OF MINNESOTA		Check
			E 01 300 211 000 000 390	PSEO Classes		\$1,740.00
PO#:	Voucher #:	38609	Invoice	Invoice No: 0000343510	10/17/2025	Paid Amt: \$1,740.00
						Check Amount: \$1,740.00
VIL	46840	ABDOEI		ABDO LLP		Check
			E 01 005 110 000 000 305	Audit Services		\$10,000.00
PO#:	Voucher #:	38610	Invoice	Invoice No: 513692	10/27/2025	Paid Amt: \$10,000.00
						Check Amount: \$10,000.00
VIL	46841	1051		ADAM SCHAAK		Check
			E 01 300 292 033 000 305	Football Game Worker - Scoreboard		\$40.00
PO#:	Voucher #:	38611	Invoice	Invoice No: DT101625	10/27/2025	Paid Amt: \$40.00
						Check Amount: \$40.00
VIL	46842	AMERTI		AMERICAN STUDENT TRANSPORTATION		Check
			E 01 005 760 000 720 305	Type 3 Evaluations		\$300.00
PO#:	Voucher #:	38616	Invoice	Invoice No: AST619935	10/27/2025	Paid Amt: \$300.00
			E 01 300 292 063 733 360	MS Volleyball Transportation 10/20/25		\$452.55
PO#:	Voucher #:	38617	Invoice	Invoice No: AST619973	10/27/2025	Paid Amt: \$452.55
			E 01 300 292 063 733 360	Volleyball Transportation 10/13/25		\$970.73
PO#:	Voucher #:	38615	Invoice	Invoice No: AST619945	10/27/2025	Paid Amt: \$970.73

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Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46842	AMERTI		AMERICAN STUDENT TRANSPORTATION		Check			
			E 01 300 292 063 733 360	MS Volleyball Transportation	10/13/25		\$406.88		
PO#:	Voucher #:	38614	Invoice	Invoice No: AST619944	10/27/2025	Paid Amt:	\$406.88		
						Check Amount:	\$2,130.16		
VIL	46843	1058		Anoka-Hennipen ISD #11		Check			
			E 01 005 110 000 000 305	Printing Services			\$208.10		
PO#:	Voucher #:	38612	Invoice	Invoice No: 41171	10/27/2025	Paid Amt:	\$208.10		
			E 01 005 110 000 000 305	Printing Services			\$109.78		
PO#:	Voucher #:	38613	Invoice	Invoice No: 41170	10/27/2025	Paid Amt:	\$109.78		
						Check Amount:	\$317.88		
VIL	46844	AQUAEI		AQUA ENGINEERING INC.		Check			
			E 01 005 810 510 000 350	EL Sprinkler Winterized			\$460.00		
PO#:	Voucher #:	38618	Invoice	Invoice No: 123864	10/27/2025	Paid Amt:	\$460.00		
						Check Amount:	\$460.00		
VIL	46845	BENHO		BEN HOLMES		Check			
			E 01 300 292 063 000 305	Volleyball Game Worker - Book			\$360.00		
PO#:	Voucher #:	38619	Invoice	Invoice No: DT101625	10/27/2025	Paid Amt:	\$360.00		
						Check Amount:	\$360.00		
VIL	46846	BSNSPI		BSN SPORTS, LLC		Check			
			E 01 300 292 031 000 401	Basketball Scorebooks			\$55.94		
PO#:	Voucher #:	38620	Invoice	Invoice No: 931685447	10/27/2025	Paid Amt:	\$55.94		
						Check Amount:	\$55.94		
VIL	46847	BUCKE		BUCKEYE CLEANING CENTERS		Check			
			E 01 005 810 000 000 401	SEC Fac Supplies			\$778.89		
PO#:	Voucher #:	38621	Invoice	Invoice No: 90709449	10/27/2025	Paid Amt:	\$778.89		
			E 01 005 810 000 000 401	SEC Fac Supplies			\$76.08		
PO#:	Voucher #:	38622	Invoice	Invoice No: 90710165	10/27/2025	Paid Amt:	\$76.08		
			E 01 005 810 000 000 401	EL Fac Supplies			\$1,267.30		
PO#:	Voucher #:	38623	Invoice	Invoice No: 90710166	10/27/2025	Paid Amt:	\$1,267.30		
						Check Amount:	\$2,122.27		
VIL	46848	1099		CENGAGE GROUP		Check			
			E 01 300 211 000 000 430	6-12 EL Curriculum			\$1,540.00		
PO#:	Voucher #:	38624	Invoice	Invoice No: 999101596922	10/27/2025	Paid Amt:	\$1,540.00		
			E 01 300 211 000 000 430	6-12 EL Curriculum			\$660.00		
PO#:	Voucher #:	38625	Invoice	Invoice No: 999101596927	10/27/2025	Paid Amt:	\$660.00		
						Check Amount:	\$2,200.00		

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46849	CHRWH		CHRISTOPHER WHITBY		Check			
			E 01	300 292 063 000 305	Volleyball Game Worker - Scoreboard		\$420.00		
PO#:	Voucher #:	38626	Invoice	Invoice No: DT102125	10/27/2025	Paid Amt:	\$420.00	Check Amount:	\$420.00
VIL	46850	1052		Claudia D. Hawley, Inc		Check			
			E 01	100 405 000 740 394	Audiology Consulting - September		\$625.00		
			E 01	300 405 000 740 394	Audiology Consulting - September		\$403.25		
PO#:	Voucher #:	38627	Invoice	Invoice No: 3518	10/27/2025	Paid Amt:	\$1,028.25	Check Amount:	\$1,028.25
VIL	46851	COMCA		COMCAST BUSINESS		Check			
			E 01	005 105 281 000 320	Internet Services		\$2,170.63		
PO#:	Voucher #:	38628	Invoice	Invoice No: 253118504	10/27/2025	Paid Amt:	\$2,170.63	Check Amount:	\$2,170.63
VIL	46852	DAWBL		DAWSON BLANCK		Check			
			E 01	300 292 032 000 305	Football Official		\$130.00		
PO#:	Voucher #:	38629	Invoice	Invoice No: DT101525	10/27/2025	Paid Amt:	\$130.00	Check Amount:	\$130.00
VIL	46853	DENDA		DENIS DAHL		Check			
			E 01	300 292 032 000 305	Football Official		\$130.00		
PO#:	Voucher #:	38630	Invoice	Invoice No: DT101525	10/27/2025	Paid Amt:	\$130.00	Check Amount:	\$130.00
VIL	46854	FOLLE1REM1		FOLLETT CONTENT SOLUTIONS, LLC		Check			
			E 01	100 620 182 000 470	EL Library Books		\$419.10		
PO#:	Voucher #:	38631	Invoice	Invoice No: 609038A	10/27/2025	Paid Amt:	\$419.10	Check Amount:	\$419.10
VIL	46855	HALFPI		HALF-PINT KIDS, INC		Check			
			E 01	100 203 000 000 430	K-5 Intervention		\$950.40		
PO#:	Voucher #:	38632	Invoice	Invoice No: 25-257	10/27/2025	Paid Amt:	\$950.40	Check Amount:	\$950.40
VIL	46856	JARBAF		JARED BARSNESS		Check			
			E 01	300 292 030 000 305	Soccer Site Supervisor		\$50.00		
PO#:	Voucher #:	38633	Invoice	Invoice No: DT101625	10/27/2025	Paid Amt:	\$50.00	Check Amount:	\$50.00

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46857	HEDBE,		JOEL HEDBERG		Check			
			E 01 300 292 030 000 305	Site Supervisor Soccer Sections		\$175.00			
PO#:	Voucher #:	38634	Invoice	Invoice No: DT101425	10/27/2025	Paid Amt:	\$175.00	Check Amount:	\$175.00
VIL	46858	1100		Julia Burlak		Check			
			E 01 300 292 030 000 305	Scoreboard Soccer Sections		\$100.00			
PO#:	Voucher #:	38635	Invoice	Invoice No: DT100925	10/27/2025	Paid Amt:	\$100.00	Check Amount:	\$100.00
VIL	46859	JUNTES		JUNE TESSUM		Check			
			E 04 005 505 000 000 305	Community Ed Advisor - Intro to Sports		\$393.75			
PO#:	Voucher #:	38636	Invoice	Invoice No: DT102125	10/27/2025	Paid Amt:	\$393.75	Check Amount:	\$393.75
VIL	46860	1101		Konrad Bueckers		Check			
			E 01 300 292 033 000 305	Football Game Worker - Scoreboard		\$80.00			
PO#:	Voucher #:	38637	Invoice	Invoice No: DT101625	10/27/2025	Paid Amt:	\$80.00	Check Amount:	\$80.00
VIL	46861	KRAUAI		KRAUS-ANDERSON INSURANCE		Check			
			E 01 005 105 000 000 305	Premier HR December Installment		\$600.00			
PO#:	Voucher #:	38638	Invoice	Invoice No: 52292	10/27/2025	Paid Amt:	\$600.00	Check Amount:	\$600.00
VIL	46862	KRICAN		KRISTIN CAMACHO		Check			
			E 01 300 292 030 000 305	Admissions Soccer Sections		\$100.00			
PO#:	Voucher #:	38639	Invoice	Invoice No: DT100925	10/27/2025	Paid Amt:	\$100.00	Check Amount:	\$100.00
VIL	46863	LEARN/		LEARNING A-Z		Check			
			E 01 005 420 000 740 406	Reading A-Z Subscription		\$121.50			
PO#:	Voucher #:	38640	Invoice	Invoice No: CI-00378012	10/27/2025	Paid Amt:	\$121.50	Check Amount:	\$121.50
VIL	46864	1102		Lyle Brandt		Check			
			E 01 300 292 032 000 305	Football Official		\$130.00			
PO#:	Voucher #:	38641	Invoice	Invoice No: DT101525	10/27/2025	Paid Amt:	\$130.00	Check Amount:	\$130.00
VIL	46865	M&DSP		M&D SPORTS SERVICES		Check			
			E 01 300 292 030 000 305	HS Soccer Official Assigner Fee		\$288.00			

PACT Charter School

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
VIL	46865	M&DSP		M&D SPORTS SERVICES		Check		
			E 01 300 292 060 000 305	HS Soccer Official Assigner Fee		\$216.00		
PO#:	Voucher #:	38642	Invoice	Invoice No: 25-176	10/27/2025	Paid Amt:	\$504.00	
						Check Amount:	\$504.00	
VIL	46866	1103		Matthew Mulgrew		Check		
			E 01 300 292 030 000 305	Scoreboard Soccer Sections		\$75.00		
PO#:	Voucher #:	38643	Invoice	Invoice No: DT101425	10/27/2025	Paid Amt:	\$75.00	
						Check Amount:	\$75.00	
VIL	46867	MCSAA		MCSAA		Check		
			E 01 300 292 063 000 820	MCSAA Conference Fees		\$1,600.00		
			E 01 300 292 030 000 820	MCSAA Conference Fees		\$750.00		
			E 01 300 292 060 000 820	MCSAA Conference Fees		\$750.00		
			E 01 300 292 031 000 820	MCSAA Conference Fees		\$3,900.00		
			E 01 300 292 061 000 820	MCSAA Conference Fees		\$1,300.00		
			E 01 300 292 032 000 820	MCSAA Conference Fees		\$750.00		
			E 01 300 292 000 000 820	MCSAA Conference Fees		\$125.00		
PO#:	Voucher #:	38644	Invoice	Invoice No: DT090725	10/27/2025	Paid Amt:	\$9,175.00	
						Check Amount:	\$9,175.00	
VIL	46868	NATTES		NATHAN TESSUM		Check		
			E 01 300 292 033 000 305	Football Game Worker		\$35.00		
			E 01 300 292 063 000 305	Volleyball Site Supervisor		\$75.00		
PO#:	Voucher #:	38646	Invoice	Invoice No: DT102125	10/27/2025	Paid Amt:	\$110.00	
						Check Amount:	\$110.00	
VIL	46869	NORED		NO RED INK CORP		Check		
			E 01 300 211 000 000 406	NoRedInk Premium 11/1/25 - 10/31/26		\$9,721.32		
PO#:	Voucher #:	38647	Invoice	Invoice No: 27831	10/27/2025	Paid Amt:	\$9,721.32	
						Check Amount:	\$9,721.32	
VIL	46870	1078		North Star DAPE Consulting		Check		
			E 01 100 404 000 740 394	DAPE Services 9/22/25 - 10/5/25		\$225.00		
			E 01 300 404 000 740 394	DAPE Services 9/22/25 - 10/5/25		\$400.00		
PO#:	Voucher #:	38648	Invoice	Invoice No: 1013	10/27/2025	Paid Amt:	\$625.00	
						Check Amount:	\$625.00	
VIL	46871	OFFICE		OFFICE OF MN IT SERVICES		Check		
			E 01 005 105 000 000 320	ACCT #400D00045 - SCH PH SRVC - Septen		\$59.38		
PO#:	Voucher #:	38645	Invoice	Invoice No: W25090750	10/27/2025	Paid Amt:	\$59.38	
						Check Amount:	\$59.38	

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46872	1104		Pebble Creek Golf Course		Check			
			E 01 300 292 037 000 305	Golf Tournament Fees			\$300.00		
PO#:	Voucher #:	38649	Invoice	Invoice No: DT102225	10/27/2025	Paid Amt:	\$300.00		
						Check Amount:	\$300.00		
VIL	46873	ROBDE		ROBERT DETERMAN		Check			
			E 01 300 292 032 000 305	Football Official			\$130.00		
PO#:	Voucher #:	38650	Invoice	Invoice No: DT101525	10/27/2025	Paid Amt:	\$130.00		
						Check Amount:	\$130.00		
VIL	46874	1105		Ross Peters		Check			
			E 01 300 292 033 000 305	Football Game Worker - Announcer			\$120.00		
PO#:	Voucher #:	38671	Invoice	Invoice No: DT102125	10/27/2025	Paid Amt:	\$120.00		
						Check Amount:	\$120.00		
VIL	46875	ENBLM		SCHOOL HEALTH CORPORATION		Check			
			E 01 300 240 350 000 430	6-12 PE Supplies			\$797.74		
PO#:	Voucher #:	38651	Invoice	Invoice No: CINV000312921	10/27/2025	Paid Amt:	\$797.74		
						Check Amount:	\$797.74		
VIL	46876	SIDIDO		SIDNEY IDOWU		Check			
			E 01 300 292 030 000 305	Announcer Soccer Sections			\$75.00		
PO#:	Voucher #:	38652	Invoice	Invoice No: DT101425	10/27/2025	Paid Amt:	\$75.00		
						Check Amount:	\$75.00		
VIL	46877	STAPLE		STAPLES		Check			
			E 02 005 770 000 701 401	SEC Napkins			\$27.20		
PO#:	Voucher #:	38653	Invoice	Invoice No: 6040966047	10/27/2025	Paid Amt:	\$27.20		
			E 02 005 770 000 701 401	EL Trays			\$103.50		
PO#:	Voucher #:	38654	Invoice	Invoice No: 6045371588	10/27/2025	Paid Amt:	\$103.50		
			E 02 005 770 000 701 401	EL Trays			\$138.24		
PO#:	Voucher #:	38655	Invoice	Invoice No: 6045371598	10/27/2025	Paid Amt:	\$138.24		
			E 02 005 770 000 701 401	EL Paper Bags			\$80.72		
PO#:	Voucher #:	38656	Invoice	Invoice No: 6045371595	10/27/2025	Paid Amt:	\$80.72		
			E 01 005 810 000 000 401	SEC Fac Supplies			\$294.90		
PO#:	Voucher #:	38657	Invoice	Invoice No: 6045371600	10/27/2025	Paid Amt:	\$294.90		
						Check Amount:	\$644.56		
VIL	46878	TWCED		TCEC METRO, LLC		Check			
			E 01 005 420 000 740 394	School Psychologist Services 9/25/25 - 10/8/2			\$945.00		
			E 01 100 420 000 740 394	School Psychologist Services 9/25/25 - 10/8/2			\$560.00		

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46878	TWCED		TCEC METRO, LLC		Check			
			E 01	300 420 000 740 394	School Psychologist Services 9/25/25 - 10/8/2		\$1,330.00		
PO#:	Voucher #:	38659	Invoice	Invoice No: 14494	10/27/2025	Paid Amt:	\$2,835.00	Check Amount:	\$2,835.00
VIL	46879	TIMJINI		TIMOTHY JINDRA		Check			
			E 01	300 292 063 000 305	Volleyball Site Supervisor		\$25.00		
PO#:	Voucher #:	38658	Invoice	Invoice No: DT101625	10/27/2025	Paid Amt:	\$25.00	Check Amount:	\$25.00
VIL	46880	1106		Tristan DeMorett		Check			
			E 01	300 292 032 000 305	Football Official		\$130.00		
PO#:	Voucher #:	38662	Invoice	Invoice No: DT101525	10/27/2025	Paid Amt:	\$130.00	Check Amount:	\$130.00
VIL	46881	OFFEQI		U.S. BANK EQUIPMENT FINANCE		Check			
			E 01	005 110 000 000 560	Printer Lease 9/25/25 - 10/25/25		\$2,600.89		
PO#:	Voucher #:	38660	Invoice	Invoice No: 565616976	10/27/2025	Paid Amt:	\$2,600.89	Check Amount:	\$2,600.89
VIL	46882	ZENEDI		ZEN EDUCATE INC		Check			
			E 01	005 420 000 740 307	SpEd Parafoessional - Lilith Mathers 3.83hrs		\$108.66		
PO#:	Voucher #:	38661	Invoice	Invoice No: INV-21784	10/27/2025	Paid Amt:	\$108.66	Check Amount:	\$108.66
VIL	46883	AMERTI		AMERICAN STUDENT TRANSPORTATION		Check			
			E 01	300 292 063 733 360	MS Volleyball Transportation 10/22/25		\$413.18		
PO#:	Voucher #:	38674	Invoice	Invoice No: AST619982	10/31/2025	Paid Amt:	\$413.18		
			E 01	100 201 900 733 360	Kindergarten Field Trip 10/21/25		\$735.00		
PO#:	Voucher #:	38672	Invoice	Invoice No: AST619976	10/31/2025	Paid Amt:	\$735.00		
			E 01	100 201 900 733 360	Kindergarten Field Trip 10/22/25		\$369.60		
PO#:	Voucher #:	38673	Invoice	Invoice No: AST619981	10/31/2025	Paid Amt:	\$369.60	Check Amount:	\$1,517.78
VIL	46884	BATPLL		BATTERIES PLUS BULBS		Check			
			E 01	005 810 000 000 401	EL FAC Supplies		\$18.54		
PO#:	Voucher #:	38675	Invoice	Invoice No: P86689948	10/31/2025	Paid Amt:	\$18.54	Check Amount:	\$18.54
VIL	46885	CITYOF		CITY OF RAMSEY		Check			
			E 01	300 292 031 000 335	City Field Usage for Fall Activities		\$900.00		
PO#:	Voucher #:	38677	Invoice	Invoice No: 34391	10/31/2025	Paid Amt:	\$900.00	Check Amount:	\$900.00

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
VIL	46886	CMERD		CMERDC		Check	
			E 01	005 110 000 000 305	Q2 SMART & UFARS/Accounting Fees		\$2,952.28
			E 01	005 110 000 000 305	Q2 CITRIX Fees		\$606.38
PO#:	Voucher #:	38678	Invoice	Invoice No: 201097	10/31/2025	Paid Amt:	\$3,558.66
						Check Amount:	\$3,558.66
VIL	46887	EDFINM		EdFinMN LLC		Check	
			E 01	005 110 000 000 305	PCS-PACT ACCTG SRVC - November		\$10,250.00
PO#:	Voucher #:	38679	Invoice	Invoice No: 2687	10/31/2025	Paid Amt:	\$10,250.00
						Check Amount:	\$10,250.00
VIL	46888	EVEFAF		EVELAND FAMILY FARM		Check	
			E 01	100 201 900 000 369	GR. K FT ADMISSION		\$810.00
PO#:	Voucher #:	38680	Invoice	Invoice No: 12204	10/31/2025	Paid Amt:	\$810.00
						Check Amount:	\$810.00
VIL	46889	JWPEP		J.W. PEPPER & SON, INC.		Check	
			E 01	300 258 356 000 430	6-12 Choir Curriculum		\$96.00
PO#:	Voucher #:	38681	Invoice	Invoice No: 367948710	10/31/2025	Paid Amt:	\$96.00
						Check Amount:	\$96.00
VIL	46890	MEDCO		MEDCO SUPPLY COMPANY		Check	
			E 01	300 292 000 000 401	Athletic Trainer Supplies		\$348.35
PO#:	Voucher #:	38682	Invoice	Invoice No: IN99270010	10/31/2025	Paid Amt:	\$348.35
						Check Amount:	\$348.35
VIL	46891	METVO		METRO VOLLEYBALL OFFICIALS ASSOCIATION		Check	
			E 01	300 292 063 000 305	Volleyball Official		\$60.00
PO#:	Voucher #:	38683	Invoice	Invoice No: 3008	10/31/2025	Paid Amt:	\$60.00
						Check Amount:	\$60.00
VIL	46892	PREMIE		PREMIER KITCHEN INC.		Check	
			E 02	005 770 000 705 490	Breakfast 10/1/25 - 10/15/25		\$31,405.42
PO#:	Voucher #:	38684	Invoice	Invoice No: 40468	10/31/2025	Paid Amt:	\$31,405.42
						Check Amount:	\$31,405.42
VIL	46893	ROBSC		ROBIN SCHAIBLE		Check	
			E 04	005 505 000 321 401	Reimbursement - Comm Ed STEM Supplies		\$34.82
PO#:	Voucher #:	38685	Invoice	Invoice No: DT102025	10/31/2025	Paid Amt:	\$34.82
						Check Amount:	\$34.82
VIL	46894	SPEDFC		SPED FORMS LLC		Check	
			E 01	005 420 000 419 405	SpEd Forms		\$2,766.12
			E 01	005 400 000 372 405	MA Forms		\$1,739.24

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 202604-202604 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	46894	SPEDFC		SPED FORMS LLC		Check			
			E 01 005 108 000 000 405	504 Formms			\$377.00		
			E 01 005 108 000 000 405	Total District Enrollment			\$733.58		
PO#:	Voucher #:	38686	Invoice	Invoice No: 2649	10/31/2025	Paid Amt:	\$5,615.94	Check Amount:	\$5,615.94
VIL	46895	STAPLE		STAPLES		Check			
			E 02 005 770 000 701 401	EL Gloves			\$79.48		
PO#:	Voucher #:	38687	Invoice	Invoice No: 6045827847	10/31/2025	Paid Amt:	\$79.48		
			E 02 005 770 000 701 401	SEC Trays			\$138.24		
PO#:	Voucher #:	38688	Invoice	Invoice No: 6045827848	10/31/2025	Paid Amt:	\$138.24		
			E 01 005 810 000 000 401	EL FAC Supplies			\$278.66		
PO#:	Voucher #:	38689	Invoice	Invoice No: 6045827849	10/31/2025	Paid Amt:	\$278.66		
			E 02 005 770 000 701 401	EL Trays			\$69.12		
PO#:	Voucher #:	38690	Invoice	Invoice No: 6045827850	10/31/2025	Paid Amt:	\$69.12		
			E 02 005 770 000 701 401	SEC Trays			\$138.24		
PO#:	Voucher #:	38691	Invoice	Invoice No: 6045827851	10/31/2025	Paid Amt:	\$138.24	Check Amount:	\$703.74
VIL	46896	STERLI		STERLING TROPHY, INC.		Check			
			E 04 005 505 000 321 401	Community Ed: Youth Bball Awards			\$105.00		
PO#:	Voucher #:	38692	Invoice	Invoice No: 36073	10/31/2025	Paid Amt:	\$105.00	Check Amount:	\$105.00
VIL	46897	VIRCO		VIRCO INC.		Check			
			E 01 100 203 000 000 401	EL Classroom Chairs			\$215.28		
PO#:	Voucher #:	38693	Invoice	Invoice No: 92097118	10/31/2025	Paid Amt:	\$215.28	Check Amount:	\$215.28
VIL	46898	HOLIDA		WEX BANK		Check			
			E 01 005 760 000 733 440	Activity Bus Fuel			\$80.16		
PO#:	Voucher #:	38676	Invoice	Invoice No: 108177026	10/31/2025	Paid Amt:	\$80.16	Check Amount:	\$80.16
VIL	46899	ZOHCO		ZOHO CORP		Check			
			E 01 005 108 000 000 405	Manage Engine			\$1,407.00		
PO#:	Voucher #:	38694	Invoice	Invoice No: 50101141574	10/31/2025	Paid Amt:	\$1,407.00	Check Amount:	\$1,407.00
								Report Total:	\$1,242,521.27

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
3304	4008	VILM	C1025A													
Transfer from Main																
				3937	Credit	A	10/01/25	Check	1	Misc						
							4008 B 01 101 001			Transfer from Main					1,000,000.00	0.00
														Receipt Total:	\$1,000,000.00	\$0.00
														Deposit Total:	\$1,000,000.00	\$0.00
3305	4008	VILM	C1025A													
Transfer from Main																
				3938	Credit	A	10/24/25	Check	1	Misc						
							4008 B 01 101 001			Transfer from Main					500,000.00	0.00
														Receipt Total:	\$500,000.00	\$0.00
														Deposit Total:	\$500,000.00	\$0.00
3306	4008	VILM	C1025A													
Transfer from Main																
				3939	Credit	A	10/31/25	Check	1	Misc						
							4008 B 01 101 001			Transfer from Main					555,000.00	0.00
														Receipt Total:	\$555,000.00	\$0.00
														Deposit Total:	\$555,000.00	\$0.00
3307	4008	VILM	C1025A													
Interest 10.31.25																
				3940	Credit	A	10/31/25	Check	1	Interest Earned						
							4008 R 01 005 000 000 000 092			Interest Earnings					10,677.61	0.00
														Receipt Total:	\$10,677.61	\$0.00
														Deposit Total:	\$10,677.61	\$0.00
3308	4008	VIL	C1025A													
August Infinite Campus																
				3941	Credit	A	10/01/25	Check	1	Misc						
							4008 R 01 300 211 905 000 050			6-12 Student Planner					44.00	0.00
							4008 R 01 005 000 000 000 050			Chromebook fees					1,193.65	0.00
							4008 R 02 005 000 000 701 601			Food Service					211.85	0.00
							4008 R 01 100 203 020 000 050			Gr 1 Classroom Fee					25.00	0.00
							4008 R 01 100 203 020 000 050			Gr 2 Classroom Fee					30.00	0.00
							4008 R 01 100 203 020 000 050			Gr 3 Classroom Fee					20.00	0.00
							4008 R 01 100 203 020 000 050			Gr 4 Classroom Fee					10.00	0.00
							4008 R 01 100 203 020 000 050			Gr 5 Classroom Fee					30.00	0.00
							4008 R 01 100 201 905 000 050			Gr K Classroom Fee					10.00	0.00
							4008 R 01 300 211 905 000 050			HS Fees					15.00	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
3308	4008	VIL	C1025A													
August Infinite Campus				3941	Credit	A 10/01/25		Check	1	Misc						
						4008 R 01 300 211 905 000 050				Science Lab Fee					50.00	0.00
														Receipt Total:	\$1,639.50	\$0.00
August Infinite Campus				3942	Debit	A 10/01/25		Check	1	Misc						
						4008 R 01 005 000 000 000 050				Service/Transaction Fee					(24.04)	0.00
														Receipt Total:	(24.04)	\$0.00
														Deposit Total:	\$1,615.46	\$0.00
3309	4008	VIL	C1025A													
September Infinite Campus				3943	Credit	A 10/01/25		Check	1	Misc						
						4008 R 01 005 000 000 000 050				Chromebook fees					721.40	0.00
						4008 R 01 100 203 020 000 050				Gr 2 Classroom Fee					10.00	0.00
						4008 R 02 005 000 000 701 601				Food Service					197.85	0.00
						4008 R 01 300 256 314 000 050				Calculator Rental Pmts					20.00	0.00
						4008 R 01 300 211 905 000 050				6-12 Student Planner					15.00	0.00
						4008 R 01 300 211 905 000 050				Gr 6 Classroom Fee					7.00	0.00
						4008 R 01 300 211 905 000 050				Science Lab Fee					50.00	0.00
						4008 R 01 300 211 900 000 050				College Fair Field Trip					24.00	0.00
														Receipt Total:	\$1,045.25	\$0.00
September Infinite Campus				3944	Debit	A 10/01/25		Check	1	Misc						
						4008 R 01 005 000 000 000 050				Service/Transaction Fee					(22.94)	0.00
														Receipt Total:	(22.94)	\$0.00
														Deposit Total:	\$1,022.31	\$0.00
3310	4008	VIL	C1025A													
October Infinite Campus				3945	Credit	A 10/31/25		Check	1	Misc						
						4008 R 01 300 211 900 000 050				College Fair Field Trip					24.00	0.00
						4008 R 01 005 000 000 000 050				Chromebook fees					60.00	0.00
						4008 R 02 005 000 000 701 601				Food Service					86.50	0.00
														Receipt Total:	\$170.50	\$0.00
October Infinite Campus				3946	Debit	A 10/31/25		Check	1	Misc						
						4008 R 01 005 000 000 000 050				Service/Transaction Fee					(6.48)	0.00
														Receipt Total:	(6.48)	\$0.00
														Deposit Total:	\$164.02	\$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	
3311	4008	VIL	C1025A														
October ParentSquare				3947	Credit	A	10/31/25	Check	1	Misc							
							4008	R	01	100	203	900	000	050	2nd Grade Field Trip	990.67	0.00
							4008	R	01	100	203	900	000	050	3rd Grade Field Trip	858.00	0.00
							4008	R	01	100	203	900	000	050	4th Grade Field Trip	910.00	0.00
							4008	R	01	100	203	900	000	050	5th Grade Field Trip	525.00	0.00
							4008	R	01	100	201	900	000	050	Kindergarten Field Trip	609.59	0.00
							4008	R	01	100	203	020	000	050	Grade 1 Classroom Fees	95.00	0.00
							4008	R	01	100	203	020	000	050	Grade 2 Classroom Fees	90.00	0.00
							4008	R	01	100	203	020	000	050	Grade 3 Classroom Fees	180.00	0.00
							4008	R	01	100	203	020	000	050	Grade 4 Classroom Fees	140.00	0.00
							4008	R	01	100	203	020	000	050	Grade 5 Classroom Fees	249.33	0.00
							4008	R	01	100	201	905	000	050	Kindergarten Classroom Fee	130.00	0.00
							4008	R	01	300	211	905	000	050	HS Yearbook	50.00	0.00
							4008	R	01	300	258	900	000	050	Band Rental Fee	950.00	0.00
							4008	R	01	300	211	900	000	050	HS Field Trip	502.07	0.00
							4008	R	01	300	258	900	000	050	Pep Band Jersey Invoice	740.00	0.00
							4008	R	01	300	211	369	000	050	PSAT/NMSQT Test Fee	36.00	0.00
Receipt Total:														\$7,055.66	\$0.00		
Deposit Total:														\$7,055.66	\$0.00		
3312	4008	VIL	C1025A														
October Merchant				3948	Credit	A	10/31/25	Check	1	Misc							
							4008	R	01	300	292	061	000	050	Girls Basketball	4,875.00	0.00
							4008	R	01	300	292	031	000	050	Boys Basketball	5,812.50	0.00
							4008	R	01	300	292	062	000	050	Dance	5,250.00	0.00
							4008	R	01	300	298	067	000	050	Speech	235.00	0.00
							4008	R	01	300	292	061	000	050	MS Girls Basketball	1,820.00	0.00
							4008	R	01	300	292	031	000	050	MS Boys Basketball	536.05	0.00
							4008	R	01	300	292	062	000	050	MS Dance	1,950.00	0.00
							4008	R	01	300	211	905	000	050	Fall Strength & Conditioning	120.00	0.00
							4008	R	01	300	211	905	000	050	Winter Strength & Conditionii	360.00	0.00
							4008	R	04	005	505	000	321	050	2-4 Boys Basketball League	450.00	0.00
							4008	R	04	005	505	000	321	050	K-2 Board/Chess Club	1,900.00	0.00
							4008	R	04	005	505	000	321	050	Art Club	3,640.00	0.00
							4008	R	04	005	505	000	321	050	Builders Club	1,400.00	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
3312	4008	VIL	C1025A													
October Merchant				3948	Credit	A	10/31/25	Check	1	Misc						
						4008	R 04 005 505 000 321 050			Book Club; STEAM/Storytelli				3,220.00		0.00
						4008	R 04 005 505 000 321 050			K-5 Board/Chess Club				1,400.00		0.00
						4008	R 04 005 505 000 321 050			Elementary Robotics				1,460.00		0.00
						4008	R 04 005 505 000 321 050			2-5 Into to Sports: Volleyball				2,100.00		0.00
						4008	R 04 005 505 000 321 050			Secondary: Domeball				3,000.00		0.00
						4008	R 04 005 505 000 321 050			Secondary: DECA				241.00		0.00
Receipt Total:														\$39,769.55	\$0.00	
Deposit Total:														\$39,769.55	\$0.00	
3313	4008	VIL	C1025A													
10.31.25 School Deposit				3949	Credit	A	10/31/25	Check	1	Misc						
						4008	R 01 100 201 900 000 050			Field Trip Fees				30.00		0.00
						4008	R 01 100 203 900 000 050			Field Trip Fees				150.00		0.00
						4008	R 01 300 211 900 000 050			Field Trip Fees				24.00		0.00
						4008	E 01 300 258 356 000 430			Pep Band Jerseys				80.00		0.00
						4008	R 01 005 000 000 000 099			Personal Copies Reimburse				0.35		0.00
						4008	R 01 005 000 000 000 099			DECA Confernece Fees				60.00		0.00
						4008	R 01 300 292 033 000 060			UNDIVIDED ADMISSIONS				1,332.00		0.00
						4008	R 01 300 292 063 000 050			Volleyball Camp				40.00		0.00
						4008	E 01 005 105 000 000 305			Background Check				16.00		0.00
						4008	R 01 300 211 369 000 050			Participation Fee-PSAT/ACT				18.00		0.00
						4008	R 01 005 000 000 000 099			Volunteer Hours				360.00		0.00
						4008	R 04 005 505 000 321 050			Community Ed - Volleyball Cl				140.00		0.00
						4008	R 01 005 000 000 000 093			B & B - Rental				225.00		0.00
						4008	R 01 005 000 000 000 096			Charities & Aid Foundation of				20.00		0.00
						4008	R 01 300 292 030 000 050			Boys Soccer Sections				800.00		0.00
						4008	R 01 300 292 031 000 050			Youth Boys Basketball Team				4,800.00		0.00
						4008	R 01 300 292 063 000 050			Volleyball Senior Banner				496.00		0.00
						4008	R 01 300 292 063 000 050			Volleyball Jerseys				1,197.80		0.00
						4008	R 01 300 292 063 000 050			new AT Table				584.00		0.00
						4008	R 01 005 000 000 000 099			SY24-25 Q4 School Subscrip				36.86		0.00
						4008	R 01 005 000 000 000 096			Donation				9.80		0.00
						4008	R 01 300 292 031 000 050			Youth Boys Basketball Team				1,800.00		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
3313	4008	VIL	C1025A													
10.31.25 School Deposit				3949	Credit	A	10/31/25	Check	1	Misc						
							4008 R 01 300 292 031 000 050			Volleyball Bus					328.22	0.00
Receipt Total:														\$12,548.03	\$0.00	
Deposit Total:														\$12,548.03	\$0.00	
3314	4008	VIL	C1025A													
10.31.25 Interest				3950	Credit	A	10/31/25	Check	1	Misc						
							4008 R 01 005 000 000 000 092			Interest Earnings					58.50	0.00
Receipt Total:														\$58.50	\$0.00	
Deposit Total:														\$58.50	\$0.00	
3315	4008	VIL	C1025A													
10.2.25 Huddle				3951	Credit	A	10/02/25	Check	1	Misc						
							4008 R 01 300 292 033 000 060			Football					372.00	0.00
							4008 R 01 300 292 063 000 060			Volleyball					186.00	0.00
Receipt Total:														\$558.00	\$0.00	
Deposit Total:														\$558.00	\$0.00	
3316	4008	VIL	C1025A													
10.9.25 Huddle				3952	Credit	A	10/09/25	Check	1	Misc						
							4008 R 01 300 292 063 000 060			Volleyball					69.00	0.00
Receipt Total:														\$69.00	\$0.00	
Deposit Total:														\$69.00	\$0.00	
3317	4008	VIL	C1025A													
10.16.25 Huddle				3953	Credit	A	10/16/25	Check	1	Misc						
							4008 R 01 300 292 063 000 060			Volleyball					225.00	0.00
Receipt Total:														\$225.00	\$0.00	
Deposit Total:														\$225.00	\$0.00	
3318	4008	VIL	C1025A													
10.23.25 Huddle				3954	Credit	A	10/23/25	Check	1	Misc						
							4008 R 01 300 292 033 000 060			Football					247.00	0.00
							4008 R 01 300 292 063 000 060			Volleyball					253.00	0.00
Receipt Total:														\$500.00	\$0.00	
Deposit Total:														\$500.00	\$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
3319	4008	VBNK	C1025A													
10.10.25	MightCasue			3955	Credit	V	10/10/25	Check	1	Misc						
							4008 R 01 005 000 000 000 096			10.10.25 MightCasue					100.00	0.00
														Receipt Total:	\$100.00	\$0.00
Original Receipt # 3955				3956	Credit	V	10/10/25	Check-V1		Misc						
							4008 R 01 005 000 000 000 096								(100.00)	0.00
														Receipt Total:	(\$100.00)	\$0.00
														Deposit Total:	\$0.00	\$0.00
3320	4008	VIL	C1025A													
10.10.25	MightCasue			3957	Credit	A	10/10/25	Check	1	Misc						
							4008 R 01 005 000 000 000 096			10.10.25 MightCasue					100.00	0.00
														Receipt Total:	\$100.00	\$0.00
														Deposit Total:	\$100.00	\$0.00
3321	4008	VIL	C1025A													
10.10.25	Cobra			3958	Credit	A	10/10/25	Check	1	Misc						
							4008 R 01 005 000 000 000 099			HSA ER and EE contribution:					739.21	0.00
														Receipt Total:	\$739.21	\$0.00
														Deposit Total:	\$739.21	\$0.00
3322	4008	VIL	C1025A													
10.1.25	Swift			3959	Credit	A	10/01/25	Check	1	Misc						
							4008 R 02 005 000 000 701 471			Lunch HHFKA					256.86	0.00
							4008 R 02 005 000 000 701 471			School Lunch-Fed					1,255.76	0.00
							4008 R 02 005 000 000 701 472			Free/Reduced Lunch-Fed					3,909.84	0.00
							4008 R 02 005 000 000 705 476			School Breakfast-Fed					655.48	0.00
							4008 R 02 005 000 000 705 300			State School Breakfast					810.68	0.00
							4008 R 02 005 000 000 701 300			State School Lunch					8,319.54	0.00
														Receipt Total:	\$15,208.16	\$0.00
														Deposit Total:	\$15,208.16	\$0.00
3323	4008	VIL	C1025A													
10.29.25	Swfit			3960	Credit	A	10/29/25	Check	1	Misc						
							4008 R 02 005 000 000 701 471			Lunch HHFKA					1,013.76	0.00
							4008 R 02 005 000 000 701 471			School Lunch-Fed					4,956.16	0.00
							4008 R 02 005 000 000 701 472			Free/Reduced Lunch-Fed					14,808.40	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
3323	4008	VIL	C1025A													
10.29.25 Swfit				3960	Credit	A	10/29/25	Check	1	Misc						
															4,562.84	0.00
										School Breakfast-Fed					5,867.56	0.00
										State School Breakfast					33,457.82	0.00
										State School Lunch						
Receipt Total:														\$64,666.54	\$0.00	
Deposit Total:														\$64,666.54	\$0.00	
3324	4008	VIL	I1025A													
10.15.25 IDEAS Payment				3961	Credit	A	10/15/25	Check	1	IDEAS Payment						
															676,611.19	0.00
										General Education Aid					15,000.00	0.00
										Bldg & Cybersecurity						
Receipt Total:														\$691,611.19	\$0.00	
Deposit Total:														\$691,611.19	\$0.00	
3325	4008	VIL	I1025B													
10.31.25 IDEAS Payment				3962	Credit	A	10/31/25	Check	1	IDEAS Payment						
															681,867.01	0.00
										General Education Aid					357,264.35	0.00
										Gen Ed Aid FY25					70,490.19	0.00
										SpEd Aid FY25					19,842.19	0.00
										Lease Aid FY25					517.91	0.00
										Literacy Incent FY25					145.99	0.00
										Para Training FY25						
Receipt Total:														\$1,130,127.64	\$0.00	
Deposit Total:														\$1,130,127.64	\$0.00	
Report Total:														\$4,031,715.88	\$0.00	



TRANSPORTATION AUTHORIZATION AND WAIVER

Name of Event/Activity: _____

Date of Event/Activity: _____
(identify school year if authorization will go beyond a specific event)

The purpose of this form is to provide my authorization for _____
("Student") to provide or arrange for his or her own transportation to and from:

_____ The specific event identified above.

_____ All events associated with the activity/activities identified above.

This transportation may be provided by me, Student in his or her own vehicle, or by another student or adult who is willing to transport Student. I understand and agree that PACT Charter Schools ("District") does not supervise parents/guardians and students who provide their own transportation to events or activities or who carpool with other students or families. I further understand and agree that I am solely responsible for the supervision of all aspects of Student's transportation associated with the event or activity identified above. **Students who participate in Trap and Skeet are excluded from this waiver and may not transport other students.**

By signing this document, I agree to the following:

1. I understand and acknowledge the dangers associated with distracted driving, such as the significant risk of injury or death associated with using portable electronic devices in a motor vehicle, driving while impaired, and driving while being distracted by other passengers.
2. I understand and acknowledge the importance of wearing a seat belt, the importance of requiring all passengers in a vehicle to wear a seat belt, and the importance of obeying posted speed limits and driving at an appropriate speed based on road conditions.
3. I understand and acknowledge the requirements of Minnesota's graduated driver's license law. Student will not transport any other individuals if doing so would violate the conditions placed on an instructional permit or provisional driver's license. If Student will be transported by another student, I will ensure that the student who is driving Student is able to legally transport Student.
4. I will ensure that any vehicle used to transport students in connection with the event or activity identified above is insured to the extent required by Minnesota law.

5. I understand that I am solely responsible for ensuring that Student or whoever will be transporting Student is a responsible driver and does not pose a risk of harm to other motorists or passengers.
6. I understand and agree that I am solely responsible for the supervision of all aspects of Student's transportation associated with the event or activity identified above.

Knowing the inherent risks and dangers involved with motor vehicle transportation, I hereby voluntarily assume such risks and, to the fullest extent permitted by law, I hereby voluntarily waive, release, and forever discharge the District and its current and former board members, officers, directors, employees, volunteers, agents, insurers, and representatives from any and all liability, actions, claims, and demands arising out of or relating to any loss, damage, or injury sustained in connection with Student's transportation to and from the event or activity identified above, unless Student or property is directly harmed or damaged as a result of the gross negligence or willful and wanton misconduct of the District or its representatives.

I understand that the District does not have any involvement, control, or supervision over transportation provided by students, parents/guardians, and other individuals who are not representatives of the District, nor does it make any statements or assurances regarding such transportation.

I hereby further agree to fully defend, indemnify, and hold harmless the District and its current and former board members, officers, directors, employees, volunteers, agents, insurers, and representatives against any and all liability, actions, claims, demands, damages, costs, or expenses, including reasonable attorney's fees, for any and all loss, damage, or injury arising out of me or Student making arrangements for transportation associated with the event or activity identified above with any parent/guardian, student, or other individual who is not a representative of the District.

I HAVE READ THIS DOCUMENT CAREFULLY. BY SIGNING BELOW, I KNOWINGLY AND VOLUNTARILY ACCEPT THE TERMS AND CONDITIONS STATED ABOVE AND INTEND TO BE LEGALLY BOUND BY THEM.

Signature of Parent/Guardian

Date

Printed Parent/Guardian Name

Signature of Student

Date

Printed Student Name

CONTRACTUAL AGREEMENT
between
CAPERNAUM PEDIATRIC THERAPY, INC.
and
PACT CHARTER SCHOOL

This Agreement is between Capernaum Pediatric Therapy, Inc., 6625 Lyndale Avenue South, Suite 430, Richfield, MN 55423, hereafter referred to as "CPT" and **Pact Charter School, 7250 East Ramsey Parkway, Ramsey, MN 55303** hereafter referred to as "SCHOOL."

A. Relationship

CPT and SCHOOL agree that their relationship is that of independent contractors and not that of employer or principal and agent. SCHOOL retains professional and administrative responsibility for services rendered. CPT shall have no responsibility to maintain or store any records of any student under this Agreement.

B. Objective

The objective of the Agreement is to insure that students with disabilities who have IEP/IFSP/IIPS documenting the need for such services have appropriate **occupational therapy services** by a licensed occupational therapist and/or certified occupational therapy assistant, that high standards of professional practice and safety are maintained, and that there is compliance with all appropriate Federal and State regulations governing the operation of SCHOOL.

C. Certification

CPT represents that it is registered with the State of Minnesota and employs therapists who are licensed by and in good standing under the laws of the State of Minnesota and have passed a background study.

D. Scope of Service

1. In this Agreement, SCHOOL is requesting CPT's services to be provided at SCHOOL with a caseload of students determined by SCHOOL and within the predetermined hours between SCHOOL and CPT (24 between the 2 schools). CPT will utilize school technology to document services provided, progress notes, and other information regarding plans and services of assigned caseload. New students during the year are not guaranteed services without a written agreement adjusting the hours and contract ceiling.
2. CPT will bill SCHOOL at the agreed upon rate specified in Section E for the following:
 - a) All services rendered on behalf of the child including direct service, indirect service, consults, teacher/paraprofessional instruction, IEPs, equipment adjustments, evaluations, note writing, parent/community contacts, etc.
 - b) Administrative meetings concerning therapy services. SCHOOL will need to have predetermined dates and times for meetings, so as to facilitate attendance of CPT therapists.
 - c) Mileage and travel time between sites if required by SCHOOL (mileage at \$0.67 per mile which may be adjusted from time to time).
 - d) Mode of service, upon request of SCHOOL, may take place in person or via telemedicine using a HIPAA and FERPA compliant telemedicine platform, the cost of which is covered by SCHOOL.
 - e) Billing will be provided on a monthly basis. Should SCHOOL be in default (have not met the responsibilities listed in section E), a written notice shall be sent to AnnaRae

Klopper, Director of Special Education of PACT Charter School, at the address set forth in the Introduction paragraph.

3. CPT agrees to provide services in accordance with established policies of school system and within the plan of care as established by the physician and IEP team.
4. CPT agrees to provide a time log which may be reviewed at the time reimbursement is made by SCHOOL.
5. CPT will complete assessments as needed which shall be kept at the school by SCHOOL.
6. CPT agrees not to transfer students who were originally referred to him/her as a result of this Agreement to his/her private practice or other service providers unless the services needed are not available through SCHOOL or it is clearly in the best interest of the client to do so.
7. CPT will consult with professional and direct service staff as required to provide the most comprehensive service to the child and participate in conferences as needed.
8. CPT agrees to participate in third party billing as required by SCHOOL.

E. SCHOOL Responsibilities

1. SCHOOL will pay CPT in the amount of \$78.28 per service hour (not to exceed \$80,000 per school year). Payment for services rendered will be made within 30 days after receipt of bill. If the costs exceed the contract ceiling, without a written agreement to amend the contract from both parties, the contractor does so at their own risk.
2. SCHOOL will assure the complete access of all appropriate client records within SCHOOL to CPT for the performance of duties described herein.
3. SCHOOL will assure access to a secure Wi-Fi connection and the programs necessary for the therapist to complete all the required documentation (this may include training on the program) including periodic updates, IEP, etc.
4. SCHOOL will provide test materials, equipment, computer programs or apps, supplies, and space in a safe, clean and appropriate area for therapy.
5. The Director of Special Education or designee shall have oversight of the contracted services including Fire Drills, Tornado Drills, Lock Down Drills and expectations when school is closed for inclement weather.

F. Limited Insurance

SCHOOL will carry liability insurance covering the scope of its services, staff, and facilities in terms of medical malpractice and negligence. SCHOOL will also carry its own general liability and workers compensation. CPT agrees to obtain and maintain, during the Agreement's term, or any extension or renewal thereof, professional liability insurance in the minimum amount of One Million Dollars (\$1,000,000) per occurrence and Three Million Dollars (\$3,000,000) aggregate coverage for any personnel assigned pursuant to this Agreement. CPT will also carry its own general liability and worker's compensation.

G. Limited Liability and Indemnification

CPT and SCHOOL are solely responsible for the actions and omissions of its own staff. CPT will defend and indemnify SCHOOL for any claims based on acts or omissions of its own staff "to the

extent permitted by law." SCHOOL will defend and indemnify CPT for any claims based on the acts or omissions of its own staff "to the extent permitted by law." Each party is responsible for its own negligence.

H. Confidentiality

CPT will protect and maintain the confidentiality of pupil records and patient health care records that SCHOOL maintains, as required by federal, state, and local laws, rules, regulations, ordinances, directives, guidelines, policies, and procedures relating to student confidentiality. This provision shall continue to be effective after the termination of this Agreement. Upon termination of this Agreement, CPT will return to SCHOOL all records, documentation, and other items that were used, created, or controlled by CPT during the term of this Agreement.

I. Non-Discrimination

CPT does not discriminate against persons with regard to age, race, color, religion, sex, ethnic/national origin, citizenship, disability, veteran status, marital status, sexual orientation and familial status, public assistance, and pregnancy status. It is company policy not to discriminate against these qualified individuals in regard to application procedures, hiring, advancement, discharge, compensation, training, or other terms, conditions, and privileges of employment. Additionally, the Americans with Disabilities Act (ADA) requires employers to reasonably accommodate qualified individuals with disabilities. It is the policy of CPT to comply with all federal, state, and local laws concerning the employment of persons with disabilities. CPT will reasonably accommodate qualified individuals with a disability so that they can perform the essential functions of the job in question.

J. Modification of Contract

No waiver or modification of this Agreement or of any covenant, condition, or limitation herein contained shall be valid unless in writing and duly executed by the party to be charged therewith and no evidence of any waiver or modification shall be offered or received in any proceeding between the parties unless in writing.

K. Notices

All notices under this Agreement will be in writing and will be delivered by personal service, facsimile or certified mail, postage prepaid, or overnight courier to such address as may be designated from time to time by the relevant party, which initially shall be the address set forth below. Any notice sent by U.S or certified mail will be deemed to have been given three (3) days after the date on which it is mailed. All other notices will be deemed given when received. No objection may be made to the manner of delivery of any notice actually received in writing by an authorized agent of a party:

AnnaRae Klopfer, Director of Special Education
PACT Charter School
7250 East Ramsey Parkway
Ramsey, MN 55303

Bonna Olson, PT, Administrator
Capernaum Pediatric Therapy, Inc.
6625 Lyndale Avenue South, Suite 430
Richfield, MN 55423

L. Arbitration

In the event of any dispute, claim, question, or disagreement arises from or relating to the Agreement or the breach thereof, the parties hereto shall use their best effort to settle such dispute, claim, question, or disagreement. To this effect, they shall consult and negotiate with each other in good faith and attempt to reach a just and equitable solution agreed upon by both parties. If the parties do not reach a solution within a period of sixty days, upon notice by either party to the other, all disputes, claims, questions, or disagreements shall be settled via arbitration or mediation.

M. Termination

This Agreement may be terminated by either party upon a two-month written notice delivered to the other party.

N. Period of Agreement

This is the entire Agreement. The agreement shall be in existence for the period of July 1, 2025 through June 30, 2026. SCHOOL and CPT may mutually agree to extend the term of this contract annually in writing.

O. Force Majeure Clause

Neither party shall be held responsible for any delay or failure in performance of any part of this agreement to the extent such delay or failure is caused by fire, flood, explosion, war, embargo, government requirement, civil or military authority, act of God, or other similar causes beyond its control and without the fault or negligence of the delayed or non-performing party. The affected party will notify the other part in writing within ten (10) days after the beginning of any such cause that would affect its performance. Notwithstanding, if a party's performance is delayed for a period exceeding thirty (30) days from the date the other party receives notice under this paragraph, the non-affected party will have the right without any liability to the other party, to terminate this agreement.

P. Waiver

Either party's failure to insist upon strict performance of any provision or to exercise any right under this Agreement shall not be deemed as a relinquishment or waiver of the same, unless consented to in writing. Such consent shall not constitute a general waiver or relinquishment throughout the entire term of the agreement.

Q. Severability

If any portion, provision, or part of this Agreement is held, determined, or adjudicated to be invalid, unenforceable, or void for any reason whatsoever, each such portion, provision, or part shall be severed from the remaining portions, provisions, or parts of this Agreement and shall not affect the validity or enforceability of any remaining portions, provisions, or parts.

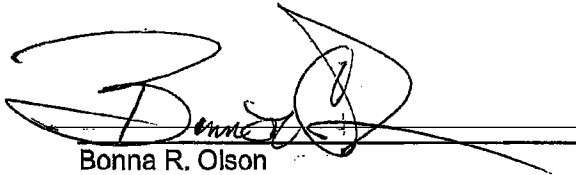
R. Special Education Provisions

The Services provided are specially designed instruction, at not cost to the parents, to meet the unique needs of a student with a disability or related services in order for a child with a disability to benefit from specially designed instruction.

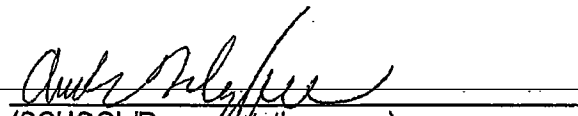
S. Governing Law

This Agreement will be governed by and construed in accordance with the laws of the State of Minnesota, without regard to conflict of law principles.

Wherefore, this agreement was entered into on the date set forth below and undersigned, by execution hereof, represent that they are authorized to enter into this Agreement on behalf of the respective parties and state that this Agreement has been read by them and that the undersigned understand and fully agree to each, all and every provision hereof, and hereby acknowledge receipt of a copy hereof.


Bonna R. Olson
Capernaum Pediatric Therapy, Inc.

5.28.2025
Date


(SCHOOL/Representative name)
Annabae Klopfer
Director of Special Education

5-27-2025
Date

 10/23/25
SUPERINTENDENT

Kaylee:

- Good evening PACT School Board members and guests,
- My name is Kaylee and I am in 5th grade.

Faye:

- My name is Faye and I am in 4th grade.
- Thank you for giving us the opportunity to speak here tonight about what we have been up to so far this year in student council.
- We would each like to start off by sharing why we were each interested in participating in the student council this year.
- I wanted to be in the student council because I wanted to be able to help my fourth grade classes and the school.

Kaylee:

- I wanted to be in student council because I wanted to find ways to help my class grow and learn.
- We are both so thankful and excited to be in this leadership role within the school.
- This year, we started off by making get-to-know you posters so that students in the school know who to go to if they have an idea or concern. We also took the time to plan out what we would like to do during future student council meetings.

Faye:

- One thing we really enjoy doing is planning spirit weeks. It was so fun getting to see both teachers and students dressed up during our first spirit week this year. The themes for that week included:
 - Dress like your favorite book character
 - Twin day
 - Wacky day
 - Soccer mom/barbeque dad day
 - PACT Pride Day

Kaylee:

- Our next spirit week is the week prior to winter break where our themes will be:
 - Student/teacher swap day where students will dress like teachers and teachers get to dress like students
 - Comfy/cozy day
 - Winter wonderland
 - PACT Pride
- During the month of November we collected donations for families in need. There were many generous donations from families of pants, coats, hats, gloves, shirts, pajamas, and shoes. Two local churches, Hope Fellowship and Northgate Church, also provided winter gear and other items to our school. We are so thankful for the time, energy, and donations they gave to our school to help families in need. During our last meetings we have made thank you notes for these churches to show our gratitude.

Faye:

- During our most recent meeting we created 5 tie blankets with paws on them, as a piece of comfort from PACT to a children's hospital.
- During our December meeting we are going to make holiday treats for the wonderful staff at our school. We are so grateful for them, and want to show some appreciation during this holiday season.
- In the future we look forward to taking part in additional fundraisers, such as collecting toys, leashes, and treats for a local animal shelter. We also hope to purchase banners that represent the PACT Character Traits that we can hang in the cafeteria.

Kaylee:

- Thank you all for providing us the time tonight to share about what we have been up to in the student council.



December 2025

School Board of Directors:

It is my distinct pleasure to present Ms. Hannah Scholten, Fourth Grade Teacher, as the November 2025 Employee of the Month.

Ms. Scholten is a teacher leader at the Elementary Campus. Peers look to her for guidance on classroom management, ideas for running their literacy and math blocks, and methods for how to interpret student assessment data and then adjust their teaching accordingly. All are areas of which Hannah excels.

The PACT staff have expressed the following about Ms. Scholten:

- Over the last three years, I have gotten to know an amazing person—and one of the best teammates—in Hannah. She is hardworking, highly organized, always prepared, and carries herself with a calm, steady demeanor. Hannah consistently keeps what's best for her students at the forefront. When she saw that her math instruction wasn't meeting their needs, she thoughtfully revamped her approach to ensure they could be successful. Her students know she cares for and respects them because she shows it daily through both her words and her actions. (Stephanie Leer, Fourth Grade Teacher)
- Hannah has been such a great mentor and has helped me navigate all of the challenges of a first year teacher. Her guidance and support has helped me grow as a teacher and colleague. She brings knowledge, humor, adaptability, and empathy to the 4th grade team. Her passion is truly inspiring! We are so lucky and proud to have Hannah a part of our team! (Kaylee Conrad, Fourth Grade Teacher)
- I have watched Hannah develop her skills as an educator and am highly impressed with her growth and level of professionalism. What stands out from the many positive qualities she possesses is her meticulous attention to detail in lesson design and implementation. Hannah immediately applies what she learns about best practices in the classroom, combines it with student data, and ends up with a classroom humming with learning and proven results of success. (Lara Bronson, PACT Elementary Principal)

Ms. Scholten's unwavering commitment to excellence as a PACT educator is evident. Please join me in congratulating Ms. Hannah Scholten as our November 2025 Employee of the Month.

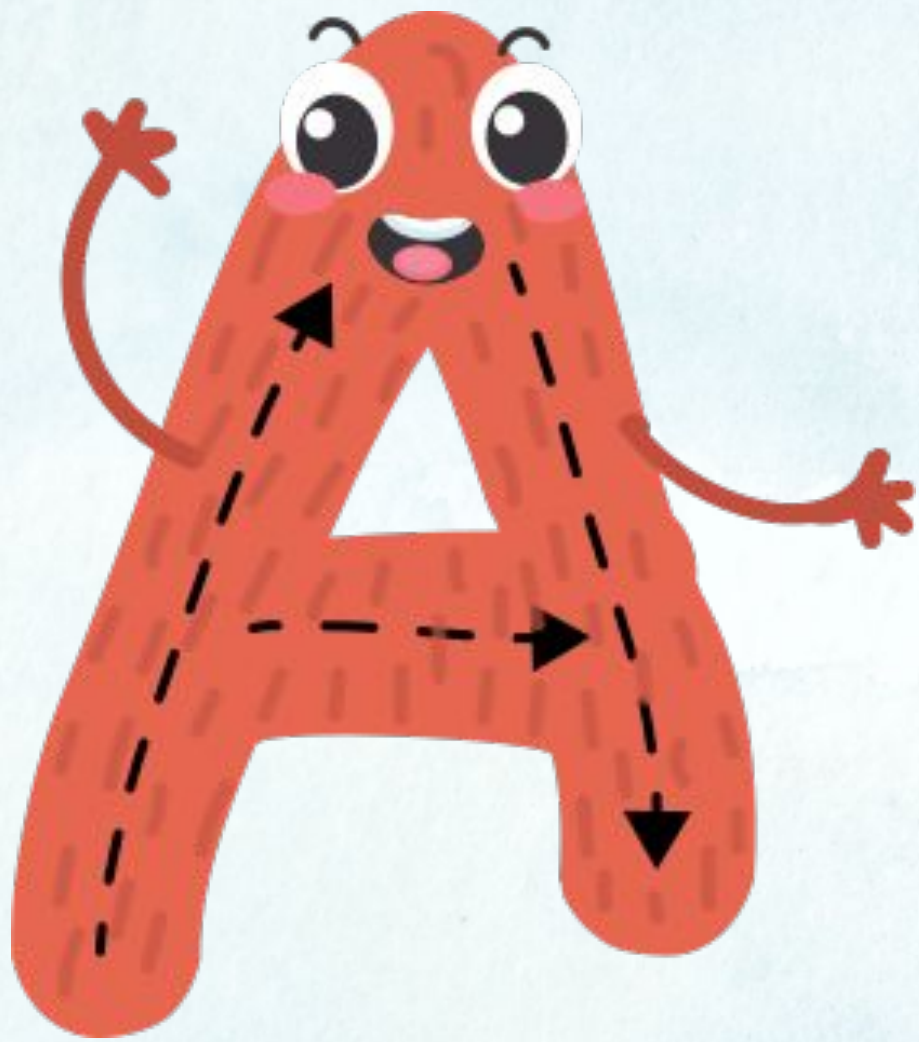
Sincerely,

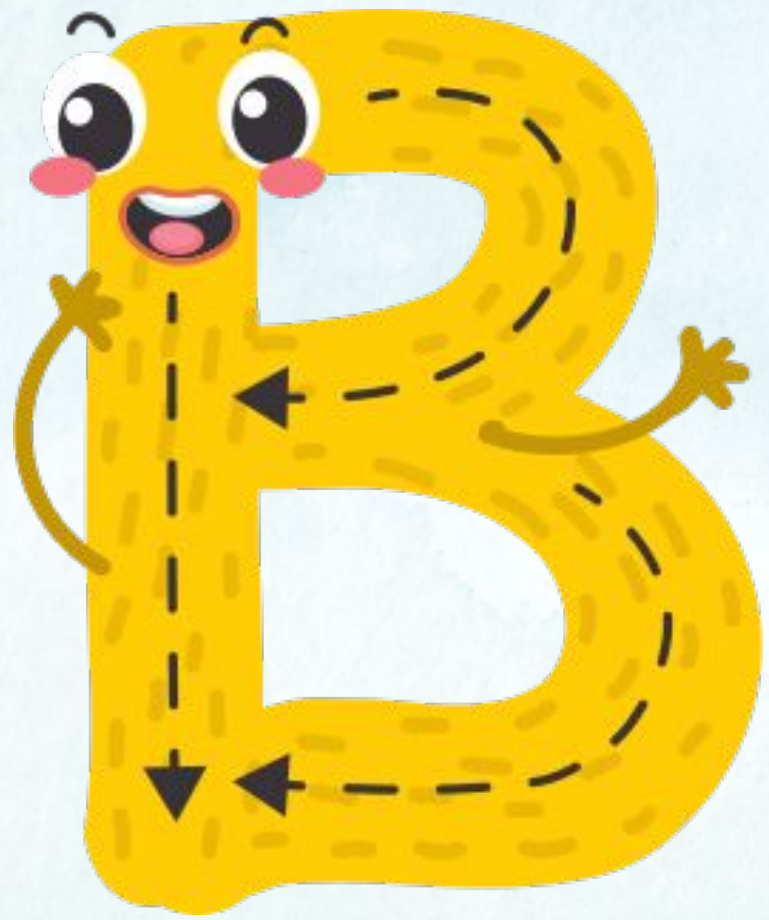
Dr. Nathan Flansburg
Superintendent of Schools

THE ABC'S OF KINDERGARTEN



ANIMAL HABITAT PROJECTS





BEST FRIENDS

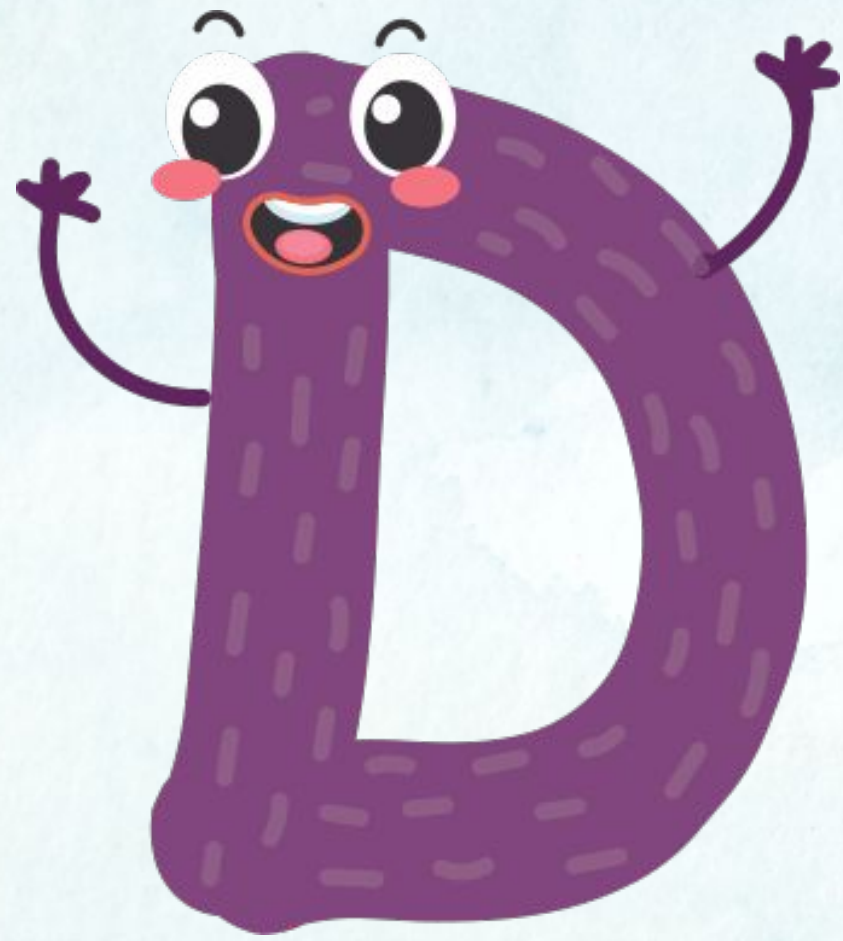




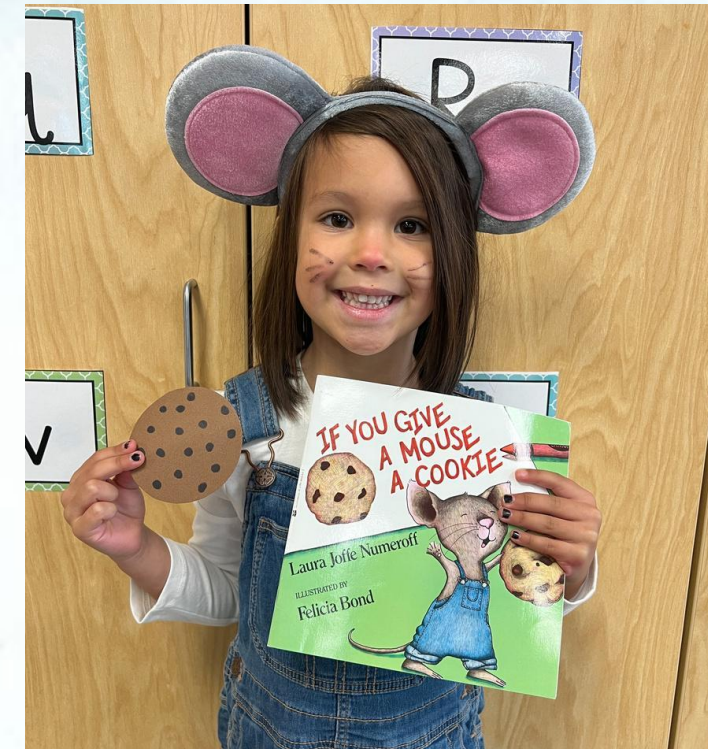
CHOICE TIME

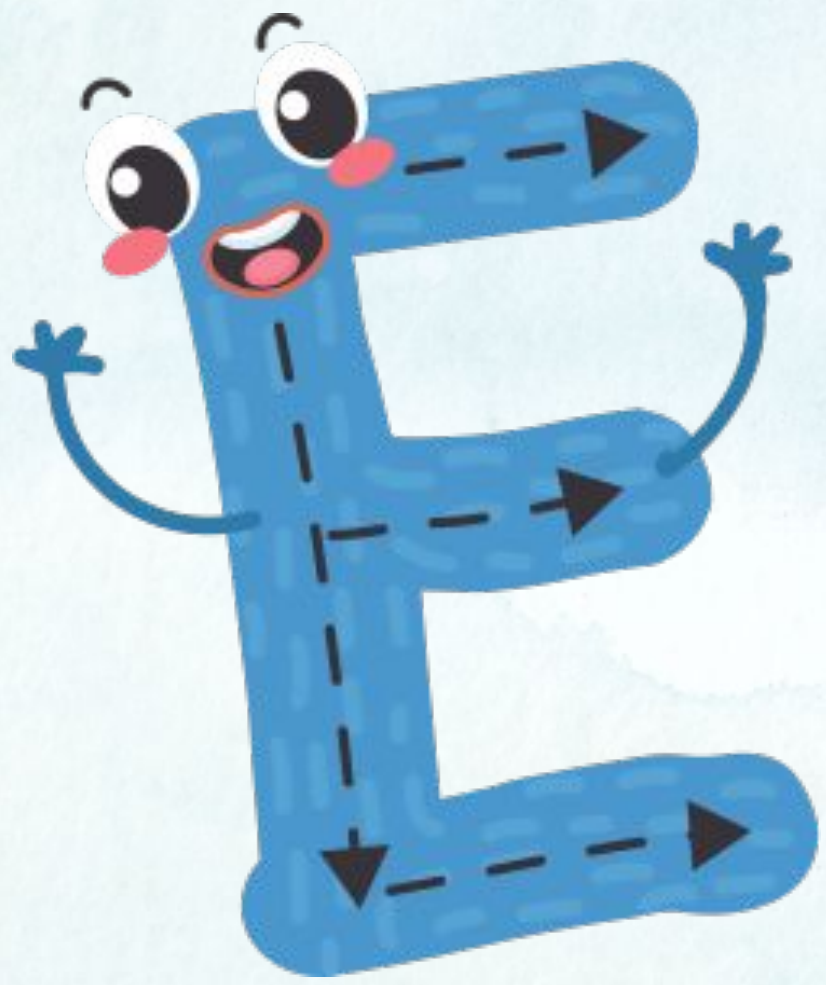
- COOPERATION
- LANGUAGE DEVELOPMENT
- SOCIAL SKILLS
- DEVELOP INTERESTS
- PROBLEM SOLVING SKILLS
- CREATIVITY





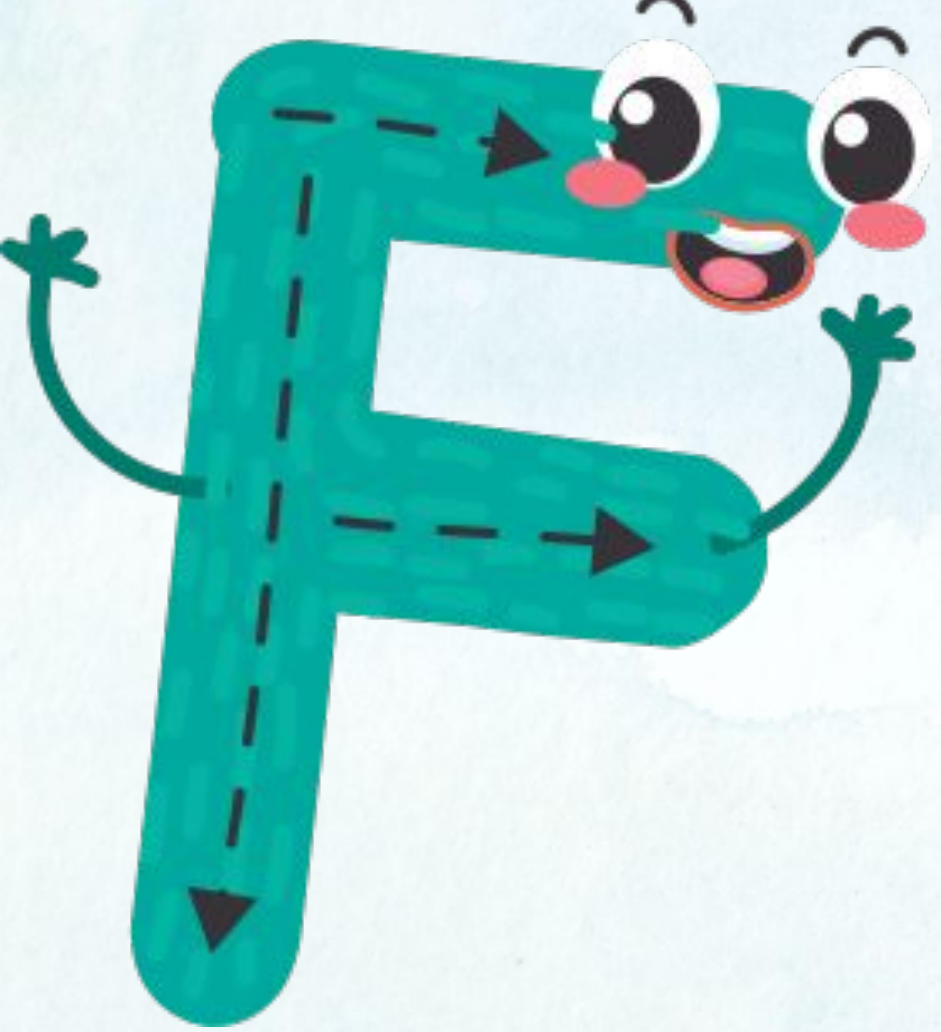
DRESS UP DAYS





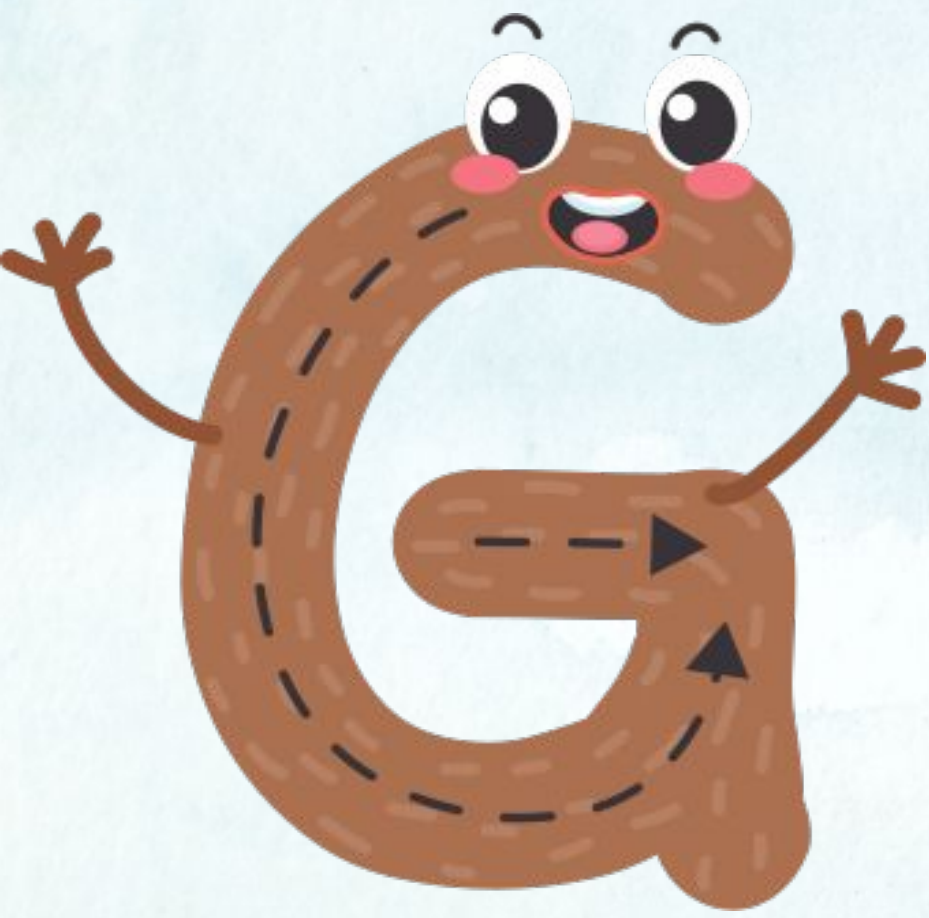
EVELAND FAMILY FARM



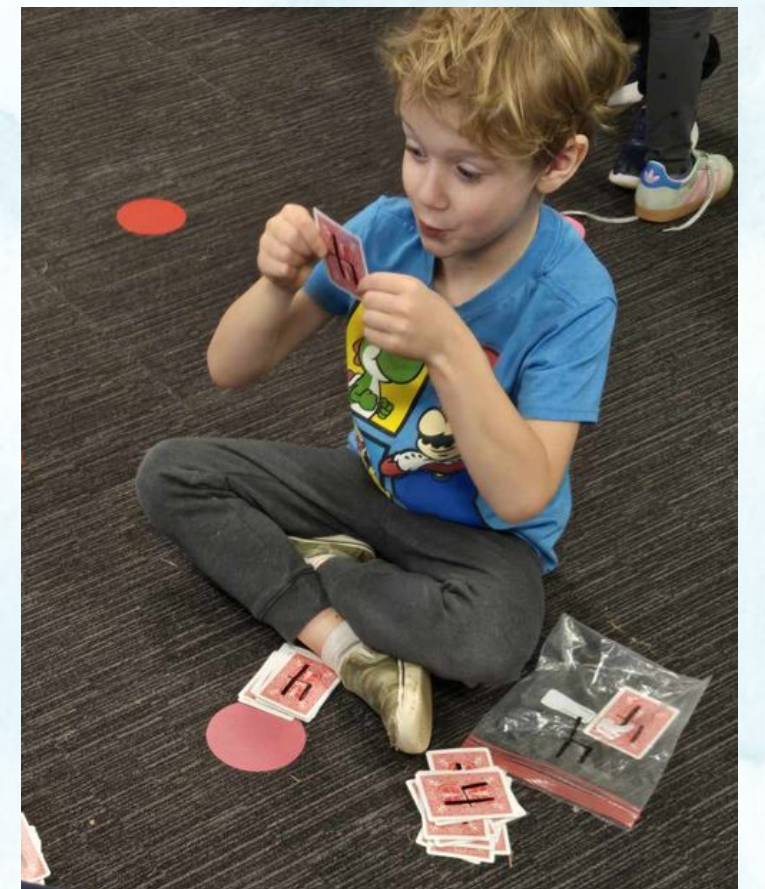
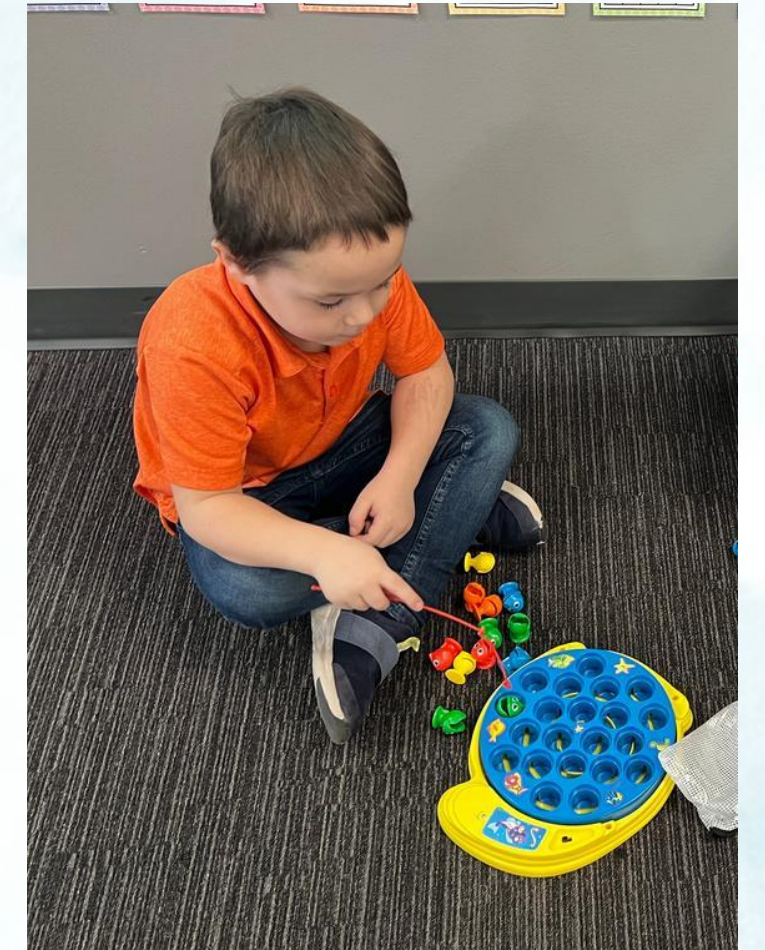


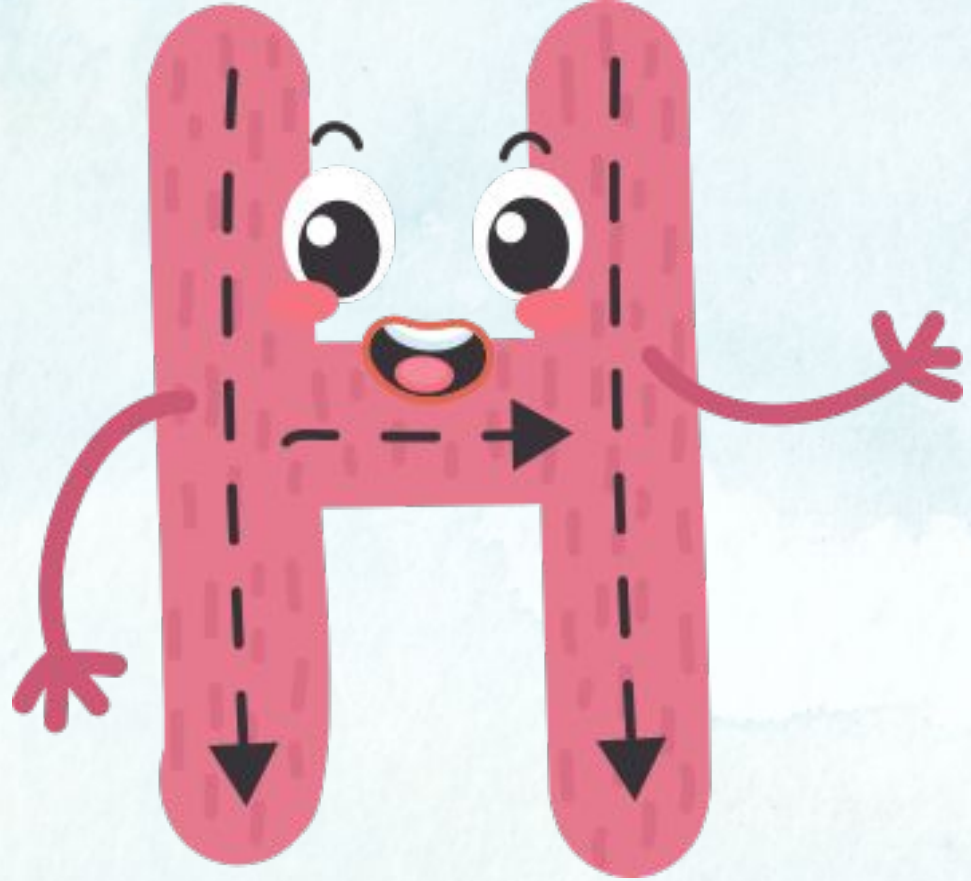
FINE MOTOR





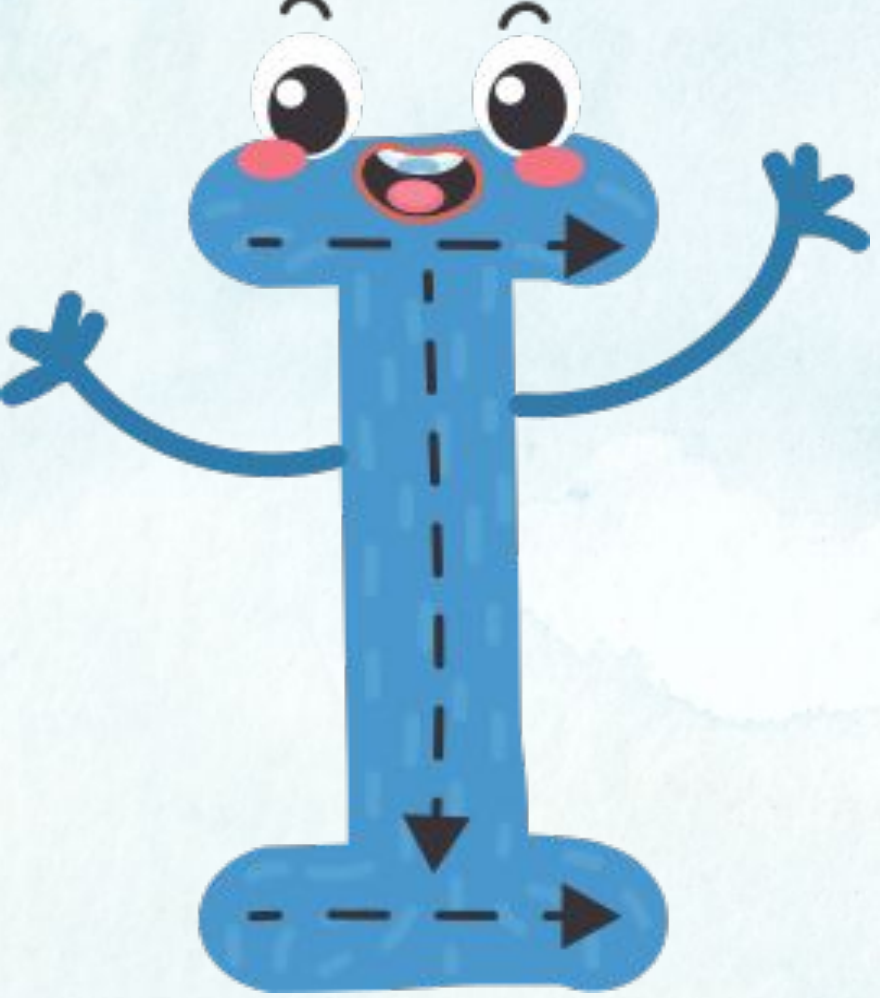
GAMES



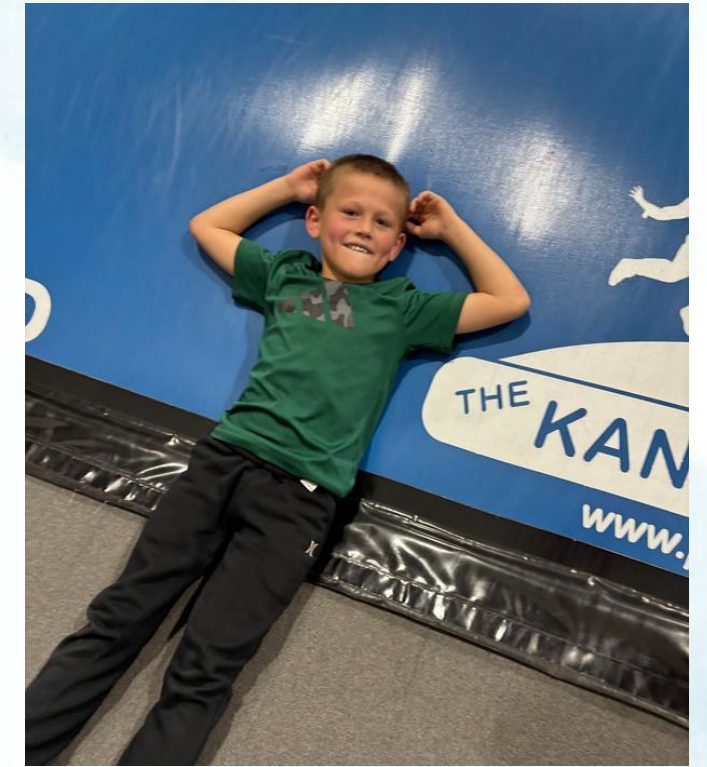


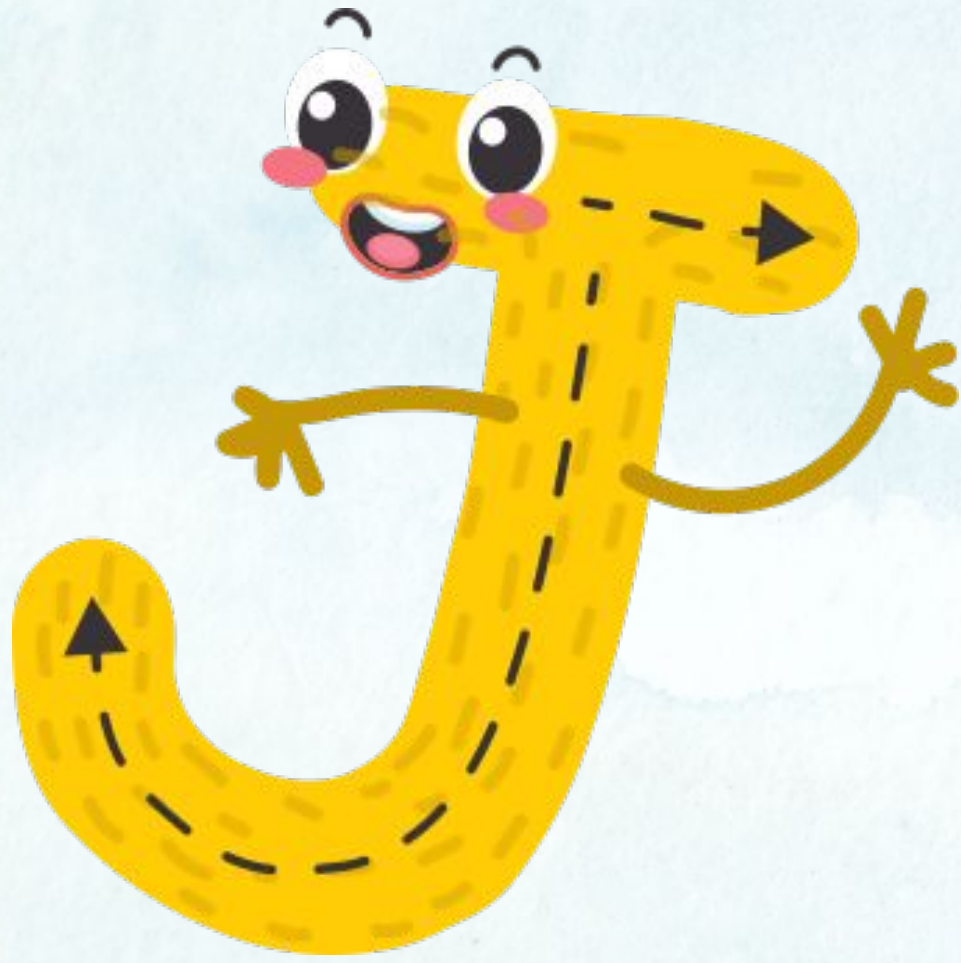
HATCHING CHICKS



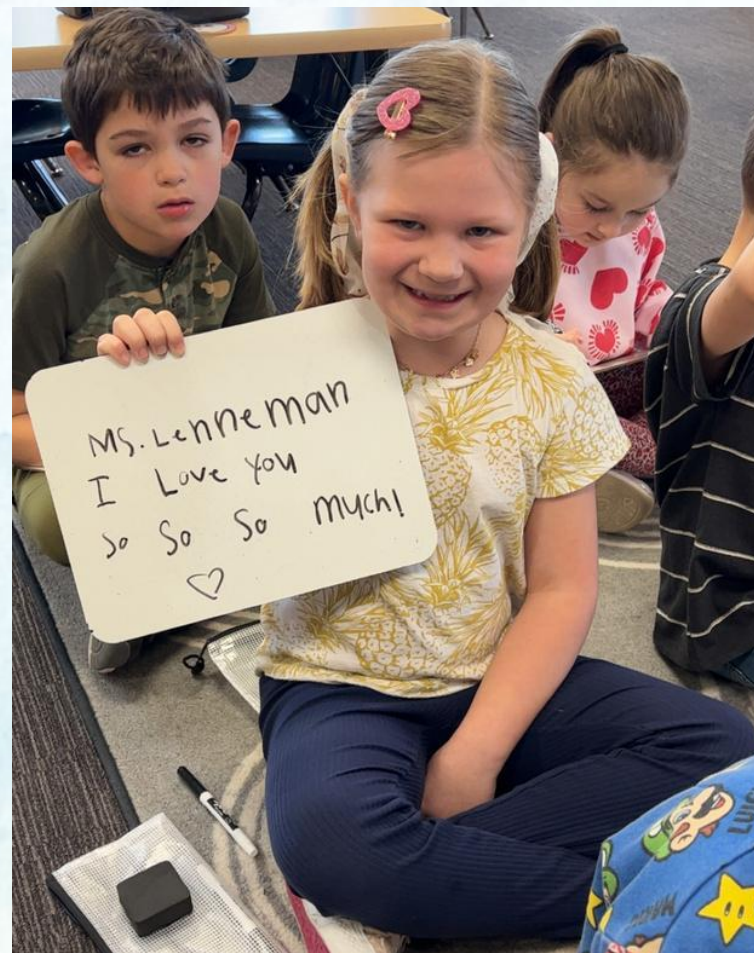


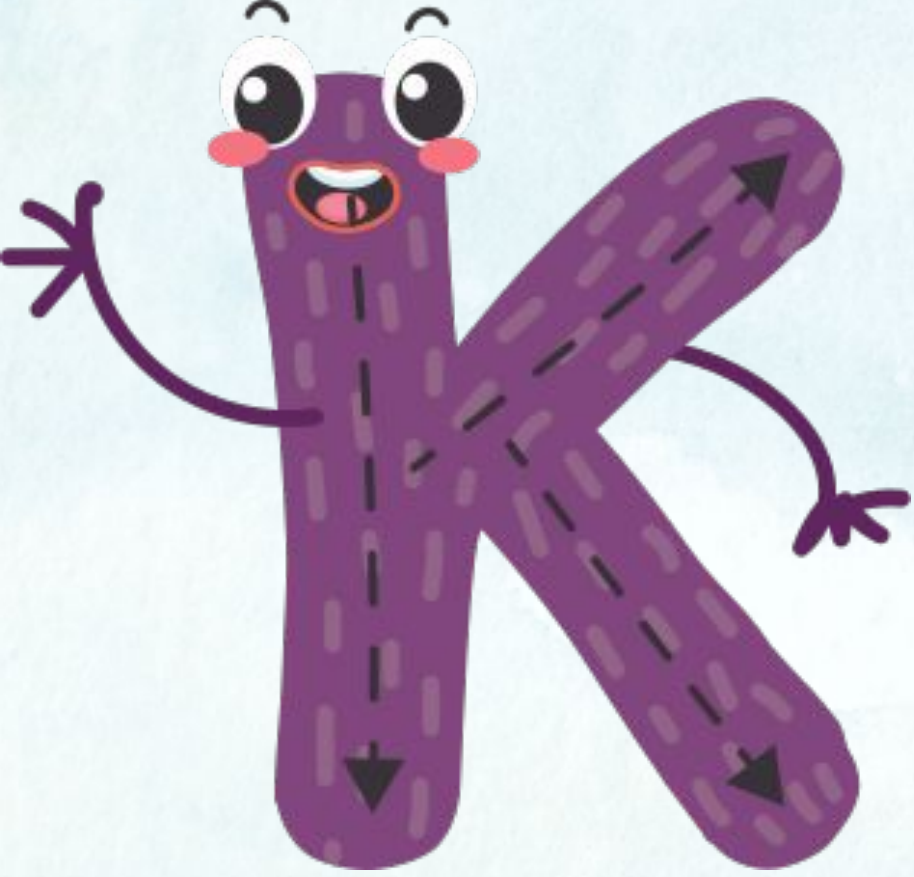
INNERACTIVE PLAYGROUND





JOY

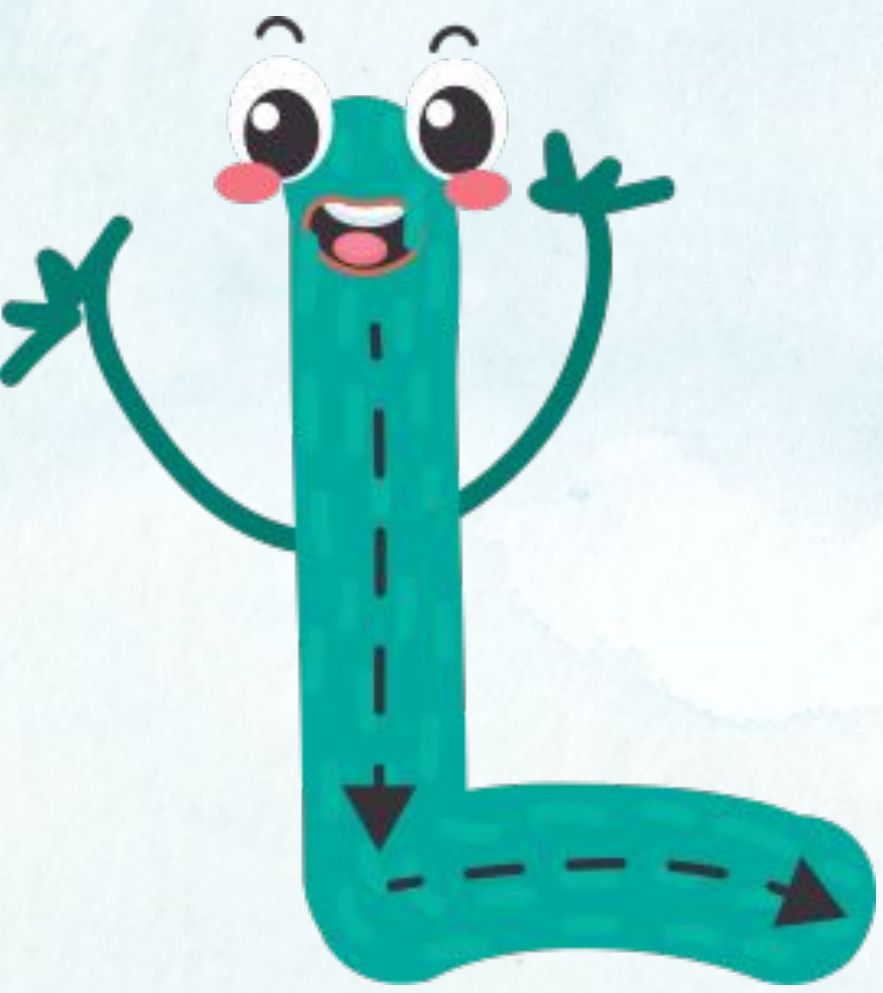




KINDERGARTEN TEACHERS



Ms. Kurtz, Ms. Lenneman, Mrs. Loso, Mrs. Montray, Ms. Miller

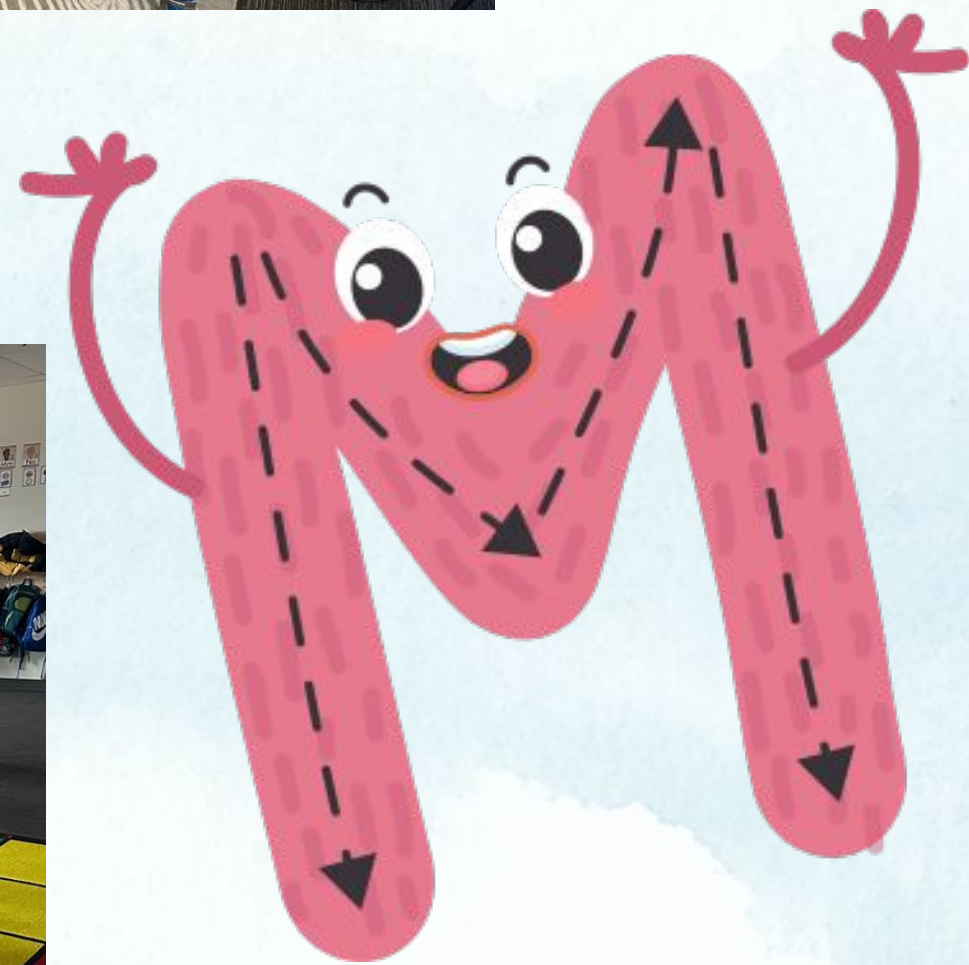


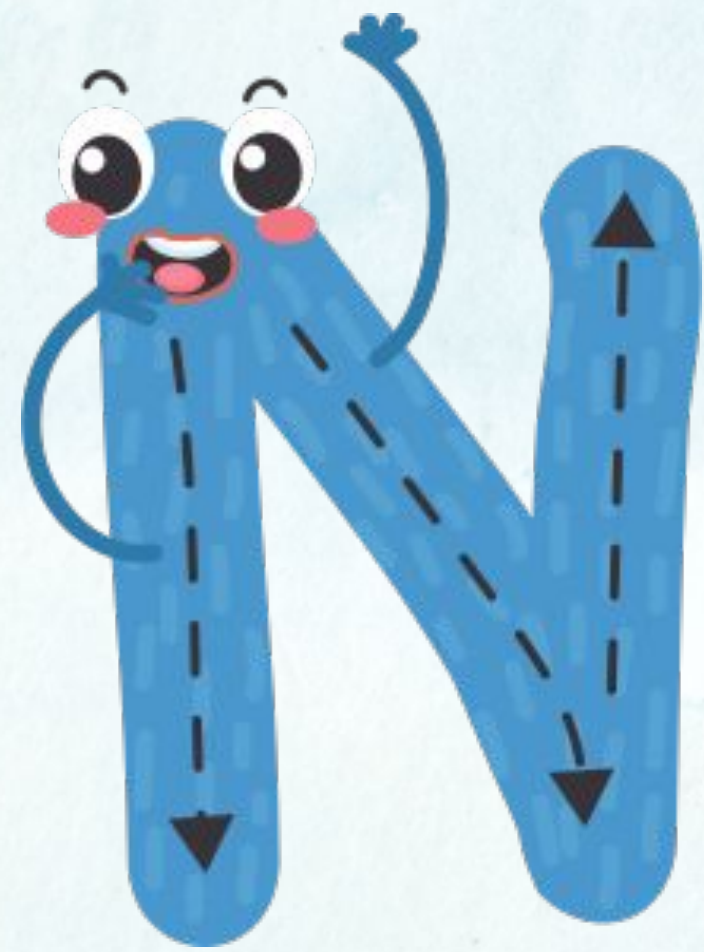
LETTERS





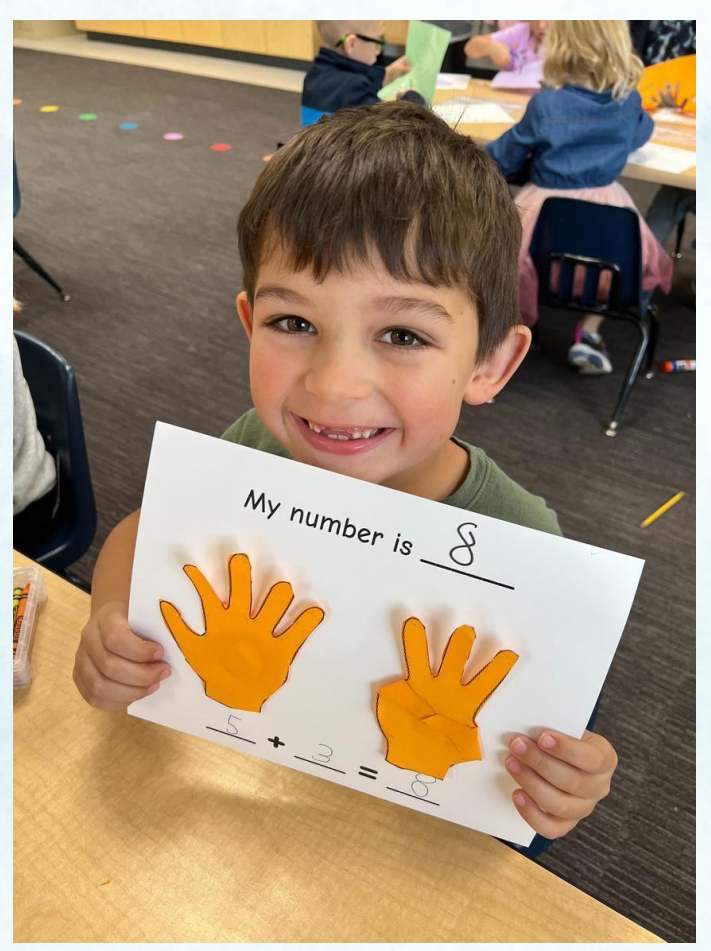
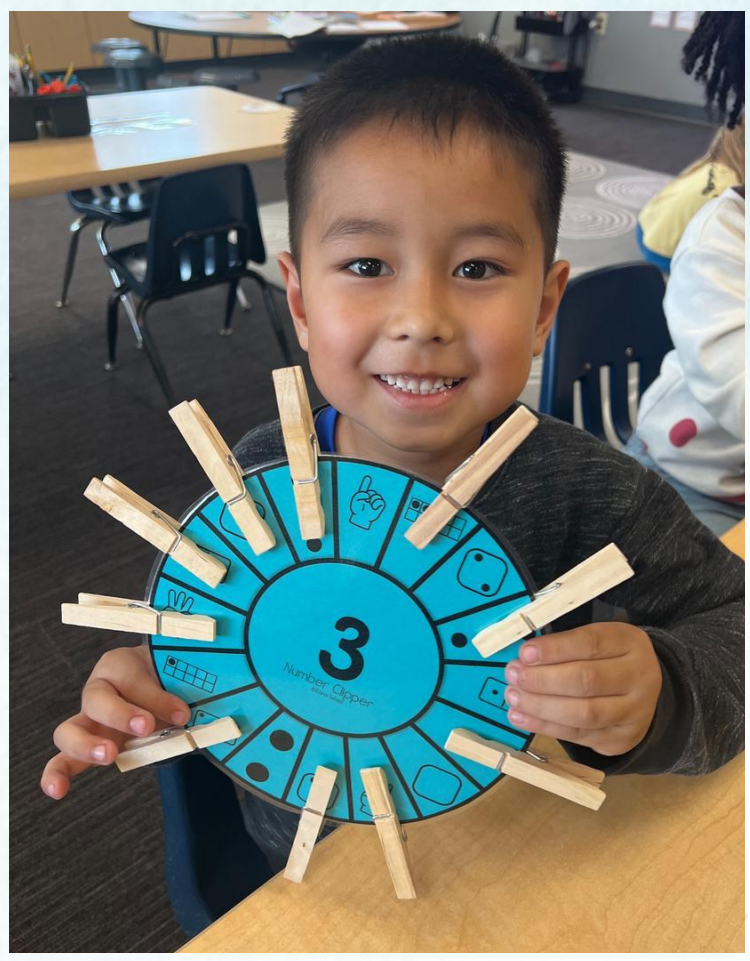
MOVEMENT





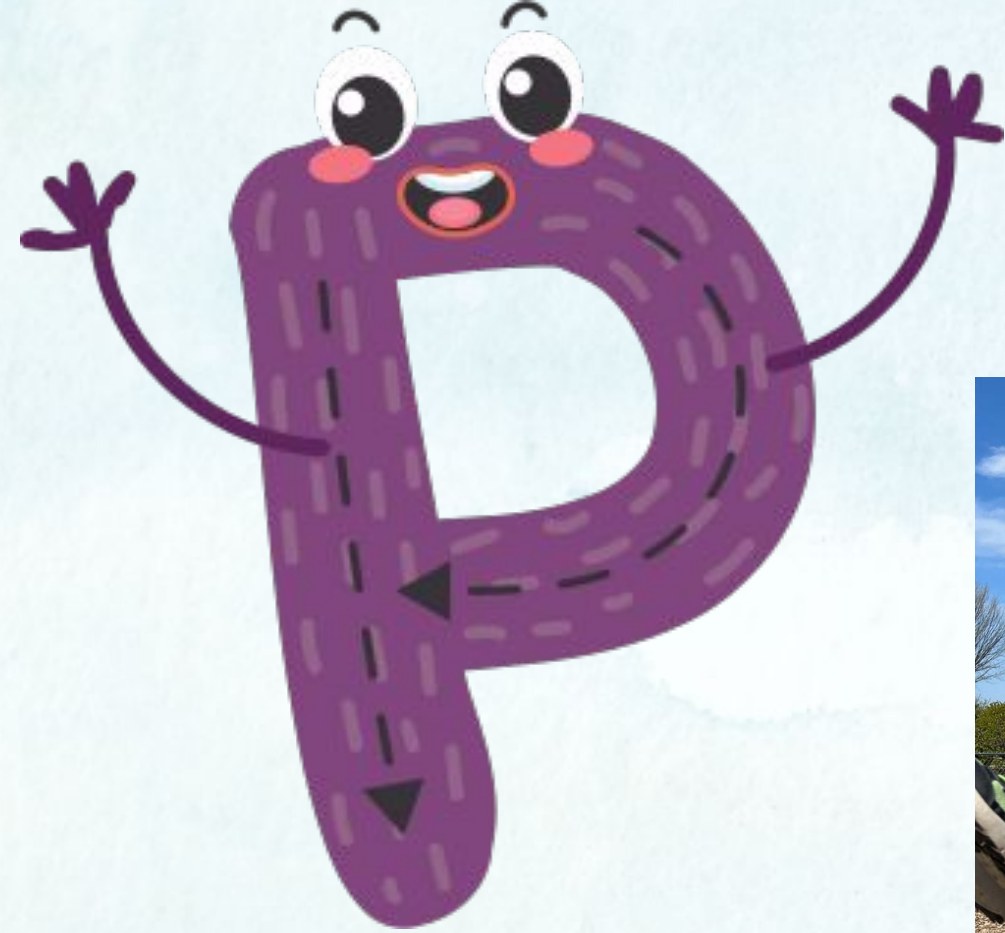
NUMBERS

- NUMBER IDENTIFICATION
- COUNTING
- ADD/SUBTRACT
- COMPARING NUMBERS
- PLACE VALUE
- WRITING NUMBERS



ONE HUNDREDTH DAY OF SCHOOL





PLAYGROUND





QUESTIONS

**When is it
lunch time?**

**Can I have a
band-aid?**

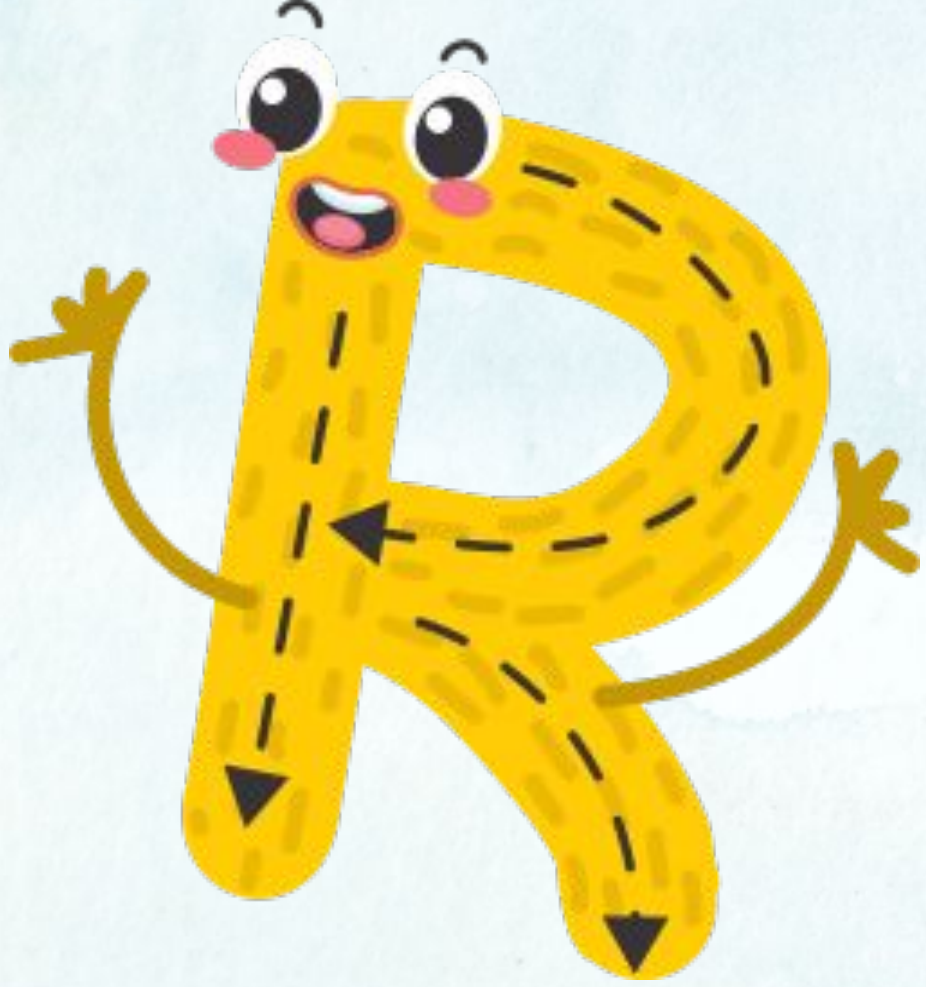
**How old are
you?**

**Is Santa
real?**

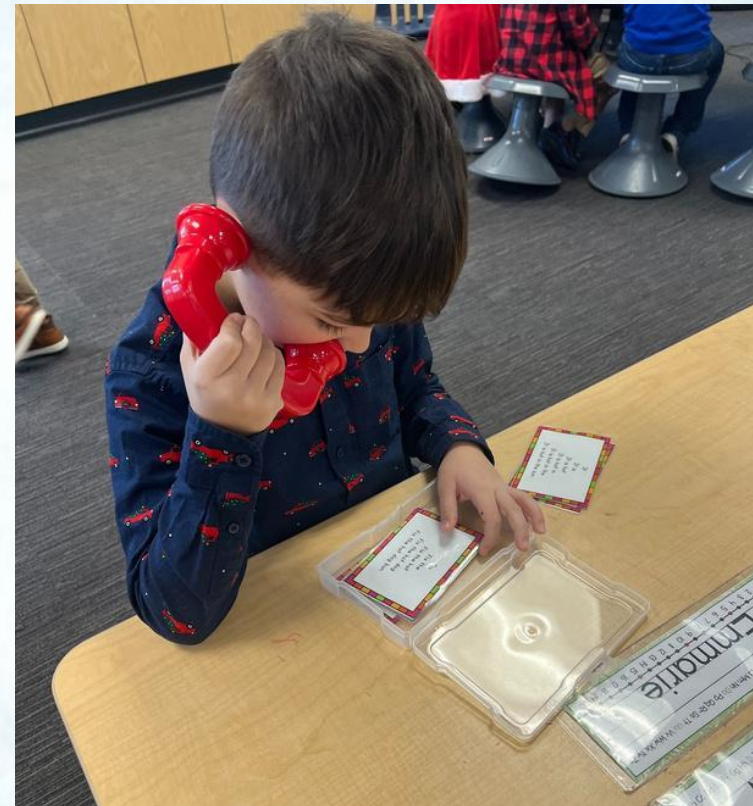
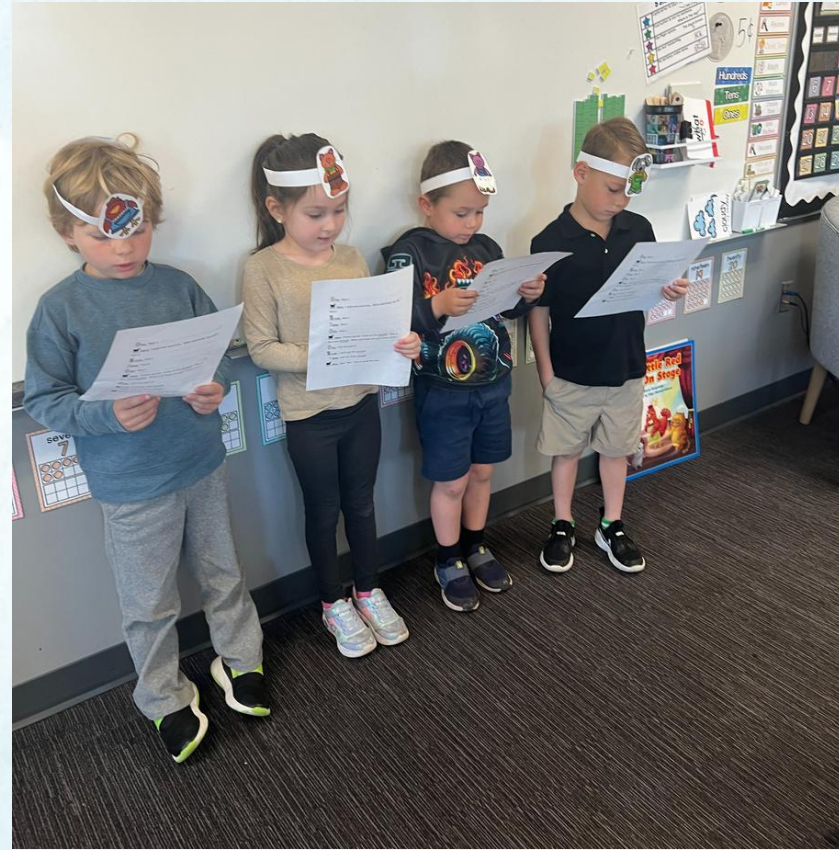
**How do
you
spell.....?**

**When do we
get to eat the
cupcakes?**

**When is
recess?**

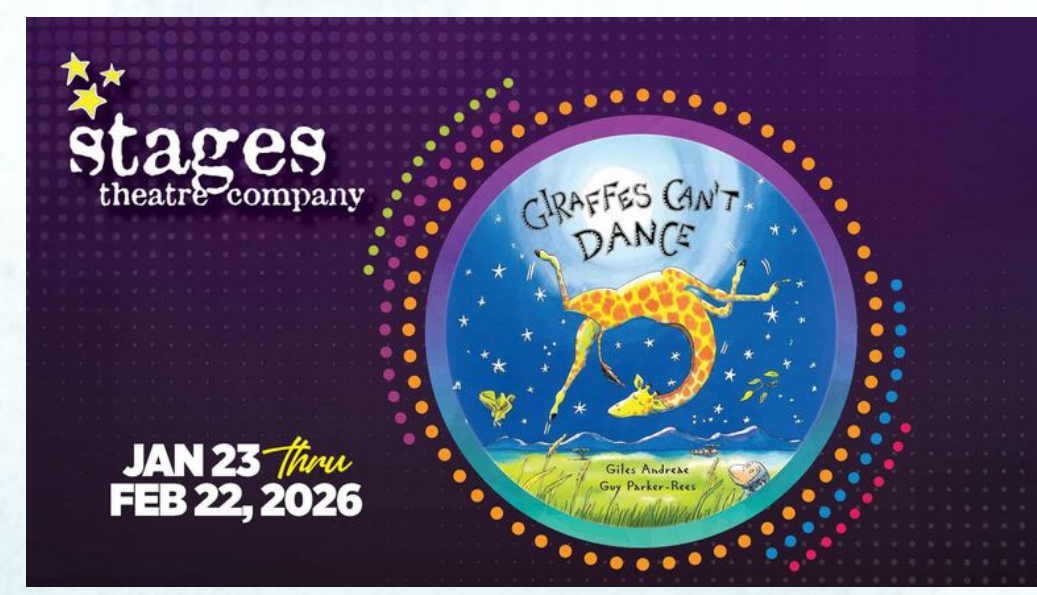


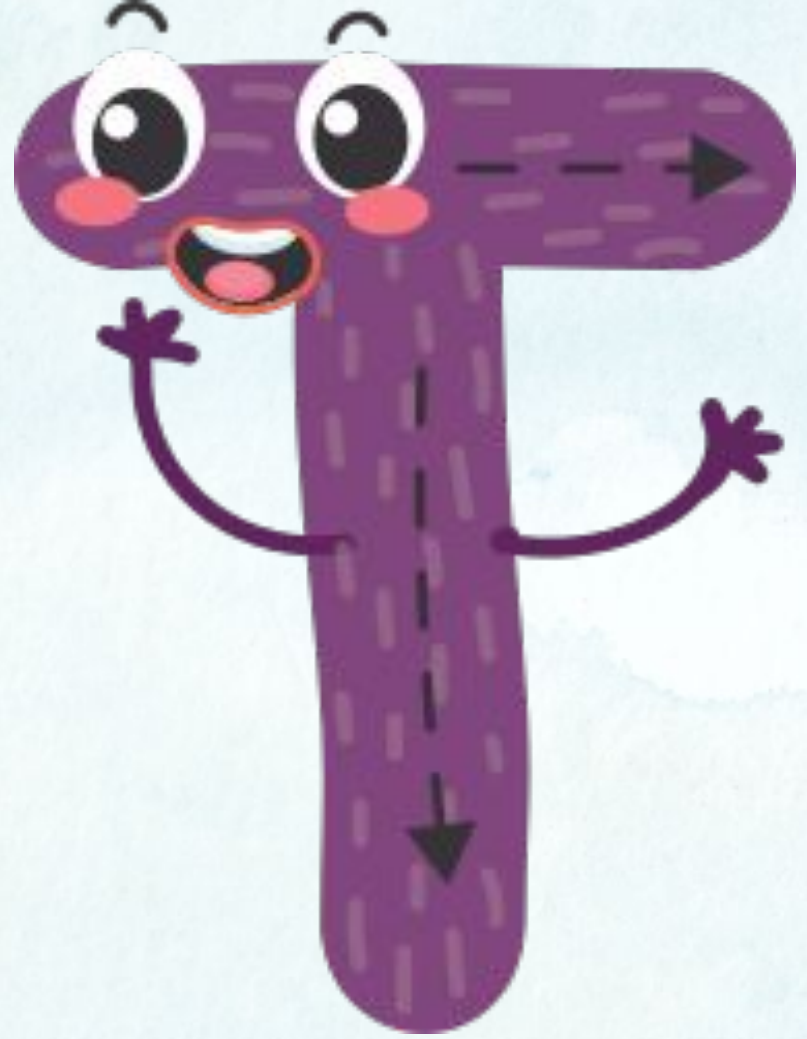
READ!



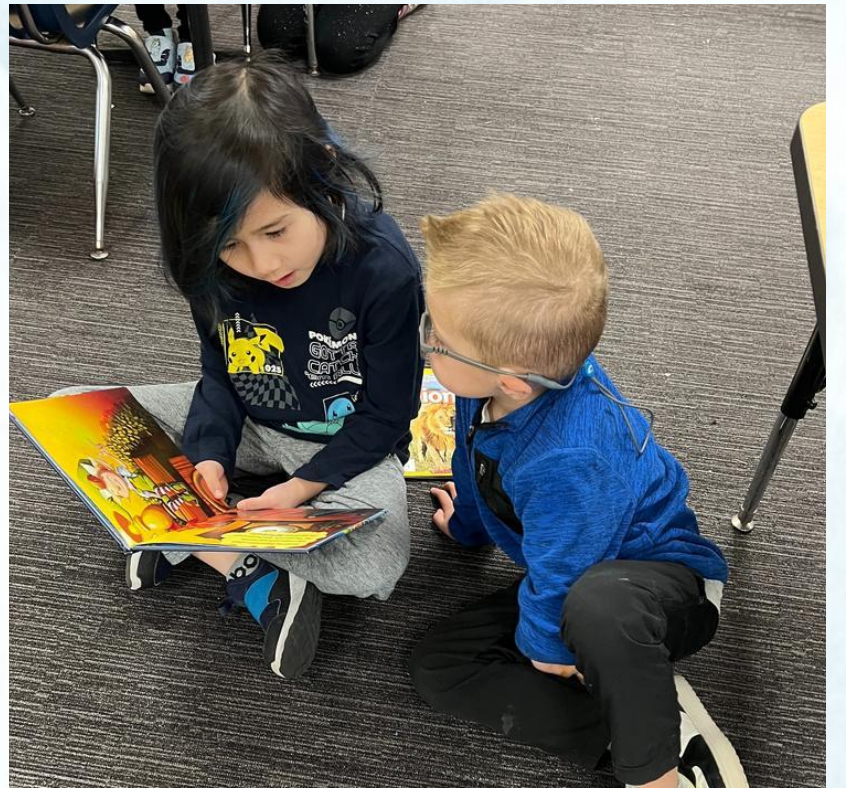


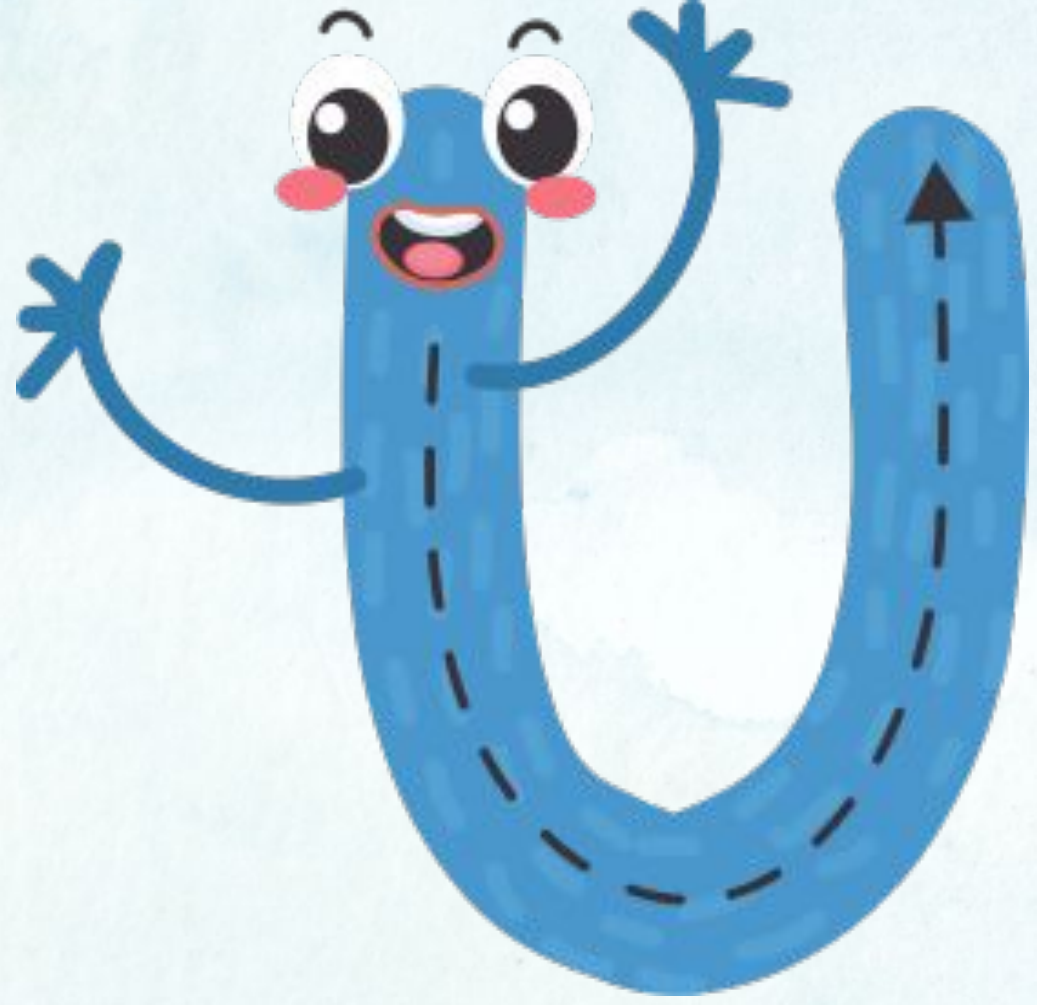
STAGES THEATER FIELD TRIP





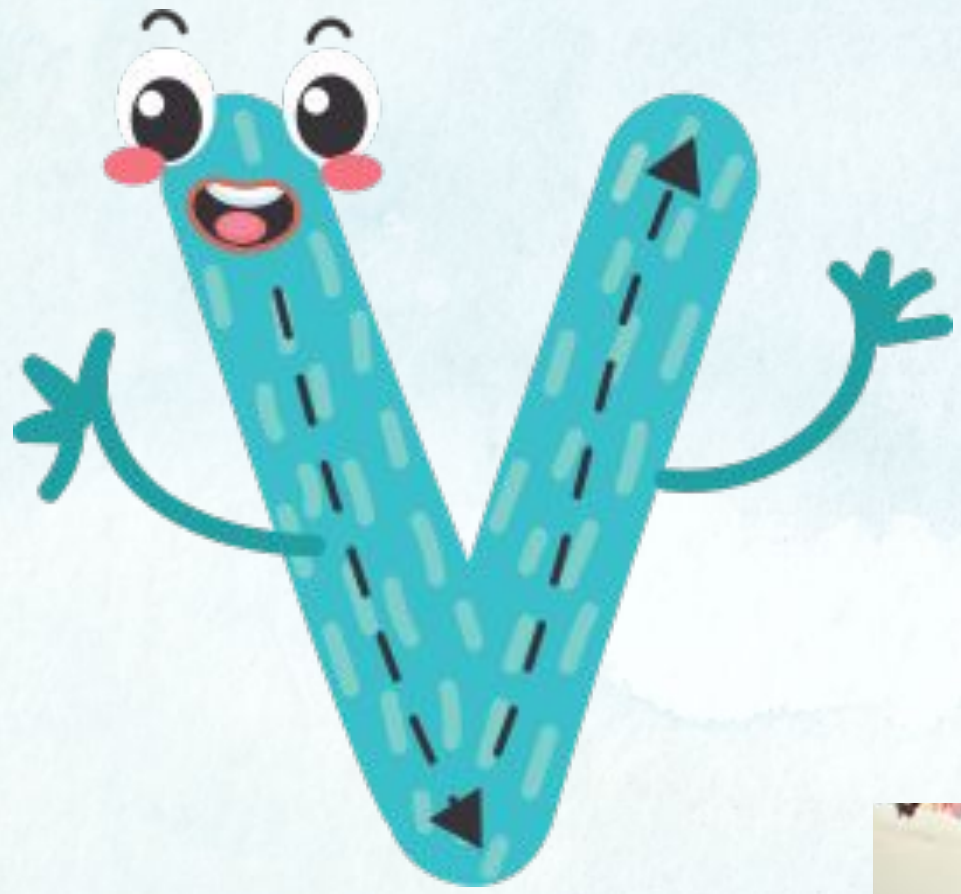
THIRD GRADE BUDDIES





UNIT STUDIES



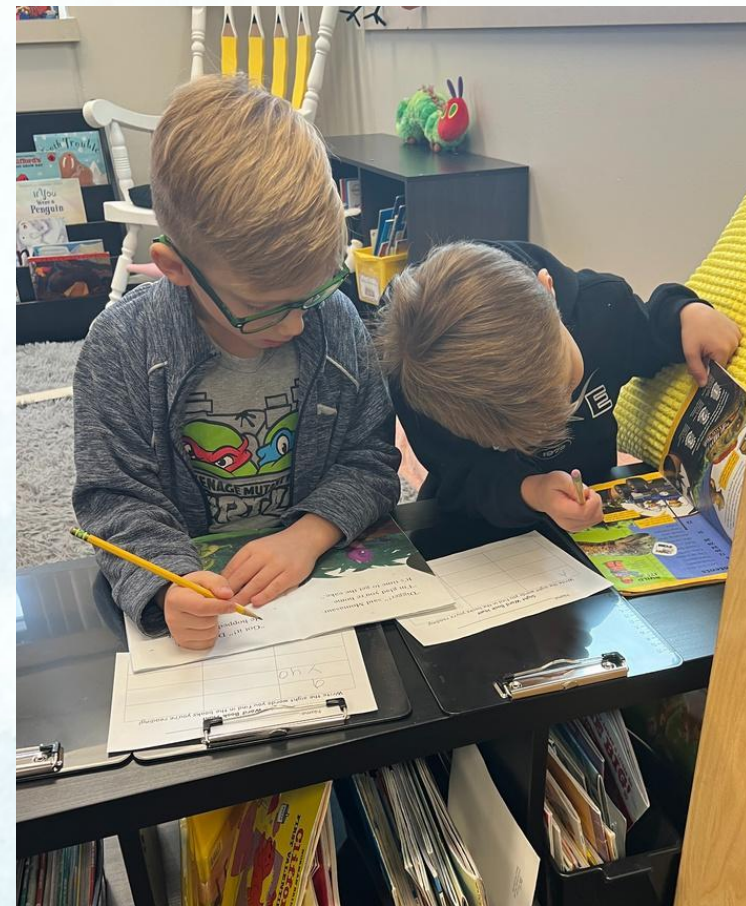
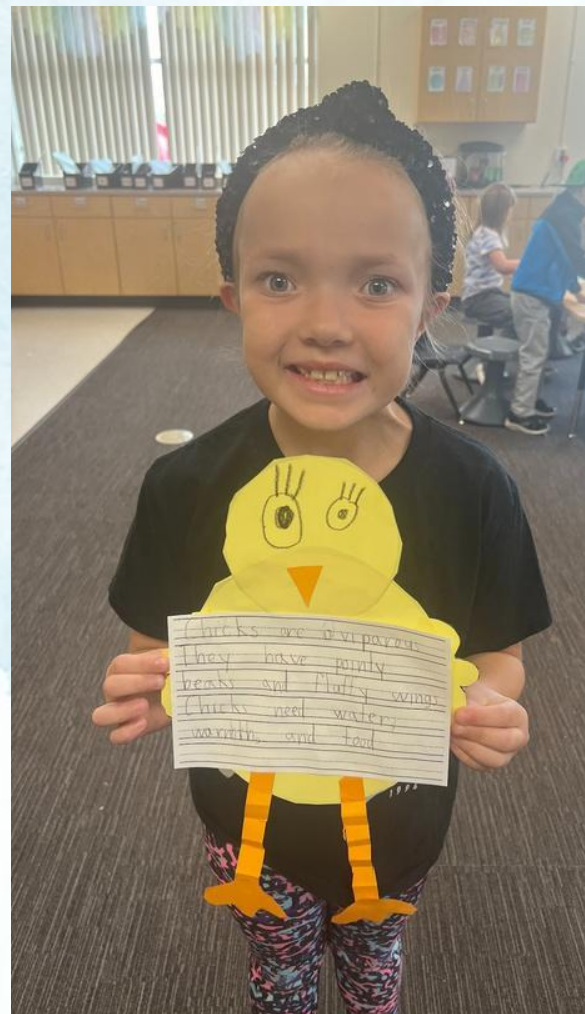
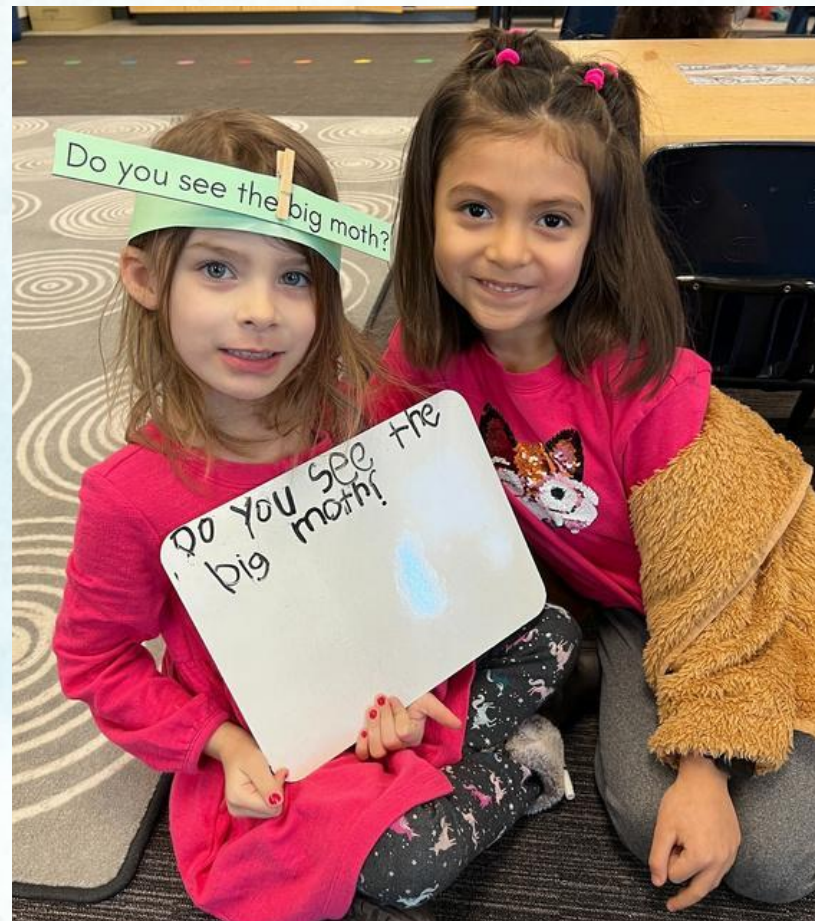
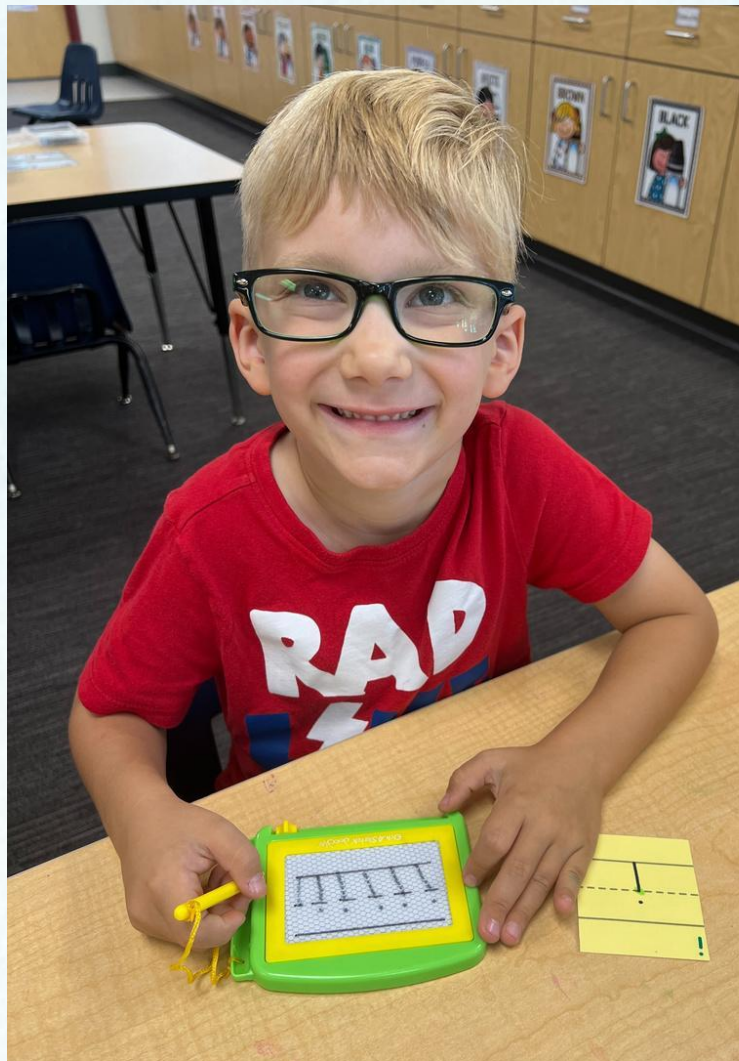


VOLUNTEERS & VISITORS



WRITING

- UPPERCASE AND LOWERCASE
- SENTENCE STRUCTURE
- JOURNAL WRITING
- OPINION WRITING
- NARRATIVE WRITING
- INFORMATIONAL WRITING



EXPLORE





YUMMY!





ZOOMING TO FIRST GRADE



QUESTIONS?





To: PACT Charter School Board of Directors

From: Teresa Widen, Executive Director of Teaching and Learning | Literacy Lead

Teaching and Learning Highlights: November 2025

Social Studies Curriculum Review Team: The team met on November 5th at the Rum River Library to review PACT's Vision, Belief, and Student Outcome statements for K-12 Social Studies. We examined the new Minnesota standards, current research, and best instructional practices to build foundational knowledge for developing a curriculum-criteria rubric. The team then prioritized program needs and identified curriculum vendors to request samples from. Next steps include evaluating these resources to determine the best fit for PACT.

Health Curriculum Review Team: On November 7, the team continued its Health review. Members revisited PACT's Vision, Belief, and Student Outcomes statements and reviewed the second draft of Minnesota Health standards, current research, and best practices. The team identified program needs and compiled a list of vendors to request curriculum samples for further evaluation.

Capti ReadBasix Screening Assessment – In alignment with the READ Act, students in grades 4–12 who are not yet demonstrating consistent grade-level literacy completed the Capti ReadBasix Screening Assessment. PACT will now engage in Capti-led professional development to interpret and use the data to guide instruction. Screening results will be shared with families after winter break.

Professional Development

- **November 7th:** School Psychologist Jennifer Stockdale led a district wide session on classroom accommodations, modifications, and adaptations -training that also meets PELSB licensure requirements.
- **November 14th:** Teresa Widen and Jenelle Moehn supported both buildings in implementing high-impact instructional strategies.
 - *Elementary:* Staff learned about Tier 1 and Tier 2 small group instruction, grounded in the science of reading, and viewed model lessons.
 - *Secondary:* Staff focused on Academic Discourse to support student engagement, voice, and agency.

Mentoring and Induction of New Teachers (MINTs) program

On November 7th, new teachers and mentors discussed the Disillusionment phase of teaching, emphasizing the importance of reconnecting with their “why”, active listening, and personal check-ins. From November through February, new classroom teachers will spend a half day observing their mentors to support reflection, collaboration, and meeting the needs of all of our PACT students.



P A C T

District Advisory Committee (DAC) Board Report December 4, 2025

November 13, 2025 DAC Meeting

1. **Group Norms:** We began by reviewing Norms of Engagement that serve as a guide for our committee's work. They are as follows:
 - Engage with purpose.
 - Communicate with clarity and respect.
 - Foster a safe and inclusive environment where all voices are heard.
 - Share ownership of student outcomes and celebrate team success.
 - Model character and continuous growth.
2. **Social Studies Curriculum Review:** Teresa Widen, Mackenzie Darula, and Jacq Washburn presented the Social Studies Curriculum Review process up to this point. The committee created a vision, purpose, and student outcome statement to define the expectation of Social Studies instruction here at PACT for all of our K-12 students. The team unpacked the standards, engaged in a SWOT analysis, and learned about the research and best practices regarding K-12 social studies instruction. A curriculum rubric was then created and vetted by the committee. This rubric will be used to evaluate curricular resources aligned with our K-12 Social Studies priorities.
3. **Health Curriculum Review:** Teresa Widen and Jenelle Moehn presented the Health Curriculum Review process up to this point. The committee created a vision, purpose, and student outcome statement to define the expectation of Health instruction here at PACT for all of our K-12 students. The team unpacked the second draft of the Minnesota Health standards, engaged in a SWOT analysis, and learned about the research and best practices regarding K-12 health instruction. A curriculum rubric was then created and vetted by the committee. This rubric will be used to evaluate curricular resources aligned with our K-12 Health priorities.
4. **Capti Readbasix Assessment:** In accordance with READ Act requirements, PACT identified students in grades 4-12 who qualified for this literacy screening assessment. Parents were notified by email if their child qualified for this assessment. This test is administered only once a year. PACT leaders and teachers will be reviewing the assessment results to determine instructional next steps and progress monitoring measures. Assessment results will also be shared with families after Winter break.
5. **CommonLit:** CommonLit is an English Language Arts core curriculum used at PACT's secondary campus. The DAC members reflected on the history of its curriculum adoption and board approval. Concerns were raised by DAC members about the teaching of every CommonLit unit compared to the re-review analysis conducted by DAC members in 2023. PACT leaders and DAC members will be reviewing the documents and meeting with Secondary ELA teachers to ensure alignment with PACT policy and transparent communication exist. Next year, a K-12 Language Arts review will begin.

Respectfully submitted,

Teresa Widen
DAC Administrative Lead
Executive Director of Teaching and Learning

Jacq. Washburn
DAC Parent Liaison

T. Scott Dougherty
15758 Neon St NW
Ramsey, MN 55303

To the Board:

I wanted to introduce myself, discuss my background, and my desire to work with the DAC. My career in education was primarily in the Anoka-Hennepin School District:

- 1980–1994 taught 7th and 8th language arts at Northdale Middle School. Was the gifted and talented coordinator
- 1994-2002 taught 9th language arts at Anoka High School. Was the National Honor Society advisor
- 2002-2003 taught 9th and 10th language arts at Andover High School. Was department chair
- 2003-2009 was teacher on special assignment at the district office responsible for secondary language arts and social studies curriculum, instruction, and assessment
- 2009-2015 taught 9th 10th and 11th language arts at Blaine High School
- After retiring from A-H, I served as a community member of the Continuing Education Committee until spring 2025

In 2006 I started teaching for Saint Mary's University of Minnesota in the Master of Education program. I taught a variety of courses that included communication and collaboration, curriculum design, and research methods. I continue to teach the curriculum and research classes today.

In the 1990's I helped to open two dropout recovery charter schools, teaching in the night school program. These were Coon Rapids Charter School and Liberty Charter School. While these schools no longer exist in the original form, they have grown into Northwest Passage and Paladin respectively.

My connection to PACT is that my granddaughter, a freshman, is currently attending PACT and flourishing after struggling at Anoka Middle School. The small size of PACT is a perfect fit for her.

I feel my background is a good fit for the DAC, and I would love to be a part of the PACT community.

Thank you for your consideration.

T. Scott Dougherty



2024 - 2025 Financial Statement Audit

PACT Charter School #4008



Introduction

- Audit Results
- General Fund Results
- Other Governmental Funds
- Key Performance Indicators



Audit Results

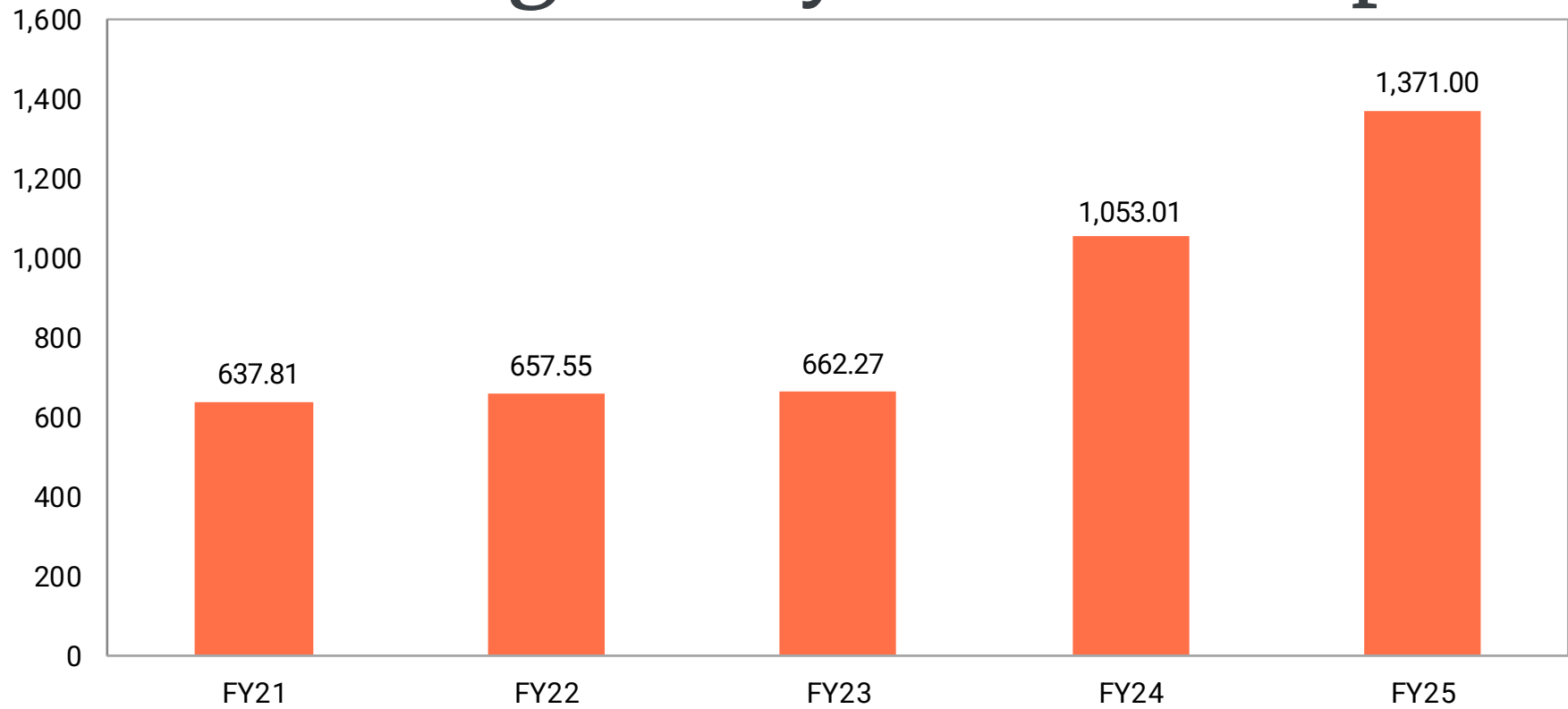
Auditor's Opinion

unmodified
opinion

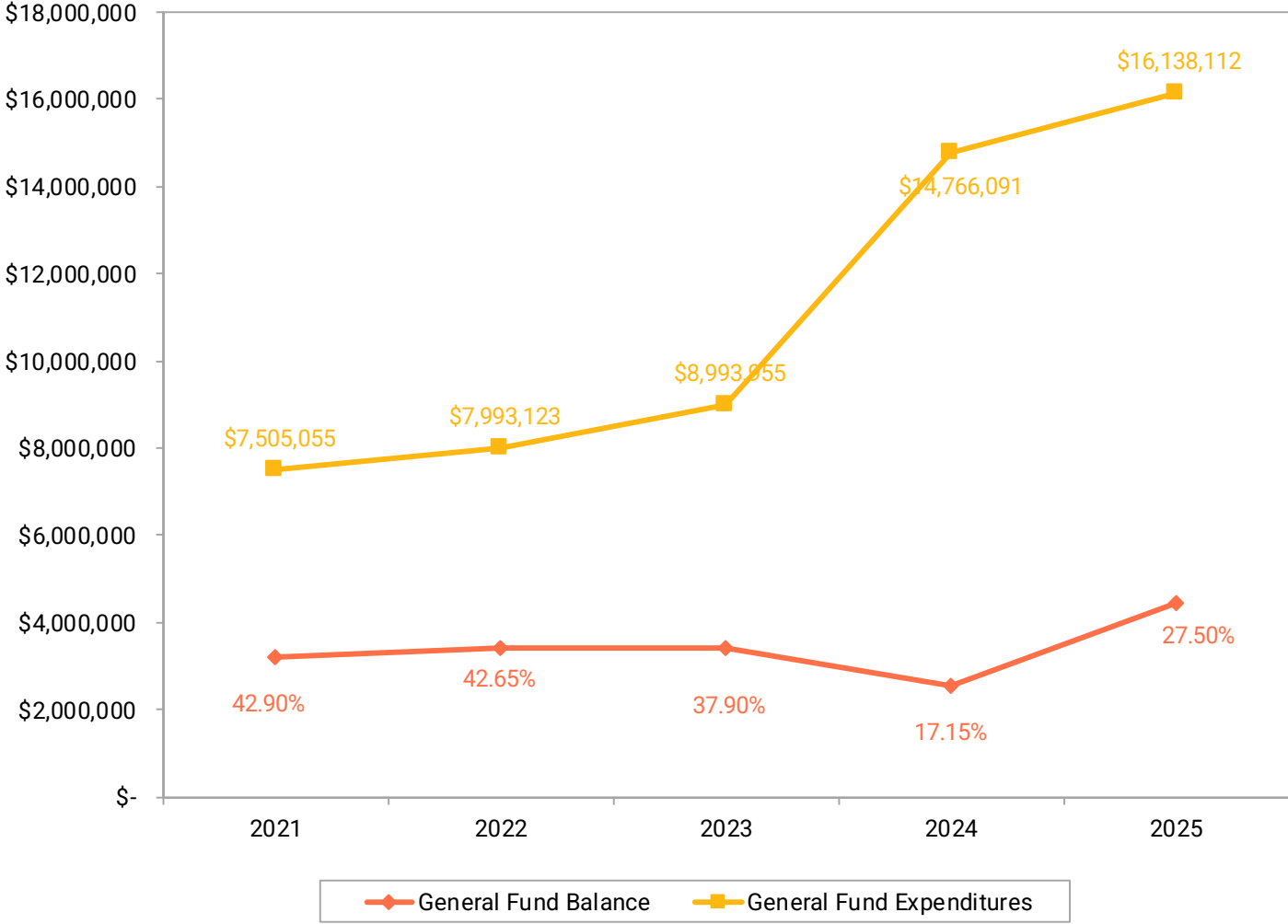
Minnesota Legal Compliance

One Finding -
Pledged
Collateral

Average Daily Membership



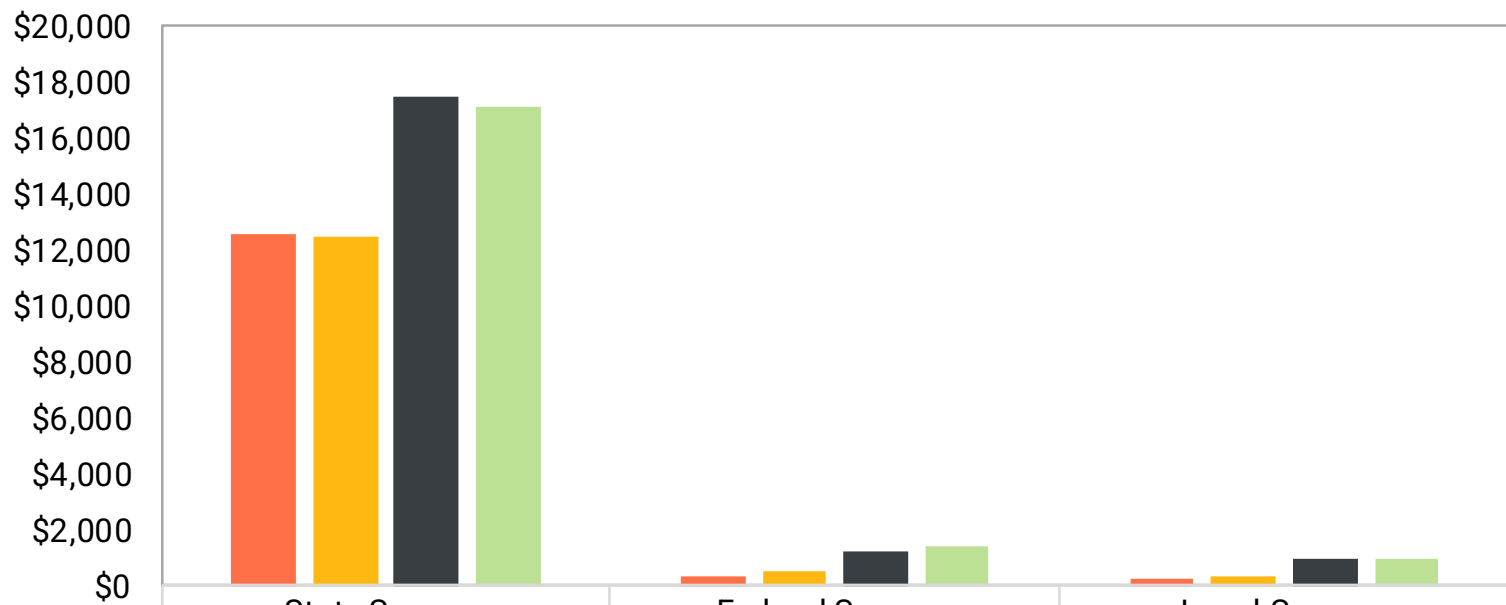
General Fund Balances



General Fund Budget to Actual

	Final Budgeted Amounts	Actual Amounts	Variance With Final Budget
Revenues	\$ 18,205,495	\$ 18,074,954	\$ (130,541)
Expenditures	<u>17,163,578</u>	<u>16,138,112</u>	<u>1,025,466</u>
Excess of Revenues Over Expenditures	1,041,917	1,936,842	894,925
Other Financing Sources (Uses)			
Transfers out	<u>-</u>	<u>(30,800)</u>	<u>(30,800)</u>
Net Change in Fund Balances	1,041,917	1,906,042	864,125
Fund Balances, July 1	<u>2,531,648</u>	<u>2,531,648</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 3,573,565</u>	<u>\$ 4,437,690</u>	<u>\$ 864,125</u>

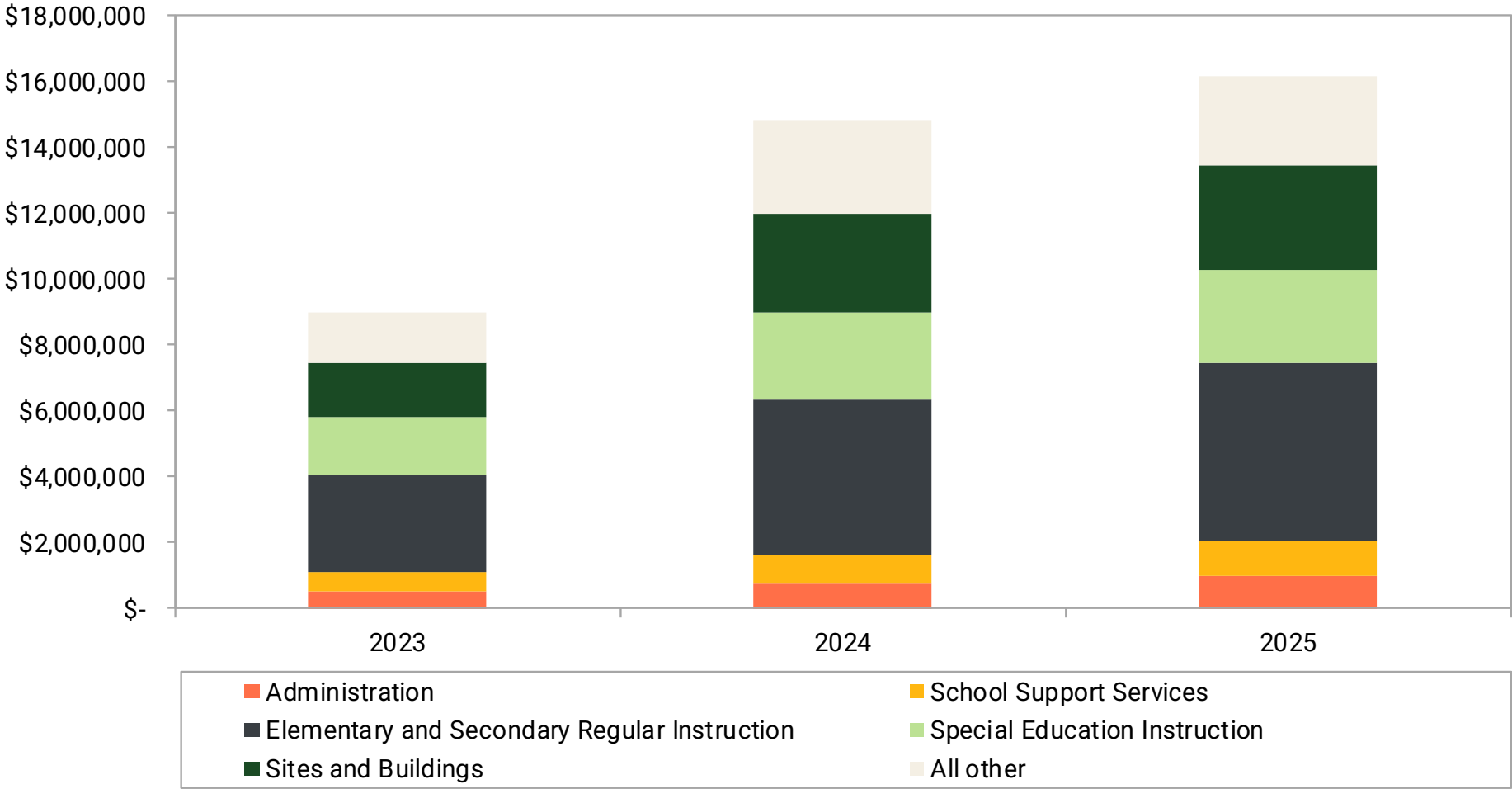
General Fund Revenues per ADM



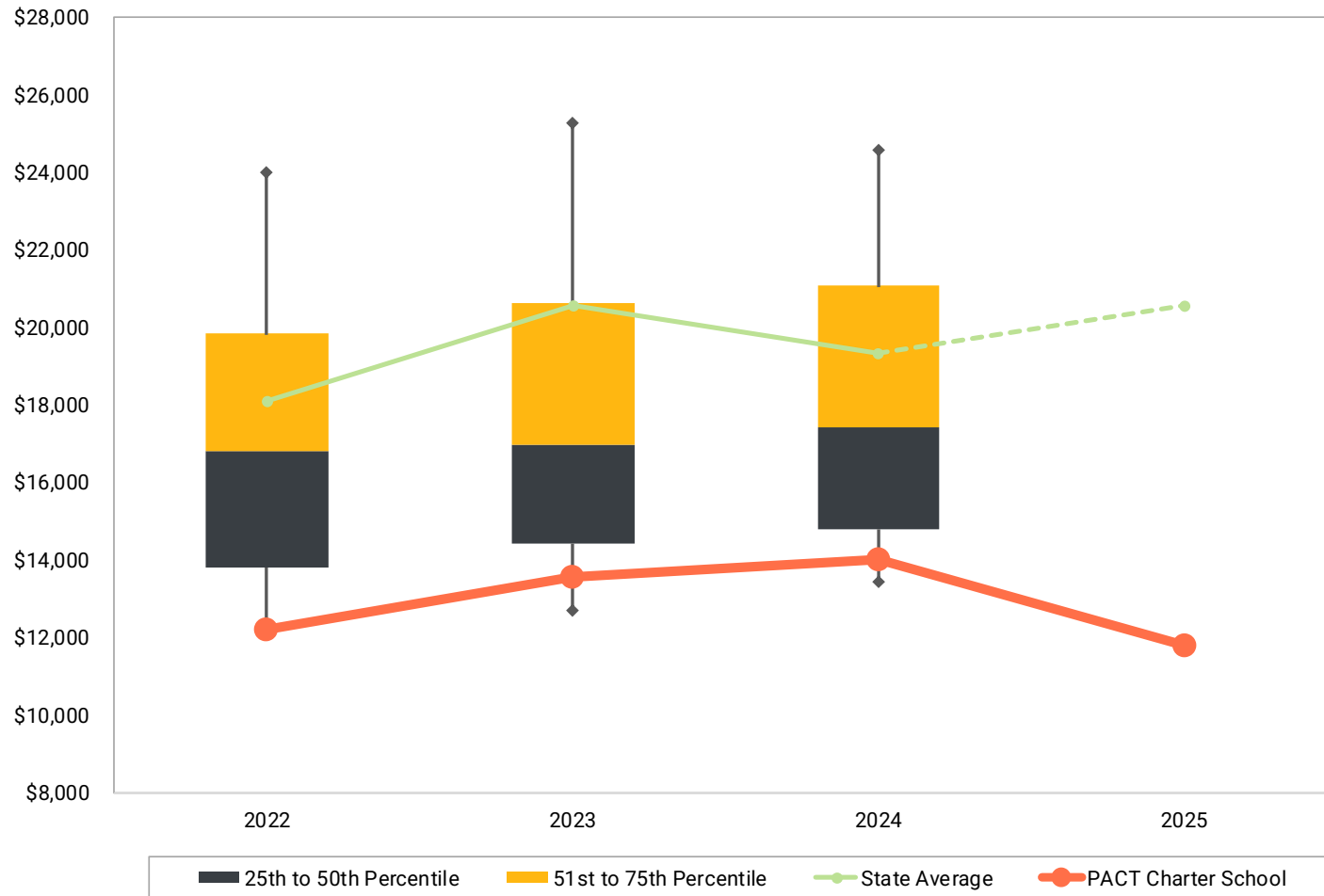
	State Sources	Federal Sources	Local Sources
■ 2025 PACT Charter School	\$12,597	\$325	\$262
■ 2024 PACT Charter School	\$12,425	\$537	\$290
■ 2024 Region 11*	\$17,498	\$1,250	\$916
■ 2024 Statewide Average*	\$17,148	\$1,395	\$933

* Information obtained from School District Profile reports published by the MDE

General Fund Expenditures

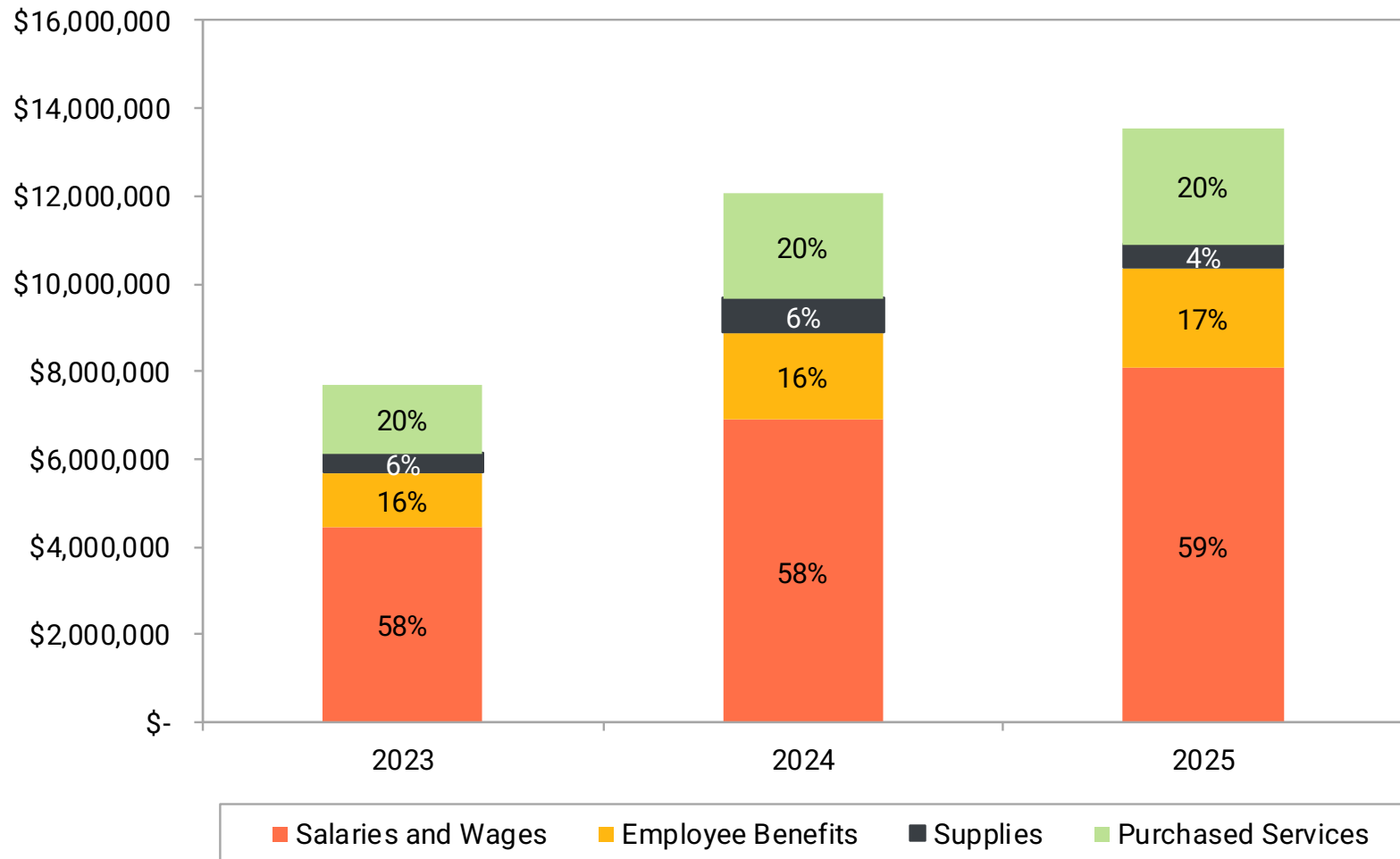


General Fund Expenditures per ADM



* Percentile data and state average obtained from School District Profile reports published by the MDE

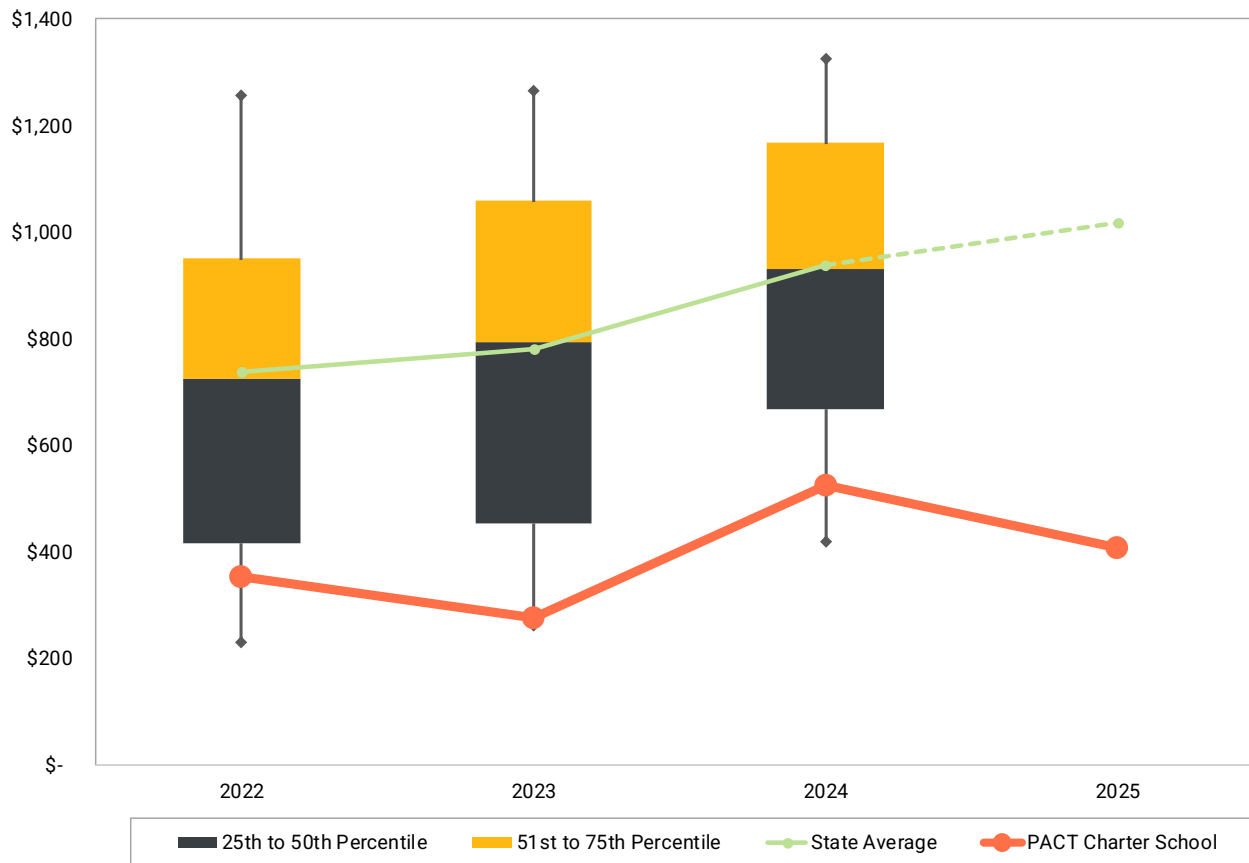
General Fund Expenditures by Object Code



Food Service Fund Budget to Actual

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 618,741	\$ 631,447	\$ 12,706
Expenditures	<u>562,181</u>	<u>558,949</u>	<u>3,232</u>
Deficiency of revenues under expenditures	56,560	72,498	15,938
Other Financing Sources			
Transfers in	<u>-</u>	<u>30,800</u>	<u>30,800</u>
Net Change in Fund Balances	56,560	103,298	46,738
Fund Balances, July 1	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, June 30	<u><u>\$ 56,560</u></u>	<u><u>\$ 103,298</u></u>	<u><u>\$ 46,738</u></u>

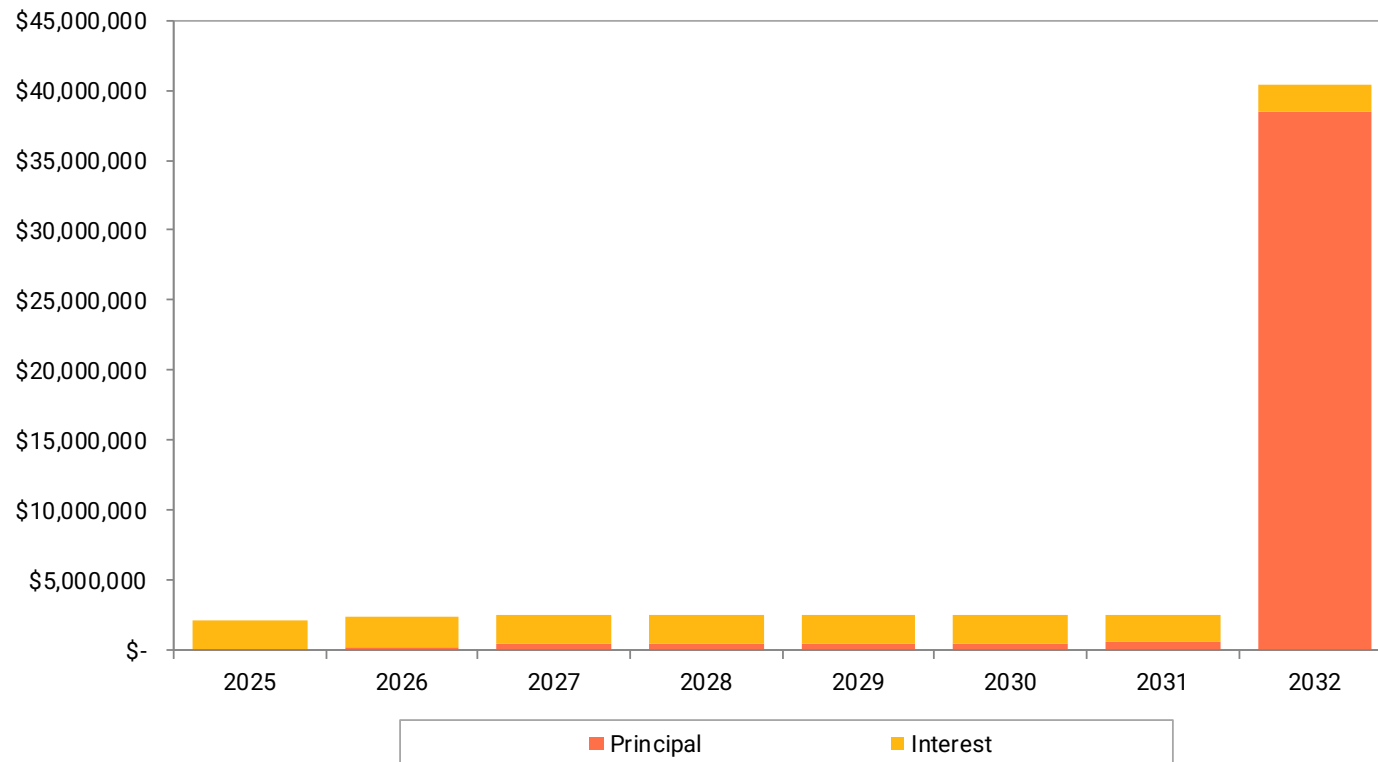
Food Service Fund Expenditures per ADM Comparison



* Percentile data and state average obtained from School District Profile reports published by the MDE

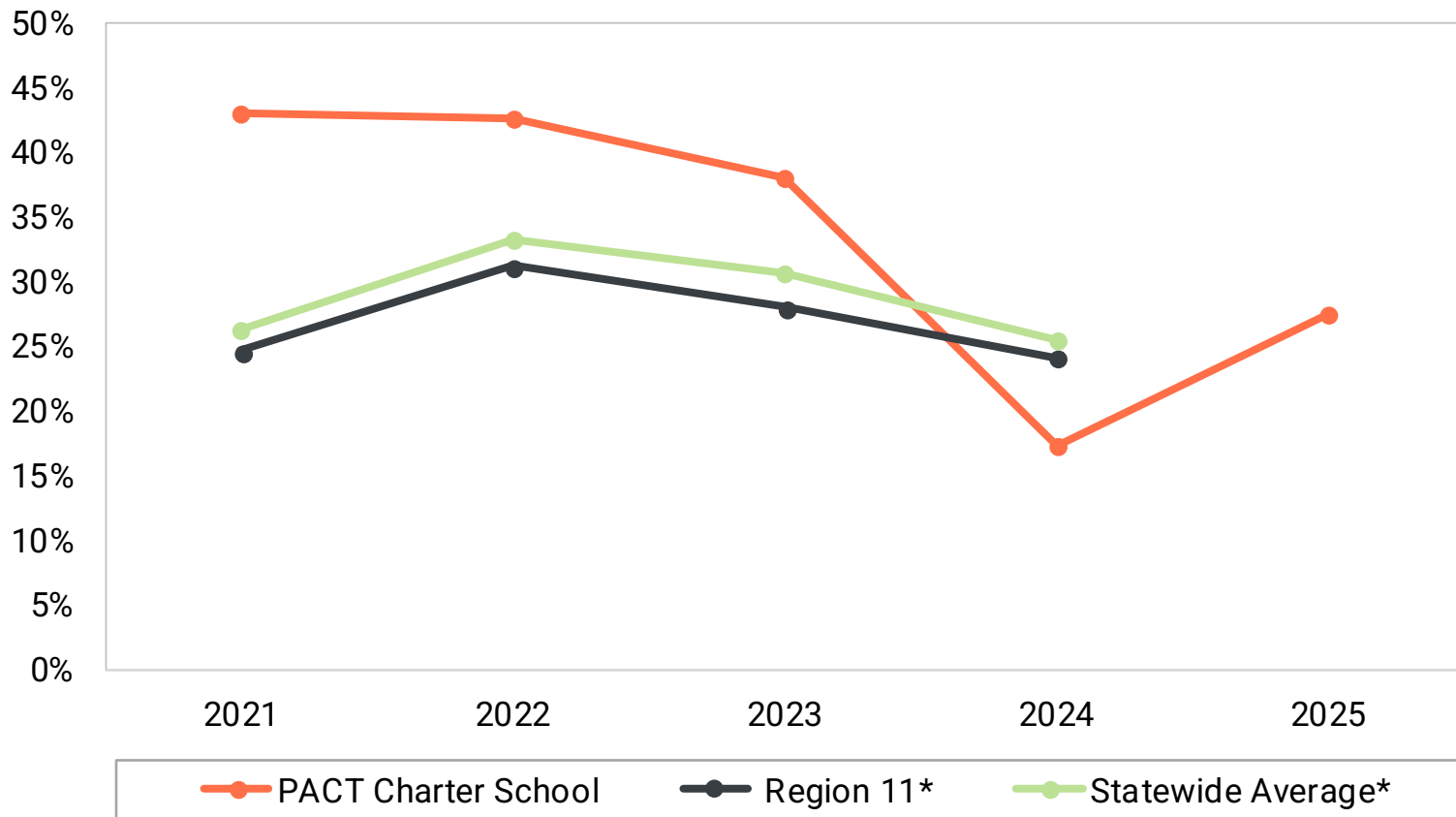
Building Company Fund

	2025	2024	Change
Fund Balance	\$ 3,480,247	\$ 3,645,805	\$ (165,558)
Cash held with Trustee	\$ 3,387,394	\$ 3,448,921	\$ (61,527)
Operating Cash	\$ 297,815	\$ 209,867	\$ 87,948
Due to General fund	\$ 231,084	\$ 231,084	\$ -



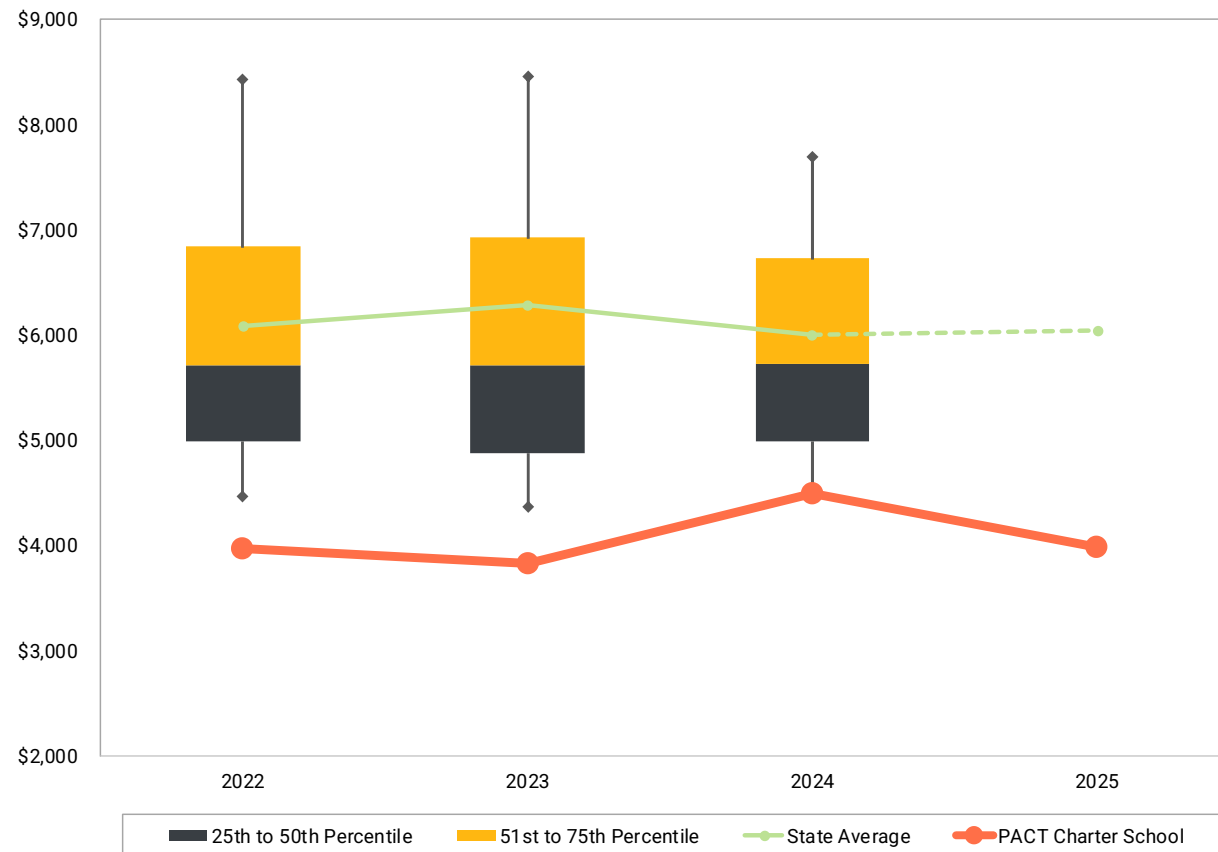
KEY PERFORMANCE INDICATORS

General Fund Balances as a Percentage of Expenditures



KEY PERFORMANCE INDICATORS

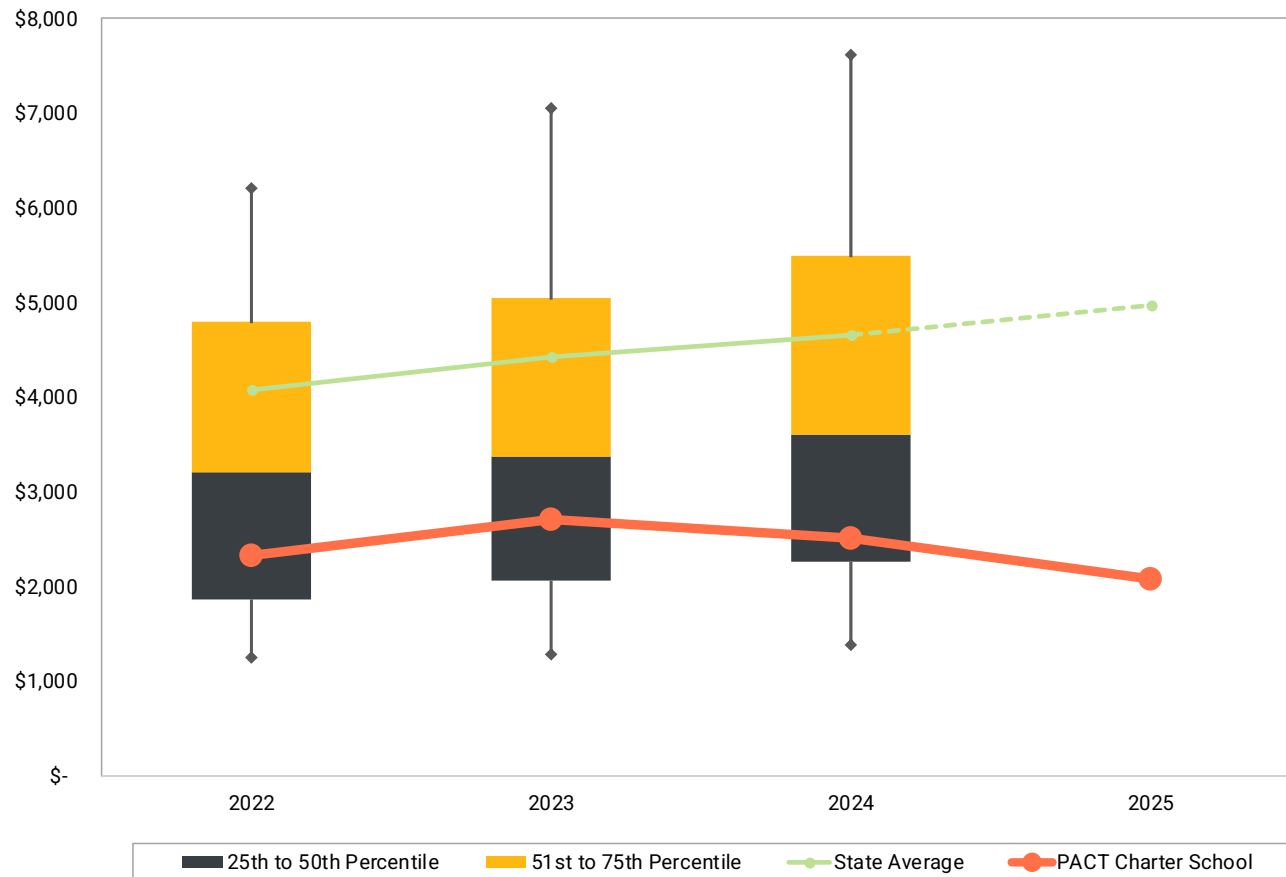
Elementary and Secondary Regular Instruction per ADM



* Percentile data and state average obtained from School District Profile reports published by the MDE

KEY PERFORMANCE INDICATORS

Special Education Expenditures per ADM



* Percentile data and state average obtained from School District Profile reports published by the MDE



Bonnie
SCHWIEGER
CPA - Partner



Dave
ABRIOL
Senior Associate



Jacob
SPINDLER
Associate



Erika
PUDAS
Associate

ANNUAL FINANCIAL REPORT

PACT CHARTER SCHOOL
PSD# 4008
RAMSEY, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

FINAL

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PACT Charter School
PSD #4008
 Ramsey, Minnesota
 Annual Financial Report
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 For the Year Ended June 30, 2025

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INTRODUCTORY SECTION

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PACT CHARTER SCHOOL
PSD #4008
RAMSEY, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

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PACT Charter School
PSD #4008
Ramsey, Minnesota
Board of Education and Administration
For the Year Ended June 30, 2025

BOARD OF EDUCATION

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Ryan Heineman	Chair	6/2026
Jason Tossey	Vice Chair	6/2026
Nathan Plack	Treasurer	6/2028
Amanda Makereth	Secretary	6/2026
Jason Busch	Parent Member	6/2026
Chad Lucas	Parent Member	6/2027
Daner Trauth	Teacher Member	6/2028
Nicole Rhoad	Community Member	6/2027

ADMINISTRATION

Dr. Nathan Flansburg	Superintendent of Schools
Rod Haenke	Governance Analyst, Volunteers of America (Authorizer)

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FINANCIAL SECTION

PACT CHARTER SCHOOL
PSD #4008
RAMSEY, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Education
PACT Charter School, PSD #4008
Ramsey, Minnesota

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the PACT Charter School, PSD #4008 (the Charter School), Ramsey, Minnesota as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Charter School as of June 30, 2025, and the respective changes in financial position and the budgetary comparisons for the General fund and Food Service fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on page 15 and the Schedules of Employer's Share of the Net Pension Liability and the Schedules of Employer's Contributions on page 62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter School's basic financial statements. The accompanying individual fund schedules and table and are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying individual fund schedules and table are fairly stated, in all material respects in relation to the basic financial statements as a whole.



Other Information

Management is responsible for the other information in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated NEED DATE, on our consideration of the Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control over financial reporting and compliance.

Abdo
Minneapolis, Minnesota
December 2, 2025

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Management's Discussion and Analysis

As management of the PACT Charter School, PSD #4008 (the Charter School), Ramsey, Minnesota, we offer readers of the Charter School's financial statements this narrative overview and analysis of the financial activities of the Charter School for the fiscal year ended June 30, 2025.

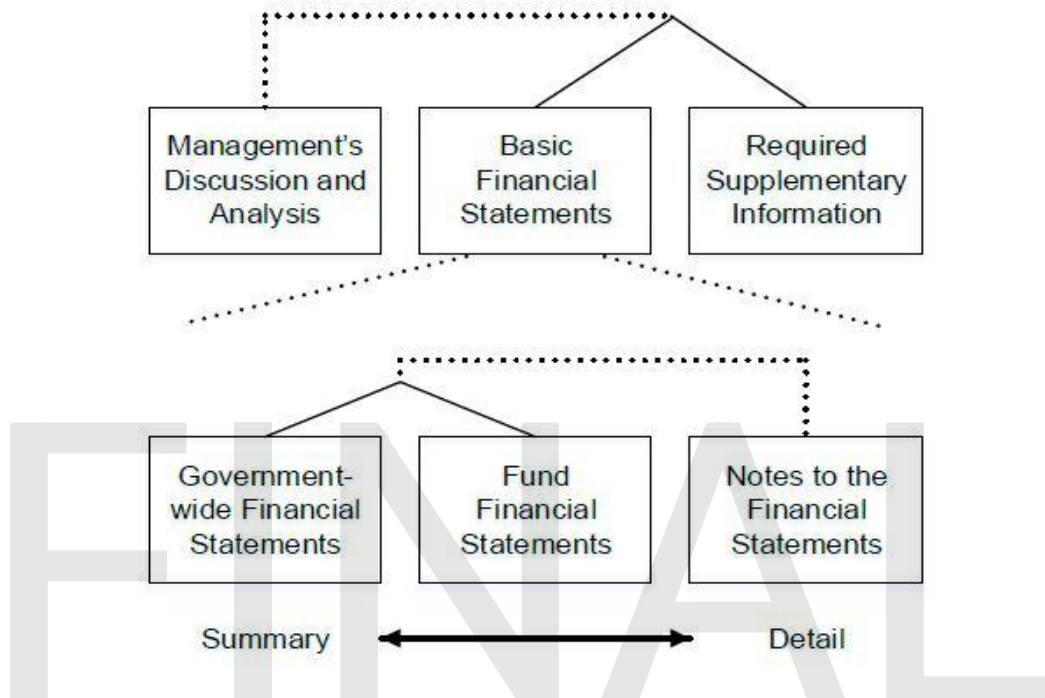
Financial Highlights

- The liabilities and deferred inflows of resources of the Charter School exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year as shown in the summary of net position on the following pages.
- The Charter School's total net position increased as shown in the summary of changes in net position on the following pages. This was primarily a result of changes in the net pension liability and related balances along with an increase in state-aid revenue.
- As of the close of the current fiscal year, the Charter School's governmental fund balances are shown in the Financial Analysis of the Charter School's funds section of the MD&A. The total fund balance increased in comparison with the prior year. This increase was largely due to an increase in students and general education revenue.
- At the end of the current fiscal year, unassigned fund balance for the General fund, as shown in the financial analysis of the Charter School's funds section, increased from the prior year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Charter School's basic financial statements. The Charter School's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of individual fund schedules that further explains and supports the information in the financial statements. The following chart shows how the various parts of this annual report are arranged and related to one another:



The following chart summarizes the major features of the Charter School's financial statements, including the portion of the Charter School's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements:

Major Features of the Government-wide and Fund Financial Statements

	Government-wide Statements	Fund Financial Statements
		Governmental Funds
Scope	Entire Charter School	The activities of the Charter School that are not fiduciary, such as special education and building maintenance
Required financial statements	<ul style="list-style-type: none"> Statement of Net Position Statement of Activities 	<ul style="list-style-type: none"> Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balances
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included
Type of deferred outflow/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenditures during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Charter School's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Charter School's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Charter School is improving or deteriorating.

The *statement of activities* presents information showing how the Charter School's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements display functions of the Charter School that are principally supported by intergovernmental revenues (*governmental activities*). The governmental activities of the Charter School include administration, school support services, elementary and secondary regular instruction, special education instruction, instructional support services, pupil support services, sites and buildings, fiscal and other fixed cost programs, and interest and fiscal charges on debt.

The government-wide financial statements start on page 26 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Charter School, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Charter School's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Charter School maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General fund, Food Service fund and the Building Company fund.

The Charter School adopts an annual appropriated budget for its General fund and Food Service fund. Budgetary comparison statements have been provided for both funds to demonstrate compliance with the budgets.

The basic governmental fund financial statements start on page 30 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 37 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning PACT Charter School's share of net pension liabilities for defined benefits plans, schedules of contributions, and progress in funding its obligation to provide pension to its employees. Required supplementary information can be found starting on page 62 of this report.

Other Information. Individual fund schedules and table start on page 70 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Charter School, assets and deferred outflows of resources were deficient to its liabilities and deferred inflows of resources as shown in the summary of net position below at the close of the most recent fiscal year.

A portion of the Charter School's net position reflects its net investment in capital assets (e.g., equipment and debt). The Charter School uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending.

PACT Charter School, PSD #4008 Summary of Net Position

	Governmental Activities		
	2025	2024	Increase (Decrease)
Assets			
Current and other assets	\$ 9,157,155	\$ 7,226,215	\$ 1,930,940
Capital assets (net of depreciation)	36,184,884	37,057,951	(873,067)
Total Assets	<u>45,342,039</u>	<u>44,284,166</u>	<u>1,057,873</u>
Deferred Outflows of Resources	<u>2,909,262</u>	<u>1,229,371</u>	<u>1,679,891</u>
Liabilities			
Noncurrent liabilities outstanding	46,655,230	46,374,891	280,339
Current and other liabilities	1,467,146	1,380,709	86,437
Total Liabilities	<u>48,122,376</u>	<u>47,755,600</u>	<u>366,776</u>
Deferred Inflows of Resources	<u>1,596,088</u>	<u>312,724</u>	<u>1,283,364</u>
Net Position			
Net investment in capital assets	(1,018,609)	7,777	(1,026,386)
Restricted	3,422,898	3,153,474	269,424
Unrestricted	(3,871,452)	(5,716,038)	1,844,586
Total Net Position	<u>\$ (1,467,163)</u>	<u>\$ (2,554,787)</u>	<u>\$ 1,087,624</u>
Net Position as a Percent of Total			
Net investment in capital assets	(69.4) %	0.3 %	
Restricted	233.3	123.4	
Unrestricted	(263.9)	(223.7)	
Total	<u>(100) %</u>	<u>(100) %</u>	

Governmental Activities

The Charter School's net position increased during the current fiscal year as shown below in the summary of changes in net position.

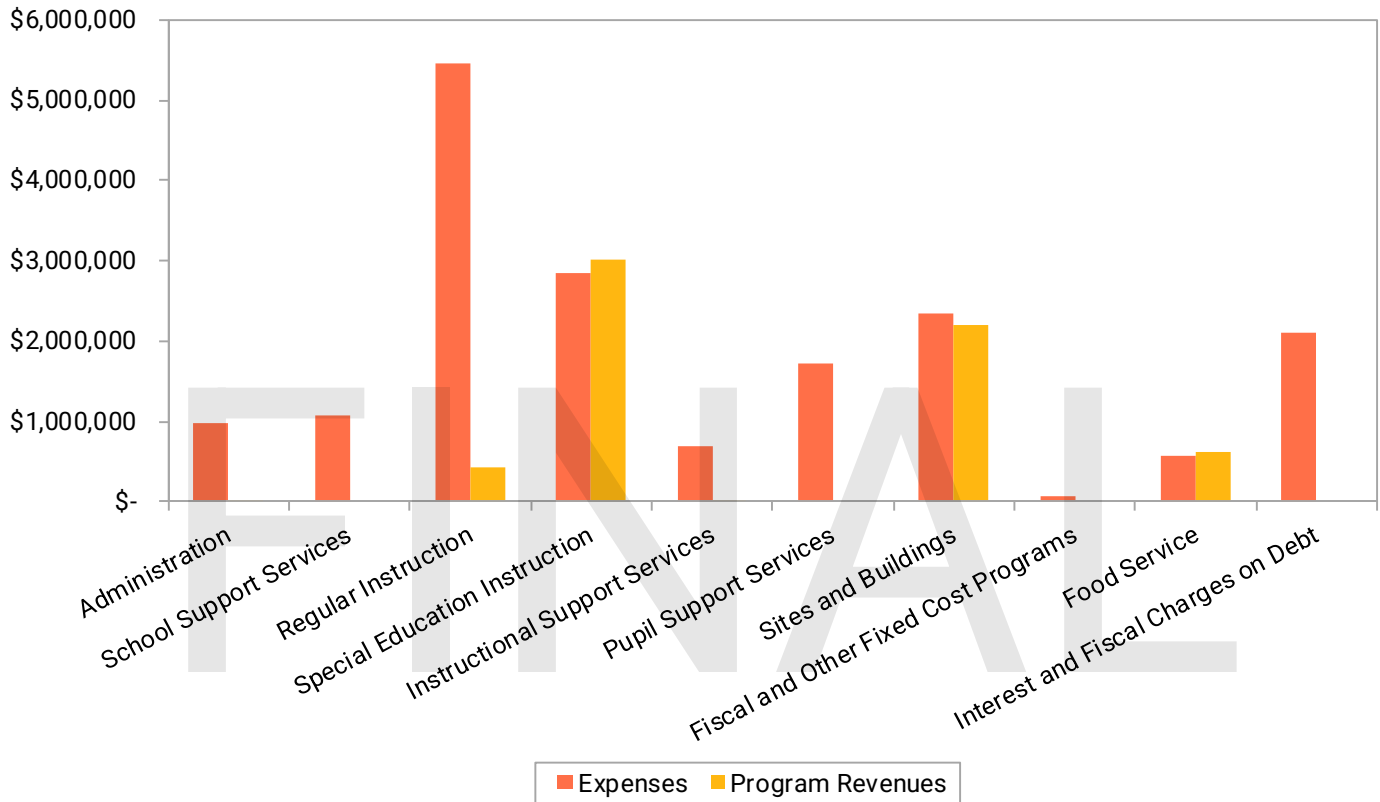
PACT Charter School, PSD #4008 Changes in Net Position

	Governmental Activities		
	2025	2024	Increase (Decrease)
Revenues			
Program revenues			
Charges for services	\$ 296,717	\$ 202,224	\$ 94,493
Operating grants and contributions	5,992,229	5,216,042	776,187
General revenues			
State aid-formula grants	12,378,692	8,958,951	3,419,741
Local revenues	23,307	34,747	(11,440)
Unrestricted investment earnings	205,658	423,149	(217,491)
Total Revenues	<u>18,896,603</u>	<u>14,835,113</u>	<u>4,061,490</u>
Expenses			
Administration	967,040	724,719	242,321
School support services	1,062,643	892,307	170,336
Elementary and secondary regular instruction	5,460,593	4,820,157	640,436
Special education instruction	2,854,340	2,700,480	153,860
Instructional support services	681,985	629,008	52,977
Pupil support services	1,731,698	1,455,872	275,826
Sites and buildings	2,334,540	1,409,904	924,636
Fiscal and other fixed cost programs	62,944	87,686	(24,742)
Food service	559,217	551,746	7,471
Interest and fiscal charges on debt	2,093,979	2,094,700	(721)
Total Expenses	<u>17,808,979</u>	<u>15,366,579</u>	<u>2,442,400</u>
Change in Net Position	1,087,624	(531,466)	1,619,090
Net Position, July 1	<u>(2,554,787)</u>	<u>(2,023,321)</u>	<u>(531,466)</u>
Net Position, June 30	<u>\$ (1,467,163)</u>	<u>\$ (2,554,787)</u>	<u>\$ 1,087,624</u>

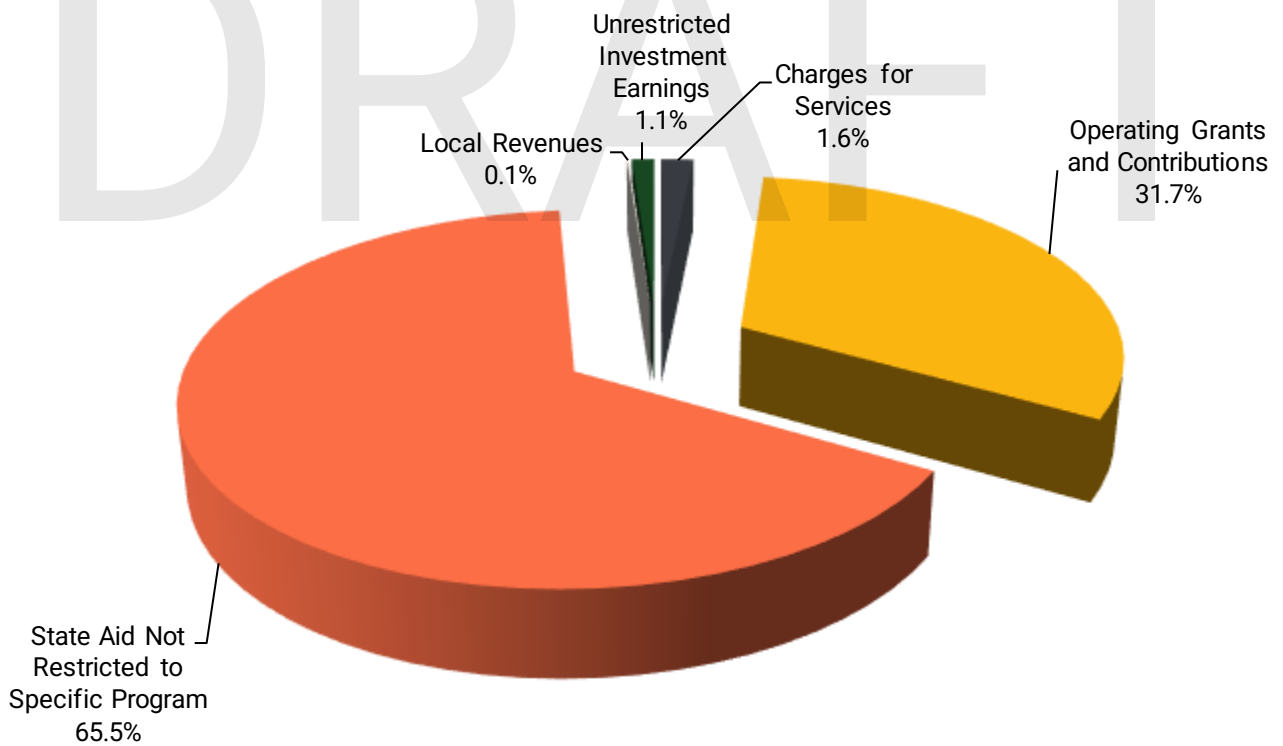
The Charter School's state-aid grants increased due to an increase in enrollment. Expenses increased due to additional operating costs related to increased enrollment and school expansion.

The following graph depicts various governmental activities and shows the expenses and program revenues directly related to those activities.

Expenses and Program Revenue - Governmental Activities



Revenue by Source - Governmental Activities



Financial Analysis of the Charter School's Funds

As noted earlier, the Charter School uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Charter School's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the Charter School's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

	General	Food Service	Building Company	Total	Prior Year Total	Increase/ Decrease
Fund Balances						
Nonspendable	\$ 6,430	\$ -	\$ -	\$ 6,430	\$ 200,349	\$ (193,919)
Restricted	170,579	103,298	3,480,247	3,754,124	3,708,740	45,384
Unassigned	4,260,681	-	-	4,260,681	2,268,364	1,992,317
Total Fund Balances	\$ 4,437,690	\$ 103,298	\$ 3,480,247	\$ 8,021,235	\$ 6,177,453	\$ 1,843,782

As of the end of the current fiscal year, the Charter School's governmental funds reported combined ending fund balances as shown above. Additional information on the Charter School's fund balances can be found in Note 1 starting on page 30 of this report.

The General fund is the primary operating fund of the Charter School. At the end of the current year, the total fund balance of the General fund is shown in the table above. As a measure of the General fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The total unassigned fund balance as a percent of total fund expenditures is shown in the chart below along with total fund balance as a percent of total expenditures.

	Current Year Ending Balance	Prior Year Ending Balance	Increase / (Decrease)
General Fund Fund Balances			
Nonspendable	\$ 6,430	\$ 200,349	\$ (193,919)
Restricted	170,579	62,935	107,644
Unassigned	4,260,681	2,268,364	1,992,317
Total	\$ 4,437,690	\$ 2,531,648	\$ 1,906,042
General fund expenditures	\$ 16,138,112	\$ 14,766,091	
Unassigned as a percent of expenditures	26%	15%	
Total fund balance as a percent of expenditures	27%	17%	

The General fund balance increased over the previous fiscal year as shown in the table above. The increase is largely due to state aid collected over operating costs.

General Fund Budgetary Highlights

	Original Budgeted Amounts	Budget Amendments	Final Budgeted Amounts	Actual Amounts	Variance With Final Budget
Revenues	\$ 16,551,017	\$ 1,654,478	\$ 18,205,495	\$ 18,074,954	\$ (130,541)
Expenditures	16,173,117	990,461	17,163,578	16,138,112	(1,025,466)
Excess of Revenues Over Expenditures	377,900	664,017	1,041,917	1,936,842	894,925
Other Financing Sources (Uses)	(133,400)	133,400	-	(30,800)	(30,800)
Net Change in Fund Balances	244,500	797,417	1,041,917	1,906,042	864,125
Fund Balances, July 1	2,531,648	-	2,531,648	2,531,648	-
Fund Balances, June 30	<u>\$ 2,776,148</u>	<u>\$ 797,417</u>	<u>\$ 3,573,565</u>	<u>\$ 4,437,690</u>	<u>\$ 864,125</u>

The Charter School's original budget was amended during the year as shown above. Both actual revenues and actual expenditures fell below the budgeted amounts as shown above.

Food Service Budgetary Highlights

	Original Budgeted Amounts	Budget Amendments	Final Budgeted Amounts	Actual Amounts	Variance With Final Budget
Revenues	\$ 493,100	\$ 125,641	\$ 618,741	\$ 631,447	\$ 12,706
Expenditures	626,500	(64,319)	562,181	558,949	(3,232)
Excess of Revenues Over Expenditures	(133,400)	189,960	56,560	72,498	15,938
Other Financing Sources (Uses)	133,400	(133,400)	-	30,800	30,800
Net Change in Fund Balances	-	56,560	56,560	103,298	46,738
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ 56,560</u>	<u>\$ 56,560</u>	<u>\$ 103,298</u>	<u>\$ 46,738</u>

The Charter School's original budget was amended during the year as shown above. Actual revenues exceeded budgeted amounts and actual expenditures fell below the budgeted amounts as shown above.

Capital Assets

The Charter School's investment in capital assets for its governmental activities as of June 30, 2025, is shown below in the capital asset table (net of accumulated depreciation). The total depreciation for the year was \$1,373,654. The following is a schedule of capital assets as of June 30, 2025 and 2024.

PACT Charter School, PSD #4008 Capital Assets (Net of Depreciation)

	Governmental Activities		
	2025	2024	Increase (Decrease)
Land	\$ 1,959,675	\$ 1,959,675	\$ -
Building and Improvements	33,426,081	34,270,812	(844,731)
Leasehold Improvements	85,417	106,904	(21,487)
Equipment and Vehicles	713,711	720,560	(6,849)
Total	<u>\$ 36,184,884</u>	<u>\$ 37,057,951</u>	<u>\$ (873,067)</u>

Additional information on the Charter School's capital assets can be found in Note 3B on page 44 of this report.

Long-term Debt. At the end of the current fiscal year, the Charter School had total bonded debt outstanding consisting of lease revenue bonds as noted in the table below. While all of the Charter School's bonds have revenue streams, they are all backed by the full faith and credit of the Charter School.

PACT Charter School, PSD #4008 Noncurrent Liabilities

	Governmental Activities		
	2025	2024	Increase (Decrease)
Lease Revenue Bonds	<u>\$ 41,395,000</u>	<u>\$ 41,465,000</u>	<u>\$ (70,000)</u>

Economic Factors and Next Year's Budgets and Rates

The Charter School is dependent on the State of Minnesota (the State) for its revenue authority. Recent experience demonstrates that legislated revenue increases have not been sufficient to meet instructional program needs and increased costs due to inflation. Thus far the Charter School has been able to meet their instructional program needs by budgeting conservatively. As a result, the Charter School has been able to adequately maintain a sufficient fund balance which will allow the Charter School to maintain normal operations.

The Charter School will maintain its long-standing commitment to academic excellence and educational opportunity for students within a framework of financial fiduciary responsibility.

Requests for Information

This financial report is designed to provide a general overview of the Charter School's finances for all those with an interest in the Charter School's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Business Office, PACT Charter School, PSD #4008, 7250 East Ramsey Parkway, Ramsey, Minnesota, 55303.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

FINAL

PACT CHARTER SCHOOL
PSD #4008
RAMSEY, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

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PACT Charter School
 PSD #4008
 Ramsey, Minnesota
 Statement of Net Position
 June 30, 2025

	Governmental Activities
Assets	
Cash and temporary investments	\$ 3,832,792
Cash and temporary investments held by Trustee	3,387,394
Accounts receivable	26,122
Due from Minnesota Department of Education	1,755,514
Due from Federal Government through Minnesota Department of Education	148,903
Prepaid items	6,430
Capital assets	
Land and construction in progress	1,959,675
Depreciable assets, net of accumulated depreciation	34,225,209
Total Assets	45,342,039
Deferred Outflows of Resources	
Deferred pension resources	2,909,262
Liabilities	
Accounts payable	45,972
Salaries and benefits payable	1,083,695
Unearned revenue	6,253
Accrued interest payable	331,226
Noncurrent liabilities	
Due within one year	
Bonds and notes payable	270,000
Due in more than one year:	
Bonds and notes payable	41,125,000
Net pension liability	5,260,230
Total Liabilities	48,122,376
Deferred Inflows of Resources	
Deferred pension resources	1,596,088
Net Position	
Net investment in capital assets	(1,018,609)
Restricted for	
Building company debt service	3,149,021
English learner	1,267
READ Act - literacy aid	43,175
READ Act - teacher training	39,981
Medical assistance	23,221
Student activities	62,935
Food service	103,298
Unrestricted	(3,871,452)
Total Net Position	\$ (1,467,163)

The notes to the financial statements are an integral part of this statement.

PACT Charter School
 PSD #4008
 Ramsey, Minnesota
 Statement of Activities
 For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Administration	\$ 967,040	\$ 1,400	\$ -	\$ -	\$ (965,640)
School support services	1,062,643	-	-	-	(1,062,643)
Elementary and secondary regular instruction	5,460,593	257,234	176,670	-	(5,026,689)
Special education instruction	2,854,340	28,065	2,986,407	-	160,132
Instructional support services	681,985	-	24,229	-	(657,756)
Pupil support services	1,731,698	-	-	-	(1,731,698)
Sites and buildings	2,334,540	7,585	2,180,437	-	(146,518)
Fiscal and other fixed cost programs	62,944	-	-	-	(62,944)
Food service	559,217	2,433	624,486	-	67,702
Interest and fiscal charges on debt	2,093,979	-	-	-	(2,093,979)
Total Governmental Activities	\$ 17,808,979	\$ 296,717	\$ 5,992,229	\$ -	(11,520,033)
General Revenues					
State aid-formula grants					12,378,692
Local revenues					23,307
Unrestricted investment earnings					205,658
Total General Revenues					12,607,657
Change in Net Position					1,087,624
Net Position, July 1					(2,554,787)
Net Position, June 30					<u>\$ (1,467,163)</u>

The notes to the financial statements are an integral part of this statement.

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FUND FINANCIAL STATEMENTS

PACT CHARTER SCHOOL
PSD #4008
RAMSEY, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

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PACT Charter School
 PSD #4008
 Ramsey, Minnesota
 Balance Sheet
 Governmental Funds
 June 30, 2025

	General	Food Service	Building Company	Total Governmental Funds
Assets				
Cash and temporary investments	\$ 3,433,640	\$ 101,337	\$ 297,815	\$ 3,832,792
Cash and temporary investments held by Trustee	-	-	3,387,394	3,387,394
Accounts receivable	-	-	26,122	26,122
Due from other funds	231,084	-	-	231,084
Due from Minnesota Department of Education	1,755,514	-	-	1,755,514
Due from Federal Government through Minnesota Department of Education	145,925	2,978	-	148,903
Prepaid items	6,430	-	-	6,430
Total Assets	\$ 5,572,593	\$ 104,315	\$ 3,711,331	\$ 9,388,239
Liabilities				
Accounts payable	\$ 45,439	\$ 533	\$ -	\$ 45,972
Salaries and benefits payable	1,083,211	484	-	1,083,695
Due to other funds	-	-	231,084	231,084
Unearned revenue	6,253	-	-	6,253
Total Liabilities	1,134,903	1,017	231,084	1,367,004
Fund Balances				
Nonspendable prepaid items	6,430	-	-	6,430
Restricted for				
Building company debt service	-	-	3,480,247	3,480,247
English learner	1,267	-	-	1,267
READ Act - literacy aid	43,175	-	-	43,175
READ Act - teacher training	39,981	-	-	39,981
Medical assistance	23,221	-	-	23,221
Student activities	62,935	-	-	62,935
Food service	-	103,298	-	103,298
Unassigned	4,260,681	-	-	4,260,681
Total Fund Balances	4,437,690	103,298	3,480,247	8,021,235
Total Liabilities and Fund Balances	\$ 5,572,593	\$ 104,315	\$ 3,711,331	\$ 9,388,239

The notes to the financial statements are an integral part of this statement.

PACT Charter School
PSD #4008
 Ramsey, Minnesota
 Reconciliation of the Balance Sheet
 to the Statement of Net Position
 Governmental Funds
 June 30, 2025

Amounts reported for governmental activities in the statement of net position are different because

Total Fund Balances - Governmental Funds	\$ 8,021,235
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.</p>	
Cost of capital assets	42,975,822
Less accumulated depreciation	(6,790,938)
<p>Noncurrent liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Noncurrent liabilities at year end consist of</p>	
Bonds payable	(41,395,000)
Net pension liability	(5,260,230)
<p>Governmental funds do not report long-term amounts due for pensions.</p>	
Deferred outflow of resources	2,909,262
Deferred inflow of resources	(1,596,088)
Governmental funds do not report a liability for accrued interest until due and payable.	(331,226)
Total Net Position - Governmental Activities	<u>\$ (1,467,163)</u>

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PACT Charter School
 PSD #4008
 Ramsey, Minnesota
 Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2025

	General	Food Service	Building Company	Total Governmental Funds
Revenues				
Interest earned on investments	\$ 45,287	\$ -	\$ 160,371	\$ 205,658
Other local revenue	313,653	2,433	2,264,488	2,580,574
Revenue from state sources	17,270,126	355,573	-	17,625,699
Revenue from federal sources	445,888	273,441	-	719,329
Total Revenues	<u>18,074,954</u>	<u>631,447</u>	<u>2,424,859</u>	<u>21,131,260</u>
Expenditures				
Current				
Administration	976,188	-	-	976,188
School support services	1,067,269	-	-	1,067,269
Elementary and secondary regular instruction	5,399,374	-	-	5,399,374
Special education instruction	2,846,167	-	-	2,846,167
Instructional support services	680,323	-	-	680,323
Pupil support services	1,718,388	-	-	1,718,388
Sites and buildings	3,175,172	-	77,678	3,252,850
Food service	-	558,949	-	558,949
Fiscal and other fixed cost programs	62,944	-	-	62,944
Capital outlay				
School support services	67,500	-	-	67,500
Elementary and secondary regular instruction	57,964	-	-	57,964
Sites and buildings	86,823	-	348,039	434,862
Debt service				
Principal	-	-	70,000	70,000
Interest and other charges	-	-	2,094,700	2,094,700
Total Expenditures	<u>16,138,112</u>	<u>558,949</u>	<u>2,590,417</u>	<u>19,287,478</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,936,842</u>	<u>72,498</u>	<u>(165,558)</u>	<u>1,843,782</u>
Other Financing Sources (Uses)				
Transfers in	-	30,800	-	30,800
Transfers out	(30,800)	-	-	(30,800)
Total Other Financing Sources (Uses)	<u>(30,800)</u>	<u>30,800</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,906,042	103,298	(165,558)	1,843,782
Fund Balances, July 1	<u>2,531,648</u>	<u>-</u>	<u>3,645,805</u>	<u>6,177,453</u>
Fund Balances, June 30	<u>\$ 4,437,690</u>	<u>\$ 103,298</u>	<u>\$ 3,480,247</u>	<u>\$ 8,021,235</u>

The notes to the financial statements are an integral part of this statement.

PACT Charter School
 PSD #4008
 Ramsey, Minnesota
 Reconciliation of the Statement of
 Revenues, Expenditures and Changes in Fund Balances
 to the Statement of Activities
 Governmental Funds
 For the Year Ended June 30, 2025

Amounts reported for governmental activities in the statement of activities are different because

Total Net Change in Fund Balances - Governmental Funds	\$	1,843,782
<p>Capital outlays are reported in governmental funds as expenditures. However in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.</p>		
Capital outlays		500,587
Depreciation expense		(1,373,654)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The amounts below are the effects of these differences in the treatment of long-term debt and related items.</p>		
Principal repayments		70,000
<p>Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.</p>		
		721
<p>Long-term pension activity is not reported in governmental funds</p>		
Pension expense		16,357
State share of contributions		29,831
Change in Net Position - Governmental Activities	\$	1,087,624

The notes to the financial statements are an integral part of this statement.

PACT Charter School
PSD #4008
 Ramsey, Minnesota
 Statement of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual
 General Fund
 For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Interest earned on investments	\$ 80,000	\$ 40,000	\$ 45,287	\$ 5,287
Other local revenue	287,841	262,200	313,653	51,453
Revenue from state sources	15,854,115	17,532,578	17,270,126	(262,452)
Revenue from federal sources	329,061	370,717	445,888	75,171
Total Revenues	<u>16,551,017</u>	<u>18,205,495</u>	<u>18,074,954</u>	<u>(130,541)</u>
Expenditures				
Current				
Administration	835,615	1,373,885	976,188	397,697
School support services	930,408	1,673,646	1,067,269	606,377
Elementary and secondary regular instruction	5,604,328	5,922,786	5,399,374	523,412
Special education instruction	2,755,675	3,199,830	2,846,167	353,663
Instructional support services	711,434	-	680,323	(680,323)
Pupil support services	1,501,394	1,341,262	1,718,388	(377,126)
Sites and buildings	3,332,263	3,328,169	3,175,172	152,997
Fiscal and other fixed cost programs	110,000	114,000	62,944	51,056
Capital outlay				
School support services	116,000	100,000	67,500	32,500
Elementary and secondary regular instruction	207,000	45,000	57,964	(12,964)
Special education instruction	4,000	-	-	-
Sites and buildings	65,000	65,000	86,823	(21,823)
Total Expenditures	<u>16,173,117</u>	<u>17,163,578</u>	<u>16,138,112</u>	<u>1,025,466</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	377,900	1,041,917	1,936,842	894,925
Other Financing Sources (Uses)				
Transfers out	(133,400)	-	(30,800)	(30,800)
Net Change in Fund Balances	244,500	1,041,917	1,906,042	864,125
Fund Balances, July 1	<u>2,531,648</u>	<u>2,531,648</u>	<u>2,531,648</u>	-
Fund Balances, June 30	<u>\$ 2,776,148</u>	<u>\$ 3,573,565</u>	<u>\$ 4,437,690</u>	<u>\$ 864,125</u>

The notes to the financial statements are an integral part of this statement.

PACT Charter School
 PSD #4008
 Ramsey, Minnesota
 Statement of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual
 Food Service Fund
 For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Other local revenue	\$ 7,100	\$ 7,100	\$ 2,433	\$ (4,667)
Revenue from state sources	258,000	329,432	355,573	26,141
Revenue from federal sources	228,000	282,209	273,441	(8,768)
Total Revenues	<u>493,100</u>	<u>618,741</u>	<u>631,447</u>	<u>12,706</u>
Expenditures				
Food service	<u>626,500</u>	<u>562,181</u>	<u>558,949</u>	<u>3,232</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(133,400)	56,560	72,498	15,938
Other Financing Sources (Uses) Transfers in	<u>133,400</u>	<u>-</u>	<u>30,800</u>	<u>30,800</u>
Net Change in Fund Balances	-	56,560	103,298	46,738
Fund Balances, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, June 30	<u><u>\$ -</u></u>	<u><u>\$ 56,560</u></u>	<u><u>\$ 103,298</u></u>	<u><u>\$ 46,738</u></u>

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The notes to the financial statements are an integral part of this statement.

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PACT Charter School
PSD #4008
Ramsey, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

Charter School No. 4008, also known as PACT Charter School, PSD #4008 (the Charter School), is a nonprofit corporation that was formed, and began operating, on March 17, 1994, in accordance with Minnesota statutes. The Charter School is authorized by Bethel University. The primary vision of the Charter School is to partner together as parents, students and teachers in providing an innovative model of educational excellence for all students. In reaching their vision, it is the mission of the Charter School to prepare students for college and life-long learning, promote positive character development, and pursue a community atmosphere of mutual respect. The governing body consists of a board of directors composed of up to ten members elected by voters of the general membership of the Charter School to serve a two-year term plus. This includes an elected Board Treasurer position elected to serve a two-year term.

The Charter School has considered all potential units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the Charter School are such that exclusion would cause the Charter School's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. The Charter School has one component unit that meets the GASB criteria.

Based on these criteria, there is one organization that is considered to be a component unit of the Charter School. PCS Building Company (the Building Company) is a Minnesota non-profit corporation holding IRS classification as a 501(c)(3) tax exempt organization which owns the real estate and building that is leased by the Charter School for its operations. The Building Company is governed by a separate board; however, the majority is required to be members of the School's Board of Directors. Although it is legally separate from the Charter School, the Building Company is reported as if it were part of the Charter School (as a blended component unit) because its sole purpose is to acquire, construct and own an educational site which is leased to the Charter School. No separate financial statements of the Building Company are issued. The building is leased to PACT Charter School under the terms of a long-term agreement. All long-term debt related to the purchase of the building and property and all capital assets related to the Charter School site are the responsibility of and are under the ownership of the PCS Building Company.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

The statement of activities demonstrates the degree to which the Charter School expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other internally dedicated resources are reported as general revenues rather than as program revenues. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

PACT Charter School
PSD #4008
Ramsey, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. State revenue is recognized in the year to which it applies according to Minnesota statutes and accounting principles generally accepted in the United States of America. Minnesota statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure was made. Other revenue is considered available if collected within one year.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the Charter School receives value without directly giving equal value in return, include grants, entitlement and donations. On an accrual basis, revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Charter School must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Charter School on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

This preparation of the basic financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Description of Funds

The Charter School funds have been established by the State of Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds included in the report are as follows:

The following major governmental funds meet the criteria described below:

The *General fund* is the Charter School's primary operating fund. It accounts for all financial resources of the Charter School, except those required to be accounted for in another fund.

The *Food Service special revenue fund* is used to account for food service revenues and expenditures. The primary revenue source is intergovernmental revenue from state and federal sources that are restricted for food service operations.

PACT Charter School
PSD #4008
Ramsey, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

The *Building Company fund* accounts for all activities of the PCS Building Company. This includes accounting for the proceeds and uses of resources borrowed for the purpose of purchasing and building the school site, the receipt of lease payments from PACT Charter School, as well as the debt service payments required under the terms of the related long-term mortgage loans.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance

Deposits and Investments

The Charter School's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Cash balances from all funds are pooled and invested to the extent available in various securities as authorized by state law.

The Charter School may also invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.
8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed Investment Contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

The Charter School does not have a formal investment policy.

PACT Charter School
PSD #4008
Ramsey, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Accounts Receivable

Accounts receivable include amounts billed for services provided before year end. No substantial losses are anticipated from present receivable balances; therefore no allowance for uncollectible accounts has been recorded.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded as an expense/expenditure at the time of consumption.

Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The Charter School maintains a threshold level of \$5,000 for capitalizing groups of assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statement, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the Charter School, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 20 years for equipment. Useful lives vary from 5 to 30 years for leasehold improvements.

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Charter School has only one item that qualifies for reporting in this category. Accordingly, the item, deferred pension resources, is reported only in the statement of net position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

Pensions

Teachers Retirement Association (TRA)

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Teachers Retirement Association (TRA) and additions to/deductions from TRA's fiduciary net position have been determined on the same basis as they are reported by TRA.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School Charter School. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015. The General fund is typically used to liquidate the governmental net pension liability. Additional information can be found in Note 4.

PACT Charter School
 PSD #4008
 Ramsey, Minnesota
 Notes to the Financial Statements
 June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Public Employees Retirement Association (PERA)

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The General fund is typically used to liquidate the governmental net pension liability.

The total pension expense for the General Employees Plan (GERP) and TRA is as follows:

	Public Employees Retirement Association of Minnesota (PERA)		Total All Plans
	GERP	TRA	
School's proportionate share	\$ 165,149	\$ 599,825	\$ 764,974
Proportionate share of State's contribution	585	18,799	19,384
Total pension expense	\$ 165,734	\$ 618,624	\$ 784,358

Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The recognition of bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Charter School has an item which qualifies for reporting in this category. The item, pension liability, is reported only in the statement of net position and results from actuarial calculations.

Fund Balance

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the Charter School is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable - Amounts that cannot be spent because they are not in spendable form, such as prepaid items.

PACT Charter School
PSD #4008
Ramsey, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Restricted - Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the Board of Education, which is the Charter School's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Board of Education modifies or rescinds the commitment by resolution.

Assigned - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the Board of Education itself or by an official to which the Board of Education delegates the authority.

Unassigned - The residual classification for the General fund and also negative residual amounts in other funds.

The Charter School considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the Charter School would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is displayed in three components:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation and related debt.
- b. Restricted net position - Consists of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Charter School's policy to use restricted resources first, then unrestricted resources as they are needed.

Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

Budgets are prepared for Charter School funds on the same basis and using the same accounting practices that are used in accounting and preparing financial statements for the General fund and Food Service special revenue fund. The Charter School amended the budgets to account for changes from initial expectations.

The Charter School follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to July 1, the budget is prepared by the Director to be adopted by the Board of Education.
2. Budgets for the General fund and Food Service fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).
3. Budgeted amounts are as originally adopted, or as amended.

PACT Charter School
PSD #4008
Ramsey, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 2: Stewardship, Compliance and Accountability (Continued)

4. Budget appropriations lapse at year end.
5. The legal level of control is the fund level.
6. The Charter School does not use encumbrance accounting.

Note 3: Detailed Notes on All Funds

A. Deposits and Investments

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the Charter School's deposits and investments may not be returned or the Charter School will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the Board of Education, the Charter School maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all Charter School deposits be protected by insurance, surety bond or collateral. The fair value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds, with the exception of irrevocable standby letters of credit issued by Federal Home Loan Banks as this type of collateral only requires collateral pledged equal to 100 percent of the deposits not covered by insurance or bonds.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the Charter School.

At year end, the Charter School's carrying amount of deposits was \$3,830,644 and the bank balance was \$3,968,143. Of the bank balance, \$547,815 was covered by federal depository insurance and \$3,053,760 was covered by collateral held by the Charter School's agent in the Charter School's name. The remaining balance was not covered with sufficient collateral coverage.

PACT Charter School
 PSD #4008
 Ramsey, Minnesota
 Notes to the Financial Statements
 June 30, 2025

Note 3: Detailed Notes on All Funds (Continued)

Investments

As of June 30, 2025, the Charter School had the following investments that are insured or registered, or securities held by the Charter School's agent in the Charter School's name:

Types of Investments	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	Carrying Amount
Pooled Investments at Amortized Costs			
Minnesota School District Liquid Asset Fund Plus (MSDLAF+)	N/A	Less than 6 months	\$ 289
Minnesota School District Liquid Asset Fund Max (MSDMAX+)	N/A	Less than 6 months	1,839
Non-pooled Investments at Amortized Costs			
Treasury Money Market	N/A	Less than 6 months	<u>3,387,394</u>
Total Investments			<u>\$ 3,389,522</u>

(1) Ratings are provided by various credit rating agencies where applicable to indicate associated credit risk.

(2) Interest rate risk is disclosed using the segmented time distribution method.

N/A Indicates not applicable or available.

The investments of the Charter School are subject to the following risks:

- *Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes limit the Charter School's investments to the list on page 36 of the notes.
- *Custodial Credit Risk.* The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.
- *Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.
- *Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

Minnesota School Liquid Asset Fund Plus is an external investment pool not registered with the Securities and Exchange Commission (SEC) that follows the same regulatory rules of the SEC under rule 2a7. The fair value of the position in the pool is the same as the value of the pool shares. The investment in the Minnesota School Liquid Asset Fund is not subject to the credit risk classifications as noted in paragraph 9 of GASB Statement No. 40. The Charter School has no investment policies that would further limit its investment choices or address other investment risks.

In accordance with GASB Statement No. 79, the various MSDLAF and MNTrust securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the MSDLAF. Investments in the MSDLAF MAX must be deposited for a minimum of 14 calendar days with the exception of direct investments of funds distributed by the State of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24 hour hold on all requests for redemptions.

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Note 3: Detailed Notes on All Funds (Continued)

A reconciliation of cash and temporary investments as shown on the financial statements for the Charter School follows:

Carrying Amount of Deposits	\$ 3,830,664
Carrying Amount of Investments	<u>3,389,522</u>
 Total	 <u><u>\$ 7,220,186</u></u>
 Cash and Temporary Investments	
Unrestricted	\$ 3,832,792
Cash held by Trustee	<u>3,387,394</u>
 Total	 <u><u>\$ 7,220,186</u></u>

B. Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets not Being Depreciated				
Land	<u>\$ 1,959,675</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,959,675</u>
Capital Assets Being Depreciated				
Building and improvements	38,249,490	343,760	-	38,593,250
Leasehold improvements	610,566	-	-	610,566
Equipment and vehicles	<u>1,655,504</u>	<u>156,827</u>	<u>-</u>	<u>1,812,331</u>
Total Capital Assets Being Depreciated	<u>40,515,560</u>	<u>500,587</u>	<u>-</u>	<u>41,016,147</u>
Less Accumulated Depreciation for				
Building and improvements	(3,978,678)	(1,188,491)	-	(5,167,169)
Leasehold improvements	(503,662)	(21,487)	-	(525,149)
Equipment and vehicles	<u>(934,944)</u>	<u>(163,676)</u>	<u>-</u>	<u>(1,098,620)</u>
Total Accumulated Depreciation	<u>(5,417,284)</u>	<u>(1,373,654)</u>	<u>-</u>	<u>(6,790,938)</u>
 Total Capital Assets Being Depreciated, Net	 <u>35,098,276</u>	 <u>(873,067)</u>	 <u>-</u>	 <u>34,225,209</u>
 Governmental Activities Capital Assets, Net	 <u><u>\$ 37,057,951</u></u>	 <u><u>\$ (873,067)</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 36,184,884</u></u>

PACT Charter School
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Note 3: Detailed Notes on All Funds (Continued)

Depreciation expense was charged to functions of the Charter School as follows:

Governmental Activities

School support services	\$ 966
Elementary and secondary regular instruction	92,843
Special education instruction	2,281
Instructional support services	1,680
Sites and buildings	1,275,750
Food service	<u>134</u>
 Total Depreciation Expense - Governmental Activities	 <u><u>\$ 1,373,654</u></u>

C. Interfund Receivables, Payables and Transfers

Interfund Transfers

During the year ended June 30, 2025, the Charter School made a transfer from the General fund to the Food Service fund in the amount of \$30,800. The transfer was made due to a required reimbursement of prior year costs.

Interfund Loans

During the year ended June 30, 2025, the Building Company fund owed the General fund \$231,084 for past operating costs. The loan is expected to be repaid with future revenues.

D. Long-term Liabilities

Lease Revenue Bonds

The following bonds were issued to finance the acquisition and construction of the Building Company education site, leased by the Charter School. They will be repaid from future revenues received by the Charter School from the State of Minnesota with respect to general student funding and building lease aid payments, net of specified operating costs. The total pledged revenue reported by the Charter School for the year ended June 30, 2025 amounted to \$14,110,301, of which \$2,264,488 or 16 percent was remitted during the current year as lease payments to the Building Company, or was due to the Building Company at the end of the current year and reported as accounts payable.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
Charter School Lease Revenue and Refunding Bonds Series 2022A	\$ 40,035,000	5.00 %	09/01/22	06/01/32	\$ 40,035,000
Charter School Lease Revenue and Refunding Bonds Series 2022B	1,430,000	6.50	09/01/22	06/01/29	<u>1,360,000</u>
 Total long-term loans					 <u><u>\$ 41,395,000</u></u>

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Note 3: Detailed Notes on All Funds (Continued)

Annual debt service requirements to maturity for the lease revenue bonds are as follows:

<u>Year Ending June 30,</u>	<u>Lease Revenue Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 270,000	\$ 2,090,150	\$ 2,360,150
2027	460,000	2,072,600	2,532,600
2028	490,000	2,072,700	2,562,700
2029	525,000	2,010,850	2,535,850
2030	550,000	1,982,500	2,532,500
2031 - 2032	<u>39,100,000</u>	<u>3,881,000</u>	<u>42,981,000</u>
Total	<u>\$ 41,395,000</u>	<u>\$ 14,109,800</u>	<u>\$ 55,504,800</u>

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Bonds Payable					
Lease Revenue Bonds	<u>\$ 41,465,000</u>	<u>\$ -</u>	<u>\$ (70,000)</u>	<u>\$ 41,395,000</u>	<u>\$ 270,000</u>

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Note 3: Detailed Notes on All Funds (Continued)

E. Lease Arrangements between the Blended Component Unit and the General Fund

The Charter School leases its educational site from the PCS Building Company (a blended component unit). Under the terms of the lease agreement, the lease term began with the substantial completion of the new educational site (September 7, 2004) and ends thirty years later or August 31, 2034. The net annual base rent for the term of the lease agreement is directly tied to the debt service requirements of the PCS Building Company, including amounts held in escrow as part of the respective loan agreements. In addition, the School is responsible for all interior and exterior repair and maintenance costs as well as all utility costs.

The following is a summary of future minimum lease payments:

Year Ending June 30,	Amount
2026	\$ 2,264,488
2027	2,458,292
2028	2,619,350
2029	2,619,350
2030	2,619,380
2031 - 2032	5,238,696
Total	\$ 17,819,556

For fiscal year 2025 the Charter School qualified for \$1,984,219 in State charter school lease aid based on statutorily-capped revenue per pupil unit served calculation. The Charter School may be paid a prorated aid entitlement should the state-wide funding be insufficient to pay the full entitlement.

The Charter School's ability to make payments under such lease agreements is dependent on its revenues which are, in turn, largely dependent on sufficient enrollments being served at the Charter School and on sufficient state aids per student being authorized and received from the State of Minnesota. The Charter School believes that its enrollments and aid entitlements will be sufficient to meet the lease obligations as they become due.

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Note 4: Defined Benefit Pension Plans - Statewide

A. Teacher Retirement Association (TRA)

1. Plan Description

The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota’s public elementary and secondary school, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage within one year of eligible employment or elect coverage through the Defined Contribution Retirement Plan (DCR) administered by Minnesota State. A teacher employed by Minnesota State and electing DCR plan is not a member of TRA except for purposes of social security coverage.

2. Benefits Provided

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any consecutive 60 months of formula service, age and years of formula service credit at termination of service. TRA members belong to either the Basic or Coordinated Plan.

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier I:	Step Rate Formula	Percentage
Basic	First ten years of service	2.2 percent per year
	All years after	2.7 percent per year
Coordinated	First ten years if service years are prior to July 1, 2006	1.2 percent per year
	First ten years if service years are July 1, 2006 or after	1.4 percent per year
	All other years of service if service years are prior to July 1, 2006	1.7 percent per year
	All other years of service if service years are July 1, 2006 or after	1.9 percent per year

With these provisions:

1. Retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
2. Three percent per year early retirement reduction factor for all years under normal retirement age.
3. Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

or

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Note 4: Defined Benefit Pension Plans - Statewide (Continued)

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9% per year for coordinated members and 2.7% per year for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) reduction rate applied.

Tier II:

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66. After July 1, 2024, the age will change to not to exceed 65. An early retirement reduction is applied to members retiring before age 66, but will be age 65 after July 1, 2024. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) early retirement reduction rate applied.

Six different types of annuities are available to members upon retirement. The No Refund Plan is a lifetime annuity that ceases upon the death of the retiree – no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits but not yet receiving them are bound by the plan provisions in effect at the time they last terminated their public service.

3. Contributions

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for the fiscal year 2025 for coordinated were 7.75% for the employee and 8.75% for the employer. Basic rates were 11.25% for the employee and 12.75% for the employer. The Charter School's contributions to TRA for the plan's fiscal year ended June 30, 2025, 2024, and 2023 were \$492,807, \$403,101, and \$264,653. The Charter School's contributions were equal to the required contributions for each year as set by state statute.

4. Actuarial Assumptions

The total pension liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

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Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information	
Experience Studies	August 2, 2023 (demographic and economic assumptions)
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Investment Rate of Return	7.00%
Price Inflation	2.50%
Wage Growth Rate	2.85% before July 1, 2028 and 3.25% after June 30, 2028
Projected Salary Increase	2.85 to 8.85% before July 1, 2028 and 3.25% to 9.25% after June 30, 2028
Cost of Living Adjustment	1% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually
Mortality Assumption	
Pre-retirement	PubT-2010(A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Healthy Retirees	PubT-2010 (A) Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Beneficiaries	Pub-2010 (A) Contingent Survivor Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Disabled Retirees	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

*The assumptions prescribed are based on the experience study dated August 2, 2023. For GASB 67 purposes, the long-term rate of return assumptions is selected by TRA management in consultation with actuary.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	33.5 %	5.10 %
International Equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
Total	100.0 %	

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Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Changes in the actuarial assumptions since the 2022 valuation:

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

5. Discount Rate

The discount rate used to measure the total pension liability was 7%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2024 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

6. Net Pension Liability

On June 30, 2025, The Charter School reported a liability of \$4,416,253 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The Charter School's proportion of the net pension liability was based on the Charter School's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. The Charter School's proportionate share was 0.0695% at the end of the measurement period and 0.0487% for the beginning of the year.

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the Charter School as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the Charter School were as follows:

Charter School's Proportionate Share of Net Pension Liability	\$ 4,416,253
State's Proportionate Share of Net Pension Liability Associated with the Charter School	<u>270,760</u>
 Total	 <u><u>\$ 4,687,013</u></u>

For the year ended June 30, 2025, the Charter School recognized pension expense of \$599,825. It also recognized \$18,799 as an decrease to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$176 million to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the \$176 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The Charter School recognized \$122,436 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

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Note 4: Defined Benefit Pension Plans - Statewide (Continued)

On June 30, 2025, the Charter School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 198,190	\$ 39,731
Changes in Actuarial Assumptions	265,286	753,862
Net Difference Between Projected and Actual Investment Earnings	-	317,325
Changes in Proportion	1,431,079	-
Contributions Paid to PERA Subsequent to the Measurement Date	492,807	-
Total	\$ 2,387,362	\$ 1,110,918

The \$492,807 reported as deferred outflows of resources related to pensions resulting from Charter School Contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and (deferred inflows of resources) will be recognized in pension expense as follows:

2026	\$ (22,002)
2027	381,213
2028	253,325
2029	(2,566)
2030	31,102
Thereafter	142,565

7. Pension Liability Sensitivity

The following presents the net pension liability of TRA calculated using the discount rate of 7%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6%) or one percentage point higher (8%) than the current rate (preparer instructions: multiply the allocation % by TRA's sensitivity footnote info).

	Charter School's Proportionate Share of NPL		
	1 Percent Decrease (6%)	Current (7%)	1 Percent Increase (8%)
Teachers Retirement Association	\$ 7,777,280	\$ 4,416,253	\$ 2,062,581

8. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at <https://minnesotatra.org>, by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

B. Public Employees Retirement Association (PERA)

1. Plan Description

The Charter School participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan (General Plan)

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

2. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employees Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

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Note 4: Defined Benefit Pension Plans - Statewide (Continued)

3. Contributions

Minnesota Statutes chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025 and the Charter School was required to contribute 7.50 percent for Coordinated Plan members. The Charter School's contributions to the General Employees Fund for the years ending June 30, 2025, 2024 and 2023, were \$157,086, \$147,951 and \$94,885, respectively. The Charter School's contributions were equal to the required contributions for each year as set by state statute.

4. Pension Costs

General Employees Fund Pension Costs

At June 30, 2025, the Charter School reported a liability of \$843,977 for its proportionate share of the General Employees Fund's net pension liability. The Charter School's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the Charter School totaled \$21,824.

Charter School's Proportionate Share of Net Pension Liability	\$ 843,977
State's Proportionate Share of Net Pension Liability Associated with the Charter School	21,824
	\$ 865,801
Total	\$ 865,801

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Charter School's proportion of the net pension liability was based on the Charter School's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The Charter School's proportionate share was 0.0228 percent at the end of the measurement period and 0.0159 percent for the beginning of the period.

For the year ended June 30, 2025, the Charter School recognized pension expense of \$165,149 for its proportionate share of the General Employees Plan's pension expense. In addition, the Charter School recognized an additional \$585 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

During the plan year ended June 30, 2025, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The Charter School recognized \$38,831 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

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Note 4: Defined Benefit Pension Plans - Statewide (Continued)

At June 30, 2025, the Charter School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 71,360	\$ -
Changes in Actuarial Assumptions	2,852	421,208
Net Difference Between Projected and Actual Investment Earnings	-	63,962
Changes in Proportion	290,602	-
Contributions Paid to PERA Subsequent to the Measurement Date	157,086	-
Total	\$ 521,900	\$ 485,170

The \$157,086 reported as deferred outflows of resources related to pensions resulting from the Charter School's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2026	\$ (113,116)
2027	26,816
2028	(12,514)
2029	(21,542)

5. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	33.5 %	5.10 %
International Equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
Total	100.0 %	

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

6. Actuarial Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

Inflation is assumed to be 2.25% for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3% after 27 years of service. Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2023. The assumption changes were adopted by the board and became effective with the July 1, 2024 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

General Employees Fund

Changes in Actuarial Assumptions

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

-The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

7. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

PACT Charter School
 PSD #4008
 Ramsey, MN
 Notes to the Financial Statements
 June 30, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

8. Pension Liability Sensitivity

The following presents the Charter School's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the Charter School's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	Charter School's Proportionate Share of NPL		
	1 Percent Decrease (6%)	Current (7%)	1 Percent Increase (8%)
General Employees Fund	\$ 1,843,382	\$ 843,977	\$ 21,876

9. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

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PACT Charter School
PSD #4008
Ramsey, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 5: Other Information

A. Risk Management

The Charter School is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the Charter School carries commercial insurance. Settled claims have not exceeded this commercial coverage for the past three years.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The Charter School's management is not aware of any incurred but not reported claims.

B. Contingencies

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the Charter School expects such amounts, if any, to be immaterial.

C. Income Taxes

The Charter School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Charter School also qualifies as a tax-exempt organization under applicable statutes of the State of Minnesota.

Management believes that it is not reasonably possible for any tax position benefits to increase or decrease significantly over the next 12 months. As of June 30, 2025, there were no income tax related accrued interest or penalties recognized in either the statement of financial position or the statement of activities.

The Charter School files informational returns in the U.S. federal jurisdiction, and in the Minnesota state jurisdiction. U.S. federal returns and Minnesota returns for the prior three fiscal years are open and all others are closed. No returns are currently under examination in any tax jurisdiction.

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REQUIRED SUPPLEMENTARY INFORMATION

FINANCIAL

PACT CHARTER SCHOOL
PSD #4008
RAMSEY, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

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PACT Charter School
 PSD #4008
 Ramsey, MN
 Required Supplementary Information
 For the Year Ended June 30, 2025

Schedule of Employer's Share of TRA Net Pension Liability

Fiscal Year Ending	Charter School's Proportion of the Net Pension Liability	Charter School's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the Charter School (b)	Total (a+b)	Charter School's Covered Payroll (c)	Charter School's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2024	0.0695 %	\$ 4,416,253	\$ 270,760	\$ 4,687,013	\$ 4,606,870	95.9 %	82.1 %
6/30/2023	0.0487	4,020,781	281,555	4,302,336	3,095,362	129.9	76.4
6/30/2022	0.0437	3,499,265	259,613	3,758,878	2,702,390	129.5	76.2
6/30/2021	0.0414	1,811,788	3,573	1,815,361	2,379,489	76.1	86.6
6/30/2020	0.0398	2,940,477	459,303	3,399,780	2,252,901	130.5	75.5
6/30/2019	0.0388	2,473,120	442,560	2,915,680	2,202,398	112.3	78.2
6/30/2018	0.0396	2,488,972	469,844	2,958,816	2,204,467	112.9	78.1
6/30/2017	0.0420	8,383,962	1,529,052	9,913,014	2,238,987	374.5	51.6
6/30/2016	0.0422	10,065,707	1,851,052	11,916,759	2,199,627	457.6	44.9

Schedule of Employer's TRA Contributions

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Charter School's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
6/30/2025	\$ 492,807	\$ 492,807	\$ -	\$ 5,632,075	8.75 %
6/30/2024	403,101	403,101	-	4,606,870	8.75
6/30/2023	264,653	264,653	-	3,095,362	8.55
6/30/2022	225,379	225,379	-	2,702,390	8.34
6/30/2021	193,452	193,452	-	2,379,489	8.13
6/30/2020	178,430	178,430	-	2,252,901	7.92
6/30/2019	169,805	169,805	-	2,202,398	7.71
6/30/2018	165,335	165,335	-	2,204,467	7.50
6/30/2017	167,924	167,924	-	2,238,987	7.50
6/30/2016	164,972	164,972	-	2,199,627	7.50

PACT Charter School
PSD #4008
Ramsey, MN
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Notes to the Required Supplementary Information - TRA

Changes in Actuarial Assumptions

2024
Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family. Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience. Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience. Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience. Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

2023
The 2023 Tax Finance and Policy Bill, effective July 1, 2025 and The 2024 Omnibus Pensions and Retirement Bill contained a number of changes. The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025. The employee contribution rate will increase from 7.75% to 8% on July 1, 2025. The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024. TRA's amortization date will remain the same at 2048. The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.

2022
No changes noted.

2021
The investment return assumption was changed from 7.50 percent to 7.00 percent.

2020
Assumed termination rates were changed to more closely reflect actual experience. The pre-retirement mortality assumption was changed to RP-2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale. Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

2019
No changes noted.

2018
The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017
The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016
The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015
The cost of living adjustment was not assumed to increase to 2.5 percent but remain at 2.0 percent for all future years. The investment return assumption was changed from 8.25 percent to 8.00 percent.

PACT Charter School
PSD #4008
Ramsey, MN
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Notes to the Required Supplementary Information – TRA (Continued)

Changes in Plan Provisions

2024
No changes noted.

2023
No changes noted.

2022
No changes noted.

2021
No changes noted.

2020
No changes noted.

2019
No changes noted.

2018
The 2018 Omnibus Pension Bill contained a number of changes: The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028. Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt. The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated. Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt. Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018. The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2017
No changes noted.

2016
No changes noted.

2015
On June 30, 2015, the Duluth Teachers Retirement Fund Association was merged into TRA. This also resulted in a state-provided contribution stream of \$14.377 million until the System becomes fully funded.

PACT Charter School
 PSD #4008
 Ramsey, MN
 Required Supplementary Information (Continued)
 For the Year Ended June 30, 2025

Schedule of Employer's Share of PERA Net Pension Liability

Fiscal Year Ending	Charter School's Proportion of the Net Pension Liability	Charter School's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the 0.0396 (b)	Total (a+b)	Charter School's Covered Payroll (c)	Charter School's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2024	0.0228 %	\$ 843,977	\$ 21,824	\$ 865,801	\$ 1,972,680	42.8 %	86.7 %
6/30/2023	0.0159	889,110	24,452	913,562	1,265,138	70.3	83.1
6/30/2022	0.0158	1,251,365	36,769	1,288,134	1,185,707	105.5	76.7
6/30/2021	0.0145	619,512	18,982	638,494	1,044,529	59.3	87.0
6/30/2020	0.0150	899,319	27,620	926,939	1,067,322	84.3	79.0
6/30/2019	0.0133	735,327	22,999	758,326	943,962	77.9	80.2
6/30/2018	0.0151	837,686	27,486	865,172	1,024,147	81.8	79.5
6/30/2017	0.0159	1,015,046	12,785	1,027,831	1,003,960	101.1	75.9
6/30/2016	0.0173	1,404,674	-	1,404,674	1,071,173	131.1	68.9

Schedule of Employer's PERA Contributions

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Charter School's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
6/30/2025	\$ 157,086	\$ 157,086	\$ -	\$ 2,094,479	7.50 %
6/30/2024	147,951	147,951	-	1,972,680	7.50
6/30/2023	94,885	94,885	-	1,265,138	7.50
6/30/2022	88,928	88,928	-	1,185,707	7.50
6/30/2021	78,340	78,340	-	1,044,529	7.50
6/30/2020	80,049	80,049	-	1,067,322	7.50
6/30/2019	70,797	70,797	-	943,962	7.50
6/30/2018	76,811	76,811	-	1,024,147	7.50
6/30/2017	75,297	75,297	-	1,003,960	7.50
6/30/2016	80,338	80,338	-	1,071,173	7.50

PACT Charter School
PSD #4008
Ramsey, MN
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Notes to the Required Supplementary Information - PERA

Changes in Actuarial Assumptions

2024
The following changes in assumptions are effective with the July 1, 2024 valuation, as recommended in the most recent experience study (dated June 29, 2023): Rates of merit and seniority were adjusted, resulting in slightly higher rates. Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members. Minor increase in assumed withdrawals for males and females. Lower rates of disability. Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study. Minor changes to form of payment assumptions for male and female retirees. Minor changes to assumptions made with respect to missing participant data.

2023
The investment return and single discount rates were changed from 6.5 percent to 7.0 percent.

2022
The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021
The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020
The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates. Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments. The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2019
The mortality projection scale was changed from MP-2017 to MP-2018.

2018
The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017
The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016
The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015
The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

PACT Charter School
PSD #4008
Ramsey, MN
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Notes to the Required Supplementary Information – PERA (Continued)

Changes in Plan Provisions

2024

The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023

An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023. The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service. The benefit increase delay for early retirements on or after January 1, 2024 was eliminated. A one-time non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022

There were no changes in plan provisions since the previous valuation.

2021

There were no changes in plan provisions since the previous valuation.

2020

Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019

The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018

The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024. Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.0 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90.0 percent funding ratio to 50.0 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent, beginning January 1, 2019. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter. The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016

There were no changes in plan provisions since the previous valuation.

2015

On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

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INDIVIDUAL FUND SCHEDULES AND TABLE

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PACT CHARTER SCHOOL
PSD #4008
RAMSEY, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

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PACT Charter School

PSD #4008

Ramsey, Minnesota

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Continued on the Following Page)

For the Year Ended June 30, 2025

(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Actual Amounts
	Original	Final			
Revenues					
Interest earned on investments	\$ 80,000	\$ 40,000	\$ 45,287	\$ 5,287	\$ 67,892
Other local revenue	287,841	262,200	313,653	51,453	237,818
Revenue from state sources	15,854,115	17,532,578	17,270,126	(262,452)	13,083,949
Revenue from federal sources	329,061	370,717	445,888	75,171	565,768
Total Revenues	<u>16,551,017</u>	<u>18,205,495</u>	<u>18,074,954</u>	<u>(130,541)</u>	<u>13,955,427</u>
Expenditures					
Current					
Administration					
Salaries	631,711	1,085,518	718,682	366,836	545,408
Fringe benefits	141,604	288,367	174,468	113,899	126,609
Purchased services	48,000	-	68,343	(68,343)	47,382
Supplies and materials	-	-	500	(500)	49
Other	14,300	-	14,195	(14,195)	13,068
Total administration	<u>835,615</u>	<u>1,373,885</u>	<u>976,188</u>	<u>397,697</u>	<u>732,516</u>
School support services					
Salaries	393,186	600,000	477,990	122,010	338,953
Fringe benefits	158,072	394,999	179,525	215,474	144,153
Purchased services	307,400	445,558	330,373	115,185	317,033
Supplies and materials	17,050	107,122	17,346	89,776	25,575
Other	54,700	125,967	62,035	63,932	54,660
Total school support services	<u>930,408</u>	<u>1,673,646</u>	<u>1,067,269</u>	<u>606,377</u>	<u>880,374</u>
Elementary and secondary					
Regular instruction					
Salaries	3,622,838	3,757,176	3,734,310	22,866	3,098,326
Fringe benefits	1,090,390	1,420,873	1,037,412	383,461	935,469
Purchased services	226,854	269,701	221,316	48,385	215,995
Supplies and materials	641,283	435,073	387,425	47,648	471,167
Other	22,963	39,963	18,911	21,052	13,116
Total elementary and secondary regular instruction	<u>5,604,328</u>	<u>5,922,786</u>	<u>5,399,374</u>	<u>523,412</u>	<u>4,734,073</u>
Special education instruction					
Salaries	1,929,362	2,199,571	2,035,289	164,282	1,871,527
Fringe benefits	609,778	701,863	582,527	119,336	518,443
Purchased services	168,212	232,396	169,462	62,934	205,243
Supplies and materials	48,323	66,000	58,886	7,114	32,562
Other	-	-	3	(3)	1,925
Total special education instruction	<u>2,755,675</u>	<u>3,199,830</u>	<u>2,846,167</u>	<u>353,663</u>	<u>2,629,700</u>

PACT Charter School

PSD #4008

Ramsey, Minnesota

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Continued)

For the Year Ended June 30, 2025

(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
Instructional support services					
Salaries	\$ 514,167	\$ -	\$ 522,484	\$ (522,484)	\$ 469,031
Fringe benefits	151,017	-	154,109	(154,109)	132,625
Purchased services	43,950	-	3,552	(3,552)	17,139
Supplies and materials	2,300	-	178	(178)	2,452
Total instructional support services	<u>711,434</u>	<u>-</u>	<u>680,323</u>	<u>(680,323)</u>	<u>621,247</u>
Pupil support services					
Salaries	71,932	-	212,439	(212,439)	255,775
Fringe benefits	20,206	-	49,132	(49,132)	56,566
Purchased services	1,394,956	1,341,262	1,450,729	(109,467)	1,141,270
Supplies and materials	14,300	-	6,088	(6,088)	7,439
Total pupil support services	<u>1,501,394</u>	<u>1,341,262</u>	<u>1,718,388</u>	<u>(377,126)</u>	<u>1,461,050</u>
Sites and buildings					
Salaries	362,010	450,000	367,739	82,261	312,077
Fringe benefits	93,265	-	103,509	(103,509)	81,813
Purchased services	2,684,988	2,703,169	2,621,509	81,660	2,351,797
Supplies and materials	190,000	175,000	81,734	93,266	242,613
Other	2,000	-	681	(681)	1,363
Total sites and buildings	<u>3,332,263</u>	<u>3,328,169</u>	<u>3,175,172</u>	<u>152,997</u>	<u>2,989,663</u>
Fiscal and other fixed cost programs					
Purchased services	110,000	114,000	62,944	51,056	87,686
Total current	<u>15,781,117</u>	<u>16,953,578</u>	<u>15,925,825</u>	<u>1,027,753</u>	<u>14,136,309</u>
Capital outlay					
School support services	116,000	100,000	67,500	32,500	8,329
Elementary and secondary regular instruction	207,000	45,000	57,964	(12,964)	281,921
Special education instruction	4,000	-	-	-	30,948
Sites and buildings	65,000	65,000	86,823	(21,823)	308,584
Total capital outlay	<u>392,000</u>	<u>210,000</u>	<u>212,287</u>	<u>(2,287)</u>	<u>629,782</u>
Total Expenditures	<u>16,173,117</u>	<u>17,163,578</u>	<u>16,138,112</u>	<u>1,025,466</u>	<u>14,766,091</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	377,900	1,041,917	1,936,842	894,925	(810,664)
Other Financing Sources (Uses)					
Transfers out	<u>(133,400)</u>	<u>-</u>	<u>(30,800)</u>	<u>(30,800)</u>	<u>(66,544)</u>
Net Change in Fund Balances	244,500	1,041,917	1,906,042	864,125	(877,208)
Fund Balances, July 1	<u>2,531,648</u>	<u>2,531,648</u>	<u>2,531,648</u>	<u>-</u>	<u>3,408,856</u>
Fund Balances, June 30	<u>\$ 2,776,148</u>	<u>\$ 3,573,565</u>	<u>\$ 4,437,690</u>	<u>\$ 864,125</u>	<u>\$ 2,531,648</u>

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PACT Charter School
PSD #4008
 Ramsey, Minnesota
 Food Service Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual
 For the Year Ended June 30, 2025
 (With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Actual Amounts
	Original	Final			
Revenues					
Other local revenue	\$ 7,100	\$ 7,100	\$ 2,433	\$ (4,667)	\$ 4,453
Revenue from state sources	258,000	329,432	355,573	26,141	254,339
Revenue from federal sources	228,000	282,209	273,441	(8,768)	226,142
Total Revenues	<u>493,100</u>	<u>618,741</u>	<u>631,447</u>	<u>12,706</u>	<u>484,934</u>
Expenditures					
Food service					
Current					
Salaries	159,600	75,186	76,787	(1,601)	142,377
Fringe benefits	47,800	15,037	12,436	2,601	33,894
Purchased services	-	-	437	(437)	-
Supplies and materials	402,100	454,958	465,029	(10,071)	373,703
Other	2,000	2,000	1,138	862	1,504
Capital outlay	15,000	15,000	3,122	11,878	-
Total Expenditures	<u>626,500</u>	<u>562,181</u>	<u>558,949</u>	<u>3,232</u>	<u>551,478</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(133,400)	56,560	72,498	15,938	(66,544)
Other Financing Sources (Uses)					
Transfers in	133,400	-	30,800	30,800	66,544
Net Change in Fund Balances	-	56,560	103,298	46,738	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ 56,560</u>	<u>\$ 103,298</u>	<u>\$ 46,738</u>	<u>\$ -</u>

Fiscal Compliance Report - 6/30/2025

District: PACT CHARTER SCHOOL (4008-7)

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$18,074,954	<u>\$18,074,947</u>	\$7	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$16,138,112	<u>\$16,138,107</u>	\$5	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$6,430	<u>\$6,430</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.01 Student Activities	\$62,934	<u>\$62,935</u>	(\$1)	4.07 Capital Projects Levy	\$0	<u>\$0</u>	<u>\$0</u>
4.02 Scholarships	\$0	<u>\$0</u>	\$0	4.13 Funded by COP/FP	\$0	<u>\$0</u>	<u>\$0</u>
4.03 Staff Development	\$0	<u>\$0</u>	\$0	4.67 LTFM	\$0	<u>\$0</u>	<u>\$0</u>
4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.12 Literacy Incentive Aid	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.14 Operating Debt	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.16 Levy Reduction	\$0	<u>\$0</u>	\$0				
4.17 Taconite Building Maint	\$0	<u>\$0</u>	\$0	07 DEBT SERVICE			
4.20 American Indian Education Aid	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.24 Operating Capital	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	<i>Non Spendable:</i>			
4.27 Disabled Accessibility	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.28 Learning & Development	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
4.34 Area Learning Center	\$0	<u>\$0</u>	\$0	4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	\$0	4.33 Maximum Effort Loan Aid	\$0	<u>\$0</u>	<u>\$0</u>
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	\$0	4.51 QZAB Payments	\$0	<u>\$0</u>	<u>\$0</u>
4.37 Q Comp	\$0	<u>\$0</u>	\$0	4.67 LTFM	\$0	<u>\$0</u>	<u>\$0</u>
4.38 Gifted & Talented	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.39 English Learner	\$1,267	<u>\$1,267</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.41 Basic Skills Programs	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.43 School Library Aid	\$0	<u>\$0</u>	\$0				
4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0	08 TRUST			
4.49 Safe Schools Levy	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.51 QZAB Payments	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
4.53 Unfunded Sev & Retirement Levy	\$0	<u>\$0</u>	\$0	4.01 Student Activities	\$0	<u>\$0</u>	<u>\$0</u>
4.56 READ Act - Literacy Aid	\$43,175	<u>\$43,175</u>	\$0	4.02 Scholarships	\$0	<u>\$0</u>	<u>\$0</u>
4.57 READ Act - Tchr Training Compensation	\$39,981	<u>\$39,981</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
4.59 Basic Skills Extended Time	\$0	<u>\$0</u>	\$0				
4.67 LTFM	\$0	<u>\$0</u>	\$0	18 CUSTODIAL			
4.71 Student Support Personnel Aid	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.72 Medical Assistance	\$23,221	<u>\$23,221</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>				<i>Restricted / Reserved:</i>			
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0	4.01 Student Activities	\$0	<u>\$0</u>	<u>\$0</u>
4.75 Title VII Impact Aid	\$0	<u>\$0</u>	\$0	4.02 Scholarships	\$0	<u>\$0</u>	<u>\$0</u>
4.76 Payments in Lieu of Taxes	\$0	<u>\$0</u>	\$0	4.48 Achievement and Integration	\$0	<u>\$0</u>	<u>\$0</u>
<i>Committed:</i>				4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.18 Committed for Separation	\$0	<u>\$0</u>	\$0				
4.61 Committed Fund Balance	\$0	<u>\$0</u>	\$0	20 INTERNAL SERVICE			
<i>Assigned:</i>				Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.62 Assigned Fund Balance	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Unassigned:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
4.22 Unassigned Fund Balance	\$4,260,681	<u>\$4,260,678</u>	\$3				
				25 OPEB REVOCABLE TRUST			
02 FOOD SERVICES				Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Revenue	\$631,447	<u>\$631,449</u>	(\$2)	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$558,949	<u>\$558,951</u>	(\$2)	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
<i>Non Spendable:</i>							
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0	45 OPEB IRREVOCABLE TRUST			
<i>Restricted / Reserved:</i>				Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance	\$103,298	<u>\$103,298</u>	\$0				
<i>Unassigned:</i>							

4.63 Unassigned Fund Balancee \$0 \$0 \$0

04 COMMUNITY SERVICE

Total Revenue \$0 \$0 \$0
Total Expenditures \$0 \$0 \$0
Non Spendable:
4.60 Non Spendable Fund Balance \$0 \$0 \$0
Restricted / Reserved:
4.26 \$25 Taconite \$0 \$0 \$0
4.31 Community Education \$0 \$0 \$0
4.32 E.C.F.E \$0 \$0 \$0
4.37 Q Comp \$0 \$0 \$0
4.40 Teacher Development and Evaluation \$0 \$0 \$0
4.44 School Readiness \$0 \$0 \$0
4.47 Adult Basic Education \$0 \$0 \$0
4.52 OPEB Liab Not In Trust \$0 \$0 \$0
4.56 READ Act - Literacy Aid \$0 \$0 \$0
4.57 READ Act - Tchr Training
Compensation \$0 \$0 \$0
Restricted:
4.64 Restricted Fund Balance \$0 \$0 \$0
Unassigned:
4.63 Unassigned Fund Balance \$0 \$0 \$0

47 OPEB DEBT SERVICE

Total Revenue \$0 \$0 \$0
Total Expenditures \$0 \$0 \$0
Non Spendable:
4.60 Non Spendable Fund Balance \$0 \$0 \$0
Restricted:
4.25 Bond Refundings \$0 \$0 \$0
4.64 Restricted Fund Balance \$0 \$0 \$0
Unassigned:
4.63 Unassigned Fund Balance \$0 \$0 \$0

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OTHER REQUIRED REPORTS

PACT CHARTER SCHOOL
PSD #4008
RAMSEY, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

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**INDEPENDENT AUDITOR’S REPORT
ON MINNESOTA LEGAL COMPLIANCE**

Members of the Board of Education
PACT Charter School, PSD #4008
Ramsey, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of PACT Charter School, PSD #4008 (the Charter School), Ramsey, Minnesota as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated NEED DATE.

In connection with our audit, nothing came to our attention that caused us to believe that PACT Charter School, PSD #4008 failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions of the *Minnesota Legal Compliance Audit Guide for Charter Schools*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters, except as noted as finding 2025-001 in the Schedule of Findings and Responses. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Charter School’s noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The Charter School’s response to the finding in our audit is described in the accompanying Schedule of Findings and Responses. The Charter School’s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of those charged with governance and management of the PACT Charter School, PSD #4008 and the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.

Abdo
Minneapolis, Minnesota
December 2, 2025

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Education
PACT Charter School, PSD #4008
Ramsey, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of PACT Charter School, PSD #4008 (the Charter School), Ramsey, Minnesota, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated NEED DATE.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Abdo
Minneapolis, Minnesota
December 02, 2025

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PACT Charter School
PSD #4008
Ramsey, Minnesota
Schedule of Findings and Responses
For the Year Ended June 30, 2025

2025-002

Collateral Coverage

Condition:

The Charter School had \$433,601 of deposits uncollateralized on June 30, 2025.

Criteria:

In accordance with Minnesota statute, section 118A.03, the Charter School is required to have pledged collateral equal to 110 percent of the deposit not covered with insurance.

Cause:

Notification of cancelled collateral was not received by the Charter School in a timely manner to identify a deficiency in total covered collateral.

Effect:

At year end, the Charter School did not have sufficient collateral.

Recommendation:

We recommend that the Charter School reviews collateral coverage each month when completing the bank reconciliation and when planning for cash flow. This will not result in any additional cost and will ensure that the Charter School complies with the applicable statute.

Management Response:

The Charter School is aware of the situation and plans to monitor the coverage to ensure compliance is met.

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2025-001 Collateral Coverage

The Charter School had \$433,601 of deposits uncollateralized on June 30, 2025.

Corrective Action Plan (CAP):

1. Explanation of Disagreement with Audit Finding:

There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding:

Collateral will be reviewed on a regular basis.

3. Official Responsible for Ensuring CAP:

Superintendent of Schools, Dr. Nathan Flansburg, is the official responsible for ensuring corrective action.

4. Planned Completion Date for CAP:

June 30, 2026

5. Plan to Monitor Completion of CAP:

The Charter School will continue to review its procedures to determine if any improvements can be made using the limited personnel available.

Dr. Nathan Flansburg



**Teacher Salary Schedule - teacher with BA and 15 years
of service on 06/30/2026**

Years	BA	BA + 15	MA	MA15	PHD
1	41,000	42,500	45,000	47,500	50,000
2	41,820	43,350	45,900	48,450	51,000
3	42,656	44,217	46,818	49,419	52,020
4	43,510	45,101	47,754	50,407	53,060
5	44,380	46,003	48,709	51,416	54,122
6	45,267	46,923	49,684	52,444	55,204
7	46,173	47,862	50,677	53,493	56,308
8	47,096	48,819	51,691	54,563	57,434
9	48,038	49,796	52,725	55,654	58,583
10	48,999	50,791	53,779	56,767	59,755
11	49,979	51,807	54,855	57,902	60,950
12	50,978	52,843	55,952	59,060	62,169
13	51,998	53,900	57,071	60,241	63,412
14	53,038	54,978	58,212	61,446	64,680
15	54,099	56,078	59,377	62,675	65,974
16	55,181	57,199	60,564	63,929	67,293
17	56,284	58,343	61,775	65,207	68,639
18	57,410	59,510	63,011	66,511	70,012
19	58,558	60,700	64,271	67,842	71,412
20	59,729	61,914	65,557	69,199	72,841
21	60,924	63,153	66,868	70,583	74,297
22	62,142	64,416	68,205	71,994	75,783
23	63,385	65,704	69,569	73,434	77,299
24	64,653	67,018	70,960	74,903	78,845
25	65,946	68,359	72,380	76,401	80,422
26	67,265	69,726	73,827	77,929	82,030
27	68,610	71,120	75,304	79,487	83,671
28	69,982	72,543	76,810	81,077	85,344
29	71,382	73,994	78,346	82,699	87,051
30	72,810	75,473	79,913	84,353	88,792
31+	74,266	76,983	81,511	86,040	90,568

Teacher Salary Schedule - new effective 7/1/2026

Years	BA	BA + 15	MA	MA15	PHD
1	41,000	42,500	45,000	47,500	50,000
2	41,820	43,350	45,900	48,450	51,000
3	42,656	44,217	46,818	49,419	52,020
4	43,510	45,101	47,754	50,407	53,060
5	44,380	46,003	48,709	51,416	54,122
6	45,267	46,923	49,684	52,444	55,204
7	46,173	47,862	50,677	53,493	56,308
8	47,096	48,819	51,691	54,563	57,434
9	48,038	49,796	52,725	55,654	58,583
10	48,999	50,791	53,779	56,767	59,755
11	49,979	51,807	54,855	57,902	60,950
12	50,978	52,843	55,952	59,060	62,169
13	51,998	53,900	57,071	60,241	63,412
14	53,038	54,978	58,212	61,446	64,680
15	54,099	56,078	59,377	62,675	65,974
16	54,099	57,199	60,564	63,929	67,293
17	54,099	58,343	61,775	65,207	68,639
18	54,099	59,510	63,011	66,511	70,012
19	54,099	60,700	64,271	67,842	71,412
20	54,099	61,914	65,557	69,199	72,841
21	54,099	63,153	66,868	70,583	74,297
22	54,099	64,416	68,205	71,994	75,783
23	54,099	65,704	69,569	73,434	77,299
24	54,099	67,018	70,960	74,903	78,845
25	54,099	68,359	72,380	76,401	80,422
26	54,099	69,726	73,827	77,929	82,030
27	54,099	71,120	75,304	79,487	83,671
28	54,099	72,543	76,810	81,077	85,344
29	54,099	73,994	78,346	82,699	87,051
30	54,099	75,473	79,913	84,353	88,792
31+	54,099	76,983	81,511	86,040	90,568

410 FAMILY AND MEDICAL LEAVE AND MN PAID FAMILY LEAVE POLICY

[Note: Charter schools are required by statute to have a policy addressing these issues.]

I. PURPOSE

The purpose of this policy is to provide for family and medical leave to charter school employees in accordance with the Family and Medical Leave Act of 1993 (FMLA) and also with parenting leave under state law.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding family and medical leave are adopted by PACT Charter School, pursuant to the requirements of the FMLA and consistent with the requirements of the Minnesota parenting leave laws.

III. DEFINITIONS

A. "Covered active duty" means:

1. in the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; and
2. in the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of law referred to in 10 United States Code section 101(a)(13)(B).

B. "Covered servicemember" means:

1. a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
2. a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness and who was a member of the Armed Forces, including a member of the National Guard or Reserves, and was discharged or released under conditions other than dishonorable, at any time during the period of five years preceding the first date the eligible employee takes FMLA leave to care for the covered veteran.

C. "Eligible employee" means an employee who has been employed by PACT Charter School for a total of at least 12 months and who has been employed for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave. An employee returning from fulfilling his or her Uniformed Services Employment and Reemployment Rights Act (USERRA)-covered service obligation shall be credited with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. In determining whether the employee met the hours of service requirement, and to determine the hours that would have been worked during the period of absence from work due to or necessitated by USERRA-covered service, the employee's pre-service work schedule can generally be used for calculations. While the 12 months of employment need not be consecutive, employment periods prior to a break in service of seven years or more may not be counted unless: (1) the break is occasioned by the employee's fulfillment of his or her USERRA-covered service obligation; or (2) a written agreement, including a collective bargaining agreement, exists concerning PACT Charter School's intention to rehire the employee after the

break in service.

- D. "Military caregiver leave" means leave taken to care for a covered servicemember with a serious injury or illness.
- E. "Next of kin of a covered servicemember" means the nearest blood relative other than the covered servicemember's spouse, parent, son, or daughter, in the following order of priority: blood relatives who have been granted legal custody of the covered servicemember by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered servicemember has specifically designated in writing another blood relative as his or her nearest blood relative for purposes of military caregiver leave under the FMLA. When no such designation is made and there are multiple family members with the same level of relationship to the covered servicemember, all such family members shall be considered the covered servicemember's next of kin, and the employee may take FMLA leave to provide care to the covered servicemember, either consecutively or simultaneously. When such designation has been made, the designated individual shall be deemed to be the covered servicemember's only next of kin.
- F. "Outpatient status" means, with respect to a covered servicemember who is a current member of the Armed Forces, the status of a member of the Armed Forces assigned to:
 - 1. a military medical treatment facility as an outpatient; or
 - 2. a unit established for the purpose of providing command and control of members of the Armed Forces receiving care as outpatients.
- G. "Qualifying exigency" means a situation where the eligible employee seeks leave for one or more of the following reasons:
 - 1. to address any issues that arise from a short-notice deployment (seven calendar days or less) of a covered military member;
 - 2. to attend military events and related activities of a covered military member;
 - 3. to address issues related to childcare and school activities of a covered military member's child;
 - 4. to address financial and legal arrangements for a covered military member;
 - 5. to attend counseling provided by someone other than a health care provider for oneself, a covered military member, or his/her child;
 - 6. to spend up to 15 calendar days with a covered military member who is on short-term, temporary rest and recuperation leave during a period of deployment;
 - 7. to attend post-deployment activities related to a covered military member;
 - 8. to address care needs of a covered military member's parent who is incapable of self-care; and
 - 9. to address other events related to a covered military member that both the employee and charter school agree is a qualifying exigency.
- H. "Serious health condition" means an illness, injury, impairment, or physical or mental condition that involves:
 - 1. inpatient care in a hospital, hospice, or residential medical care facility; or

2. continuing treatment by a health care provider.
- I. "Spouse" means a husband or wife. For purposes of this definition, husband or wife refers to the other person with whom an individual entered into marriage as defined or recognized under state law for purposes of marriage in the state in which the marriage was entered into or, in the case of a marriage entered into outside of any state, if the marriage is valid in the place where entered into and could have been entered into in at least one state. This definition includes an individual in a same-sex or common law marriage that either: (1) was entered into in a state that recognizes such marriages; or (2) if entered into outside of any state, is valid in the place where entered into and could have been entered into in at least one state.
- J. "Veteran" has the meaning given in 38 United States Code section 101.

IV. LEAVE ENTITLEMENT

A. Twelve-week Leave under Federal Law

1. Eligible employees are entitled to a total of 12 work weeks of unpaid family or medical leave during the applicable 12-month period as defined below, plus any additional leave as required by law. Leave may be taken for one or more of the following reasons in accordance with applicable law:
 - a. birth of the employee's child and to care for such child;
 - b. placement of an adopted or foster child with the employee;
 - c. to care for the employee's spouse, son, daughter, or parent with a serious health condition;
 - d. the employee's serious health condition makes the employee unable to perform the functions of the employee's job; and/or
 - e. any qualifying exigency arising from the employee's spouse, son, daughter, or parent being on covered active duty, or notified of an impending call or order to covered active duty in the Armed Forces.
2. For the purposes of this policy, "year" is defined as a rolling 12-month period measured backward from the date an employee's leave is to commence.

[Note: An employer is permitted to choose any one of the following methods for determining the 12-month period in which the 12 weeks of FMLA leave entitlement occurs: (a) the calendar year; (b) any fixed 12-month leave year, such as a fiscal year, a year required by State law, or a year starting on an employee's anniversary date; (c) the 12-month period measured forward from the date any employee's first FMLA leave; or (d) a "rolling" 12-month period measured backward from the date an employee uses any FMLA leave. It is recommended, however, that charter schools use the 12-month rolling measurement as it prevents employees from stacking 12-week leave entitlement that could occur if, for example, a calendar or fiscal year is utilized. Where a calendar, fiscal or similar period is used, an employee could use 12 weeks at the end of the period and then again at the beginning of the period, providing an entitlement to a leave of 24 consecutive weeks. If a charter school changes its definition of a "year" in this policy, it must give employees notice of at least 60 days before implementing this change.]

3. An employee's entitlement to FMLA leave for the birth, adoption, or foster care of a child expires at the end of the 12-month period beginning on the date of the birth or placement.
4. A "serious health condition" typically requires either inpatient care or continuing treatment by or under the supervision of a health care provider, as defined by applicable law. Family and medical leave generally is not intended to cover short-term conditions for which treatment and recovery are very brief.
5. A "serious injury or illness," in the case of a member of the Armed Forces, including a member of the National Guard or Reserves, means:
 - a. injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and
 - b. in the case of a covered veteran who was a member of the Armed Forces, including a member of the National Guard or Reserves, at any time, during the period of five years preceding the date on which the veteran undergoes the medical treatment, recuperation, or therapy, means a qualifying injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty in the Armed Forces and that manifested itself before or after the member became a veteran, and is:
 - (1) a continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the servicemember unable to perform the duties of the servicemember's office, grade, rank, or rating; or
 - (2) a physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability (VASRD) rating of 50 percent or greater and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or
 - (3) a physical or mental condition that substantially impairs the covered veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
 - (4) an injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.
6. Eligible spouses employed by PACT Charter School are limited to an aggregate of 12 weeks of leave during any 12-month period for the birth and care of a newborn child or adoption of a child, the placement of a child for foster care, or to care for a parent. This limitation for spouses employed by PACT Charter School does not apply to leave taken: by one spouse to care for the other spouse who is seriously ill; to care for a child with a serious health condition; because of the employee's own serious health condition; or pursuant to

Paragraph IV.A.1.e. above.

7. Depending on the type of leave, intermittent or reduced schedule leave may be granted in the discretion of PACT Charter School or when medically necessary. However, part-time employees are only eligible for a pro-rata portion of leave to be used on an intermittent or reduced schedule basis, based on their average hours worked per week. Where an intermittent or reduced schedule leave is foreseeable based on planned medical treatment, PACT Charter School may transfer the employee temporarily to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than does the employee's regular position, and which has equivalent pay and benefits.
8. If an employee requests a leave for the serious health condition of the employee or the employee's spouse, child, or parent, the employee will be required to submit sufficient medical certification. In such a case, the employee must submit the medical certification within 15 days from the date of the request or as soon as practicable under the circumstances.
9. If PACT Charter School has reason to doubt the validity of a health care provider's certification, it may require a second opinion at PACT Charter School's expense. If the opinions of the first and second health care providers differ, PACT Charter School may require certification from a third health care provider at PACT Charter School's expense. An employee may also be required to present a certification from a health care provider indicating that the employee is able to return to work.
10. Requests for leave shall be made to PACT Charter School. When leave relates to an employee's spouse, son, daughter, parent, or covered servicemember being on covered active duty, or notified of an impending call or order to covered active duty pursuant to Paragraph IV.A.1.e. above, and such leave is foreseeable, the employee shall provide reasonable and practical notice to PACT Charter School of the need for leave. For all other leaves, employees must give 30 days' written notice of a leave of absence where practicable. The failure to provide the required notice may result in a delay of the requested leave. Employees are expected to make a reasonable effort to schedule leaves resulting from planned medical treatment so as not to disrupt unduly the operations of PACT Charter School, subject to and in coordination with the health care provider.
11. PACT Charter School may require that a request for leave under Paragraph IV.A.1.e. above be supported by a copy of the covered military member's active duty orders or other documentation issued by the military indicating active duty or a call to active duty status and the dates of active duty service. In addition, PACT Charter School may require the employee to provide sufficient certification supporting the qualifying exigency for which leave is requested.
12. During the period of a leave permitted under this policy, PACT Charter School will provide health insurance under its group health plan under the same conditions coverage would have been provided had the employee not taken the leave. The employee will be responsible for payment of the employee contribution to continue group health insurance coverage during the leave. An employee's failure to make necessary and timely contributions may result in termination of coverage. An employee who does not return to work after the leave may be required, in some situations, to reimburse PACT Charter School for the cost of the health plan premiums paid by it.
13. PACT Charter School may request or require the employee to substitute accrued paid leave for any part of the 12-week period. Employees may be

allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave. The superintendent shall be responsible to develop directives and guidelines as necessary to implement this policy. Such directives and guidelines shall be submitted to the school board for annual review.

PACT Charter School shall comply with written notice requirements as set forth in federal regulations.

14. Employees returning from a leave permitted under this policy are eligible for reinstatement in the same or an equivalent position as provided by law. However, the employee has no greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the leave.

B. Twelve-week Leave under State Law

An employee who does not qualify for parenting leave under Paragraphs IV.A.1.a. or IV.A.1.b. above may qualify for a 12-week unpaid leave which is available to a biological or adoptive parent in conjunction with the birth or adoption of a child, or to a female employee for prenatal care or incapacity due to pregnancy, childbirth, or related health conditions. The length of the leave shall be determined by the employee but must not exceed 12 weeks unless agreed to by PACT Charter School. This leave is separate and exclusive of the family and medical leave described in the preceding paragraphs but may be reduced by any period of paid parental, disability, personal, or medical, or sick leave, or accrued vacation provided by PACT Charter School so that the total leave does not exceed 12 weeks, unless agreed to by PACT Charter School, or leave taken for the same purpose under the FMLA. The leave taken under this section shall begin at a time requested by the employee. An employee who plans to take leave under this section must give PACT Charter School reasonable notice of the date the leave shall commence and the estimated duration of the leave. For leave taken by a biological or adoptive parent in conjunction with the birth or adoption of a child, the leave must begin within 12 months of the birth or adoption; except that, in the case where the child must remain in the hospital longer than the mother, the leave must begin within 12 months after the child leaves the hospital.

C. Twenty-six-week Servicemember Family Military Leave

1. An eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered servicemember shall be entitled to a total of 26 work weeks of leave during a 12-month period to care for the servicemember. The leave described in this paragraph shall be available only during a single 12-month period. For purposes of this leave, the need to care for a servicemember includes both physical and psychological care.
2. During a single 12-month period, an employee shall be entitled to a combined total of 26 work weeks of leave under Paragraphs IV.A. and IV.C. above.
3. The 12-month period referred to in this section begins on the first day the eligible employee takes leave to care for a covered servicemember and ends 12 months after that date.
4. Eligible spouses employed by PACT Charter School are limited to an aggregate of 26 weeks of leave during any 12-month period if leave is taken for birth of the employee's child or to care for the child after birth; for placement of a child with the employee for adoption or foster care or to care for the child after placement; to care for the employee's parent with a serious health condition; or to care for a covered servicemember with a serious injury or illness.

5. PACT Charter School may request or require the employee to substitute accrued paid leave for any part of the 26-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave.
6. An employee will be required to submit sufficient medical certification issued by the health care provider of the covered servicemember and other information in support of requested leave and eligibility for such leave under this section within 15 days from the date of the request or as soon as practicable under the circumstances.
7. The provisions of Paragraphs IV.A.7., IV.A.10., IV.A.12., IV.A.13., and IV.A.14. above shall apply to leaves under this section.

V. SPECIAL RULES FOR INSTRUCTIONAL EMPLOYEES

- A. An instructional employee is one whose principal function is to teach and instruct students in a class, a small group, or an individual setting. This includes, but is not limited to, teachers, coaches, driver's education instructors, and special education assistants.
- B. Instructional employees who request foreseeable medically necessary intermittent or reduced work schedule leave greater than 20 percent of the workdays in the leave period may be required to:
 1. take leave for the entire period or periods of the planned medical treatment; or
 2. move to an available alternative position for which the employee is qualified, and which provides equivalent pay and benefits, but not necessarily equivalent duties.
- C. Instructional employees who request continuous leave near the end of a semester may be required to extend the leave through the end of the semester. The number of weeks remaining before the end of a semester does not include scheduled school breaks, such as summer, winter, or spring break.
 1. If an instructional employee begins leave for any purpose more than five weeks before the end of a semester and it is likely the leave will last at least three weeks, PACT Charter School may require that the leave be continued until the end of the semester.
 2. If the instructional employee begins leave for a purpose other than the employee's own serious health condition during the last five weeks of a semester, PACT Charter School may require that the leave be continued until the end of the semester if the leave will last more than two weeks or if the employee's return from leave would occur during the last two weeks of the semester.
 3. If the instructional employee begins leave for a purpose other than the employee's own serious health condition during the last three weeks of the semester and the leave will last more than five working days, PACT Charter School may require the employee to continue taking leave until the end of the semester.
 4. If PACT Charter School requires an instructional employee to extend leave

through the end of a semester as set forth in this paragraph, only the period of leave until the employee is ready and able to return to work shall be charged against the employee's FMLA leave entitlement. Any additional leave required by PACT Charter School to the end of the school term is not counted as FMLA leave but as an unpaid or paid leave, to the extent the instructional employee has accrued paid leave available and PACT Charter School shall maintain the employee's group health insurance and restore the employee to the same or equivalent job, including other benefits, at the conclusion of the leave.

VI. MINNESOTA PAID FAMILY AND MEDICAL LEAVE – PRIVATE PLAN (METLIFE)

Beginning January 1, 2026, PACT Charter School provides Minnesota Paid Family and Medical Leave (PFML) coverage through an approved private plan administered by Metropolitan Life Insurance Company ("MetLife"). This private plan fully replaces participation in the state PFML program and complies with Minn. Stat. §§ 268B.001 et seq. All PFML rights and benefits for eligible employees will be administered in accordance with the MetLife MN PFML Policy.

A. Coverage and Eligibility

1. All "Financially Eligible Employees" in "Covered Employment" as defined in the MetLife policy are covered under the private PFML plan.
2. Insurance coverage begins on the later of January 1, 2026 or the date an eligible employee meets MetLife's coverage criteria. Coverage ends as described in the MetLife policy.
3. Qualifying Leave

Employees may request PFML benefits from MetLife for any "Qualifying Reason," including:

1. Medical Leave for the employee's own Serious Health Condition or Medical Care Related to Pregnancy;
2. Family Care Leave to care for a Family Member with a Serious Health Condition, for Bonding Leave following birth, adoption, or foster placement, or for a Qualifying Exigency; and
3. Safety Leave due to domestic violence, sexual assault, or stalking. All definitions are as stated in the MetLife policy.

B. Duration of Leave & Annual Maximums

As required by the private plan:

1. Up to 12 weeks per Benefit Year for Medical Leave;
2. Up to 12 weeks per Benefit Year for Family Care Leave or Safety Leave;
3. A combined maximum of 20 weeks total PFML benefits in any Benefit Year. Bonding Leave must end within 12 months of birth or placement, with limited exceptions.

C. Benefit Payments

1. Weekly benefit amounts are calculated by MetLife based on the formula required by Minn. Stat. § 268B.04 and described in Exhibit 2 of the MetLife policy.
2. Benefits are paid weekly directly to the employee unless the charter school has requested lawful reimbursement for wage-continuation payments made during PFML leave.

3. Benefits begin accruing on the first day of approved leave once the qualifying-event threshold is met. Bonding Leave is exempt from the 7-day qualifying-event threshold.

D. Employee Notice Requirements

Employees must provide the charter school with notice at least 30 days in advance of foreseeable PFML needs, or as soon as practicable when unforeseeable. Notice may be oral, telephone, text message, or may follow the school's established procedures.

Failure by the employer to provide required PFML posting and written notices (as required by Minn. Stat. § 268B.26) removes the employee obligation to provide advance notice.

E. Filing a Claim

Employees must submit PFML claims directly to MetLife, including necessary Proof and certifications. Key requirements include:

1. Claims may be filed up to 60 days before leave or 30 days after leave begins.
2. Proof must verify the Qualifying Reason, including medical certifications, bonding documentation, military orders, or safety-leave documentation, as applicable.
3. MetLife may request additional documentation or updated certification.

F. Coordination With Other Leave Laws

1. PFML leave under this section runs concurrently with any leave available under the FMLA, Minnesota Parenting Leave, or other applicable laws when the leave qualifies under more than one statute.
2. The private PFML plan does not increase the total amount of leave available under other laws.
3. The charter school may not require an employee to take PFML, but PFML benefits may overlap with other paid or unpaid leave types when allowed by law.

G. Job Protection and Benefits

The charter school will comply with job-protection, benefit-continuation, and anti-retaliation obligations required under Minn. Stat. § 268B.09 and as stated in the MetLife policy. These include:

1. Reinstatement to the same or equivalent position.
2. Continued group health insurance under the same terms as active employment (employee remains responsible for employee-paid premiums).
3. Prohibition of interference, discrimination, or retaliation for requesting or receiving PFML benefits.

H. Premiums & Employee Contributions

PFML premiums are paid jointly by the charter school and employees.

1. The employer may require employee contributions up to the statutory employee-share limit under Minn. Stat. § 268B.14.
2. The initial MetLife premium rate for PFML insurance is 0.87% of wages.

I. Employer Obligations Under the Private Plan

The charter school must:

1. Maintain approved private plan status with the Minnesota Department of Employment and Economic Development;
2. Provide required PFML workplace notices and written employee notices;
3. Meet all reporting obligations;
4. Ensure compliance with job protection, retaliation prohibitions, and continued insurance requirements;
5. Follow all responsibilities outlined in the MetLife policy.

J. Appeals

If MetLife denies benefits, the employee may request administrative review by MetLife within 30 days. If upheld, the employee may appeal to the State of Minnesota under Minn. Stat. § 268B.081.

VII. OTHER

- A. The provisions of this policy are intended to comply with applicable law, including the FMLA and applicable regulations. Any terms used from the FMLA will have the same meaning as defined by the FMLA and/or applicable regulations. To the extent that this policy is ambiguous or contradicts applicable law, the language of the applicable law will prevail.
- B. The requirements stated in the collective bargaining agreement between employees in a certified collective bargaining unit and PACT Charter School regarding family and medical leaves (if any) shall be followed.

VIII. DISSEMINATION OF POLICY

- A. A poster prepared by the U.S. Department of Labor summarizing the major provisions of the Family and Medical Leave Act and informing employees how to file a complaint shall be conspicuously posted in each charter school building in areas accessible to employees and applicants for employment.
- B. This policy will be reviewed at least annually for compliance with state and federal law.

Legal References: Minn. Stat. § 124E.03 (Applicable Law)
Minn. Stat. §§ 181.940-181.944 (Parenting Leave and Accommodations)
10 U.S.C. § 101 *et seq.* (Armed Forces General Military Law)
29 U.S.C. § 2601 *et seq.* (Family and Medical Leave Act)
38 U.S.C. § 101 (Definitions)
29 C.F.R. Part 825 (Family and Medical Leave Act)
Minn. Stat. §§ 268B.001
Minn. Stat. § 268B.081
Minn. Stat. § 268B.04
Minn. Stat. § 268B.09
Minn. Stat. § 268B.14
Minn. Stat. § 268B.26

Cross References: None

Creation Date: June 2025
Last Approved By: PACT Charter School Board of Directors
Last Approved Date: July 1, 2025
Year Reviewed: 2025-2026



RE: December 4, 2025 Operations Update

Dear Board Members,

The Operations Department has had a strong and productive month as we transition into winter programming and the midpoint of the school year. All core operational areas are functioning smoothly and meeting key milestones. The following sections provide detailed updates for each operational area.

Activities

All winter activities have officially begun and are off to a strong start. Our first home basketball game of the season was highly successful, highlighted by a Girls Basketball victory. Additionally, we have filled a key staffing need with the hiring of a new Varsity Assistant Coach for Boys Basketball, who has already begun supporting the program.

Transportation

Transportation operations remain stable. The primary update for this month is that both Activities vehicles successfully passed their DOT inspections on October 31, ensuring continued compliance and readiness for winter travel.

Human Resources

Our HR team had a productive start to December with the onboarding of two new staff members:

- Kat Fritz, Payroll Specialist, began on December 1 and has quickly integrated into the payroll workflow: observing, documenting, and supporting her first payroll cycle.
- Tauseef Khan, HR Specialist, also started on December 1 and immediately began managing open enrollment deductions.

Additionally, Open Enrollment officially closed on November 26, 2025, and the transition into the new plan year is underway.

Food Service

The Food Service team continues to strengthen financial operations through timely submission of meal reimbursement claims, which has positively impacted cash flow.

In addition, Liz has been diligent in submitting required MDE regulatory reports, ensuring full compliance with state reporting timelines.

Facilities

Facilities completed a notable improvement project over Thanksgiving break: a painting refresh of the Elementary gym walls, contributing to a cleaner, updated look for student and community use.

Community Education & Middle School Activities

Community Education and Middle School programs remain highly active:

- The Boys 2nd–4th Grade PACT League is wrapping up, with students showing strong skill growth throughout the season.
- Girls 2nd–4th Grade PACT Leagues are beginning soon, and our Girls 5/6 team is currently first in the NTCBL league.
- The Middle School Boys A Team secured two commanding wins over rivals Spectrum and Legacy Christian, winning both games by more than 25 points.
- Elementary Robotics is now about one month into the session, operating at full capacity with 30 participants and receiving excellent feedback from students and families.

Technology

The Technology Department completed several important updates and system improvements:

- Created a new Virtual Machine for both the Printing Service and Resource Mate (library management system), ensuring both applications are running with the latest upgrades, security enhancements, and bug fixes.
- Reviewed and applied updates related to Infinite Campus DDL changes affecting SQL scripts used for secure data exports into PSQ. Necessary modifications were identified and successfully implemented.



To: PACT Charter School Board of Directors

From: Dr. Lara Bronson, PACT Elementary Principal

Elementary Highlights: November - December, 2025

1. **Veterans Day:** On November 11, PACT Elementary gathered as a school community to honor the men and women who have served—and continue to serve—our country in the Armed Forces. We were proud to welcome 242 community guests, along with many special guests, including veterans from our community, Superintendent Dr. Nathan Flansburg, State Senator Cal Bahr, and our Elementary Student Council President and Vice President. The program featured songs, speeches, and student reflections, creating a heartfelt tribute to those who bravely represent our nation. It was a meaningful morning of remembrance, respect, and school pride.
2. **We are Grateful!** Students across the grades have been writing what they are grateful for this past month, as a way to focus on gratitude, the character trait of November. In “Character Corner,” students wrote what they were thankful for on a piece of paper that was then linked to others, displaying a “We are Thankful” chain which decorated our cafeteria. Second Grade began the writing process with brainstorming lists of what they are grateful for, turning their lists into sentences. Fifth Grade students wrote detailed essays of what they are grateful for.
3. **Student Success:** Here is an example of the student academic growth we are seeing at the Elementary Campus this year. I recently learned of a first grade student who came to PACT as a new student, knowing 4-5 letter sounds but not knowing how to form them or identify them consistently. She struggled with using classroom materials and did not have the confidence to ask for help. As a result of being at PACT for 13 weeks, the student can now say all of the single letter sounds and even some multiple letter phonograms. She knows how to write them and is working on reading CVC (consonant-vowel-consonant) words independently. I am so proud of PACT's dedicated teachers and the efforts of our student community!
4. **Designated Partnership:** On Monday, November 17, I spoke at the University of Northwestern Student Teaching Seminar. I highlighted PACT's mission and let teacher candidates know what skills and dispositions we are looking for in future hires.
5. **Field Trips:** During the month of November, the Third Graders visited the MN History Center, the 5th Graders went to Base Camp at Fort Snelling, and the Second Graders earned a trip to Adrenaline due to their Cash Calendar fundraising efforts.
6. **Something Fun!** Joanie Schumann, a PACT grandparent, is the founder of Connect By Kindness, a project dedicated to spreading kindness through handmade gifts. She has generously donated hand painted rocks and small plushy keychains to be prizes for our Panther PAWS weekly winners. Panther PAWS are earned when students are caught going above and beyond in their work and/or demonstration of PACT character traits. We are so grateful for Connect By Kindness's talent and generosity!



To: PACT Charter School Board of Directors

Principal Update

Veterans Day

- We held our annual Veterans Day program on November 11th, providing the opportunity for our students and community to honor the men and women who have served our country. The band and choir performed together and delivered an exceptional program. A special thank you goes to Micah Reynolds for stepping in to direct both ensembles when needed. His flexibility was appreciated.

Secondary Preview Night

- On November 18, we welcomed families to PACT Preview Night. It was a joy to connect with prospective families interested in both our on-campus and online programs. Shout out to the teachers who dedicated their evening to serve as tour guides and ambassadors for PACT. It was energizing to share our passion for PACT on-campus, launch PACT online, all while highlighting our distinctives of character values and parent partnership.

School Pride

- Student Council hosted the first high school dance of the year with a western theme. The creativity and school spirit were on full display, including students arriving in a tractor and hay wagon with parent participation. Students had a wonderful time, and the event was such a fun launch for our student council.
- Student Council held a food drive for Hope For Youth, and we had a student inspired to get more deeply involved, so she held her own fundraiser and ended up raising over \$800 to purchase food for those in need. We are so proud of her and want to recognize the compassion and citizenship she showed, as well as all of our other students who participated. It is awesome to be part of a school making a real difference in the community.

Taco Bell Grand Opening

- Our band students had a unique opportunity to perform at the grand opening of the 100th Taco Bell in Minnesota, located in Ramsey. Despite the chilly weather, the students performed incredibly well. It was wonderful to support our local community and to showcase not only our students' musical talent, but also their character in how kindly and respectfully they engaged with Taco Bell staff. Fun and tacos were had by all.

Capti ReadBasix

- We completed our first implementation cycle of Capti ReadBasix for qualifying students. While we recognize that students can experience testing fatigue, we are encouraged by the early data and look forward to sharing results with families. These assessments will help us better identify specific literacy needs and tailor interventions for students who require additional support. As we move into the next phase, we plan to use Capti data in PLC discussions to guide instructional strategies and monitor student growth.

Professional Development

- During recent BILT Team conversations, teachers expressed a desire for more professional development focused on literacy across content areas. In response, Ms. Widen and Ms. Moen led a highly practical PD session that equipped staff with strategies and resources to embed literacy skills into every content area and grade level. Since that session, our classroom observations have shown increased levels of student discourse and deeper engagement with text. We are encouraged by the intentional instructional shifts and appreciate our staff's commitment to ongoing professional growth.



PACT School Board of Directors:

Update from the Office of Communication and Community Engagement for November 2025:

Enrollment

- Grade 7 offers for the second semester of 2025-2026 were made, and 17 students accepted offers, reflecting ongoing enrollment growth and opportunities for families.
- The 2026-2027 enrollment lottery closed on November 1, 2025, and offers were made. All open seats are now filled, reflecting our strong demand and effective planning.
- The 2026-2027 Online Campus enrollment lottery opens on December 1, 2025.

2026-2027 Enrollment Waitlist Numbers	
Grade	Waitlisted
K	90
1	66
2	73
3	67
4	62
5	66
6	66
7	53
8	30
9	57
10	11
11	5
12	0
	646

2025-2026 Enrollment Waitlist Numbers	
Grade	Waitlisted
K	113
1	82
2	71
3	68
4	90
5	52
6	100
7	0
8	31
9	2
10	0
11	0
12	0
	609

Marketing

- **2026-2027 Enrollment Lottery:** Waitlist marketing continues throughout the year. The focus remains on the Secondary Campus (where waitlists are small) while also generating excitement for the PACT Online Campus launch.
- The **PACT Online Campus** marketing campaign launches on December 1, 2025, in alignment with the enrollment lottery window (December 1–March 1). Preparatory work in November included a soft launch

that introduced key program components to the community. This phase featured the launch of the new Online Campus webpage, the public introduction of our Online Coordinator, Tom Keefe, and an informational session during PACT Preview Night on November 18, 2025. In the coming weeks, the campaign will expand with targeted online advertising, internal communications to current PACT families, and continued stakeholder engagement. A Principal Perk-Up is scheduled for Friday, December 12, 2025, with the Online Campus as the featured topic.

- Built community-focused **social media content** focused on gratitude, student activities, event recaps, Veterans Day, and campus highlights.

Website

- After completing the full migration, the website now features refreshed pages for Activities, Transportation, and the Online Campus, enhancing clarity and user experience based on community feedback. Next on the list is to work on academic pages and special education.

Communications

- Key communications this month included final immunization notices and a Thanksgiving message from the superintendent.
- Crisis communication updates focused on enhancing preparedness and efficiency. This included managing weather alerts, updating the 2025 alert plan to leverage opportunities with ParentSquare and the new website, and refining messaging across platforms. The message library is in development, and planning is underway for a variety of potential crisis scenarios to ensure rapid, clear, and consistent communication with families and staff.

Community Engagement

- Approximately 300 people attended one of our Veterans Day programs.
- Just over 100 new families attended Secondary Campus Preview Night. We'll be looking to do an Online campus-specific session(s) in February via Zoom.
- The PACT band was the highlight of the Taco Bell Grand Opening event on November 18, 2025.
- PACT is co-hosting the annual Ramsey tree lighting. Our high school concert choir will be caroling.
- The Booster Club is actively preparing for its annual gala on February 28, 2025, which supports athletics and activities. Early-bird tickets are currently on sale.
- Looking forward to spring, plans are underway for Prom, Senior Celebration Day, and Commencement.

Respectfully,

Christine Erntson
Director of Communication and Community Engagement