

AGENDA

1. **Call to Order**
2. **Roll Call**
Dr. Nathan Flansburg
3. **Superintendent Reports**
Dr. Nathan Flansburg
 - a. FY27 District Operational Plan (DOP) Overview
Dr. Nathan Flansburg
 - b. School Board Needs Assessment
Dr. Nathan Flansburg
 - c. Policy Updates
Dr. Nathan Flansburg
 - i. Review of Policy Cycle and Annual Affirmation
Dr. Nathan Flansburg
 - ii. Review of Board Bylaws
Dr. Nathan Flansburg 3
 - d. Discussion on Board Agenda Process and Timelines
Dr. Nathan Flansburg
 - e. Board Development Planning
Dr. Nathan Flansburg
 - f. Board Meeting Calendar
Dr. Nathan Flansburg
October 1 conflict with conferences
4. **Curriculum and Instruction Reports**
No curriculum and instruction reports this month.
5. **Human Resource and Operations Reports**
No HR and operations reports this month.
6. **Budget, Finance, and Operations Reports**
Bridget Peterson, CFO
PACT May 2026 Supplemental Report Check Register
 - a. May 2026 Financial Packet
Dr. Nathan Flansburg
 - i. PACT Financial Packet May 2026 13
Bridget Peterson, CFO
 - ii. PACT May 2026 Supplemental Report Check Register 25
Bridget Peterson, CFO
 - iii. PACT May 2026 Supplemental Report Deposits
Bridget Peterson, CFO



- | | | |
|-----|--|----|
| iv. | PACT May 2026 Supplemental Report Check Register VOIDS | 44 |
| | Bridget Peterson, CFO | |
| b. | Paraprofessionals Rates of Pay | 45 |
| | Dr. Nathan Flansburg | |
| c. | Custodial Rates of Pay | 46 |
| | Dr. Nathan Flansburg | |
| d. | Audit Request for Proposals (RFPs) | 47 |
| | Dr. Nathan Flansburg | |
| e. | BFC Update | |
| | Nathan Plack, Board Treasurer | |
| 7. | School Board | |
| a. | Teacher Candidate(s) for Board | |
| | Dr. Nathan Flansburg, Superintendent | |
| 8. | Adjourn | |

203 OPERATION OF THE CHARTER SCHOOL BOARD – GOVERNING RULES & BYLAWS

I. PURPOSE

The purpose of this policy is to provide governing rules and bylaws for the conduct of meetings of the charter school board of directors.

II. GENERAL STATEMENT OF POLICY

An orderly charter school board meeting allows board members to participate in discussion and decision of charter school issues. Rules of order allow charter school board members the opportunity to review school-related topics, discuss charter school business items, and bring matters to conclusion in a timely and consistent manner.

III. BYLAWS

ARTICLE I. PURPOSE

The objects and purposes of the Corporation are as stated in its Articles of Incorporation.

ARTICLE II. MISCELLANEOUS

Section 1. Definitions.

(a) Stakeholders. The parents, staff, and teachers eligible to vote for the Board of Directors.

(b) Chief Administrator. Synonymous with Superintendent.

(c) Chairman of the Board. Synonymous with President of the Corporation.

(d) Board Liaison. Board Director appointed as a representative of the Board to serve as a non-voting, non-member of a Committee of the Board.

ARTICLE III. OFFICES

The registered office of the Corporation in the State of Minnesota is as stated in the Articles of Incorporation (or amendments thereto) or by a statement of the Board of Directors filed with the Secretary of State changing the registered office. The Corporation may have such other offices within the State of Minnesota as the Board of Directors may determine or as the affairs of the Corporation may require from time to time. The registered office may be, but need not be, identical with the principal office in the State of Minnesota.

ARTICLE IV. MEETINGS OF THE BOARD

Section 1. Annual Meeting.

Notice of the annual meeting of the Corporation shall be by official posting on the school website and posting at the school site at least fourteen (14) days prior to the meeting date. Such notice shall contain the date, time and place of the meeting. The annual meeting will occur during the school year.

Section 2. Regular Meetings.

Regular meetings of the Board of Directors shall be held as determined by the Board at least ten times per year. A schedule of the regular meetings shall be published in the online-based school calendar and kept on file at the primary office of the Corporation. If the Board decides to hold a regular meeting at a time or place different

from the time or place stated in its schedule of regular meetings, it shall give that same notice of the meeting that is required for special meetings in accordance with the Open Meeting Law, Minnesota Statutes section 13D.04, subdivisions 1 and 2, as amended.

Section 3. Special Meetings.

Special meetings of the Board of Directors may be called at any time, for any purpose, by the Chair of the Board or by at least two Directors. Notice of such meeting shall be given in accordance with the Open Meeting Law, Minnesota Statutes section 13D.04, subdivision 2, as amended. Notice of such meeting shall be given personally, emailed or mailed to each Director, addressed to him at his residence or his usual place of business at least three (3) days before the day on which the meeting is to be held. The notice shall state the date, time, place, and purpose of the meeting in accordance with the Open Meeting Law.

Section 4. Emergency Meetings.

When circumstances, in the judgment of the Board of Directors, require the immediate consideration of an issue by the Board, the Board may call an emergency meeting in accordance with the procedures set forth in the Open Meeting Law, Minnesota Statutes section 13D.04, subdivision 3, as amended.

Section 5. Quorum and Adjourned Meetings.

A meeting at which at least a majority of the members of the Board of Directors are present shall constitute a quorum for the transaction of business at any meeting of the Board of Directors. If, however, such quorum shall not be present at any such meeting, a majority of the Directors present thereat shall have the power to recess or adjourn the meeting from time to time without notice other than announcement at the meeting, until a quorum shall be present.

Section 6. Voting.

The affirmative vote of a majority of a quorum of Board members shall constitute a duly authorized action of the Board. Unless otherwise stated herein, each Board member shall have one vote on all matters to be decided by the Board. When there is a vote on the appropriation of money, the vote of each Board member must be recorded, except when the vote is for payments of judgments, claims, and amounts fixed by statute. The chief administrator shall be the ex-officio non-voting member of the Board.

Section 7. Open Meeting Law.

All Board of Director meetings and committee meetings of the Board of Directors, and a notice of all such meetings, shall comply with the Open Meeting Law.

ARTICLE V. BOARD OF DIRECTORS

Section 1. General Powers.

The affairs of the Corporation shall be managed by its Board of Directors. Except as limited by the Articles of Incorporation, these Bylaws, Chapter 124E of the Minnesota Statutes, as amended, and by other applicable law, the Board of Directors shall have all powers set forth in the Minnesota Nonprofit Corporation Act, Chapter 317A of the Minnesota Statutes, as amended.

Section 2. Number, Start of Term, Structure, Tenure, Term Limits, and Qualification.

(a) Number. The Board of Directors shall be ten (10) and consist of at least seven (7) members.

(b) Start of Term. The start of any newly elected Board member shall be July 1 after the election.

(c) Board Structure. The board of directors shall be a no clear majority board. No one group, parent, teacher, or community member, shall have six or greater members on the board.

(d) Tenure. Each Director shall hold office for a three (3) year term or until a successor has been duly elected and qualified or until the director dies, resigns, is removed, or the term otherwise expires. Directors may stand for reelection. There are no limits to the number of terms a Director may serve. Any parents or teachers nominated and elected as a director must have at least one (1) year of experience at PACT. Community Members and the Treasurer are exempt from the one-year requirement though they should demonstrate an interest in the organization.

(e) Term Limits.

(i) The total number of terms a Board member may serve shall not exceed four terms, or a maximum of 12 years.

(ii) The total number of terms a Board member may serve as an officer of the Board shall not exceed four terms, or a maximum of 12 years.

(f) Qualifications.

(i) Related Parties Prohibited. The Board of Director membership shall not contain any related parties, as defined by Minn. Stat. 124E.07, as amended.

(ii) Additional Qualifications: A Board member for PACT Charter School is excluded from serving on more than one charter school board at the same time in either an elected or ex-officio capacity.

A. Employee Termination

A school employee who resigns his or her employment at the school or whose employment is terminated at the school is ineligible to be a Director and shall be removed from the Board, if already serving as a Board member, as of the date of employment resignation or termination.

B. Teacher Who Is Also a Parent

A teacher employed at the school who is also a parent of a child enrolled at the school is eligible for a teacher Director position and is ineligible for a parent Director position.

C. Community Member Who Becomes an Employee or a Parent

A community member Director who, during his or her Board term, becomes employed at the school or a parent of a child enrolled at the school is removed from the Board as of the date of such employment or enrollment.

D. A parent whose Child is Unenrolled

A parent Director whose last remaining child is un-enrolled from the school during such Director's term is removed from the Board as of the date of such un-enrollment.

Section 3. Change of Governance Structure.

(a) Board composition. The composition of the Board of Directors must be consistent with applicable provisions of Minnesota Statutes section 124E.07, as amended.

(b) Requirements to Change of Governance Structure. The term "governance structure" means having a teacher-majority or a non-teacher majority board, or having a board with no clear majority. Any change in board governance structure must conform with the composition of the Board set forth in Minnesota Statutes section 124E.07, subdivision 3, as amended. The Board may change the governance structure only upon:

(i) A majority vote of the Board membership and a majority vote of Minnesota licensed teachers employed at the school as teachers, including licensed teachers providing instruction under contract between the school and a cooperative, with Minnesota licensed teachers who are both employed at the school or providing instruction under the contract between the school and a cooperative and a Director each having one vote.

AND

(ii) Approval of the charter school's authorizer.

(c) Process & Procedures to Change Governance Structure.

Requests & Petitions to Change Structure

The Board may consider a change in its governance structure upon receipt of a request for such consideration signed by at least two Directors, or the receipt of a petition to so change the governance model signed by at least 50% of the parents of students enrolled in the school or 50% of the licensed teachers employed at the school as teachers.

Special Board Meeting to Solicit Community Comment

Upon receipt of a request or petition complying with (i) above, the Board shall schedule and publicize a special board meeting, to be held within thirty (30) days of receipt of such request or petition, for the sole purpose of receiving community comment regarding the governance structure. When publicizing the special board meeting, the Board shall also invite the school community to submit written comments to the Board prior to the special board meeting.

Board Meeting

The Board shall place on the agenda of its regular meeting following the special board meeting consideration of changing the governance structure. Placing the item on the agenda does not require any Board member to introduce a motion or second a motion for such consideration.

Effective Date of Change in Governance Structure

Any change in the governance structure complying with this Section 3 is not effective for the duration of the current Authorizer contract period and will be effective for the subsequent Authorizer contract period and begin on the same date as the effective date of the Authorizer contract next executed between the school and its Authorizer.

Section 4. Nomination Process and Eligible Voters.

An Election Policy will be established by the Board of Directors that is consistent with Minnesota Statutes section 124E.07, as amended, and other applicable law that defines the nomination process for the Board and eligible voters.

Section 5. Resignation and Removal.

Directors may resign at any time, effective immediately or at a specified later date, by giving written notice to the Chair of the Board or the Secretary of the Corporation and shall be effective at the time specified therein, or if no time is specified, at the time of its receipt by the Chair of the Board or Secretary. The acceptance of such resignation shall not be necessary to make it effective. A Director may be removed at any time, with or without cause, by a two-thirds (2/3) vote of all remaining Directors of the Corporation.

Section 6. Filling Vacancies.

Vacancies on the Board of Directors caused by death, disqualification, resignation, disability, removal or such other cause shall be filled by appointment of a new Director by the affirmative vote of a majority of the remaining Directors, even if less than a quorum. The term of a Director filling a vacancy expires at the end of the unexpired term that the Director is filling.

Section 7. Compensation.

Directors shall not receive compensation for their services as a Director, but nothing in these Bylaws shall be construed to preclude any Director from serving the Corporation as an employee and receiving compensation therefore. If approved by the Board, one or more Directors may receive a stipend for services rendered to the Corporation in an amount determined by the Board. In addition, the Directors of the Corporation may be reimbursed for reasonable out-of-pocket expenses incurred by them in rendering services to this Corporation, as the Board of Directors from time to time determines such services to be directly in furtherance of the purposes and in the best interest of the Corporation.

Section 8. Waiver of Meeting Notice.

Any director may, in writing or orally, either before, at, or after any meeting of the Board of Directors, waive notice thereof and, without notice, any director by attendance at such meeting and participation therein shall be deemed to have waived notice of the action or actions taken at any meeting of the Board of Directors.

Section 9. Presence at Meetings Electronically.

Members of the Board of Directors or any committee, as applicable, may participate in a meeting of the Board of Directors or any committee by means of interactive technology provided that all requirements set forth in Minnesota Statutes section 13D.02, as amended, are met ('absent' participant must be able to be seen and heard

AND see and hear other members, among other requirements) or, by means of telephone or similar electronic communications provided that all requirements set forth in Minnesota Statutes section 13D.021, as amended, are met (limited to pandemic events or real emergencies).

Section 10. Conflict of Interest.

A Conflict of Interest Policy will be established by the Board of Directors that is consistent with Minnesota Statutes section 124E.14, as amended and other applicable law. Members of the Board of Directors must comply with the statutory and common law conflicts of interest, which are outlined in the Board's Conflict of Interest Policy.

Section 11. Board Committees.

The Board of Directors may, by a resolution passed by a majority of the Board of Directors, designate, define the authority of, set the number and determine the identity of, members of one or more committees. Committee members must be natural persons, but need not be members of the Board of Directors. The Board may, by a similar vote, designate one or more alternate members of any committee who may replace any absent or disqualified member of any meeting of the committee.

IV. INDEMNIFICATION AND INSURANCE

Section 1. Indemnification.

The Corporation shall defend, indemnify, and hold harmless its directors, officers, employees and committee members in accordance with Minnesota Statutes sections 317A.161, subdivision 21, and 317A.521, and any amendments thereto. This duty to indemnify applies provided that the director, officer, employee or committee member was acting in the performance of the duties of the position and was not guilty of malfeasance in office, willful neglect of duty, or bad faith.

This Section is and shall be for the sole and exclusive benefit of the individuals designated herein and no individual, firm or entity shall have any rights under this Section by way of assignment, subrogation or otherwise, whether voluntarily, involuntarily or by operation of law.

Section 2. Insurance.

The Board of Directors may exercise the Corporation's power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the Corporation, or member of a committee of the Corporation against any liability asserted against and incurred by such person in his or her official capacity, or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify such person against liability under Minnesota Statutes, Section 317A.521, as amended, the Articles of Incorporation or these Bylaws.

V. FINANCIAL MATTERS.

Section 1. Contracts.

The Board of Directors may authorize any officer or officers, agent or agents of the Corporation to enter into any contract or execute and deliver any instrument in the name and on behalf of the Corporation, and any such authority may be general or confined to specific instances. Unless so authorized by the Board of Directors or these Bylaws, no officer, agent or

employee shall have any power or authority to bind the Corporation by any contract or engagement, or to pledge its credit or to render it financially liable for any purpose or to any amount.

Section 2. Loans and Pledges.

No loans shall be contracted nor pledges or guarantees given on behalf of the Corporation unless specifically authorized by the Board of Directors.

Section 3. Authorized Signatures.

All checks, drafts or other orders for the payment of money, note or other evidence of indebtedness issued in the name of the Corporation shall be signed by such person or persons and in such manner, as shall from time to time be determined by the Board of Directors or these Bylaws.

Section 4. Deposits.

All funds of the Corporation shall be deposited to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may designate and shall be disbursed under such general rules and regulations as the Board of Directors may from time to time determine.

VI. RULES OF ORDER

Rules of order for charter school board meetings shall be as follows:

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

[Note: The editions of Robert's Rules of Order differ, so specifying the edition used is important.]

VII. BOARD PROCEDURES

To ensure that charter school board meetings are conducted in an orderly fashion, the charter school board will follow procedures which will allow the charter school board:

- A. To establish guidelines by which the business of the charter school board can be conducted in a regular and internally consistent manner;
 - B. To organize the meetings so all necessary matters can be brought to the charter school board and decisions of the charter school board can be made in an orderly and reasonable manner;
 - C. To insure that members of the charter school board have the necessary information to make decisions on substantive issues and to insure adequate discussion of decisions to be made; and
 - D. To insure that meetings and actions of the charter school board are conducted so as to be informative to the staff and the public, and to produce a clear record of actions taken and decisions made.
- A. Charter school board members need not rise to gain the recognition of the chair.
 - B. A motion will be adopted or carried if it receives the affirmative votes of a majority of

those actually voting on the matter. Abstentions are considered acquiescence to the vote of the majority. It should be noted that some motions by statute or Robert's Rules of Order require larger numbers of affirmative votes.

- C. All motions that require a second shall receive a second prior to opening the issue for discussion of the charter school board. If a motion that requires a second does not receive a second, the chair may declare that the motion fails for lack of a second or may provide the second. The names of the members making and seconding a motion shall be recorded in the minutes.
- D. The chair shall decide the order in which charter school board members will be recognized to address an issue. An attempt should be made to alternate between pro and con positions if appropriate to the discussion. A member shall only speak to an issue after the member is recognized by the chair.
- E. The chair shall rule on all questions relating to motions and points of order brought before the charter school board.
- F. A ruling by the chair is subject to appeal to the full charter school board pursuant to Robert's Rules of Order.
- G. The charter school board shall have authority to recognize any member of the audience regarding a request to be heard at the charter school board meeting. Members of the public who wish to be heard shall follow charter school board procedures.
- H. The chair has the authority to declare a recess at any time for the purpose of restoring decorum to the meeting or for any other necessary purpose.
- I. The chair shall repeat a motion or the substance of a motion prior to the vote. The chair shall call for an affirmative and a negative vote on all motions.
- J. The order in which names will be called for roll call votes will be determined by the charter school board.

[Note: The charter school board may choose to include in the policy a method of calling the roll.]

- K. The chair has the same right and responsibility as each charter school board member to vote on all issues.
- L. The chair shall announce the result of each vote. The vote of each member, including abstentions, shall be recorded in the minutes. If the vote is unanimous, it may be reflected as unanimous in the minutes if the minutes also reflect the members present.
- M. A majority of the voting members of the charter school board constitute a quorum. The absence of a quorum may be raised by the chair or any member. Generally, any action taken in the absence of a quorum is null and void. The only legal actions the charter school board may take in the absence of a quorum are to fix the time at which to adjourn, to adjourn, to recess or to take measures to obtain a quorum.

[Note: In addition, charter school boards may have other rules or local customs they wish to incorporate to reflect their normal processes and procedures.]

XIII. ORDER OF THE REGULAR CHARTER SCHOOL BOARD MEETING

- A. The charter school board shall conduct an orderly charter school board meeting. The charter school board will, at all regular charter school board meetings, follow an agenda order similar to:

1. Call To Order / Pledge of Allegiance
 2. Approval of Agenda and Consent Agenda Items
 3. Reports From Organizations
 4. Recognitions
 5. Teaching and Learning
 6. Administrative Reports And Recommendations
 7. Other Board Action
 8. Adjourn
- B. Items in this order may be considered as part of a consent agenda.
- C. The charter school board may depart from the order of business with the consent of the majority of directors present.

IX. MEETING AGENDA PROCEDURES

- A. The preparation of the charter school board of directors' meeting agenda will be created to ensure that the charter school board can accomplish its business as efficiently and expeditiously as possible.
- B. While all charter school board members may provide input, it shall be the responsibility of the board chair and Superintendent to develop, prepare, and arrange the order of items for the tentative school board meeting agenda for each board meeting.
- C. Persons wishing to place an item on the agenda must make a request to the board chair or Superintendent in a timely manner. The person making the request is encouraged to state the person's name, address, purpose of the item, action desired, and pertinent background information. The chair and Superintendent shall determine whether to place the matter on the tentative agenda.

[Note: The Minnesota Commissioner of Administration has issued an opinion that a government entity is limited to acting only on those matters specifically included in the notice of a special meeting.]

- D. The tentative agenda and supporting documents shall be sent to the board members three (3) days prior to the scheduled school board meeting.
- E. Items may only be added to the agenda by a motion adopted at the meeting. If an added item is acted upon, the minutes of the school board meeting shall include a description of the matter.
- F. At least one copy of any printed materials, including electronic communications, relating to the agenda items of the meeting prepared or distributed by or at the direction of the charter school board or its employees and: (i) distributed at the meeting to all members of the governing body; (ii) distributed before the meeting to all members; or (iii) available in the meeting room to all members shall be available in the meeting room for inspection by the public while the school board considers their subject matter. This does not apply to materials classified by law as other than public

or to materials relating to the agenda items of a closed meeting.

X. CONSENT AGENDAS

- A. For efficient administration of charter school board of directors' meetings, the board may elect to use a consent agenda for the passage of noncontroversial items or items of a similar nature.
- B. The Superintendent, in consultation with the board chair, may place items on the consent agenda. By using a consent agenda, the board has consented to the consideration of certain items as a group under one motion. Should a consent agenda be used, an appropriate amount of discussion time will be allowed to review any item upon request.
- C. Consent items are those which usually do not require discussion or explanation prior to board action, are noncontroversial and/or similar in content, or are those items which have already been discussed and/or explained and do not require further discussion or explanation. Such agenda items might include ministerial tasks such as, but not limited to, the approval of the agenda, approval of previous minutes, approval of bills, approval of reports, etc. These items might also include similar groups of decisions such as, but not limited to, approval of staff contracts, approval of maintenance details for the charter school buildings and grounds or approval of various schedules.
- D. Items shall be removed from the consent agenda by a timely request by an individual charter school board member for independent consideration. A request is timely if made prior to the vote on the consent agenda. The request does not require a second or a vote by the charter school board. An item removed from the consent agenda will then be discussed and acted on separately immediately following the consideration of the consent agenda.
- E. Consent agenda items are approved en masse by one vote of the charter school board. The consent agenda items shall be separately recorded in the minutes.

XI. AMENDMENTS

Except for any alterations, changes or amendments to the Board of Directors' governance structure, as set forth in Article V, Section 3, the power to adopt, amend or repeal the Bylaws is vested in the Board of Directors. (Governed by Minn. Stat. § 317A.181, subd. 1a).

Legal References: Minn. Stat. Ch. 13D (Open Meeting Law)
Minn. Stat. § 13D.01, Subd. 6 (Open Meeting Law)
Minn. Stat. § 124E.07 (Board of Directors)
Dept. of Admin. Advisory Op. No. 10-013 (April 29, 2010)
Dept. of Admin. Advisory Op. No. 08-015 (July 9, 2008)
Dept. of Admin. Advisory Op. No. 13-015 (December 23, 2013)

Cross References: MSBA/MASA Model Policy 204 (Charter School Board Meeting Minutes)
MSBA/MASA Model Policy 206 (Public Participation in Charter School Board Meetings/Complaints about Persons at Charter School Board Meetings and Data Privacy Considerations)

Original Creation Date: July 1994

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: March 5, 2026

Year Reviewed: 2025-2026



P A C T
Charter School

PACT Charter School Monthly Financials

MAY 2026

PACT Charter School Financial Highlights

MAY 2026

Balance Sheet:

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

- \$5,866,047 Cash balance at end of the month
- \$1,926,231 State Receivables which represents an initial estimate for the beginning of the accrual for the current year hold back
- (\$172,994) State Receivables which represents the remaining amount due to the school from the state 10% holdback of the prior school year
- \$1,522,139 Salary and Benefits Payables estimated. This is for summer salaries as of month-end.
- \$51,075 Accounts Payable balances as of the end of the month

Income Statement

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

- Adopted Budget: 1467 ADM
- Revised Budget: 1451 ADM
- Actual ADM 1461
- 92% Percent of the fiscal year completed
- 91% YTD revenue as a percent of budget based on the revised projection.
- 87% YTD expenses as a percent of budget based on the revised projection.
- \$5,517,500 Projected year end fund balance
- 28% Projected ending fund balance as a % of expense budget

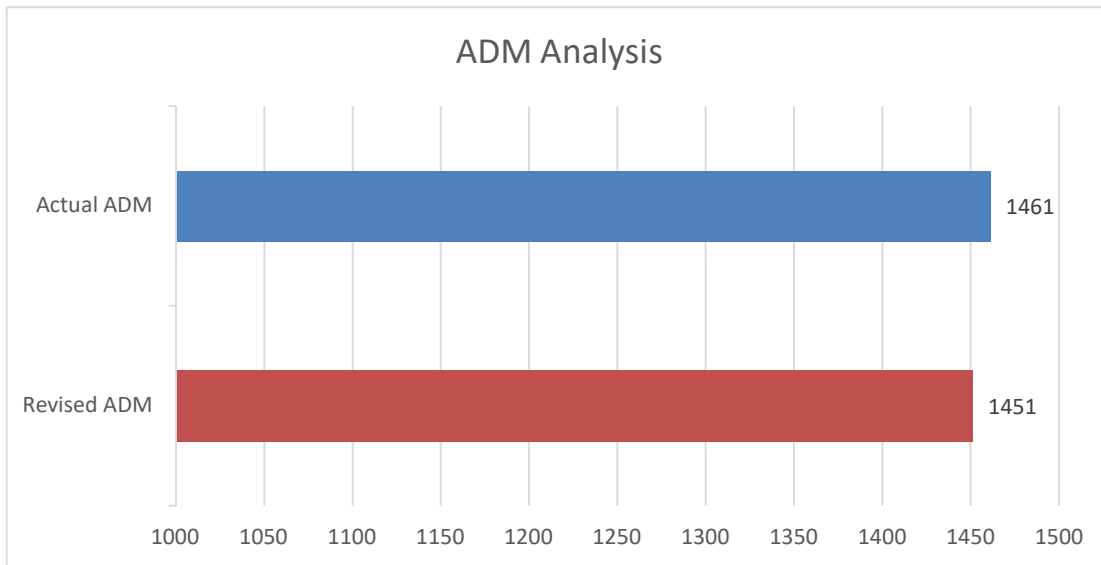
Cash Flow:

- Estimated cash balance as of June 30, 2026
\$ 5,091,375
- Days cash on hand projected as of June 30, 2026
104

Debt Covenant Ratios:

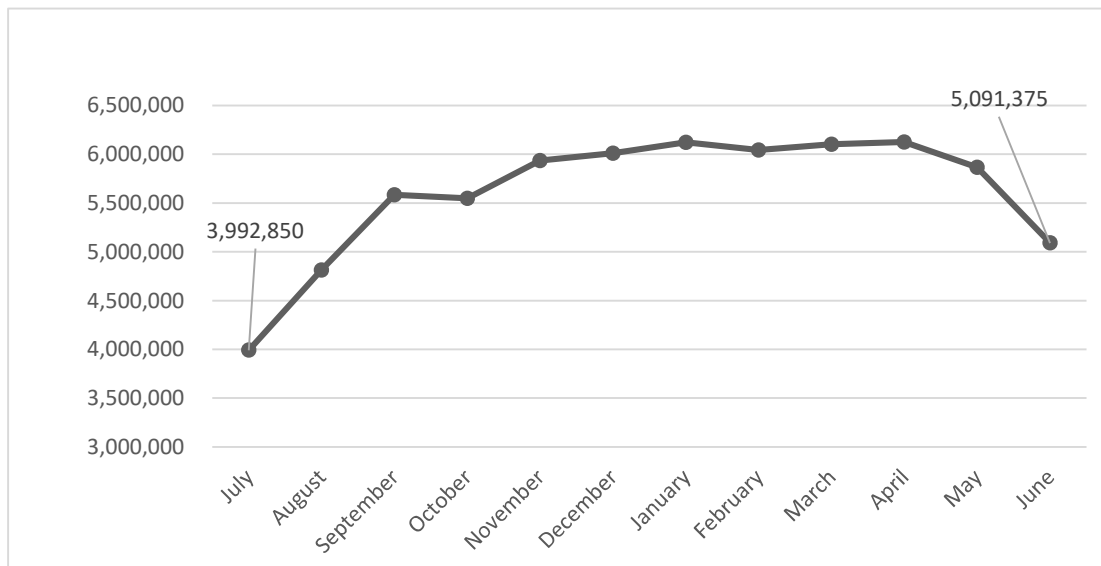
- Required debt service coverage ratio at June 30, 2026: = / >
1.10
- Projected debt service coverage ratio at June 30, 2026:
1.50
- Required days cash on hand (cash only) at June 30, 2026: = / >
45
- Projected days cash on hand without receivables at June 30, 2026:
104
- Projected days cash on hand with receivables at June 30, 2026:
147

Enrollment/ADM's



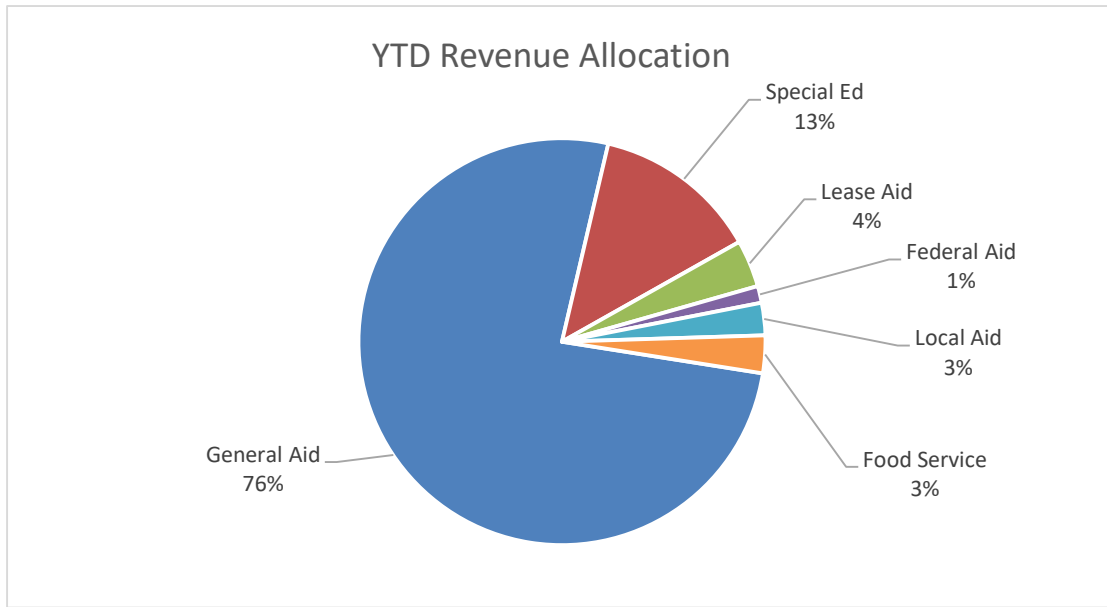
Monitoring the school's budgeted ADM vs. the actual ADM is one of the most important analytical revenue reviews. Variance from the budgeted ADM must be reviewed and understood.

Cash Flow Projection



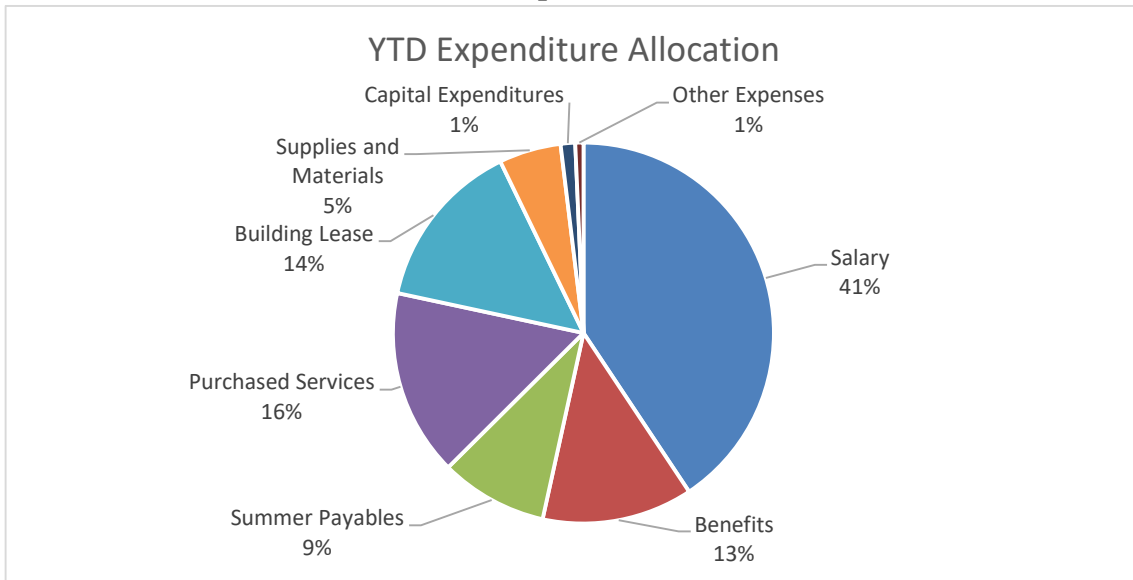
PACT Charter School's cash balance is expected to increase during fiscal 2026.

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 May 31, 2026

Assets		As of Month-End
Cash	\$	5,866,047
MDE Receivable - Current year estimate		1,926,231
MDE Receivable - Prior year		(172,994)
Due From Other Funds		152,619
Prepays		2,618
Total Assets	\$	<u>7,774,521</u>
Liabilities		
Salary and Benefits Payable	\$	1,522,139
Accounts Payable		51,075
Deferred Revenue		2,290
Total Liabilities	\$	<u>1,575,504</u>
Fund Balance		
Beginning - Audited	\$	4,540,985
Change in Fund Balance		<u>1,658,032</u>
Ending- Projected	\$	6,199,017
Total Liabilities and Fund Balance	\$	<u>7,774,521</u>

Current year based on estimated, primarily for ADM numbers.

PACT Charter School
Income Statement Summary
As of May 31, 2026

92% Year Complete

Revenue	Adopted Budget - 1467 ADM	Revised Budget - 1451 ADM	Monthly Activity	Year to Date	% of Budget
State Aids	\$ 18,901,723	\$ 19,181,804	\$ 1,442,088	\$ 17,666,456	92.1%
Federal Aids	655,748	703,424	38,444	464,906	66.1%
Local	419,571	612,438	47,420	561,538	91.7%
Total	\$ 19,977,042	\$ 20,497,666	\$ 1,527,952	\$ 18,692,901	91.2%
Expense					
Salary	\$ 8,612,904	\$ 9,023,028	\$ 753,782	\$ 6,923,803	76.7%
Benefits	2,994,819	3,150,795	240,531	2,177,488	69.1%
Summer Payables	-	-	-	1,552,844	NA
Total Salaries/Benefits Payable	\$ 11,607,723	\$ 12,173,823	\$ 994,313	\$ 10,654,136	87.5%
Purchased Services	3,019,356	3,074,289	402,636	2,697,816	87.8%
Supplies and Materials	1,487,611	1,349,809	36,038	899,925	66.7%
Building Lease	2,458,292	2,458,292	421,917	2,458,292	100.0%
Capital Expenditures	231,000	250,000	4,817	208,255	83.3%
Other Expenses	178,226	214,938	624	116,445	65.3%
Total	\$ 18,982,208	\$ 19,521,151	\$ 1,860,346	\$ 17,034,869	87.3%
Change in Fund Balance	\$ 994,834	\$ 976,515	\$ (332,394)	\$ 1,658,032	
Beginning Fund Balance	\$ 4,540,985	\$ 4,540,985	\$ 4,540,985	\$ 4,540,985	
Ending- Projected	\$ 5,535,819	\$ 5,517,500	\$ 4,208,591	\$ 6,199,017	
FB as a % of Exp	29%	28%			
Debt Service Coverage Ratio	1.50	1.50			

PACT Charter School
Detail Revenue
As of May 31, 2026

92% Year Complete

	Adopted Budget - 1467 ADM	Revised Budget - 1451 ADM	Monthly Activity	Year to Date	% of Budget
General Fund					
State Aid					
General Aid	\$ 13,215,594	\$ 13,183,432	\$ 1,319,280	\$ 12,065,270	92%
Endowment	81,897	99,471	-	102,730	103%
Special Education	2,753,029	2,970,019	67,244	2,421,958	82%
ADSS	114,821	101,584	-	-	0%
Lease Aid	2,100,823	2,075,594	-	691,346	33%
Literacy Incentive	51,791	68,391	-	61,552	90%
Library Aid	20,000	16,260	-	-	0%
Student Support Aid	20,000	48,044	-	-	0%
Cybersecurity Grant	-	15,000	-	15,000	100%
Chater Additional (Long Term Facility Maintena	211,042	208,507	-	-	0%
Unemployment Aid	-	59,448	-	54,003	91%
State Aid Receivables*	-	-	-	1,926,231	N/A
Total State Aid	\$ 18,568,997	\$ 18,845,750	\$ 1,386,524	\$ 17,338,090	92%
Federal Aid					
Title I	\$ 145,244	\$ 184,922	\$ -	\$ 110,502	60%
Title II	21,684	27,941	-	9,401	34%
Title III	-	11,164	-	10,998	98.5%
Special Education	166,421	160,948	-	91,791	57%
Special Education - Preschool Age	6,800	247	-	2,638	1068%
Special Education - CEIS	30,568	30,321	-	19,147	63%
	\$ 370,717	\$ 415,543	\$ -	\$ 244,477	59%
Local Aid and Donation					
Interest	\$ 40,000	\$ 125,965	\$ 14,837	\$ 135,914	107.9%
Donations and Other	10,000	40,165	8,410	66,278	165.0%
Athletic and Activity Fees	232,200	232,200	9,716	220,377	94.9%
Fees for Services	20,000	25,000	5,171	41,586	166.3%
MA Billing	-	30,000	-	-	0.0%
Rental Income	-	41,665	-	8,350	20.0%
	\$ 302,200	\$ 494,995	\$ 38,133	\$ 472,505	95%
Total General Fund Revenue	\$ 19,241,914	\$ 19,756,288	\$ 1,424,657	\$ 18,055,072	91%
Food Service Fund					
State Revenue	\$ 332,726	\$ 336,054	\$ 55,564	\$ 328,366	98%
Federal Revenue	285,031	287,881	38,444	220,429	77%
Food Sales	7,171	7,243	74	1,140	16%
Total Food Service Revenue	\$ 624,928	\$ 631,178	\$ 94,082	\$ 549,935	87%
Community Service Fund					
Community Service Fees	\$ 110,200	\$ 110,200	\$ 9,213	\$ 87,893	80%
Total Community Service Revenue	\$ 110,200	\$ 110,200	\$ 9,213	\$ 87,893	80%
Total Revenue- All Funds	\$ 19,977,042	\$ 20,497,666	\$ 1,527,952	\$ 18,692,901	91%

PACT Charter School
Detail Expense
As of May 31, 2026

FYTD: 92%

	Adopted Budget - 1467 ADM	Revised Budget - 1451 ADM	Monthly Activity	Year to Date	% of Budget
Admin and Operations					
100 Salaries	\$ 2,402,837	\$ 2,432,311	\$ 125,758	\$ 1,333,039	55%
200 Benefits	865,021	875,632	40,765	489,577	56%
305 Contracted Services	422,134	422,134	18,871	339,121	80%
315 Repairs & Maintenance for Technology	-	-	-	498	0%
320 Communication	34,782	47,340	5,923	45,567	96%
329 Postage	5,100	5,100	-	3,896	76%
330 Utility	281,400	281,400	27,621	241,954	86%
340 Insurance	119,700	119,700	-	64,747	54%
350 Repairs & Maintenance	174,094	174,094	229	90,526	52%
360 Transportation	943,940	981,698	174,278	919,653	94%
366 Professional Development	5,669	5,669	175	3,727	66%
401 General Supplies	296,229	296,229	2,908	93,139	31%
405 Purchased Software (405/406)	-	65,000	216	52,240	80%
490 Food	-	-	-	459	0%
500 Furniture & Equipment	68,250	38,250	-	13,064	34%
555 Technology Equipment	105,000	150,000	662	142,175	95%
570 Building Lease	2,458,292	2,458,292	421,917	2,458,292	100%
820 Dues & Memberships	132,265	167,977	604	95,958	57%
Total Admin and Operations	\$ 8,314,713	\$ 8,520,826	\$ 819,926	\$ 6,387,632	75%
Instructional Support and Services					
100 Salaries	\$ 3,446,404	\$ 3,665,846	387,620	3,415,528	93%
200 Benefits	1,240,705	1,319,704	125,504	1,070,804	81%
1XX/2XX Summer Payable	-	-	-	979,875	NA
305 Contracted Services	10,500	10,500	(4,485)	19,638	187%
360 Transportation - Field Trips	35,464	35,464	-	16,062	45%
366 Professional Development	18,895	25,000	-	21,160	85%
369 Field Trips and Registration	28,156	28,156	3,530	13,975	50%
394 PSEO-CIS Tuition Payments	158,731	158,731	148,354	151,373	95%
401 General Supplies	53,923	59,315	2,183	48,400	82%
405 Purchased Software (405/406)	-	15,000	-	6,801	45%
406 Instructional Software License	-	75,125	-	70,046	93%
430 Instructional Supplies	210,000	100,000	3,415	55,122	55%
460 Textbooks & Workbooks	90,449	140,000	(1,926)	124,126	89%
461 Standardized Tests	203,670	20,000	20	20	0%
490 Food	-	-	-	1,377	0%
500 Furniture & Equipment	47,250	47,250	4,155	39,816	84%
555 Technology Equipment	-	-	-	1,200	0%
820 Dues & Memberships	-	-	-	865	0%
898 Scholarships	-	-	-	1,000	0%
Total Instructional Support and Services	\$ 5,544,147	\$ 5,700,091	\$ 668,369	\$ 6,037,188	106%

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

FYTD: 92%

	Adopted Budget - 1467 ADM	Revised Budget - 1451 ADM	Monthly Activity	Year to Date	% of Budget
Activities					
100 Salaries	\$ 346,875	\$ 331,875	\$ 15,125	\$ 184,977	56%
200 Benefits	69,375	66,375	2,888	32,859	50%
305 Contracted Services	72,015	75,616	7,291	77,403	102%
335 Operating Leases	-	-	-	7,856	0%
350 Repairs & Maintenance	-	-	-	2,334	0%
360 Transportation	76,824	109,824	4,715	105,765	96%
366 Travel & Conferences	-	-	1,796	1,896	0%
369 Registrations	30,833	30,833	1,318	14,877	48%
401 General Supplies	108,783	48,783	764	36,494	75%
490 Food	-	-	74	486	0%
580 Lease	10,500	10,500	-	12,000	114%
820 Dues and Memberships	41,961	41,961	20	18,622	44%
Total Activities	757,166	715,767	33,992	495,571	69%
ADSIS Program					
100 Salaries	\$ 146,902	\$ 129,523	\$ 18,086	\$ 140,396	108%
200 Benefits	52,885	46,628	5,895	45,719	98%
401 General Supplies	5,250	5,250	-	-	0%
Total ADSIS Program	205,037	181,401	23,981	186,115	103%
Special Education					
100 Salaries	\$ 1,993,592	\$ 2,178,975	\$ 178,147	\$ 1,592,681	73%
200 Benefits	717,693	784,431	56,065	466,900	60%
1XX/2XX Summer Payable	-	-	-	572,969	NA
305 Contracted Services	20,698	20,698	1,164	9,912	48%
360 Transportation - SPED & HHM	298,303	321,362	-	401,507	125%
366 Travel & Conferences	-	-	225	3,297	0%
394 Payments to Other Agencies	223,318	164,801	10,230	112,005	68%
405 Purchased Software	4,200	6,000	-	4,855	81%
406 Purchased Software- Instructional	-	4,000	-	2,738	68%
430 Instructional Supplies	23,550	23,550	82	20,228	86%
500 Furniture & Equipment	-	4,000	-	-	0%
820 Dues & Memberships	4,000	5,000	-	-	0%
Total Special Education	\$ 3,285,354	\$ 3,512,817	\$ 245,913	\$ 3,187,094	91%
Title Programs					
100 Salaries	\$ 93,012	\$ 106,176	\$ 12,770	\$ 112,774	106%
200 Benefits	33,484	38,223	6,605	49,599	130%
366 Travel & Conferences	-	-	-	1,745	0%
406 Purchased Software	-	-	-	-	0%
460 Textbooks & Workbooks	-	-	-	2,200	0%
490 Food	-	-	-	29	0%
Total Title Programs	126,496	144,399	19,375	166,346	115%
Total General Fund Expenditures	\$ 18,232,913	\$ 18,775,301	\$ 1,811,556	\$ 16,459,946	88%

PACT Charter School
Detail Expense
As of May 31, 2026

FYTD: 92%

	Adopted Budget - 1467 ADM	Revised Budget - 1451 ADM	Monthly Activity	Year to Date	% of Budget
Food Service Fund					
100 Salaries	\$ 78,282	\$ 80,630	\$ 11,054	\$ 87,140	108%
200 Benefits	15,656	19,802	2,809	22,031	111%
305 Contracted Expense	-	-	-	979	0%
401 General Supplies	15,507	15,507	451	12,188	79%
490 Food	462,200	462,200	27,624	360,034	78%
495 Milk	-	-	-	4,070	0%
500 Furniture & Equipment	15,750	15,750	-	-	0%
820 Dues & Memberships	2,100	2,100	-	1,058	50%
Total Food	\$ 589,495	\$ 595,989	\$ 41,938	\$ 487,499	82%
Community Ed Fund					
100 Salaries	\$ 105,000	\$ 97,692	\$ 5,221	\$ 57,269	59%
200 Benefits	37,800	35,169	834	16,238	46%
401 General Supplies	17,000	17,000	227	3,815	22%
Total Community Ed	159,800	149,861	6,852	87,424	58%
Total Expense- All Funds	\$ 18,982,208	\$ 19,521,151	\$ 1,860,346	\$ 17,034,869	87%

PACT Charter School

1 Months Remaining

CashFlow

As of May 31, 2026

Cash Receipts	Revised Budget	Monthly Activity	Year to Date	June	Total	Remaining
State Aids- CY	\$ 18,845,750	\$ 1,386,524	\$ 15,411,859	\$ 1,384,861	\$ 16,796,720	\$ 2,049,030
State Aids- PY	(172,994)	-	-	-	-	-
Federal	415,543	-	244,477	153,959	398,436	17,107
Local	605,195	47,346	560,398	42,557	602,955	-
Food Service	631,178	94,082	549,935	77,181	627,116	4,062
Total Inflows	\$ 20,324,672	\$ 1,527,952	\$ 16,766,670	\$ 1,658,558	\$ 18,425,228	\$ 2,070,198

Expense

Salary	\$ 9,023,028	\$ 753,782	\$ 6,923,803	\$ 1,101,919	\$ 8,025,722	\$ 997,306
Benefits	3,150,795	225,143	2,177,488	262,566	2,440,055	710,740
Purchased Services	3,074,289	402,636	2,697,816	376,473	3,074,289	-
Supplies and Materials	1,349,809	36,038	899,925	449,884	1,349,809	-
Building Lease	2,458,292	421,917	2,458,292	-	2,458,292	-
Capital Expenditures	250,000	4,817	208,255	41,745	250,000	-
Other Expenses	214,938	624	116,445	98,493	214,938	-
Accounts Payable	-	-	-	51,075	102,150	-
Total Outflows	\$ 19,521,151	\$ 1,844,958	\$ 15,482,025	\$ 2,382,155	\$ 17,915,255	\$ 1,708,046

Change in Cash \$ (723,597)

Beginning	<u>\$ 5,814,972</u>	Days Cash on Hand
Line of Credit	<u>\$ -</u>	
Ending- Projected	<u>\$ 5,091,375</u>	

104

NOTES TO THE FINANCIAL STATEMENTS

MAY 2026

- The financials statements are drafted on an accrual basis of accounting.
 - The school's budget is based on full accrual projections as of the end of the fiscal year.
 - Salary and Benefits Payables estimated. This is for summer salaries as of month-end.
 - This report is unaudited and is prepared for internal use only.
-

Detail Payment Register By Check

6/16/2026

10:56 AM

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 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		\$13,127.94
			B 02 215 002	MN TAX WITHHELD		\$122.75
			B 04 215 002	MN TAX WITHHELD		\$77.28
PO#:	Voucher #:	39916	Invoice	Invoice No: S2026210	5/13/2026	Paid Amt: \$13,327.97
						Check Amount: \$13,327.97
VIL	1004			IRS		Wire
			B 01 215 001	FEDERAL TAX WITHHELD		\$24,182.58
			B 02 215 001	FEDERAL TAX WITHHELD		\$194.68
			B 04 215 001	FEDERAL TAX WITHHELD		\$54.93
			B 01 215 003	FICA		\$54,811.22
			B 02 215 003	FICA		\$832.66
			B 04 215 003	FICA		\$391.48
PO#:	Voucher #:	39918	Invoice	Invoice No: S2026210	5/13/2026	Paid Amt: \$80,467.55
						Check Amount: \$80,467.55
VIL	CAPITAL			CAPITAL BANK & TRUST		Wire
			B 01 215 006	TSA		\$4,228.48
PO#:	Voucher #:	39913	Invoice	Invoice No: S2026210	5/13/2026	Paid Amt: \$4,228.48
						Check Amount: \$4,228.48
VIL	MSRS			MN STATE RETIREMENT SYSTEM		Wire
			B 01 215 000	GENERAL		\$508.00
			B 01 215 005	PERA WITHHELD		\$3,904.87
PO#:	Voucher #:	39914	Invoice	Invoice No: S2026210	5/13/2026	Paid Amt: \$4,412.87
						Check Amount: \$4,412.87
VIL	PERA			PERA		Wire
			B 01 215 005	PERA WITHHELD		\$14,884.44
			B 02 215 005	PERA WITHHELD		\$777.63
			B 04 215 005	PERA WITHHELD		\$327.57
PO#:	Voucher #:	39915	Invoice	Invoice No: S2026210	5/13/2026	Paid Amt: \$15,989.64
						Check Amount: \$15,989.64
VIL	TRA			TRA		Wire
			B 01 215 004	TRA WITHHELD		\$46,457.75
			B 04 215 004	TRA WITHHELD		\$38.95
PO#:	Voucher #:	39917	Invoice	Invoice No: S2026210	5/13/2026	Paid Amt: \$46,496.70
						Check Amount: \$46,496.70

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	1003			MN DEPT. OF REVENUE		Wire
			B 01 215 001	FEDERAL TAX WITHHELD		\$12,742.04
PO#:	Voucher #:	39969	Invoice	Invoice No: S2026220	5/29/2026	Paid Amt: \$12,742.04
						Check Amount: \$12,742.04
VIL	1004			IRS		Wire
			B 01 215 001	FEDERAL TAX WITHHELD		\$22,802.19
			B 01 215 003	FICA		\$54,323.84
PO#:	Voucher #:	39971	Invoice	Invoice No: S2026220	5/29/2026	Paid Amt: \$77,126.03
						Check Amount: \$77,126.03
VIL	PERA			PERA		Wire
			B 01 215 005	PERA WITHHELD		\$16,098.07
PO#:	Voucher #:	39968	Invoice	Invoice No: S2026220	5/29/2026	Paid Amt: \$16,098.07
						Check Amount: \$16,098.07
VIL	1012			Merch Bankcard		Wire
			E 01 005 110 000 000 305	Monthly Bank Card Fees - May 2026		\$73.83
PO#:	Voucher #:	39973	Invoice	Invoice No: DT050426	5/29/2026	Paid Amt: \$73.83
						Check Amount: \$73.83
VIL	1145			UNITED HEALTHCARE		Wire
			B 01 215 016	Health Insurance - May 2026		\$84,159.11
			B 01 215 016	Health Insurance - May 2026		\$32,387.20
PO#:	Voucher #:	39980	Invoice	Invoice No: DT051126	5/29/2026	Paid Amt: \$116,546.31
						Check Amount: \$116,546.31
VIL	ACEINC			ACE SOLID WASTE, INC.		Wire
			E 01 005 810 000 000 330	TRASH / RECYCLE - May 2026		\$1,217.46
			E 01 005 810 000 000 330	TRASH / RECYCLE - May 2026		\$1,459.32
PO#:	Voucher #:	39981	Invoice	Invoice No: DT052126	5/29/2026	Paid Amt: \$2,676.78
						Check Amount: \$2,676.78
VIL	CENTE			CENTERPOINT ENERGY		Wire
			E 01 005 810 000 000 330	GAS UTILITY ACCT#5959697-3		\$1,520.80
PO#:	Voucher #:	39977	Invoice	Invoice No: DT050726	5/29/2026	Paid Amt: \$1,520.80
						Check Amount: \$1,520.80
VIL	CITYRA			CITY OF RAMSEY		Wire
			E 01 005 810 000 000 330	ACCT #679773848 Water Bill		\$4,046.60
PO#:	Voucher #:	39985	Invoice	Invoice No: DT052226B	5/29/2026	Paid Amt: \$4,046.60
						Check Amount: \$4,046.60

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		CITYRA		CITY OF RAMSEY		Wire
			E 01 005 810 000 000 330	ACCT #735551 Water Bill		\$3,020.02
PO#:	Voucher #:	39984	Invoice	Invoice No: DT052226A	5/29/2026	Paid Amt: \$3,020.02
						Check Amount: \$3,020.02
VIL		CITYRA		CITY OF RAMSEY		Wire
			E 01 005 810 000 000 330	ACCT #735552 Water Bill		\$3.81
PO#:	Voucher #:	39983	Invoice	Invoice No: DT052226	5/29/2026	Paid Amt: \$3.81
						Check Amount: \$3.81
VIL		COMPA		COMPANION		Wire
			B 01 215 012	LIFE & SHORT--TERM DISABILITY		\$858.06
PO#:	Voucher #:	39972	Invoice	Invoice No: DT050126	5/29/2026	Paid Amt: \$858.06
						Check Amount: \$858.06
VIL		CONEN		CONNEXUS ENERGY		Wire
			E 01 005 810 000 000 330	CUST #1808 / PARKING LOT LIGHT MAINT.		\$252.92
PO#:	Voucher #:	39979	Invoice	Invoice No: DT051126	5/29/2026	Paid Amt: \$252.92
						Check Amount: \$252.92
VIL		CONNE		CONNEXUS ENERGY		Wire
			E 01 005 810 000 000 330	ELECTRIC UTILITY - May 2026		\$7,570.59
			E 01 005 810 000 000 330	ELECTRIC UTILITY - May 2026		\$8,529.13
PO#:	Voucher #:	39982	Invoice	Invoice No: DT052126	5/29/2026	Paid Amt: \$16,099.72
						Check Amount: \$16,099.72
VIL		DELTAD		DELTA DENTAL		Wire
			B 01 215 007	EMPLOYEE DENTAL INS. May 2026		\$8,744.71
PO#:	Voucher #:	39976	Invoice	Invoice No: DT050626	5/29/2026	Paid Amt: \$8,744.71
						Check Amount: \$8,744.71
VIL		HEALYC		HEALTHIEST YOU		Wire
			B 01 215 012	TELA-MEDICINE May 2026		\$670.00
PO#:	Voucher #:	39975	Invoice	Invoice No: DT050526	5/29/2026	Paid Amt: \$670.00
						Check Amount: \$670.00
VIL		MNASS		MN ASSOC. OF CHARTER SCHOOLS		Wire
			E 01 005 010 000 000 820	MACS Membership Fees		\$603.75
PO#:	Voucher #:	39978	Invoice	Invoice No: DT050826	5/29/2026	Paid Amt: \$603.75
						Check Amount: \$603.75

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		STANDF		THE STANDARD		Wire
			B 01 215 011	5.5.26 Vision		\$19.28
PO#:	Voucher #:	39986	Invoice	Invoice No: DT050526	5/29/2026	Paid Amt: \$19.28
						Check Amount: \$19.28
VIL		USBANI		US BANK		Wire
			E 01 005 850 000 348 570	ESCROW ACCT #142347000 Rent May 2026		\$203,637.50
PO#:	Voucher #:	39974	Invoice	Invoice No: DT050426	5/29/2026	Paid Amt: \$203,637.50
						Check Amount: \$203,637.50
VIL		USBANI		US BANK		Wire
			E 01 005 108 000 000 455	Chrombooks Parts		\$67.47
			E 01 005 108 000 000 455	Chrombooks Parts		\$14.99
			E 01 005 108 000 000 405	Flowroute		\$51.25
			E 01 005 108 000 000 405	JotForm		\$4.20
			E 01 005 108 000 000 405	Flowroute		\$59.98
			E 01 005 108 000 000 455	Chrombooks Parts		\$156.42
			E 01 005 108 000 000 455	Amazon		\$378.15
			E 01 005 108 000 000 455	Chrombooks Parts		\$44.97
			E 01 005 108 000 000 405	JotForm		\$24.50
			E 01 005 108 000 000 405	Flowroute		\$51.25
			E 01 300 298 850 000 366	Delta - DECA National		\$598.80
			E 01 300 298 850 000 366	Delta - DECA National		\$598.80
			E 01 300 298 850 000 366	Delta - DECA National		\$598.80
			E 01 005 010 000 000 305	Election Buddy		\$299.00
			E 01 100 420 000 740 433	Amazon - Magnetic Tiles		\$63.99
			E 01 100 420 000 740 433	Amazon- Pencil Grips		\$17.98
			E 01 300 720 000 000 401	School Nurse Supply - Nurse Suppleis		\$222.79
			E 01 100 219 000 339 430	Amazon - EL Class Supplies		\$112.73
			E 01 100 203 000 000 401	Coborns - K Preview Night		\$33.92
			E 01 100 203 900 000 369	The Works - 4th Grade FT		\$1,337.50
			E 01 100 201 900 000 369	Inneractive - K FT		\$220.00
			E 01 100 203 900 000 369	Science Museum - 3rd FT		\$1,972.00
			E 01 100 050 000 000 401	Quill Corp - Admin Supplies		\$33.38
			E 01 100 203 000 000 401	Amazon - Bookshelves		\$484.47
			E 01 100 203 000 000 401	Amazon - Abby Tollas Suppleis		\$208.97
			E 01 100 050 000 000 401	Amazon - Envelp/File Folders		\$13.99
			E 01 100 203 000 000 430	Amazon - Tape, Hot Glue, Paints		\$63.17
			E 01 300 258 000 000 430	School Outfittes - Music Chairs		\$1,125.59

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
		E	01	300 250 307 000 430	Amazon - Thread, Needles	\$64.92
		E	01	300 250 307 000 430	Walmart - FACS Supplies	\$8.23
		E	01	300 250 307 000 430	Walmart - FACS Supplies	\$135.65
		E	01	300 298 056 000 401	NASSP	\$240.99
		E	01	300 298 056 000 490	Walmart - NHS Food for Ceremony	\$74.39
		E	01	300 250 307 000 430	Walmart - FACS Supplies	\$38.33
		E	01	300 211 000 000 401	Walmart - General Supplies	\$51.78
		E	01	300 250 307 000 430	Walmart - FACS Supplies	\$62.83
		E	01	300 211 000 000 401	Amazon - Storgage Bin	\$45.96
		E	01	300 250 307 000 430	Walmart - FACS Supplies	\$37.02
		E	01	300 211 000 000 430	Amazon - Headphones	\$95.99
		E	01	300 050 000 000 401	Amazon - Office Supplies	\$108.22
		E	01	300 211 000 000 430	Amazon - Pencils	\$28.72
		E	01	300 211 000 000 430	Amazon - Headphones	\$183.25
		E	01	300 050 000 000 401	Amazon- Office Supplies	\$7.59
		E	01	300 250 307 000 430	Walmart - FACS Supplies	\$36.85
		E	01	300 260 332 000 430	Amazon - Science Supplies	\$29.99
		E	01	300 211 369 000 461	Amazon - MCA Practice Test	\$19.99
		E	01	300 250 307 000 430	Walmart - FACS Supplies	\$35.63
		E	01	300 250 307 000 430	Walmart - FACS Supplies	\$39.86
		E	01	300 211 372 000 401	Walmart - Graduation Decorations	\$199.47
		E	01	300 292 039 000 369	USA Clay - Clay Target Registration	\$840.00
		E	01	005 108 000 000 405	Google - Google Voice	\$25.16
		E	01	005 810 000 000 401	Amazon - Maintenance Suplplies	\$35.42
		E	01	005 810 000 000 401	Amazon - Maintenance Suplplies	\$56.38
		E	01	005 810 000 000 401	Amazon - Maintenance Suplplies	\$50.00
		E	01	005 110 000 000 401	Amazon - BAnk Stamp	\$53.97
		E	02	005 770 000 701 401	Amazon - Disposable Cups	\$102.50
		E	01	300 292 000 000 369	Best Western St Cloud - CW	\$277.98
		E	04	005 505 000 321 401	Amazon - CE Creative Art	\$193.48
		E	01	005 107 000 000 305	Facebook - Advertising	\$81.00
		E	01	100 203 000 000 401	Amazon - Office Supplies	\$5.69
		E	01	100 203 000 000 401	Amazon - Office Supplies	\$39.83
		E	01	100 203 000 000 401	Amazon - Office Supplies	\$43.86
		E	01	005 760 000 733 401	Heartland Tire - Bus Oil Change	\$169.39
		E	01	100 203 000 000 401	Amazon - Office Supplies	\$10.99

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		USBANI		US BANK		Wire
			E 01	005 107 000 000 305	Facebook - Advertising	\$87.00
			E 04	005 505 000 321 401	Amazon - CE Workshop	\$33.98
			E 01	300 292 000 000 401	Amazon - Activities Decorations	\$65.99
			E 01	005 107 000 000 305	Facebook - Advertising	\$93.00
			E 01	005 810 000 000 401	Amazon - Maintenance Batteries	\$100.44
			E 01	005 810 000 000 401	Amazon - Maint Vacuum Bags	\$20.49
			E 01	005 110 000 000 305	CC Bank Fees	\$0.12
			E 01	005 110 000 000 305	CC Bank Fees	\$8.97
			E 01	005 110 000 000 305	USBANK JH paid too much on CC - will credit l	\$5,709.76
PO#:	Voucher #:	39987	Invoice	Invoice No: DT050126	5/31/2026	Paid Amt: \$18,510.12
			E 01	300 260 000 000 460	CompTia	\$550.00
			E 01	300 211 000 000 401	Amaazon	\$9.89
			E 01	300 260 000 000 460	CompTia - Science Curriculum	\$1,020.00
			E 01	300 260 000 000 460	CompTia - Science Curriculum	\$68.00
			E 01	300 260 000 000 460	CompTia - Science Curriculum	\$68.00
			E 01	300 260 000 000 460	CompTia - Science Curriculum	\$138.00
			E 01	300 260 000 000 460	CompTia - Science Curriculum	\$204.00
			E 01	300 211 000 000 430	Amazon - HEadphones	\$29.97
			E 01	005 110 000 000 401	Amazon	\$25.79
PO#:	Voucher #:	39988	Credit	Invoice No: DT050126CR	5/31/2026	Paid Amt: (\$2,113.65)
						Check Amount: \$16,396.47
VIL	1031			MN UI Fund		Wire
			E 01	005 105 000 000 280	Unemployment - QTR1 2026	\$4,666.59
PO#:	Voucher #:	40097	Invoice	Invoice No: DT050126	5/30/2026	Paid Amt: \$4,666.59
						Check Amount: \$4,666.59
VIL		USBANI		US BANK		Wire
			E 01	005 850 000 348 570	ESCROW ACCT #142347000 Rent June 2026	\$218,279.17
PO#:	Voucher #:	40099	Invoice	Invoice No: DT052926	5/30/2026	Paid Amt: \$218,279.17
						Check Amount: \$218,279.17
VIL		VILLAG		VILLAGE BANK		Wire
			E 01	005 110 000 000 305	ACH Manager HV - May 2026	\$64.40
PO#:	Voucher #:	40098	Invoice	Invoice No: DT052926	5/30/2026	Paid Amt: \$64.40
						Check Amount: \$64.40
VIL		ABANK		ASSOCIATED BANK		Wire
			B 01	215 000	GENERAL	\$3,417.88
PO#:	Voucher #:	39912	Invoice	Invoice No: S2026210	5/30/2026	Paid Amt: \$3,417.88

Detail Payment Register By Check

6/16/2026

10:56 AM

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		ABANK		ASSOCIATED BANK		Wire
			B 01 215 000	GENERAL		\$3,417.88
PO#:	Voucher #:	39965	Invoice	Invoice No: S2026220	5/30/2026	Paid Amt: \$3,417.88
						Check Amount: \$6,835.76
VIL	47563	1150		MN DECA		Check
			E 01 300 298 850 000 305	DECA National Confrence Atlanta		\$4,601.00
PO#:	Voucher #:	39875	Invoice	Invoice No: 1618-523	5/8/2026	Paid Amt: \$4,601.00
						Check Amount: \$4,601.00
VIL	47564	ALLCIT		ALL CITY ELEVATOR, INC.		Check
			E 01 005 810 510 000 350	QTRLY ELEVATOR MAINTENANCE -		\$228.88
PO#:	Voucher #:	39876	Invoice	Invoice No: 112773	5/12/2026	Paid Amt: \$228.88
						Check Amount: \$228.88
VIL	47565	AMERTI		AMERICAN STUDENT TRANSPORTATION		Check
			E 01 300 292 037 733 360	Majestic Oaks Golf Coourse		\$579.08
PO#:	Voucher #:	39877	Invoice	Invoice No: AST621472	5/12/2026	Paid Amt: \$579.08
			E 01 005 760 000 720 360	AM/PM BUS ROUTES:APRIL 2026		\$95,634.00
PO#:	Voucher #:	39911	Invoice	Invoice No: 621081	5/12/2026	Paid Amt: \$95,634.00
			E 01 300 292 065 733 360	Spectrum Athletic Complex - Softball		\$382.20
PO#:	Voucher #:	39878	Invoice	Invoice No: AST621473	5/12/2026	Paid Amt: \$382.20
						Check Amount: \$96,595.28
VIL	47566	1125		Apex Water And Process Inc		Check
			E 01 005 810 000 000 305	WaterTreatment May 2026		\$330.00
PO#:	Voucher #:	39879	Invoice	Invoice No: AR136076	5/12/2026	Paid Amt: \$330.00
						Check Amount: \$330.00
VIL	47567	1207		AT&T Mobility		Check
			E 01 005 105 000 000 320	Wireless Phones		\$1,994.88
PO#:	Voucher #:	39928	Invoice	Invoice No: 287364186780X0508202	5/12/2026	Paid Amt: \$1,994.88
						Check Amount: \$1,994.88
VIL	47568	1169		Brett Jared		Check
			E 01 005 810 000 000 401	Maintenance Supplies		\$284.71
PO#:	Voucher #:	39887	Invoice	Invoice No: DT050426	5/12/2026	Paid Amt: \$284.71
						Check Amount: \$284.71
VIL	47569	BSNSPI		BSN SPORTS, LLC		Check
			E 01 300 292 035 000 401	Collegiate L Shaped Screen		\$387.03
PO#:	Voucher #:	39919	Invoice	Invoice No: 934049646	5/12/2026	Paid Amt: \$387.03
						Check Amount: \$387.03

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47570	BUCKE		BUCKEYE CLEANING CENTERS		Check
			E 01 005 810 000 000 401	Cleaning Supplies		\$373.68
PO#:	Voucher #:	39880	Invoice	Invoice No: 90757300	5/12/2026	Paid Amt: \$373.68
						Check Amount: \$373.68
VIL	47571	1064		Cady Building Maintenance Inc		Check
			E 01 005 810 000 000 305	May 2026 Cleaning		\$7,790.00
PO#:	Voucher #:	39881	Invoice	Invoice No: 4995052	5/12/2026	Paid Amt: \$7,790.00
						Check Amount: \$7,790.00
VIL	47572	CAPERI		CAPERNAUM PEDIATRIC THERAPY INC.		Check
			E 01 100 420 000 740 394	Physical Therapy Services - March 26		\$178.00
			E 01 005 420 000 740 394	Occupational Therapy Services - March 26		\$2.01
			E 01 100 420 000 740 394	Occupational Therapy Services - March 26		\$4,478.40
			E 01 300 420 000 740 394	Occupational Therapy Services - March 26		\$104.11
PO#:	Voucher #:	39927	Invoice	Invoice No: March 2026	5/12/2026	Paid Amt: \$4,762.52
						Check Amount: \$4,762.52
VIL	47573	1052		Claudia D. Hawley, Inc		Check
			E 01 100 405 000 740 394	Audiology Consulting - April		\$943.75
PO#:	Voucher #:	39921	Invoice	Invoice No: 3573	5/12/2026	Paid Amt: \$943.75
						Check Amount: \$943.75
VIL	47574	1219		Daniel Steinberg		Check
			E 01 300 292 065 000 305	Softball Um 4/28/206		\$100.00
PO#:	Voucher #:	39920	Invoice	Invoice No: DT031726	5/12/2026	Paid Amt: \$100.00
						Check Amount: \$100.00
VIL	47575	DENDAI		DENIS DAHL		Check
			E 01 300 292 035 000 305	Baseball Ump 5/4/2026		\$130.00
PO#:	Voucher #:	39882	Invoice	Invoice No: DT050526	5/12/2026	Paid Amt: \$130.00
						Check Amount: \$130.00
VIL	47576	GROTH		GROTH MUSIC SCHOOL-SERVICE		Check
			E 01 300 256 000 000 430	Instrument Repairs		\$358.26
PO#:	Voucher #:	39884	Invoice	Invoice No: 3890094	5/12/2026	Paid Amt: \$358.26
						Check Amount: \$358.26
VIL	47577	INNOVA		INNOVATIVE OFFICE SOLUTIONS, LLC		Check
			E 01 100 203 000 000 430	Elem Instructional Supplies		\$851.80
PO#:	Voucher #:	39886	Invoice	Invoice No: IN5112612	5/12/2026	Paid Amt: \$851.80
						Check Amount: \$851.80

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47578	JEFMIC		JEFFREY MICHAELIS		Check
			E 01 300 292 065 000 305	Softball Ump 5/4/26		\$100.00
PO#:	Voucher #:	39890	Invoice	Invoice No: DT050526	5/12/2026	Paid Amt: \$100.00
						Check Amount: \$100.00
VIL	47579	OOLMA		KERRY OOLMAN		Check
			E 01 300 298 067 000 305	Speech Judge		\$85.00
PO#:	Voucher #:	39893	Invoice	Invoice No: DT050426	5/12/2026	Paid Amt: \$85.00
						Check Amount: \$85.00
VIL	47580	KEVSM		KEVIN L. SMITH		Check
			E 01 300 292 035 000 305	Baseball Ump 4/30/2026		\$130.00
PO#:	Voucher #:	39902	Invoice	Invoice No: DT050126	5/12/2026	Paid Amt: \$130.00
						Check Amount: \$130.00
VIL	47581	KOTTKI		KOTTKES' BUS SERVICE, INC.		Check
			E 01 005 760 000 720 360	Fuel Escalation Payment - Diesel		\$182.68
PO#:	Voucher #:	39894	Invoice	Invoice No: 23554	5/12/2026	Paid Amt: \$182.68
						Check Amount: \$182.68
VIL	47582	MARPR		MARK PRATT		Check
			E 01 300 292 065 000 305	Softball Ump 4/30/2026		\$100.00
PO#:	Voucher #:	39897	Invoice	Invoice No: DT05042026	5/12/2026	Paid Amt: \$100.00
						Check Amount: \$100.00
VIL	47583	1197		MetLife		Check
			B 01 215 018	MN PFML April 2026		\$1,600.29
			B 01 215 018	MN PFML April 2026		\$5,029.48
PO#:	Voucher #:	39889	Invoice	Invoice No: 4066857	5/12/2026	Paid Amt: \$6,629.77
						Check Amount: \$6,629.77
VIL	47584	TRUEMI		MRI SOFTWARE LLC		Check
			B 01 215 000	ACCT #V126001 / BCA REPORTS		\$7.79
PO#:	Voucher #:	39891	Invoice	Invoice No: MRIUS2771113	5/12/2026	Paid Amt: \$7.79
			B 01 215 000	ACCT #V126001 / BCA REPORTS		\$225.91
PO#:	Voucher #:	39892	Invoice	Invoice No: MRIUS2771118	5/12/2026	Paid Amt: \$225.91
						Check Amount: \$233.70
VIL	47585	1078		North Star DAPE Consulting		Check
			E 01 100 404 000 740 394	DAPE Services 4/6-4/16/26		\$475.00
			E 01 300 404 000 740 394	DAPE Services 4/6-4/16/26		\$825.00
PO#:	Voucher #:	39925	Invoice	Invoice No: 1072	5/12/2026	Paid Amt: \$1,300.00
						Check Amount: \$1,300.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	47586	PREMIE		PREMIER KITCHEN INC.		Check			
			E 02	005 770 000 701 490	Meals 4/16-4/30 ELEM	\$11,934.00			
			E 02	005 770 000 701 490	Meals 4/16-4/30 SECON	\$10,060.60			
PO#:	Voucher #:	39898	Invoice	Invoice No: 41463	5/12/2026	Paid Amt:	\$21,994.60		
			R 02	005 770 000 701 474	Commodity Credit	\$5,000.00			
PO#:	Voucher #:	39899	Credit	Invoice No: 41463	5/12/2026	Paid Amt:	(\$5,000.00)		
			E 02	005 770 000 705 490	Breakfast/Snack	\$2,059.82			
			E 02	005 770 000 705 490	Breakfast/Snack	\$3,569.86			
PO#:	Voucher #:	39900	Invoice	Invoice No: 41464	5/12/2026	Paid Amt:	\$5,629.68		
						Check Amount:	\$22,624.28		
VIL	47587	ROGDE		ROGER DENNY		Check			
			E 01	300 292 065 000 305	Softball Umpire 4/28/2026	\$100.00			
PO#:	Voucher #:	39883	Invoice	Invoice No: DT042926	5/12/2026	Paid Amt:	\$100.00		
						Check Amount:	\$100.00		
VIL	47588	STAPLE		STAPLES		Check			
			E 01	005 810 000 000 401	Maintenanc eSupplies	\$341.49			
PO#:	Voucher #:	39904	Invoice	Invoice No: 6062871622	5/12/2026	Paid Amt:	\$341.49		
			E 02	005 770 000 701 401	Food Service Napkins & Trays	\$192.41			
PO#:	Voucher #:	39903	Invoice	Invoice No: 6062871621	5/12/2026	Paid Amt:	\$192.41		
						Check Amount:	\$533.90		
VIL	47589	TEAWO		TEAMWORKS INTERNATIONAL, INC.		Check			
			E 01	005 105 000 000 305	CABINET PROFESSIONAL DEVELOPMENT	\$350.00			
PO#:	Voucher #:	39905	Invoice	Invoice No: 14968	5/12/2026	Paid Amt:	\$350.00		
						Check Amount:	\$350.00		
VIL	47590	1117		Teresa Widen		Check			
			E 01	005 105 000 000 366	Mileage April 2026	\$79.46			
PO#:	Voucher #:	39906	Invoice	Invoice No: DT050126	5/12/2026	Paid Amt:	\$79.46		
						Check Amount:	\$79.46		
VIL	47591	1178		The Stepping Stone Group		Check			
			E 01	005 420 000 740 394	School Psychologist- Makenzie	\$210.00			
			E 01	100 420 000 740 394	School Psychologist- Makenzie	\$350.00			
			E 01	300 420 000 740 394	School Psychologist- Makenzie	\$1,155.00			
			E 01	100 420 000 740 394	School Psychologist - Brendean	\$143.75			
PO#:	Voucher #:	39926	Invoice	Invoice No: M0285961	5/12/2026	Paid Amt:	\$1,858.75		
						Check Amount:	\$1,858.75		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47592	1089		Tim Huffman		Check
			E 01 300 292 035 000 305	Baseball Ump 5/4/2026		\$130.00
PO#:	Voucher #:	39885	Invoice	Invoice No: DT050526	5/12/2026	Paid Amt: \$130.00
						Check Amount: \$130.00
VIL	47593	TRAPE1		TRACY PETERS		Check
			E 01 005 050 000 000 366	REIMBURSEMENTS - Mileage April 2026		\$95.41
PO#:	Voucher #:	39896	Invoice	Invoice No: DT04302026	5/12/2026	Paid Amt: \$95.41
						Check Amount: \$95.41
VIL	47594	TRIEDU		TRIUMPH EDUCATIONAL CONSULTING		Check
			E 01 100 405 000 740 394	AUDIOLOGY CONSULTANT 04/03-04/20/26		\$650.00
PO#:	Voucher #:	39922	Invoice	Invoice No: 6190-DN	5/12/2026	Paid Amt: \$650.00
			E 01 300 405 000 740 394	AUDIOLOGY CONSULTANT 04/03-04/20/26		\$715.00
PO#:	Voucher #:	39923	Invoice	Invoice No: 6191-DN	5/12/2026	Paid Amt: \$715.00
			E 01 005 420 640 419 366	Mileage April 2026		\$225.00
PO#:	Voucher #:	39924	Invoice	Invoice No: 6192-DN	5/12/2026	Paid Amt: \$225.00
						Check Amount: \$1,590.00
VIL	47595	TYLMAI		TYLER MARCIO		Check
			E 01 300 292 035 000 305	Baseball Ump 4/30/2026		\$130.00
PO#:	Voucher #:	39888	Invoice	Invoice No: DT050126	5/12/2026	Paid Amt: \$130.00
						Check Amount: \$130.00
VIL	47596	ZENEDI		ZEN EDUCATE INC		Check
			E 01 100 420 000 740 307	SPED PARAS Christianson, gina		\$184.14
			E 01 100 420 000 740 307	SPED PARAS - Moneer, Rand		\$184.14
PO#:	Voucher #:	39908	Invoice	Invoice No: INV-33823	5/12/2026	Paid Amt: \$368.28
			E 01 100 203 000 000 305	SUBSTITUTE SERVICE GEN ED		\$141.85
			E 01 100 203 000 000 305	SUBSTITUTE SERVICE GEN ED		\$269.38
			E 01 100 420 000 740 307	SUBSTITUTE SERVICE SPED PARA Conteh,		\$130.43
			E 01 100 420 000 740 307	SUBSTITUTE SERVICE SPED PARA Langaa		\$222.50
			E 01 100 420 000 740 307	SUBSTITUTE SERVICE SPED PARA Moneer		\$230.18
PO#:	Voucher #:	39909	Invoice	Invoice No: INV-34547	5/12/2026	Paid Amt: \$994.34
			E 01 300 211 000 000 305	SUBSTITUTE SERVICE Math 4/27-5/1		\$1,230.95
PO#:	Voucher #:	39910	Invoice	Invoice No: IINV-34715	5/12/2026	Paid Amt: \$1,230.95
			E 01 300 211 000 000 305	SUBSTITUTE SERVICE Ged Ed		\$141.85
			E 01 300 211 000 000 305	SUBSTITUTE SERVICE Ged Ed		\$1,230.95

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	47596	ZENEDI		ZEN EDUCATE INC		Check			
			E 01 300 420 000 740 307	SUBSTITUTE SERVICE SPED PARA :uckow,		\$212.37			
PO#:	Voucher #:	39907	Invoice	Invoice No: INV-33777	5/12/2026	Paid Amt:	\$1,585.17		
						Check Amount:	\$4,178.74		
VIL	47597	ABDOEI		ABDO LLP		Check			
			E 01 005 110 000 000 305	FY25 IRS Form 990 Preperation		\$2,500.00			
PO#:	Voucher #:	39931	Invoice	Invoice No: 524328	5/26/2026	Paid Amt:	\$2,500.00		
						Check Amount:	\$2,500.00		
VIL	47598	AIDPAR		AIDEN PARDINO		Check			
			E 01 300 292 035 000 305	Baseball Ump 5/8/26		\$130.00			
PO#:	Voucher #:	39930	Invoice	Invoice No: DT050926	5/26/2026	Paid Amt:	\$130.00		
			E 01 300 292 035 000 305	Baseball Ump		\$65.00			
PO#:	Voucher #:	39929	Invoice	Invoice No: DT050626	5/26/2026	Paid Amt:	\$65.00		
						Check Amount:	\$195.00		
VIL	47599	AMERTI		AMERICAN STUDENT TRANSPORTATION		Check			
			E 01 300 292 065 733 360	Softball @ Stewart Field		\$1,130.33			
PO#:	Voucher #:	39935	Invoice	Invoice No: AST621610	5/26/2026	Paid Amt:	\$1,130.33		
			E 01 300 292 037 733 360	Golf to Majestic Oaks Golf Course		\$390.60			
PO#:	Voucher #:	39933	Invoice	Invoice No: AST621552	5/26/2026	Paid Amt:	\$390.60		
			E 01 300 292 035 733 360	Baseball vs. Eagle Ridge 5/5/26		\$1,101.98			
PO#:	Voucher #:	39932	Invoice	Invoice No: AST621526	5/26/2026	Paid Amt:	\$1,101.98		
			E 01 300 292 065 733 360	Softball @ Lindstrom Park		\$1,130.33			
PO#:	Voucher #:	39934	Invoice	Invoice No: AST621585	5/26/2026	Paid Amt:	\$1,130.33		
						Check Amount:	\$3,753.24		
VIL	47600	1220		Andrew Wilhelmy		Check			
			E 01 300 292 065 000 305	Softball UMP 5/12 V & JV		\$175.00			
PO#:	Voucher #:	39936	Invoice	Invoice No: DT051426	5/26/2026	Paid Amt:	\$175.00		
						Check Amount:	\$175.00		
VIL	47601	ARCC		ANOKA-RAMSEY COMMUNITY COLLEGE		Check			
			E 01 300 790 000 000 394	Spring 2026 Semester - 550 Credits @253.37		\$139,353.50			
PO#:	Voucher #:	39937	Invoice	Invoice No: 00480558	5/26/2026	Paid Amt:	\$139,353.50		
						Check Amount:	\$139,353.50		
VIL	47602	BUCKE'		BUCKEYE CLEANING CENTERS		Check			
			E 01 005 810 000 000 401	Maintenance Supplies		\$1,073.80			
PO#:	Voucher #:	39938	Invoice	Invoice No: 90758295	5/26/2026	Paid Amt:	\$1,073.80		
						Check Amount:	\$1,073.80		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47603	CHRNA		CHRISTOPHER KANE		Check
			E 01 300 292 035 000 305	Baseball Ump 5/8/2026		\$130.00
PO#:	Voucher #:	39939	Invoice	Invoice No: DT050926	5/26/2026	Paid Amt: \$130.00
			E 01 300 292 035 000 305	Baseball Ump 5/6/26		\$65.00
PO#:	Voucher #:	39940	Invoice	Invoice No: DT050626	5/26/2026	Paid Amt: \$65.00
						Check Amount: \$195.00
VIL	47604	CTYANC		CITY OF ANOKA		Check
			E 01 300 292 030 000 401	Permit 4347 (Field 4) George Enlow Park		\$70.00
PO#:	Voucher #:	39941	Invoice	Invoice No: PERMIT4347	5/26/2026	Paid Amt: \$70.00
						Check Amount: \$70.00
VIL	47605	COMCA		COMCAST BUSINESS		Check
			E 01 005 105 281 000 320	POINT-TO-POINT CONNECTION		\$3,244.88
PO#:	Voucher #:	39942	Invoice	Invoice No: 270563251	5/26/2026	Paid Amt: \$3,244.88
						Check Amount: \$3,244.88
VIL	47606	1225		Ella Ling		Check
			E 04 005 505 000 321 305	CE Basketball Class Instructor 6 dates		\$262.50
PO#:	Voucher #:	39964	Invoice	Invoice No: DT051426	5/26/2026	Paid Amt: \$262.50
						Check Amount: \$262.50
VIL	47607	JWPEP		J.W. PEPPER & SON, INC.		Check
			E 01 300 258 358 000 430	In My Life		\$135.99
PO#:	Voucher #:	39944	Invoice	Invoice No: 368562236	5/26/2026	Paid Amt: \$135.99
						Check Amount: \$135.99
VIL	47608	1221		Jacob Navara		Check
			R 01 100 203 900 000 050	Refund - Hyland Play Area Field Trip		\$15.85
PO#:	Voucher #:	39943	Invoice	Invoice No: DT050526	5/26/2026	Paid Amt: \$15.85
						Check Amount: \$15.85
VIL	47609	1128		Jayden Busch		Check
			E 04 005 505 000 321 305	CE Basketball Class Instructor 7 dates		\$306.25
PO#:	Voucher #:	39962	Invoice	Invoice No: DT051426	5/26/2026	Paid Amt: \$306.25
						Check Amount: \$306.25
VIL	47610	JEFSAA		JEFFREY SAARELA		Check
			E 01 300 298 053 000 305	PIANO TURNING & MAINTENANCE		\$120.00
PO#:	Voucher #:	39959	Invoice	Invoice No: DT04302026	5/26/2026	Paid Amt: \$120.00
						Check Amount: \$120.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47611	KOTTKI		KOTTKE'S BUS SERVICE, INC.		Check
			E 01 005 760 000 720 360	March 2026 Pink & Peach Routes		\$38,957.50
PO#:	Voucher #:	39960	Invoice	Invoice No: 23526	5/26/2026	Paid Amt: \$38,957.50
			E 01 005 760 000 720 360	March 2026 Fuel Escalation Payment		\$498.46
PO#:	Voucher #:	39961	Invoice	Invoice No: 23529	5/26/2026	Paid Amt: \$498.46
			E 01 005 760 000 720 360	FY26 Routes (Peach&Pink) - April 2026		\$39,005.00
PO#:	Voucher #:	39945	Invoice	Invoice No: 23544	5/26/2026	Paid Amt: \$39,005.00
			E 01 005 760 000 720 360	February 2026 Transportation		\$38,815.00
PO#:	Voucher #:	39503	Invoice	Invoice No: 23499	5/26/2026	Paid Amt: \$38,815.00
				Check Amount:		\$117,275.96
VIL	47612	1224		Leah Jacobson		Check
			R 01 100 203 900 000 050	1st Grade MNZoo Overpayment		\$90.00
PO#:	Voucher #:	39963	Invoice	Invoice No: DT051926	5/26/2026	Paid Amt: \$90.00
				Check Amount:		\$90.00
VIL	47613	1222		Learning Forward		Check
			E 01 100 203 000 000 460	Membership - 1 year		\$122.00
PO#:	Voucher #:	39946	Invoice	Invoice No: 73725	5/26/2026	Paid Amt: \$122.00
				Check Amount:		\$122.00
VIL	47614	MIAPET		MIA-ROSE PETERS		Check
			E 01 300 292 062 000 305	DANCE SEASON COACH STIPEND		\$1,000.00
PO#:	Voucher #:	39947	Invoice	Invoice No: DT043026	5/26/2026	Paid Amt: \$1,000.00
				Check Amount:		\$1,000.00
VIL	47615	MNSTA1		MN STATE HIGH SCHOOL LEAGUE		Check
			E 01 300 298 067 000 820	MSHSL State Speech Entry Fee		\$20.00
PO#:	Voucher #:	39948	Invoice	Invoice No: 044534	5/26/2026	Paid Amt: \$20.00
				Check Amount:		\$20.00
VIL	47616	PLUPE5		PLUNKETT'S PEST CONTROL		Check
			E 01 005 810 000 000 305	Pest Inspection Elem		\$149.00
PO#:	Voucher #:	39949	Invoice	Invoice No: 10491421	5/26/2026	Paid Amt: \$149.00
				Check Amount:		\$149.00
VIL	47617	REGN5A		REGION 5A		Check
			E 01 300 292 037 000 369	Boys Golf Section 5AA Tournament Entry Fee		\$200.00
PO#:	Voucher #:	39950	Invoice	Invoice No: DT050826	5/26/2026	Paid Amt: \$200.00
				Check Amount:		\$200.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47618	SHI		SHI INTERNATIONAL CORP		Check
			E 01 005 105 000 000 401	HP Toner Cartridge		\$210.55
PO#:	Voucher #:	39951	Invoice	Invoice No: B20677534	5/26/2026	Paid Amt: \$210.55
						Check Amount: \$210.55
VIL	47619	1223		Stacy Rutten Coaching & Consulting		Check
			E 01 005 020 000 000 305	Workign Genius Engagement		\$1,375.00
PO#:	Voucher #:	39952	Invoice	Invoice No: 1034	5/26/2026	Paid Amt: \$1,375.00
						Check Amount: \$1,375.00
VIL	47620	STAPLE		STAPLES		Check
			E 02 005 770 000 701 401	Kitchen Supplies		\$100.45
PO#:	Voucher #:	39954	Invoice	Invoice No: 6063339381	5/26/2026	Paid Amt: \$100.45
			E 02 005 770 000 701 401	Kitchen Supplies		\$55.46
PO#:	Voucher #:	39955	Invoice	Invoice No: 6063339382	5/26/2026	Paid Amt: \$55.46
						Check Amount: \$155.91
VIL	47621	OFFEQI		U.S. BANK EQUIPMENT FINANCE		Check
			E 01 100 203 000 000 560	ACCT #883462- COPIERS LEASE PMT- May		\$4,155.43
PO#:	Voucher #:	39956	Invoice	Invoice No: 581156429	5/26/2026	Paid Amt: \$4,155.43
						Check Amount: \$4,155.43
VIL	47622	ZENEDI		ZEN EDUCATE INC		Check
			E 01 100 203 000 000 305	SUBSTITUTE SERVICE - Elem Teacher		\$269.38
PO#:	Voucher #:	39957	Invoice	Invoice No: INV-34914	5/26/2026	Paid Amt: \$269.38
			E 01 300 211 000 000 305	SUBSTITUTE SERVICE - Math Teacher		\$1,230.95
PO#:	Voucher #:	39958	Invoice	Invoice No: INV-34941	5/26/2026	Paid Amt: \$1,230.95
						Check Amount: \$1,500.33
						Report Total: \$1,313,724.50

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
3440	4008	VIL														
IDEAS 5/29/26			4086	Credit	A	05/29/26		Wire	1	IDEAS Payment						
						4008	R 01 005 000 000 000	211		01S211 Gen Ed Aid 26				626,018.01		0.00
						4008	R 01 005 000 000 740	360		01S360 SPEC EDUC 26				67,243.95		0.00
Receipt Total:														\$693,261.96		\$0.00
Deposit Total:														\$693,261.96		\$0.00
3441	4008	VIL														
IDEAS 5/15/26			4087	Credit	A	05/29/26		Wire	1	IDEAS Payment						
						4008	R 01 005 000 000 000	211		01S211 GEN ED AID 26				693,261.97		0.00
Receipt Total:														\$693,261.97		\$0.00
Deposit Total:														\$693,261.97		\$0.00
3442	4008	VIL														
SWIFT 5/20/26			4088	Credit	A	05/29/26		Check	1	SERVS Payments						
						4008	R 02 005 000 000 701	471		02F701REG LUNCH 24 ALN				6,811.64		0.00
						4008	R 02 005 000 000 701	472		02F701 FREE-RED L 24 ALN				18,954.48		0.00
						4008	R 02 005 000 000 705	476		02F705 BREAKFAST 24 ALN				6,284.38		0.00
						4008	R 02 005 000 000 705	476		02F701 LUNCH XCENTS AL				1,393.29		0.00
						4008	R 02 005 000 000 705	300		S6210 STATE SNP BRKF				8,182.88		0.00
						4008	R 02 005 000 000 701	300		S6201 STATE SNP LUNCH				47,381.57		0.00
Receipt Total:														\$89,008.24		\$0.00
Deposit Total:														\$89,008.24		\$0.00
3443	4008	VIL														
School Deposit 5/12/26			4089	Credit	A	05/29/26		Check	1	Misc						
						4008	R 01 005 000 000 000	096		Lawerence Scholarship FY26				500.00		0.00
						4008	R 01 300 292 035 000	096		Baseball Practice T-shirts				504.21		0.00
						4008	R 01 300 298 052 000	096		Drama Production Package				293.77		0.00
						4008	R 01 300 292 035 000	096		Baseball L Shaped Screen				2,226.01		0.00
						4008	R 01 300 292 035 000	096		Baseball Helmets				552.63		0.00
						4008	R 01 005 000 000 000	096		Employee Giving Target				40.00		0.00
						4008	R 01 100 203 900 000	050		Gr 1-6 FT Student Pmts				94.00		0.00
						4008	R 01 005 000 000 000	099		Kind Shirt				7.25		0.00
						4008	E 01 005 110 000 000	305		Background Check				8.00		0.00
						4008	R 01 300 291 075 000	621		Yearbook Sales				175.00		0.00
						4008	R 01 005 000 000 000	096		CFLA Bouncy House				450.00		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
3443	4008	VIL														
School Deposit 5/12/26			4089	Credit	A	05/29/26		Check	1	Misc						
						4008	R 01 100 203 023 000 050			Safety Patrol Field Trip					10.25	0.00
						4008	R 01 005 000 000 000 096			Fancy Lunch Elementary Sch					50.00	0.00
Receipt Total:														\$4,911.12	\$0.00	
Deposit Total:														\$4,911.12	\$0.00	
3444	4008	VIL														
School Deposit 5/26/26			4090	Credit	A	05/29/26		Check	1	Misc						
						4008	R 01 100 203 900 000 050			Gr 1-6 FT Student Pmts					34.00	0.00
						4008	R 01 300 291 075 000 621			Yearbooks					777.00	0.00
						4008	E 01 005 110 000 000 305			Background Checks					32.00	0.00
						4008	R 01 005 000 850 000 099			Bossman Chanticlear - DEC/					240.90	0.00
						4008	R 01 005 000 850 000 099			DECA Den - VBall Tshirt Tour					384.60	0.00
						4008	R 01 300 298 055 000 621			Chocolate Fundraiser					458.66	0.00
						4008	R 01 300 298 052 000 060			Theare Production					910.00	0.00
						4008	R 01 300 292 062 000 096			Dance Team Transporation F					2,236.12	0.00
						4008	R 01 005 000 000 000 096			Csaey General Store Donatic					106.00	0.00
						4008	R 01 300 292 062 000 096			Dance Team Mia-Rose Coac					1,000.00	0.00
						4008	R 01 005 000 000 000 096			CAF Charites Donation					20.00	0.00
						4008	R 01 005 000 000 000 099			Scholarship Connexus Energ					1,000.00	0.00
Receipt Total:														\$7,199.28	\$0.00	
Deposit Total:														\$7,199.28	\$0.00	
3445	4008	VIL														
COBRA May 2026			4091	Credit	A	05/29/26		Wire	1	Misc						
						4008	R 01 005 000 000 000 099			COBRA May 2026					923.76	0.00
Receipt Total:														\$923.76	\$0.00	
Deposit Total:														\$923.76	\$0.00	
3446	4008	VIL														
Squarespace DECA May 2026			4092	Credit	A	05/29/26		Wire	1	Misc						
						4008	R 01 005 000 850 000 099			Squarespace DECA May 202					309.37	0.00
Receipt Total:														\$309.37	\$0.00	
Deposit Total:														\$309.37	\$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
3447	4008	VIL														
Parentsquare May 2026			4093	Credit	A	05/29/26		Wire	1	Misc						
						4008	R 01 005 000 000 000 050			Parentsquare May 2026				1,074.40		0.00
						4008	R 01 100 201 900 000 050			Parentsquare May 2026				364.00		0.00
						4008	R 01 100 201 905 000 050			Parentsquare May 2026				137.75		0.00
						4008	R 01 100 203 020 000 050			Parentsquare May 2026				235.00		0.00
						4008	R 01 100 203 023 000 050			Parentsquare May 2026				20.50		0.00
						4008	R 01 300 211 900 000 050			Parentsquare May 2026				3,072.00		0.00
						4008	R 01 300 258 900 000 050			Parentsquare May 2026				175.00		0.00
						4008	R 01 300 291 075 000 621			Parentsquare May 2026				1,893.00		0.00
						4008	R 01 300 292 065 000 050			Parentsquare May 2026				40.00		0.00
						4008	R 04 005 505 000 321 050			Parentsquare May 2026				12.50		0.00
						4008	R 01 100 203 900 000 050			Parentsquare May 2026				1,134.00		0.00
Receipt Total:														\$8,158.15		\$0.00
Deposit Total:														\$8,158.15		\$0.00
3448	4008	VIL														
Arbitor Deposits May 2026			4096	Credit	A	05/29/26		Check	1	Misc						
						4008	B 04 230 000			Summer Camp July & Aug 26				2,290.00		0.00
						4008	R 04 005 505 000 321 050			Summer Camp June 2026				9,200.00		0.00
Receipt Total:														\$11,490.00		\$0.00
Deposit Total:														\$11,490.00		\$0.00
3449	4008	VIL														
Charlotte's Web 5/7,5/8,5/9			4094	Credit	A	05/29/26		Check	1	Misc						
						4008	R 01 300 298 052 000 060			Charlotte's Web May 2026				1,953.00		0.00
Receipt Total:														\$1,953.00		\$0.00
Deposit Total:														\$1,953.00		\$0.00
3450	4008	VIL														
May 2026 Onlien Food Payments			4095	Credit	A	05/29/26		Check	1	Food Service						
						4008	R 02 005 000 000 701 601			May 2026 Online Food Sales				73.57		0.00
Receipt Total:														\$73.57		\$0.00
Deposit Total:														\$73.57		\$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
3452	4008	VIL														
5.31.26 Interest				4097	Credit	A	05/30/26	Check	1	Interest Earned						
				4008	R	01	005 000 000 000 092			May 26 Interest					21.13	0.00
Receipt Total:															\$21.13	\$0.00
Deposit Total:															\$21.13	\$0.00
3453	4008	VILM														
05.31.26 Interest				4098	Credit	A	05/30/26	Check	1	Interest Earned						
				4008	R	01	005 000 000 000 092			05.31.26 Interest					14,815.78	0.00
Receipt Total:															\$14,815.78	\$0.00
Deposit Total:															\$14,815.78	\$0.00
Report Total:															\$1,525,387.33	\$0.00

PACT Charter School
Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 05/01/2026-5/31/2026 Period: 202611-202611 Void Status: y

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47355	KOTTKI		KOTTKES' BUS SERVICE, INC.	Void	Check
			E 01 005 760 000 720 360	February 2026 Transportation		\$38,815.00
PO#:	Voucher #:	39503	Invoice	Invoice No: 23499	5/19/2026	Check never received
						Paid Amt: (\$38,815.00)
						Check Amount: (\$38,815.00)
VIL	47562	1150		MN DECA	Void	Check
			E 01 300 298 850 000 305	DECA National Confrence Atlanta		\$4,601.00
PO#:	Voucher #:	39875	Invoice	Invoice No: 1618-523	5/7/2026	Paid Amt: \$4,601.00
			E 01 300 298 850 000 305	DECA National Confrence Atlanta		\$4,601.00
PO#:	Voucher #:	39875	Invoice	Invoice No: 1618-523	5/8/2026	Paid Amt: (\$4,601.00)
						Check Amount: \$0.00
						Report Total: (\$38,815.00)



PACT
Charter School

**Custodian & Paraprofessional
Hourly Rate Table**

Beginning 7/1/2026		
Step	Hourly Rate	
1	\$	20.25
2	\$	20.78
3	\$	21.19
4	\$	21.73
5	\$	22.16
6	\$	22.84
7	\$	23.28
8	\$	23.74
9	\$	24.21
10	\$	24.68
11	\$	25.16
12	\$	25.66
13	\$	26.16
14	\$	26.92
15	\$	27.44
16	\$	27.97
17	\$	28.52
18	\$	29.07
19	\$	29.64
20	\$	30.22
21	\$	30.81
22	\$	31.41
23	\$	32.03
24	\$	32.65
25	\$	33.29
26	\$	33.94
27	\$	34.61
28	\$	35.28
29	\$	35.98
30	\$	36.68
31+	\$	37.40

Notes:

Paraprofessionals working the Panther Zone
will step down 5 steps from where they
are placed on the hourly rate table

Paraprofessionals working as a Behavior Para
will step down 2 steps from where they
are placed on the hourly rate table

Paraprofessionals working as a Bus Para
will step down 3 steps from where they
are placed on the hourly rate table

Para and Custodian Sub rate will be \$ _____



PACT
Charter School

**Custodian & Paraprofessional
Hourly Rate Table**

Beginning 7/1/2026		
Step	Hourly Rate	
1	\$	20.25
2	\$	20.78
3	\$	21.19
4	\$	21.73
5	\$	22.16
6	\$	22.84
7	\$	23.28
8	\$	23.74
9	\$	24.21
10	\$	24.68
11	\$	25.16
12	\$	25.66
13	\$	26.16
14	\$	26.92
15	\$	27.44
16	\$	27.97
17	\$	28.52
18	\$	29.07
19	\$	29.64
20	\$	30.22
21	\$	30.81
22	\$	31.41
23	\$	32.03
24	\$	32.65
25	\$	33.29
26	\$	33.94
27	\$	34.61
28	\$	35.28
29	\$	35.98
30	\$	36.68
31+	\$	37.40

Notes:

Paraprofessionals working the Panther Zone
will step down 5 steps from where they
are placed on the hourly rate table

Paraprofessionals working as a Behavior Para
will step down 2 steps from where they
are placed on the hourly rate table

Paraprofessionals working as a Bus Para
will step down 3 steps from where they
are placed on the hourly rate table

Para and Custodian Sub rate will be \$ _____



Proposed by

Bonnie Schwieger, CPA

Partner | Abdo

bonnie.schwieger@abdosolutions.com

P 952.715.3065

June 10, 2026

SERVICE PROPOSAL FOR

PACT Charter School

7250 East Ramsey Parkway, Anoka, Minnesota 55303

abdosolutions.com | Mankato, MN - Edina, MN - Scottsdale, AZ



Bridget Peterson, Chief Financial Officer
PACT Charter School
7250 East Ramsey Parkway
Anoka, Minnesota 55303

June 10, 2026

Dear Bridget,

Thank you for the opportunity to submit this proposal to PACT Charter School (the School) for audit and tax services. We appreciate the opportunity to continue working with the School. Based on our experience with PACT and similar schools, we are confident that Abdo will be a great fit for you.

We work hard for those who matter most - clients, employees, family, and community - and celebrate their successes alongside them. Our process is centered on meeting your needs, exceeding your expectations, and incorporating technology to deliver creative solutions.

In our initial conversations with you, we heard you say that the following factors are important in our relationship, and you will see these addressed in the following proposal:

- Having a service provider with industry experience and knowledge so that you have confidence that your company remains in compliance
- Completing work in advance of due dates by creating a schedule of work agreed upon by Abdo and PACT Charter School

We look forward to discussing any additional factors with you as we continue our conversations and encourage you to let us know how we can better partner with you throughout our engagement.

The enclosed proposal will demonstrate to you that we will be a great service provider and partner. We look forward to meeting with you to discuss our proposal and appreciate this opportunity to present our firm for your consideration. We will follow up with you to answer any questions or concerns you may have and to provide any further information you may need.

Sincerely,

Abdo

A handwritten signature in black ink that reads "Bonnie Schwieger".

Bonnie Schwieger, CPA

Partner | Abdo

The path forward

WHAT'S YOUR VISION?

Let's build it together. With knowledge and care, Abdo lights your path forward—illuminating opportunity and fueling your confidence to navigate the future. What do you envision for your future? We believe it could look something like this:

- A thorough understanding of your operations through process assessment, analysis, and recommendations.
- Implementation of a comprehensive long-term strategic plan to guide your organization for years to come.
- Strategic direction driven by creative solutions and effective technologies.

EXPERTISE FOR YOUR CHALLENGES

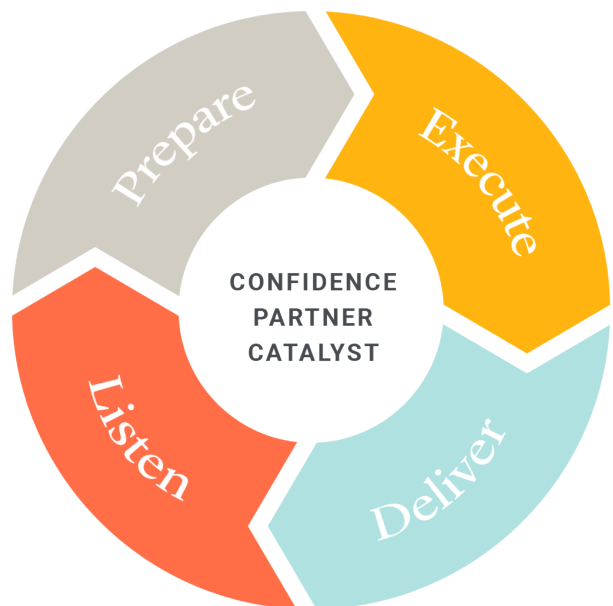
Your School faces unique challenges that require a specific understanding of regulations and operations. Our team has experience working with similar schools giving us a unique understanding of the challenges you face.



Meet Bonnie

Bonnie Schwieger, CPA
Partner

Bonnie joined the Firm in 2012 after graduating from Minnesota State University, Mankato. Her work includes assisting in the audits of several local governments, charter schools, schools districts, utility commissions and housing authorities. She also conducts Single Audits for her clients. Bonnie has spoken at several professional events and conferences on a variety of governmental accounting topics, including Governmental Accounting Standard updates, audit preparation best practices and grant compliance. Within our firm, she is a member of the GASB standard implementation committee.



The Abdo Difference

At Abdo, we believe in the importance of relationships. This core value is the foundation of our approach to delivering the best experience and outcomes for our clients. It's inherent in our people and the way we work.

We know that for our clients to be successful, it takes more than having experience and credentials – we take the time to listen to their unique motivations, goals, and challenges. We truly care about their journey and where their path leads.

[LEARN MORE ON OUR WEBSITE](#)

Your Team

At Abdo, we believe that trust is a vital component in the success of our partnership. That trust requires an understanding of your needs and confidence in the expertise of your engagement team. That's why we've curated a team with relevant experience and first-hand knowledge of the challenges you face.

KEY CONTACTS

Key team members are briefly profiled below, with additional staff providing support as needed throughout the engagement.



BONNIE SCHWIEGER, CPA

Partner

bonnie.schwieger@abdosolutions.com

P 952.715.3065



KELSEY GROSKREUTZ

Senior Associate

kelsey.groskreutz@abdosolutions.com

P 507.304.6804



ALEX WITTWER

Associate

alex.wittwer@abdosolutions.com

P 952.715.3008



Government Experience

You can have confidence in our 60 years of quality auditing services and partnership in the government space. Since 1963, we've served Minnesota schools just like yours. With an unwavering commitment to streamlining processes, training staff, and finding technology-based solutions, we proudly offer excellence in school auditing. Out of our 250-strong, talented staff, over 70 team members are 100% focused on government clients, including services for independent school districts and charter schools. By serving government-based clients across the United States, we have become experts in the nuances of how to best support you. We work together with you and our expertise affords you an audit experience that's painless. We do this by communicating up front, coming to the table prepared, and being available throughout the year to support you.

PROCESS

Our methods are centered around incorporating technology to deliver unparalleled solutions. We don't believe in a one-size-fits-all mentality. Together, we'll focus on the needs that are relevant to your school and provide the right services to meet them with a tailored audit approach.

FOCUS

We've built a team that understands the fiscal responsibilities you face. You'll receive a team with expertise in school audits. We spend more than 100 hours of training and on-boarding each team member and provide continuous training and growth opportunities to ensure success with our clients.

OUR QUALIFICATIONS

- MASBO, GFOA and MnGFOA Association members
- We speak and train on government accounting and auditing topics
- Currently audit more than 100 schools, including 22 independent school districts
- Audit services for cities, counties, towns, EDA's and HRA's, fire relief departments and other government organizations



60

Years of
experience serving
governmental
organizations



100+

Schools served



350+

Total number of
governmental
organizations
served



70+

Team members
dedicated to
government
clients



300+

Annual
government
audits

Audit Approach

We deliver auditing services that are more than just a compliance service. We exceed what's considered the "standard audit support," placing a strong emphasis on a relationship-driven approach that facilitates a partnership with your school. We work together to ensure we have a clear understanding of the School's needs, challenges and financial information. Together with your team, we'll help to leverage this information to increase efficiency and effectiveness.

PARTNERSHIP

Integral to our mission is a philosophy that we help schools reach their maximum potential through open communication and teamwork. We enjoy answering questions any time of the year, and at no cost! We also believe in:

- Consistent, clear, proactive communication that offers suggestions and makes your work easier
- Returning phone calls and questions promptly
- Gathering information through dialogue, not checklists
- Conducting listening calls with you outside of the engagement to understand the School, build a long-term relationship with you, and learn how we can improve.

PEOPLE

Our value comes from our experience and the education we can provide. Our professionals go beyond the required standards to make sure we have a clear understanding of your school. We work with your management team to leverage this information to increase efficiency and profitability. We put together a team of experts specifically for you, whose experience and industry knowledge aligns with the needs of your school.

PROCESS

While we will audit the financial statements of your school in accordance with the applicable regulatory standards, our process is designed to go far beyond that. It enables us to gain a thorough understanding of the processes, procedures, and general operations of your school.



CLIENT UNDERSTANDING

Your leadership team plays an important role in your financial reporting. We always begin our process with a face-to-face conversation to gain a thorough understanding of your school, internal controls, processes and procedures. Our experience with schools like yours allows us to develop a customized audit and communications plan. We will prepare a timeline detailing significant steps in the audit process from beginning to end.

AUDIT STRATEGY DESIGN

Your school is unique and therefore your audit plan will be tailored to your operations and will include the relevant and appropriate standards. Our audit strategy is based off our understanding of your school. It will also encompass:

- Leadership concerns and expectations
- Risk assessment
- Understanding your internal controls
- Testing

AUDIT PLAN EXECUTION

Our execution of your audit strategy begins with fieldwork and ends with a presentation of your draft financial statements. Our team, including partners and managers, will be present during fieldwork and we'll be in continuous communication with your staff.

Fieldwork is where we document internal controls, conduct walk throughs, and obtain audit evidence to support financial statement amounts and disclosures. Our paperless audit approach allows us to do much of the fieldwork from our office. We will discuss your preference for the amount of onsite work and agree on a mutually beneficial schedule.

During fieldwork we will discuss any potential audit adjustments with your staff to ensure we agree on the need for the audit adjustment and amount. We will also discuss any potential internal control deficiencies to verify our understanding and discuss potential solutions. We want to be problem solvers, not problem reporters.

After reviewing the financial statements, notes and supplementary schedules, if any, we prepare a draft of the financial statements for your review and approval. We will also send a list of audit adjustments noting the reasons for each adjustment.

AUDIT COMPLETION

After the previous segments mentioned are complete, we will be ready to finalize the audit. We will report results of your audit to the board of directors (or any other group desired). We will also deliver an executive governance summary that identifies critical financial trends and recommendations for improvement, provides required communications, and discusses changes in the environment in which your school operates.

During this stage we will also complete the following procedures:

- Complete subsequent events review procedures and review legal and representation letters
- Complete final overall analytical review procedures
- Communicate significant deficiencies and material weaknesses
- Conduct exit conference
- Issue an audit opinion



Additional Approach Details

Analytical Procedures

Analytical procedures are defined in Statement on Auditing Standards No. 56, "Analytical Procedures" as evaluations of financial information made by a study of plausible relationships around both financial and non-financial data. They are required in the planning and final review stage, but our firm encourages staff to use analytical procedures where possible. Our firm management directs the use of analytical procedures as follows:

- *Planning* / The objective for analytical procedures at this stage is to direct attention to likely misstatements. We use trend analysis to meet our objective in planning. Examples of trend analysis would be a comparison to the budget for funds that adopt a budget and/or comparison to prior year. We also may consider a comparison among three to five years. Additional testing may result if the expectations established at the start of the trend analysis are not met.
- *Substantive Testing* / The objective of analytical procedures at this stage is to support or refute financial statement account balances. We have found that analytical procedures are more efficient and can be more effective than tests of details. Depending on the make-up of the account, we will use trend analysis, ratio analysis and/or modeling.
- *Final Review* / The objective is to review the reasonableness of financial statement account balances. We use trend analysis to meet our objectives. This trend analysis is completed on final audited amounts.

Approach to be Taken to Gain and Document an Understanding of the School's Internal Control Structure

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes, and procedures. The completion of these elements allows us to minimize the fieldwork required to complete the audit.

Approach to be Taken in Determining Laws and Regulations Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations are addressed in the planning stage through reading available grant documentation, client inquiries, and a preliminary review of finance system accounts and search of the School Board minutes. We also have a working knowledge of the types of laws and regulations Minnesota governments operate under. Further discussion is provided in the section Firm Qualifications and Experience. In addition, we obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the U.S. Office of Management and Budget (OMB) Compliance Supplement.

Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

Since each program or grant agreement is different, we use a variety of statistical designs in our compliance testing. The size of the sample considers many program factors; size, maturity, complexity, level of oversight and prior audit findings. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because only senior level (partner, manager, and supervisor) staff makes decisions on planned compliance testing.

Identification of Anticipated Potential Audit Problems

At this time, we do not anticipate any potential audit problems. If problems did arise, we carefully work with the School to resolve the matter.

Technology



We believe technology should enhance our service offerings, making our work less intrusive, our time with you more productive and everyone's data more secure. The use of technology in our tax and audit services enables us to streamline our processes and helps to automate certain functions of our work so we are able to spend more time analyzing our results and working directly with you.

Through the outbreak of COVID-19, our team has been able to seamlessly move to a completely remote work environment with no loss of productivity, cooperation, or communication. Since March 17, 2020, our staff has been successfully conducting remote audit and tax services using the latest video conferencing and secure file sharing technology. Through Zoom, Microsoft Teams, or whatever technology your school may use, our team will continue to work through normal procedures, including regular meetings with you during the planning/fieldwork phase to ensure effective collaboration with your team. Through SuraLink, you'll be able to see what documents have been uploaded, what documents are still needed, and keep track of important audit or tax workpapers securely and easily.

We take the security of our client's data - and our own - very seriously. A number of systems are in place to ensure the safety of your school's data. We operate on a remote distributed infrastructure leveraging Microsoft's Cloud Platform Azure. This not only allows our staff to securely work from any computer, anywhere, any time, but also provides large-scale, cutting-edge technology and security for your data. Your data is housed in secure data centers that reside exclusively in the U.S. and not on laptops or local servers which could be stolen or misplaced. We continually provide security awareness training to our staff members to ensure they are good digital stewards of your data. In addition to this, we also consult biannually with 3rd party security experts to conduct risk assessments and conduct annual penetration tests.

IT ALSO MEANS:



All firm staff use dual authentication to ensure that every login to our remote environment is secure and authorized.



All data is saved on redundant servers and data centers so if one server fails, another immediately takes over with no data lost.



All data is backed up continually which means we always have an extra copy for safe-keeping.



All incoming emails, attachments, and embedded links are scanned for viruses prior to landing in our inbox, which allows us to operate with more protection from phishing emails, malware attacks, and other digital threats.

Our cloud platform, Azure, is globally trusted by companies and governments and has numerous security compliance standard they adhere to. Reports of these can be provided as requested.

Service Timeline

We prepare a timeline each year for our audits. Timelines are based on when organizations are able to complete their necessary year-end work. Please see below for an anticipated timeline that identifies what you can expect, and when. Once hired we will work with you on an exact timeline that fits your needs. This is an example of a typical timeline. Additionally, the table below outlines our proposed segmentation of the engagement.

JULY

Client Understanding:

Together, we mutually agree with management on a timeline to perform the audit.

JULY

Planning & Interim Fieldwork

We will select our sample and provide information requests to management. We estimate the planning and interim fieldwork taking one day.

AUGUST

Year-end Audit & Fieldwork

We will have our team on-site to conduct fieldwork using our outlined audit approach. We estimate that the fieldwork will take 3-4 days.

OCTOBER

Reporting

We will provide drafted materials by October 1st , followed by a report presented to the Board in a October meeting.



Value

Our fees are based upon the experience and level of the individuals to be assigned to perform the work ranging from \$200- \$535 per hour. Fees are also based on the assumption that you will be assisting us whenever possible with supporting documentation. We will agree to a detailed plan and prepare a list of requested schedules upon proposal acceptance.

We encourage our clients to contact their Abdo team when questions arise, when advice or guidance is needed, or to provide updates on project work at any time, and we feel it's important to note that we don't charge for these routine discussions. We want to be a resource for you – without any concerns that our meter is running. Likewise, your Abdo team will proactively reach out periodically as well as keep the lines of communication open and consistent throughout the project.

In addition, we'll bill 25% upon your fiscal year end, 50% once fieldwork is complete, and the remainder upon completion of the work. If significant additional time is necessary to perform the agreed upon services, we will be sure to discuss it with you so that we can determine a new fee estimate before additional costs are incurred.

We have not anticipated any additional hours for new audit or accounting standards. Accounting or standard changes may result in increased hours.

SUMMARY SCHEDULE OF PROFESSIONAL FEES

	2026	2027	2028
Audit	\$15,000	\$15,500	\$16,000
Audit - Building Company Activity	\$5,250	\$5,500	\$5,750
IRS Form 990 - School	\$3,500	\$3,750	\$4,000
IRS Form 990 - Building Company	\$3,500	\$3,750	\$4,000
Total	\$27,250	\$28,500	\$29,750
Single Audit (per major program) if applicable	\$6,000	\$6,500	\$7,000

What Our Clients Say

CLIENT REFERENCES

One of the things we enjoy most about our work is developing long-term relationships with our clients and watching their school thrive as we help them to evolve and grow. Our clients listed below serve as a sample of references of those we partner with for their audit and tax preparation services. Additional references are available upon request.



ARCADIA CHARTER SCHOOL

Laura Stelter
Executive Director
P 507.663.8806

GLOBAL ACADEMY

Helen Fisk
Executive Director
P 763.404.8200

HMONG COLLEGE PREP ACADEMY

David Kloskin
Chief Financial Officer
P 651.209.8002

"Abdo feels like a true partner. The pre-meetings are a good example of this and how they take time to introduce us to the team and go over the sections folks will be working on. They are also good about communicating on findings, so we are not surprised when the written report comes out. Abdo is always willing to talk through situations, and find the best solution together."

HOPE ACADEMY

Jenny Abbs | Financial Manager Consultant

Value-Added Services

When you partner with Abdo, you get access to our entire catalog of services. Below is a selection of the additional solutions that we believe could be of great value to your school. If you have need of these services, please reach out to us so we can help! Our additional service offerings can be found at www.abdosolutions.com.

HR & PAYROLL SERVICES

We help employers better support their most valuable resource...their people. Having clear and consistent HR practices that best suit the individuality of your school is key, even more so in today's tight employment environment. And because the right policies are just as important, we lend our HR expertise to help you strategically plan for your future.

We help schools with:

- Employee management and development
- Regulatory compliance
- Benefits analysis and administration, including the Affordable Care Act (ACA) and workers' compensation
- HR/Payroll software implementation and management
- Advisory services such as specialized labor cost analysis, compensation studies, and HR process development and implementation

Why Partner with Abdo

LIGHTING THE PATH FORWARD

In a world of ever-changing complexity, people need caring, empathetic and highly skilled professionals they can depend on to provide the right advice and solutions for them. Our clients seek growth and success, but also want security and confidence. For over 60 years, Abdo has provided insights for our clients to help them achieve their goals.

That same innovative spirit is also what has earned us the title of being one of the top accounting firms in the Midwest. Abdo is a better firm today because of the efforts we made to support a culture driven by our core values of growth, relationships, and teamwork.

With this foundation in place, we have successfully helped our clients identify and break through their own growth barriers. Every challenge they face is an opportunity for us to listen, understand and empower them with solutions and a plan to achieve their goals. It's fulfilling to serve as the catalyst that helps them overcome obstacles that block their progress.

When it comes to our working relationships, we are partners. We're confidants. We're the catalyst that sparks true business growth, providing guidance through every challenge and opportunity along the way.

ABOUT ABDO

Abdo is a full-service accounting and consulting firm that delivers customized strategies and innovative solutions to help businesses, governments and nonprofits succeed. With more than 200 professionals and over six decades of experience, Abdo is ranked as one of the top accounting firms in the Midwest. It is a licensed CPA firm with offices located in Minneapolis and Mankato, Minnesota, and Scottsdale, AZ. Abdo's commitment to its clients is to gain in-depth knowledge of their unique challenges, opportunities, and needs. Through this consultative approach, Abdo partners with organization leaders to light the path forward to confidently reach their goals.

"Listening to our clients' needs, understanding their challenges, and adjusting how we work together is key to our partnership with the people we serve."

-- **Steve McDonald, CPA** | *Managing Partner*



An ongoing quest to be better, together

OUR COMMITMENT TO DIVERSITY, EQUITY, & INCLUSION

At Abdo, we recognize the need for continuous improvement in diversity, equity and inclusion initiatives throughout our firm and the accounting industry at large. We aim to build a firm that provides opportunities for people that are as diverse as the clients we serve. We believe that when we understand each other better, we grow better together.

Over the past several years, we have increased our efforts to promote diversity, equity, and inclusion within our firm and community through training opportunities, guest speakers, and cultural awareness activities. Our Diversity, Equity, and Inclusion Committee continues to implement new ideas, projects, and initiatives to move our firm forward through learning, understanding, and improving on these issues.

We continue to increase our number of women at the highest leadership level. We strive for continued growth in our ability to attract and retain women and people of color within our firm and we are working towards greater equity and diversity for all within our industry.

Abdo is committed to advancing the interest in accounting careers for students of color at both the high school and college level. In 2022, the firm was chosen as one of just ten firms in the nation to host an ethnic minority accounting student as part of the AICPA's PCPS George Willie Ethnically Diverse Student Scholarship and Internship Program. The recipient of this scholarship remains with the firm today as a senior associate in our tax department.

In order to build a more inclusive work environment, the firm has implemented diversity and inclusion education through partnering with expert speakers and trainers. Please let us know if you have any ideas on how we can improve diversity, equity, and inclusion at Abdo.



59%

*of our employees
are female*



56%

*of our
management level
employees are
female*



18%

*of our interns this
year are people of
color*

ABDO DIVERSE SCHOLARSHIP & INTERNSHIP PROGRAM

Abdo was a proud co-sponsor of the AICPA PCPS George Willie Ethnically Diverse Student Scholarship & Internship, which allows 10 ethnically diverse accounting students the opportunity to be awarded internships with a firm that has been selected by the AICPA. Upon conclusion of this successful partnership, we were inspired to create our own DEI Sponsorship program, annually awarding a rising diverse accounting student a scholarship & internship.



DEI Initiatives



PARTNERSHIP WITH NABA

Abdo is proud to sponsor the Minnesota State University, Mankato Chapter of NABA (National Association of Black Accountants) Inc. NABA is committed to increasing the number of African Americans in the accounting and finance professions and to promoting their success. As a firm, we are invested in not only increasing diversity within our organization but support diversifying the industry as a whole. We are committed to providing guidance and mentorship along with financial support to this organization.



GREATER MANKATO GROWTH DEI COLLABORATIVE

Abdo is a founding sponsor and member of Greater Mankato Growth's (the Mankato region's chamber of commerce) DEI Collaborative. This collaborative was formed to discuss what we could do as individuals, organizations, and the community to increase diversity and make our community a welcoming one. Together, we explored our individual biases, developed action plans to make a difference within our organization, and pledged to continue the work to make our community inclusive.



CEO ACTION PLEDGE

We are proud signatories of the CEO Action Pledge, a pledge signed by CEOs from different sectors, sizes, and geographical area to support more inclusive workplaces. As part of this pledge, we work toward goals including DEI education and recruiting. We promise to have the difficult conversations and make our firm, and this industry—one that better reflects the communities we live and work.

CEO **ACT!ON** FOR
DIVERSITY & INCLUSION

YWCA

We are committed to the continued support and advancement of women in our firm and in our communities. One of the ways we do this is through a partnership with YWCA Mankato, an organization whose mission is dedicated to eliminating racism, empowering women, and promoting peace, justice, freedom and dignity for all. We are proud sponsors of the Elizabeth Kearney Women's Leadership Program, Women's Leadership Conference, and Women of Distinction event.



COMMUNITY INVOLVEMENT

Every year, we come together as a firm to participate in what we call a "Day of Action." This gives us an opportunity to give back to organizations within our communities that support underserved populations. You can catch us volunteering at a food shelf, building houses, or helping at an After School Program. In addition, the firm pledges 24 hours of VTO (Volunteer Time Off), for each employee to volunteer at the nonprofit of their choosing. We truly believe we are better, together.

License & Independence

LICENSED TO PRACTICE

Abdo and its entire CPA staff hold licenses to practice in a variety of states across the country. All licenses are in good standing and each staff member maintains an annual cycle of continued professional education as required by CPA licensure. Our CPAs are all members in good standing with the Society of CPAs in the state in which they live and work. They are also members of the American Institute of Certified Public Accountants (AICPA) which helps our team stay up to date on regulations and industry standards. This commitment to continual improvement mirrors our Firm's core value of growth and development and ensures that the work we are proposing here is held to the highest standards in the industry.

INDEPENDENCE

Our standards require that we be without bias with respect to your operations. Abdo (the Firm) is independent of PACT Charter School as defined by auditing standards generally accepted in the United States of America.

The Firm is a member of the American Institute of Certified Public Accountants Division of Firms and has received an unmodified opinion on its Peer Review, a copy of which is attached to this proposal in Appendix B. Our Peer Review was completed in 2023 and resulted in a pass rating.

The Firm has not had any federal or state desk reviews or field reviews of its audits in the last three years. We have had no disciplinary action taken or pending against the Firm during the past three years with state regulatory bodies or professional organizations.

We maintain library facilities which include current professional literature and specific information for the industries that we serve. The firm library is also reviewed as part of the external quality review program.





Appendix A

APPENDIX SUBHEADER

Proposer Guarantees & Warranties

1. Proposer warrants that it is willing and able to comply with State of Minnesota Laws with respect to foreign (non-State of Minnesota) corporations.
2. Proposer warrants that it is willing and able to obtain an "errors and omissions" insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
3. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the PACT Charter School located in Anoka, Minnesota.
4. Proposer certifies that it can and will provide and make available at a minimum, all services set forth in Section II, Nature of Services Required.
5. Proposer warrants that all information provided in this proposal is true and accurate.

Signature of Official:



Name: Bonnie Schwieger, CPA

Title: Partner

Firm: Abdo

Date: June 10, 2026

A yellow line starts vertically on the left edge of the page, extends upwards, then turns 90 degrees to the right and extends horizontally across the page.

Appendix B

PEER REVIEW REPORT

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 6, 2023

To the Partners of
Abdo, LLP
and the Peer Review Committee of the Minnesota Society
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Abdo, LLP (the firm) in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; audits of employee benefit plans, and an audit performed under FDICIA.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Abdo, LLP in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Abdo, LLP has received a peer review rating of *pass*.



Brady Martz and Associates, P.C.
Grand Forks, North Dakota



PROPOSAL

To Provide Financial Audit Services to:
PACT Charter School

**SCHLENNER
WENNER & Co.**
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS CONSULTANTS

630 Roosevelt Road, Suite 201
P.O. Box 1496
St. Cloud, MN 56301
(320) 251-0286 | swco.cpa

PREPARED FOR:

Bridget Peterson
Chief Financial Officer
(763) 712-4200

PREPARED BY:

Ryan Schmidt, CPA
rschmidt@swco.cpa
Office: (320) 251-0286 | Direct: (320) 258-0871
June 1, 2026

Table of Contents

Transmittal Letter	2
Who We Are.....	3
Our Values.....	4
Our Difference.....	5
Our Services	5
Firm Qualifications.....	6
Team Qualifications.....	7
Our Services Team.....	7
Ryan Schmidt	8
Riann George.....	9
Allison Popp.....	10
Prior Experience and Client References.....	11
Audit Approach.....	11
Proposed Timeline.....	13
Organization Capacity	13
Estimated Fees.....	14
Executive Summary	15
Appendix A – Peer Review Letter	16

Working with people, not just numb3rs.

Bridget Peterson, CFO
PACT Charter School
Ramsey, MN 55303

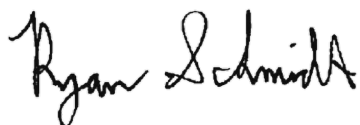
We are pleased to submit this proposal to provide audit services for PACT Charter School and PCS Building Company (referred to collectively as “the School”) for the fiscal year ended June 30, 2026. It is our understanding that the audit is to be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, *Government Auditing Standards* established by the General Accounting Office (GAO), and the legal provisions of the Minnesota Legal Compliance Audit Guide.

Schlenner Wenner & Co. provides a comprehensive range of auditing, accounting, outsourcing, consulting, and management services to governmental entities throughout Minnesota. Through the use of a team dedicated entirely to governmental and not-for-profit services, we are well qualified to serve your School. Additionally, our client service team will be comprised of consistent members over the upcoming years. We feel consistency is extremely important in maintaining a strong client relationship.

At Schlenner Wenner & Co., we pride ourselves in providing quality and timely professional services. Our firm maintains a close relationship with our clients, allowing us to keep abreast of our client’s issues and questions. We pride ourselves in maintaining contact with our clients throughout the year. This relationship assists in a smooth and efficient reporting process.

Thank you for the opportunity to submit this proposal. Please feel free to contact us should you have any questions about our firm or the services we provide. Also, please visit our website at **swco.cpa**. We look forward to serving you.

Very truly yours,



Ryan Schmidt, CPA
Partner

Who We Are



Schlenner Wenner & Co. began as a sole-proprietorship in 1964, and has since grown to be a regional accounting firm with a reputation of maintaining lasting relationships while providing quality work and innovative solutions.

Through planned, steady growth, we have expanded to a staff of over sixty professionals, over 35 of whom are certified public accountants. Throughout this growth, we have worked diligently to develop and maintain a reputation as one of the most responsive, service-based CPA firms in the area. Our main office is located at 630 Roosevelt Road, Suite 201, St. Cloud, Minnesota. In addition, we maintain offices in Little Falls and Monticello, Minnesota.



11

Partners

60+

Professionals

35+

CPAs

“Working with people, not just numb3rs” is not just our “tagline,” it’s our way of thinking.

We strive to provide all of our clients with timely service of the highest quality. Each client has one partner who is personally responsible for their professional needs. This policy helps to ensure that an open line of communication is maintained between our clients and our firm.



Our Mission

To be a trusted business adviser for our stakeholders by providing exceptional service in a professional, innovative, and responsive manner.

Our Values



ETHICAL

We do the right thing.



CLIENT MOTIVATED

We establish and maintain trusted relationships with our clients.



COMMUNITY-MINDED

We actively participate in improving our communities.



FAMILY ORIENTED

We support the well-being of our employees and their families. Our employees are our most important resource.



DYNAMIC WORKPLACE

We embrace change and innovation. We continuously learn and evolve.

Our Difference

At Schlenner Wenner & Co., we are strong believers that exceptional quality starts with our firm’s culture.

We only hire top-quality people, develop them fully, evaluate them regularly, and encourage continued education and specialization. We strive to develop each employee’s professional abilities to the maximum. What this means to you is that your School will be served by the best accountants and advisors available.

Three things set us apart in the marketplace:

Our Culture	We strive to make our audit engagements an enjoyable experience for everyone involved and create a positive atmosphere during the audit. Of course a lot of time and effort is involved with preparing for an audit, but this does not mean the audit has to be a stressful and worrisome affair. We strongly believe in developing working relationships with our clients, keeping open and responsive lines of communication, and providing the assistance and education necessary as we work through the audit process together.
Specialization	Our industry team, down to the newest staff member, is dedicated entirely to providing services to governmental entities, as well as servicing various non-profit organizations. This helps us bring value to the Schools we audit, and eliminates much of the “learning curve” you may encounter when dealing with staff at other firms.
We Listen	At Schlenner Wenner & Co., we take the time to listen to our clients and learn not only their current operations, but also what their future aspirations are and what needs to happen for them to achieve their goals. This allows us to provide meaningful advice throughout the year instead of just issuing the typical controls-focused audit management letter.

Our Services

Schlenner Wenner & Co. provides a full range of services to governmental entities.

AUDITING	MANAGEMENT CONSULTING
ACCOUNTING	WEALTH MANAGEMENT
OUTSOURCING	PAYROLL CONSULTING

Firm Qualifications

Schlenner Wenner & Co. is a growing progressive firm that prides itself on providing clients with personalized, quality, and timely service. We are able to provide this service through investing time and resources in the following:

- American Institute of Certified Public Accountants (AICPA)
- Minnesota Society of Certified Public Accountants
- AICPA's Government Audit Quality Center
- AICPA's Employee Benefits Audit Quality Center
- Private Companies Practice Section of the American Institute of Certified Public Accountants
- Various Business Organizations
- Continuing Professional Education Seminars
- In-House Training
- Current Professional and Business Publications
- Certified Fraud Training
- Vast Library of Professional Publication and Reference Materials

As a member of the Private Companies Practice Section of The American Institute of Certified Public Accountants, our firm undergoes a voluntary peer review every three years. This process involves an examination of our policies, procedures, and practices by specially trained independent certified public accountants to ensure that our policies, procedures, and practices are maintained at the highest quality. A copy of our most recent pass peer review letter is included in Appendix A for your review.

All professional staff at Schlenner Wenner & Co. are required to obtain a minimum of forty hours of continuing education annually. This standard of continuing education strengthens our technical skills and assists us in keeping abreast of the changes in our profession. In addition, many of our partners and staff receive additional, specialized education in several areas including: government auditing, business valuation, estate planning, fraud examination, litigation support, and peer review services. All governmental audit staff are required to obtain twenty-four hours of governmental related continuing education every two-year period. These courses cover topics such as: government accounting principles, budgeting, procurement and contracting, legislative policies and procedures, relevant laws and regulations, single audit act, and government auditing standards.

As a firm we have been auditing Minnesota schools for over forty years.

Team Qualifications

General Staff Information

Part-time executives and staff will be utilized on your engagement on an as-needed basis. Schlenner Wenner & Co. follows strict hiring and training guidelines to ensure the staff assigned to your engagement are of the highest possible quality. Further, all of our professional staff, as well as our firm, are properly licensed to practice in the state of Minnesota.

Staff Continuity and Turnover

As a firm, we have historically been very fortunate to experience low turnover of our staff compared to other firms our size. We recognize our staff as important members of each team. More importantly, we have a strong emphasis and commitment to staff continuity for our clients.

Our Services Team

We believe the key to establishing an excellent professional relationship between your School and our firm is the client service team.

The team we have assigned to serve you combines technical expertise and the proven ability to work effectively with our clients' personnel. Our client service team, led by Ryan Schmidt, CPA, Partner, includes individuals who have extensive experience with auditing and consulting related to governmental entities. This commitment will ensure your School will receive quality service backed by the full resources of our firm.

Biographical sketches are included below for the full-time engagement team proposed for your School.



Ryan Schmidt, CPA

CPA, Partner

Direct: (320) 258-0871

rschmidt@swco.cpa

As long as he can remember, Ryan has had an aptitude for problem solving and working with numbers. However, it wasn't until he had the opportunity to work closely with his clients at Schlenner Wenner & Co., that he realized his true passion. Ryan enjoys building long-term relationships with his clients and derives a great sense of professional fulfillment when he knows that he has truly helped a client, or eased the pain they have historically associated with the audit process. He takes pride in the responsiveness, consistency, and the overall dedication that he provides to his clients on a year-round basis. Ryan strives to deliver value to his clients, and he sees each audit as an opportunity for him and the client to collaborate and learn from each other. In his free time, Ryan enjoys spending time with his family, hunting, fishing, and hiking with his dog.

Professional History and Education

- Over 15 years of experience in public accounting
- Bachelor of Science degree in Accounting, St. Cloud State University, Summa Cum Laude
- Advanced Single Audit Certification - AICPA

Professional Memberships

- Minnesota Government Finance Officers Association
- Minnesota Association of School Business Officials
- Minnesota Society of Certified Public Accountants
- American Institute of Certified Public Accountants

Specific Industries

- Local governments including:
 - School Districts and Charter Schools
 - Cities
 - Townships
 - Special Districts
- Not-for-profit organizations

Concentrations

- Audit and assurance services
 - Subject to government auditing standards (yellowbook)
 - Uniform guidance/single audit
- Accounting assistance
- Consulting and outsourcing



Riann George, CPA

CPA, Manager

Direct: (320) 258-0874

rgeorge@swco.cpa

Originally from Montana, Riann came to St. Cloud State University to pursue either a biology or business management degree. While taking her introductory classes at the business school she found that she enjoyed the accounting courses most. From there she switched her major to accounting, completed her degree, and became certified in public accounting. Along the way, Riann completed an internship at Schlenner Wenner & Co. and discovered her passion for governmental and non-profit accounting. In her spare time, Riann enjoys spending time with her family, skiing, and taking walks with her dogs.

Professional History and Education

- Over 8 years of experience in public accounting
- Bachelor of Science degree in Accounting, St. Cloud State University, Summa Cum Laude

Professional Memberships

- Minnesota Government Finance Officers Association
- Minnesota Society of Certified Public Accountants
- American Institute of Certified Public Accountants

Specific Industries

- Local governments including:
 - School Districts and Charter Schools
 - Cities
 - Townships
 - Special Districts
- Not-for-profit organizations

Concentrations

- Audit and assurance services
 - Subject to government auditing standards (yellowbook)
 - Uniform guidance/single audit
- Accounting assistance
- Consulting and outsourcing



Allison Popp

Supervisor

Direct: (320) 258-0873

apopp@swco.cpa

All throughout her schooling, mathematics was always Allison's favorite subject. Numbers and finances, along with Allison's passion to help others, has led her to the accounting profession. Allison joined Schlenner Wenner & Co. in December 2017. Growing up on a 4th generation dairy farm instilled in Allison certain core values that she brings to every client engagement, including a great work ethic, responsibility, teamwork, and the ability to take initiative. Outside of the office, Allison enjoys hunting, fishing, and playing cards with her family.

Professional History and Education

- Over 8 years of experience in public accounting
- Bachelor of Science degree in Accounting, St. Cloud State University
- Bachelor of Science degree in Finance, St. Cloud State University

Professional Memberships

- Minnesota Society of Certified Public Accountants
- American Institute of Certified Public Accountants

Specific Industries

- Local governments including:
 - Cities
 - School Districts
 - Townships
- Not-for-profit organizations

Concentrations

- Audit and assurance services
 - Subject to government auditing standards (yellowbook)
 - Uniform guidance/single audit
- Accounting assistance
- Consulting and outsourcing

Prior Experience and Client References

Our firm understands the unique climate in which Charter Schools operate, and we have built strong relationships with many Schools throughout Minnesota.

Since our firm's inception we have grown to more than 7,500 clients, including over 30 Minnesota Cities and over 25 Minnesota Schools. While we have been fortunate to achieve such a high growth rate, we attribute this to our keen sense of customer service and our commitment to our people. But don't take our word for it-call anyone you want and hear what they say about us. We hope you do because we want you to feel secure with your decision and trust that what we've said we'll do, we will do.

Below is a selection of Charter Schools audited by our firm, along with contact information for our primary audit contact on these engagements that you may use as references:

Name	Contact	Phone	Email
Noble Academy	Matt Wylie	(651) 295-3118	Matt.Wylie@claconnect.com
Higher Ground Academy	Dustin Reeves	(952) 563-6834	Dustin.Reeves@creativeplanning.com
Prairie Seeds Academy	Scott Brown	(651) 335-1621	sbrown@edfinmn.org
Athlos Leadership Academy	Jennifer Geraghty	(763) 777-8942	jennifer_geraghty@athlosbrooklynpark.org

Audit Approach

Our tailored audit approach focuses on meeting your needs in a timely manner.

We place emphasis on early planning to assist in identifying those areas of significance. Our process focuses on gaining an understanding of your School and how it functions. We also focus on identifying constructive advice for your consideration. The goal of our audit process is to provide an independent, quality audit that is performed by the most experienced and dedicated professionals. Several steps in planning the audit and assisting you throughout the audit process include:



- We emphasize an open line of communication with our clients throughout the year
- We review financial analysis and detail at various interim dates each year
- We provide our clients with a detailed list of items to prepare for the audit (and update the list each year), and
- We educate our clients as to issues pertinent to their operations and current accounting issues and trends.

Specific audit methodology utilized when performing your audit will consist of the following:

- Review of budget to actual data and trends
- Obtaining a basic understanding of your School and its environment, including the School's organizational charts, operating manuals, and internal controls over both entity level and specific account transactions (including obtaining an understanding of the School's financial and management information systems)
- Analytical procedures will be performed consisting of trend and ratio analysis performed during the planning, testing and final review stages of the audit. For Charter Schools, examples of these analytical procedures could consist of a comparison between budget and actual by funds, analysis of aid received based on nonfinancial factors such as ADMs, or a ratio analysis performed over School spending
- Substantive testing on specific account cycles. We use statistical sampling to assist us in our substantive procedures. Sample sizes are determined based upon our assessed risk of the area being audited, population size, and assessed materiality levels by fund. We use IDEA data analysis software to assist in our sample selections, ensuring that we make a truly random sample selection when appropriate to do so
- Determining compliance with laws and regulations. We will follow the legal compliance guide published by the Minnesota Office of the State Auditor, as well as review transactions for compliance with other statutes and requirements. We use statistical sampling to assist us in selecting transactions to review for compliance with laws and regulations

The above audit service approach encompasses any compliance portions of the audit, including audits of Minnesota Legal Compliance and the Single Audit Act (if applicable). Schlenner Wenner & Co. uses EDP software in its audits of schools and has a fully paperless audit process.

Our commitment to quality service and concern for our clients assists in containing our clients' cost through awareness of their unique situations, addressing their concerns throughout the year, and providing education to their accounting staff.

Proposed Timeline

We understand that schedules can change from year to year and do our best to work closely with our clients to maintain deadline requirements. We accomplish this through open communication with our clients to remain in touch as to deadlines and scheduling needs. We have not experienced any issues related to client deadlines that were due to our firm. We understand that timeliness is an important part of an audit process. As a firm, we strive to have a turnaround time on our audits, from fieldwork to exit meetings, of approximately one month. This turnaround time is heavily dependent on our firm receiving all information requested in a timely manner. We anticipate the following schedule related to your audit in a typical year:

Engagement Timeline	
Segment	Timeframe
Preliminary Fieldwork/Planning	August
Fieldwork	August/September
Report Preparation/Review	September/October
Exit Conference and Draft Discussion	October
Presentation to Board of Directors	November

We would be very pleased to modify this schedule to your preferences. One benefit of working with a team entirely dedicated to government and not-for-profit organizations is that you do not need to schedule around the typical CPA firm “Tax Season” or tax deadlines. We also recognize that many building companies hold bond covenants which require their audits be issued by specific timeframes. We are happy to accommodate any covenants your School’s building company may have.

Organization Capacity

In recent years, the accounting and auditing industry has experienced significant changes. One of these changes is that many firms have encountered staffing shortages, while the demand for our services has only grown. At Schlenner Wenner & Co, we have taken deliberate steps to address this shift in the environment of our industry. We value our staff and our clients, which is why we strive to develop and retain the former, which enables us to provide the highest quality of service to the latter. Part of achieving this goal means maintaining appropriate workload levels for our team. We would not submit this proposal if we were not confident in our ability to render the services described in a timely and effective manner.

Estimated Fees

This proposal covers the following services:

- Audit of year-end audited financial statements in accordance with auditing standards generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, *Government Auditing Standards* established by the General Accounting Office (GAO), and the legal provisions of the Minnesota Legal Compliance Audit Guide
- Presentation of financial statements and preparation of management letter and related board materials
- Preparation of the IRS Form 990 for both the School and Building Company

We absorb the first-year hours we incur to gather historical information, to build permanent files and to fully understand your accounting system and objectives. We consider these startup costs to be our investment in building a relationship with you.

Our fees are based on hourly rates, determined by each professional's level of experience. Our estimated fees to perform the services requested by you are as follows:

2025-2026	
PACT Charter School:	
Audit of School Financial Statements <i>(Including Minnesota legal compliance audit, evaluation of internal controls, and management letter)</i>	\$20,000
IRS Form 990 <i>(Including MN AG Filing)</i>	\$2,100
PCS Building Company:	
Audit of Financial Statements	\$5,000
IRS Form 990 <i>(Including MN AG Filing)</i>	\$1,200
Aggregate Totals	\$28,300

Although fees are important, they should not, in our view, be the determining factor in the selection of an accounting firm for your School. The choice of independent accountants and business advisors should be made primarily on the basis of qualifications, capabilities, and commitment. We will spare no effort - now or in the future - to find a common ground for providing the level of services your School requires, at a reasonable cost.

Executive Summary

This proposal summarizes how we will serve you and reflects our commitment to full service.

Tailoring our services to your specific needs and situations allows you to obtain maximum benefits. Five areas distinguish the services Schlenner Wenner & Co. can offer your School:

- Our full-service approach to providing responsive and timely service throughout the year
- Our commitment of an experienced staff, led by Ryan Schmidt
- Our use of creative, nonintrusive, and innovative approaches in all phases of the audit process
- Our firm is a recognized leader in providing audit, accounting, and consulting services to Charter Schools, and we have the depth and resources to provide you with the entire array of services your School will need, and
- Our fee structure, like that of other CPA firms, is based on our operating costs. We stress outstanding professional service at reasonable costs. To do this, we seek only outstanding professional staff and train them to use innovative techniques, which enable us to control and minimize audit time and fees.

The proposing office is our St. Cloud office. Pertinent contact information for the professionals noted above who are available to address any questions you may have is as follows:

Address:

630 Roosevelt Road, Suite 201
St. Cloud, MN 56301

Telephone:

(320) 251-0286

Email:

rschmidt@swco.cpa
rgeorge@swco.cpa
apopp@swco.cpa

Appendix A - Peer Review Letter

(Includes a review of specific government engagements)



Report on the Firm's System of Quality Control

November 4, 2025

To the Partners of Schlenner Wenner & Co. and the Peer Review Committee of the Minnesota Society of Certified Public Accountants.

We have reviewed the system of quality control for the accounting and auditing practice of Schlenner Wenner & Co. (the firm) in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Schlenner Wenner & Co. in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Schlenner Wenner & Co. has received a peer review rating of *pass*.

OlsenThielen & Co., LTD.

Olsen Thielen & Co., Ltd.



Bridget Peterson <b.peterson@pactcharter.org>

PACT Charter School Audit RFP

10 messages

Bridget Peterson <b.peterson@pactcharter.org>

Wed, May 20, 2026 at 3:22 PM

To: JEichten@lbcarlson.com

Cc: Nathan Flansburg <n.flansburg@pactcharter.org>, Tracy Peters <t.peters@pactcharter.org>

Hi Jim,

I hope you are doing well.

PACT Charter School is seeking proposals for the school's annual audit services beginning with FY 2025–2026.

Below are a few highlights about the school:

- Opened in 1994
- Total projected enrollment for FY26: 1,451 students in grades K–12
- Total budgeted FY26 revenues for all funds (Funds 1, 2, and 4): approximately \$20.5 million
- The school is not expected to require a single audit
- The school has an affiliated building company with outstanding bonds as of 06/30/2026
- Preparation of IRS Form 990 for both the school and the affiliated building company
- Fieldwork beginning at the end of August is preferred, though we are willing to be flexible

I have attached the FY 2024–2025 audit and the school's management report for reference.

Proposals are due by **Wednesday, June 10, 2026, at 4:00 p.m.**

Please let me know if you have any questions. I look forward to hearing from you.

Best,
Bridget

--

Bridget Peterson*Chief Financial Officer (CFO)***PACT Charter School**

7250 East Ramsey Parkway Northwest, Ramsey, MN 55303

763-712-4200 • pactcharter.org

2 attachments **2025.4008.07.PACTCharterSchool.MgmtLtr.Charter.pdf**
477K **2025.4008.07.PACTCharterSchool.FinStmnt.Charter.pdf**
1345K

Jim Eichten <JEichten@lbcarlson.com>

Thu, May 21, 2026 at 8:53 AM

To: Bridget Peterson <b.peterson@pactcharter.org>
Cc: Nathan Flansburg <n.flansburg@pactcharter.org>, Tracy Peters <t.peters@pactcharter.org>

Thanks, Bridget. I will review and respond with my questions of this proposal.

Jim Eichten
CPA, Principal



Direct: 952-224-1628 Main: (763) 535-8150
Website: www.lbcarlson.com
[605 Highway 169 N, Suite 650](#), Minneapolis, MN 55441

Notice: Important disclaimers and limitations apply to this email.
Please [click here](#) for our disclaimer.

From: Bridget Peterson <b.peterson@pactcharter.org>
Sent: Wednesday, May 20, 2026 3:22 PM
To: Jim Eichten <JEichten@lbcarlson.com>
Cc: Nathan Flansburg <n.flansburg@pactcharter.org>; Tracy Peters <t.peters@pactcharter.org>
Subject: PACT Charter School Audit RFP

ALERT: This message originated outside of LBC's network. **PROCEED WITH CAUTION** before clicking any link or attachment.

[Quoted text hidden]

Jim Eichten <JEichten@lbcarlson.com>
To: Bridget Peterson <b.peterson@pactcharter.org>

Mon, Jun 1, 2026 at 12:32 PM

Hi Bridget,

Can I schedule a call with you to discuss this RFP?

Thanks,

Jim

From: Bridget Peterson <b.peterson@pactcharter.org>
Sent: Wednesday, May 20, 2026 3:22 PM
To: Jim Eichten <JEichten@lbcarlson.com>
Cc: Nathan Flansburg <n.flansburg@pactcharter.org>; Tracy Peters <t.peters@pactcharter.org>
Subject: PACT Charter School Audit RFP

ALERT: This message originated outside of LBC's network. **PROCEED WITH CAUTION** before clicking any link or attachment.

[Quoted text hidden]

2 attachments



2025.4008.07.PACTCharterSchool.MgmtLtr.Charter.pdf
477K



2025.4008.07.PACTCharterSchool.FinStmnt.Charter.pdf
1345K

Bridget Peterson <b.peterson@pactcharter.org>
To: Jim Eichten <JEichten@lbcarlson.com>

Mon, Jun 1, 2026 at 4:12 PM

Hi Jim,

Of course, do you have time first thing tomorrow morning? Around 8-830? I am in an admin retreat from 9-4. I could chat after 4 as well.

Bridget

[Quoted text hidden]

Jim Eichten <JEichten@lbcarlson.com>
To: Bridget Peterson <b.peterson@pactcharter.org>

Mon, Jun 1, 2026 at 6:41 PM

Hi Bridget,

Let's plan for Wednesday. I am open from 10 to 3.

Thanks,

Jim

From: Bridget Peterson <b.peterson@pactcharter.org>
Sent: Monday, June 1, 2026 4:12 PM
To: Jim Eichten <JEichten@lbcarlson.com>
Subject: Re: PACT Charter School Audit RFP
[Quoted text hidden]

Bridget Peterson <b.peterson@pactcharter.org>
To: Jim Eichten <JEichten@lbcarlson.com>

Tue, Jun 2, 2026 at 5:50 AM

Sounds good! Can you please call me at 2pm at 612-481-9634?

Thank you,
Bridget

[Quoted text hidden]

Jim Eichten <JEichten@lbcarlson.com>
To: Bridget Peterson <b.peterson@pactcharter.org>

Tue, Jun 2, 2026 at 8:10 AM

Sounds good. Jim

From: Bridget Peterson <b.peterson@pactcharter.org>

Sent: Tuesday, June 2, 2026 5:50 AM

[Quoted text hidden]

[Quoted text hidden]

Jim Eichten <JEichten@lbcarlson.com>

Tue, Jun 9, 2026 at 11:26 AM

To: Bridget Peterson <b.peterson@pactcharter.org>

Cc: Nathan Flansburg <n.flansburg@pactcharter.org>, Tracy Peters <t.peters@pactcharter.org>

Hi Bridget,

Thank you for sending this RFP to our firm and for the opportunity to provide a proposal.

Unfortunately, we will not be submitting a proposal at this time.

As discussed with you by phone, our firm is in the middle of a transition to new leadership on our charter school team. As a result, we are being cautious about taking on additional clients until this transition process is fully complete.

Thanks again for the opportunity.

Jim Eichten
CPA, Principal



Direct: 952-224-1628 Main: (763) 535-8150

Website: www.lbcarlson.com

[605 Highway 169 N, Suite 650](#), Minneapolis, MN 55441

Notice: Important disclaimers and limitations apply to this email.
Please [click here](#) for our disclaimer.

From: Bridget Peterson <b.peterson@pactcharter.org>

Sent: Wednesday, May 20, 2026 3:22 PM

To: Jim Eichten <JEichten@lbcarlson.com>

Cc: Nathan Flansburg <n.flansburg@pactcharter.org>; Tracy Peters <t.peters@pactcharter.org>

Subject: PACT Charter School Audit RFP

ALERT: This message originated outside of LBC's network. **PROCEED WITH CAUTION** before clicking any link or attachment.

[Quoted text hidden]

Jim Eichten <JEichten@lbcarlson.com>
To: Bridget Peterson <b.peterson@pactcharter.org>

Tue, Jun 9, 2026 at 11:29 AM

Hi Bridget,

Sorry about this communication, my new boss will not allow me to submit a proposal.

Hopefully this will not be the case in the future, but for now, that is where I am at.

Again, my apologies.

Be well, Thanks again.

Jim

From: Jim Eichten <JEichten@lbcarlson.com>
Sent: Tuesday, June 9, 2026 11:26 AM
To: Bridget Peterson <b.peterson@pactcharter.org>
Cc: Nathan Flansburg <n.flansburg@pactcharter.org>; Tracy Peters <t.peters@pactcharter.org>
Subject: Re: PACT Charter School Audit RFP

[Quoted text hidden]

Bridget Peterson <b.peterson@pactcharter.org>
To: Jim Eichten <JEichten@lbcarlson.com>
Cc: Nathan Flansburg <n.flansburg@pactcharter.org>, Tracy Peters <t.peters@pactcharter.org>

Thu, Jun 11, 2026 at 11:36 AM

Hi Jim,

Thank you for your response and for taking the time to chat with me about the proposal.

Wishing you an amazing summer. I look forward to speaking with you again soon.

Best regards,

Bridget

[Quoted text hidden]