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- 7. **Adjourn**

207 PUBLIC HEARINGS

I. PURPOSE

The charter school board recognizes the importance of obtaining public input on matters properly before the charter school board during a public hearing. The purpose of this policy is to establish procedures to efficiently receive public input.

II. GENERAL STATEMENT OF POLICY

For the charter school board to efficiently receive public input on matters properly before it, the charter school board establishes the procedures set forth in this policy.

III. PROCEDURES

A. Public Hearings

Public hearings are required by law concerning certain issues. Additionally, other public hearings may be held by the charter school board on charter school matters at the charter school board's discretion.

B. Notice of Public Hearings

Public notice of a public hearing required by law shall be given as provided by the enabling legislation. Public notice of other hearings shall be given in the manner required for a regular meeting if held in conjunction with a regular meeting, in the manner required for a special meeting if held in conjunction with a special meeting, or as otherwise determined by the charter school board.

C. Public Participation

The charter school board retains the right to require that those in attendance at a public hearing indicate their desire to address the charter school board and complete and file with the clerk of the charter school board an appropriate request card prior to commencement of the hearing if the charter school board utilizes this procedure. In that case, any request to address the charter school board after the commencement of the hearing will be granted only at the charter school board's discretion.

1. Format of Request

If required by the charter school board, a written request of an individual or a group to address the charter school board shall contain the name of the person or group seeking to address the charter school board. It shall also contain the name of the group represented, if any, and a brief statement of the subject to be covered or the issue to be addressed.

2. Time Limitation

The charter school board retains the discretion to limit the time for each presentation as needs dictate.

3. Groups

The charter school board retains the discretion to require that any group of persons who desire to address the charter school board designate one representative or spokesperson. If the charter school board requires designation of a representative or spokesperson, no other person in the group will be recognized to address the charter school board, except as the charter school board otherwise determines.

4. Privilege to Speak

A charter school board member should direct remarks or questions through the chair. Only those speakers recognized by the chair will be allowed to speak. Comments by others are out of order. Individuals who interfere with or interrupt speakers, the charter school board, or the proceedings may be directed to leave.

5. Personal Attacks

Personal attacks by anyone addressing the charter school board are unacceptable. Persistence in such remarks by an individual shall terminate that person's privilege to address the charter school board.

6. Limitations on Participation

Depending upon the number of persons in attendance seeking to be heard, the charter school board reserves the right to impose such other limitations and restrictions as necessary to provide an orderly, efficient, and fair opportunity to be heard.

Legal References: Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)

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

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208 DEVELOPMENT, ADOPTION, AND IMPLEMENTATION OF POLICIES

I. PURPOSE

The purpose of this policy is to emphasize the policy-making role of the charter school board of directors and to provide the means for it to be an ongoing effort.

II. GENERAL STATEMENT OF POLICY

Formal guidelines are necessary to ensure the charter school community that the charter school responds to its mission and operates in an effective, efficient, and consistent manner. A set of written policies shall be maintained and modified as needed. Policies should define the desire and intent of the charter school board and should be in a form that is sufficiently explicit to guide administrative action.

III. DEVELOPMENT OF POLICY

- A. The charter school board has jurisdiction to legislate policy with the force and effect of law for the charter school. Charter school policy provides the charter school board's general direction while delegating policy implementation to the administration.
- B. The charter school's policies provide guidelines and goals to the school community. The policies are the basis for guidelines and directives created by the administration. The charter school board shall determine the effectiveness of policies by evaluating periodic reports from the administration.
- C. Policies may be proposed by a charter school board member, employee, parent, student, or charter school community member. Proposed policies or ideas shall be submitted to the Superintendent for review prior to possible placement on the charter school board agenda.

IV. ADOPTION AND REVIEW OF POLICY

- A. The charter school board shall give notice of proposed policy changes or adoption of new policies by placing the item on the agenda of two charter school board meetings.
- B. The final action taken to adopt the proposed policy shall be approved by a simple majority vote of the charter school board. The policy will be effective on the later of the date of passage or the date stated in the motion.
- C. In an emergency, a new or modified policy may be adopted by a majority vote of a quorum of the charter school board in a single meeting. A statement regarding the emergency and the need for immediate adoption of the policy shall be included in the minutes. The policy adopted in an emergency shall expire within one year following the emergency action unless the policy adoption procedure stated above is followed and the policy is reaffirmed. The charter school board shall have discretion to determine what constitutes an emergency.
- D. If a policy is modified with minor changes that do not affect the substance of the policy or because of a legal change over which the charter school board has no control, the modified policy may be approved at one meeting at the discretion of the charter school board.

V. IMPLEMENTATION OF AND ACCESS TO POLICY

- A. The superintendent shall be responsible for implementing charter school board policies, other than the policies that cover how the charter school board will operate. The superintendent shall develop administrative guidelines and directives to provide greater specificity and consistency in the implementation process. These guidelines

and directives, including employee and student handbooks, shall be subject to annual review and approval by the charter school board.

- B. Each charter school board member shall have access to charter school policies. A copy of the charter school policies shall be placed in the office of each school attendance center and in the central charter school office and shall be available for reference purposes to other interested persons.
- C. The superintendent, employees designated by the superintendent, and individual charter school board members shall be responsible for keeping the policy current.
- D. The charter school board shall review policies at least once every three years. The superintendent shall be responsible for developing a system of periodic review that addresses approximately one-third of the policies annually. In addition, the charter school board shall review the following policies annually: 506 Student Discipline; 722 Public Data Requests; and 806 Crisis Management Policy.
- E. When no charter school board policy exists to provide guidance on a matter, the superintendent is authorized to act appropriately under the circumstances, keeping in mind the mission, educational philosophy, and financial condition of the charter school. Under such circumstances, the superintendent shall advise the charter school board of the need for a policy and present a recommended policy to the charter school board for approval.

Legal References: Minn. Stat. § 124E.03 (Applicable Law)
Minn. Stat. § 124E.07 (Board of Directors)

Cross References: MSBA/MASA Model Policy 305 (Policy Implementation)

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209 CODE OF ETHICS

I. PURPOSE

The purpose of this policy is to assist the individual charter school board member in understanding the role as part of a charter school board and in recognizing the contribution that each member must make to develop an effective and responsible charter school board.

II. GENERAL STATEMENT OF POLICY

Each charter school board member shall follow the code of ethics stated in this policy.

A. AS A MEMBER OF THE CHARTER SCHOOL BOARD, I WILL:

1. Attend charter school board meetings.
2. Come to the meetings prepared for discussion of the agenda items.
3. Listen to the opinions and views of others (including, but not limited to, other charter school board members, administration, staff, students, and community members).
4. Vote my conscience after informed discussion, unless I abstain because a conflict of interest exists.
5. Support the decision of the charter school board, even if my position concerning the issue was different.
6. Recognize the integrity of my predecessors and associates and appreciate their work.
7. Be primarily motivated by a desire to provide the best possible education for the students of my charter school.
8. Inform myself about the proper duties and functions of a charter school board member.

B. IN PERFORMING THE PROPER FUNCTIONS OF A CHARTER SCHOOL BOARD MEMBER, I WILL:

1. Focus on education policy as much as possible.
2. Remember my responsibility is to set policy – not to implement policy.
3. Consider myself a trustee of public education and do my best to protect, conserve, and advance its progress.
4. Recognize that my responsibility, exercised through the actions of the charter school board as a whole, is to see that the schools are properly run – not to run them myself.
5. Work through the superintendent – not over or around the superintendent.
6. Delegate the implementation of charter school board decisions to the superintendent.

C. TO MAINTAIN RELATIONS WITH OTHER MEMBERS OF THE CHARTER SCHOOL BOARD, I WILL:

1. Respect the rights of others to have and express opinions.
2. Recognize that authority rests with the charter school board in legal session – not with the individual members of the charter school board except as authorized by law.
3. Make no disparaging remarks, in or out of charter school board meetings, about other members of the charter school board or their opinions.
4. Keep an open mind about how I will vote on any proposition until the board has met and fully discussed the issue.
5. Make decisions by voting in charter school board meetings after all sides of debatable questions have been presented.
6. Insist that committees be appointed to serve only in an advisory capacity to the charter school board.

D. IN MEETING MY RESPONSIBILITIES TO MY COMMUNITY, I WILL:

1. Attempt to appraise and plan for both the present and future educational needs of the charter school and community.
2. Attempt to obtain adequate financial support for the charter school's programs.
3. Insist that business transactions of the charter school be ethical and open.
4. Strive to uphold my responsibilities and accountability to the taxpayers.

E. IN WORKING WITH THE ~~Superintendent~~ SUPERINTENDENT OF SCHOOLS AND STAFF, I WILL:

1. Hold the superintendent responsible for the administration of the charter school.
2. Give the superintendent authority commensurate with the responsibilities.
3. Assure that the charter school will be administered by the best professional personnel available.
4. Consider the recommendation of the superintendent in hiring all employees.
5. Participate in charter school board action after considering the recommendation of the superintendent and only after the superintendent has furnished adequate information supporting the recommendation.
6. Insist the superintendent keep the charter school board adequately informed at all times.
7. Offer the superintendent counsel and advice.
8. Recognize the status of the superintendent as the chief executive officer and a non-voting, ex-officio member of the charter school board.
9. Refer all complaints to the proper administrative officer or insist that they be presented in writing to the whole charter school board for proper referral according to the chain of command.
10. Present any personal criticisms of employees to the Superintendent.

11. Provide support for the superintendent and employees of the charter school so they may perform their proper functions on a professional level.

F. IN FULFILLING MY LEGAL OBLIGATIONS AS A CHARTER SCHOOL BOARD MEMBER, I WILL:

1. Comply with all federal, state, and local laws relating to my work as a charter school board member.
2. Comply with all charter school policies as adopted by the charter school board.
3. Abide by all rules and regulations as promulgated by the Minnesota Department of Education and other state and federal agencies with jurisdiction over charter schools.
4. Recognize that charter school business may be legally transacted only in an open meeting of the charter school board.
5. Avoid conflicts of interest and refrain from using my charter school board position for personal gain.
6. Take no private action that will compromise the charter school board or administration.
7. Guard the confidentiality of information that is protected under applicable law.

Legal References: Minn. Stat. § 124E.01 (Purpose and Applicability)
Minn. Stat. § 124E.03 (Applicable Law)
Minn. Stat. § 124E.07 (Board of Directors)

Cross References: None

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211 CRIMINAL OR CIVIL ACTION AGAINST CHARTER SCHOOL, CHARTER SCHOOL BOARD MEMBER, EMPLOYEE, OR STUDENT

I. PURPOSE

The purpose of this policy is to provide guidance about the charter school's position, rights, and responsibilities when a civil or criminal action is pending against the charter school, or a charter school board member, charter school employee, or student.

II. GENERAL STATEMENT OF POLICY

- A. The charter school recognizes that, when civil or criminal actions are pending against a charter school board member, charter school employee, or student, the charter school may be requested or required to take action.
- B. In responding to such requests and/or requirements, the charter school will take such measures as are appropriate to its primary mission of providing for the education of students in an environment that is safe for staff and students and is conducive to learning.
- C. The charter school acknowledges its statutory obligations with respect to providing assistance to charter school board members and teachers who are sued in connection with performance of charter school duties. Collective bargaining agreements and charter school policies may also apply.

III. CIVIL ACTIONS

- A. Pursuant to Minnesota Statutes section 466.07, subdivision 1, the charter school shall defend and indemnify any charter school board member or charter school employee for damages in school-related litigation, including punitive damages, claimed or levied against the charter school board member or employee, provided that the charter school board member or employee was acting in the performance of the duties of the position and was not guilty of malfeasance, willful neglect of duty, or bad faith.
- B. Notwithstanding Minnesota Statutes section 3.736, the charter school shall assume full liability for its activities and indemnify and hold harmless the authorizer and its officers, agents, and employees from any suit, claim, or liability arising from any operation of the charter school and the commissioner and department officers, agents, and employees. A charter school is not required to indemnify or hold harmless a state employee if the state would not be required to indemnify and hold the employee harmless under Minnesota Statutes section 3.736, subdivision 9.

- C. Data Practices

Educational data and personnel data maintained by the charter school may be sought as evidence in a civil proceeding. The charter school will release the data only pursuant to the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13, and the Family Educational Rights and Privacy Act, 20 United States Code § 1232g, and related regulations. When an employee is subpoenaed and is expected to testify regarding educational data or personnel data, the employee will inform the building administrator or designated supervisor, who shall immediately inform the Superintendent or designee. No charter school board member or employee may release data without consultation in advance with the charter school official designated as the responsible authority for the collection, use, and dissemination of data.

- D. Service of Subpoenas

Charter school officers and employees will normally not be involved in providing service of process for third parties in the school setting.

E. Leave to Testify

Leave for employees appearing in court, either when sued or under subpoena to testify, will be considered in accordance with charter school personnel policies and applicable collective bargaining agreements.

IV. CRIMINAL CHARGES OR CONDUCT

A. Employees

1. The charter school expects that its employees serve as positive role models for students. As role models for students, employees have a duty to conduct themselves in an exemplary manner.
2. If the charter school receives information relating to activities of a criminal nature by an employee, the charter school will investigate and take appropriate disciplinary action, which may include discharge, subject to charter school policies, statutes, and provisions of applicable collective bargaining agreements.

B. Students

The charter school has an interest in maintaining a safe and healthful environment and in preventing disruption of the educational process. To promote that interest, the charter school will take appropriate action regarding students convicted of crimes that relate to the school environment.

C. Criminal Investigations

1. The policy of the charter school is to cooperate with law enforcement officials. The charter school will make all efforts, however, to encourage law enforcement officials to question students and employees outside of school hours and off school premises unless extenuating circumstances exist, the matter being investigated is school-related, or as otherwise provided by law.
2. If questioning at school is unavoidable, the charter school will attempt to maintain confidentiality to avoid embarrassment to students and employees and to avoid disruption of the educational program. The charter school will attempt to notify parents of a student under age 18 that police will be questioning their child. Normally, the Superintendent, principal, or other appropriate school official will be present during the interview, except as otherwise required by law (Minnesota Statutes section 260E.22), or as otherwise determined in consultation with the parent or guardian.

D. Data Practices

The charter school will release to juvenile justice and law enforcement authorities educational and personnel data only in accordance with Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act), 20 United States Code section 1232g (FERPA), or other federal or state law.

V. STATEMENTS WHEN LITIGATION IS PENDING

The charter school recognizes that when a civil or criminal action is commenced or pending, parties to the lawsuit have particular duties in reference to persons involved or named in the lawsuit, as well as insurance carrier(s). Therefore, charter school board members or charter school employees shall make or release statements in that situation only after consulting legal counsel.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.75 (Receipt of Records; Sharing)
Minn. Stat. § 124E.03, Subd. 2(j) (Applicable Law)
Minn. Stat. § 124E.09 (Extent of Specific Legal Authority)
Minn. Stat. § 260B.171, Subds. 3 and 5 (Records)
Minn. Stat. § 260E.22 (Interviews)
Minn. Stat. § 466.07, Subd. 1 (Indemnification)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
Minn. Op. Atty. Gen. 169 (Mar. 7, 1963)
Minn. Op. Atty. Gen. 169 (Nov. 3, 1943)
Wood v. Strickland, 420 U.S. 308 (1975)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of Charter School Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 408 (Subpoena of a Charter School Employee)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

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212 CHARTER SCHOOL BOARD MEMBER DEVELOPMENT AND TRAINING

I. PURPOSE

In recognition of the charter school's need for ongoing in-service training and development for its members, this policy encourages charter school board members to participate in professional development activities designed for them so they may fulfill their responsibilities.

II. GENERAL STATEMENT OF POLICY

- A. All charter school board members are encouraged to participate in charter school board and related workshops and activities sponsored by local, state, and national charter school board associations, as well as in the activities of other educational groups.
- B. Charter school board members are expected to report back to the charter school board with materials of interest gathered at the various meetings and workshops.
- C. The charter school board will reimburse the necessary expenses of all charter school board members who attend meetings and conventions pertaining to school activities and the objectives of the charter school board, within the approved policy and budget allocations of the charter school board relating to the reimbursement of expenses involving the attendance at workshops and conventions.

III. TRAINING

- A. Every charter school board member and nonvoting ex-officio member who is a charter school director or chief administrator must attend board training.
- B. Prior to beginning their term, a new board member must complete training on a charter school board's role and responsibilities, open meeting law, and data practices law. An ex-officio member who is a charter school **Superintendent** ~~director~~ or chief administrator must complete this training within three months of starting employment at the school.
- C. A new board member must complete training on employment policies and practices under Minnesota Statutes, chapter 181; public school funding and financial management; and the board's roles and responsibilities regarding student success, achievement, and performance within 12 months of being seated on the board, or the individual is automatically ineligible to continue to serve as a board member. A board member who does not complete training within the 12-month period is ineligible to be elected or appointed to a charter school board for a period of 18 months.
- D. Every charter school board member must complete annual training throughout the member's term based on an annual assessment of the training needs of individual members and the full board. Ongoing training includes but is not limited to budgeting, financial management, recruiting and hiring a charter school director or chief administrator, evaluating a charter school **Superintendent** ~~director~~ or chief administrator, governance-management relationships, student support services, student discipline, state standards, cultural diversity, succession planning, strategic planning, program oversight and evaluation, compensation systems, human resources policies, effective parent and community relationships, authorizer contract and relationships, charter school law, legal liability, board recruitment and elections, board meetings and operations, policy development and review, and school health and safety.
- E. The organization or person providing training under Paragraphs B., C., and D. must certify the individual's completion of the training provided.
- F. The charter school is responsible for covering the costs related to board training. The

charter school must include in its annual report the training each board member completed during the previous year.

- G. The board must ensure that an annual assessment of the board's performance is conducted and the results are reported in the school's annual report.

[NOTE: The 2024 Minnesota legislature enacted these training requirements.]

Legal References: Minn. Stat. § 124E.07, Subd. 7 (Board of Directors)

Cross References: MSBA/MASA Model Policy 201 (Legal Status of the Charter School Board of Directors)
MSBA/MASA Model Policy 214 (Out-of-State Travel by Charter School Board Members)
MSBA/MASA Model Policy 412 (Expense Reimbursement)

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213 CHARTER SCHOOL BOARD COMMITTEES

I. PURPOSE

The purpose of this policy is to provide for the structure and the operation of committees or subcommittees of the charter school board.

II. GENERAL STATEMENT OF POLICY

- A. It is the policy of the charter school board to designate charter school board committees or subcommittees when it is determined that a committee process facilitates the mission of the charter school board.
- B. The charter school board has determined that certain permanent standing committees, as described in this policy, do facilitate the operation of the charter school board and the charter school.
- C. A charter school board committee or subcommittee will be formed by charter school board resolution, which shall outline the duties and purpose of the committee or subcommittee.
- D. A committee or subcommittee is advisory in nature and has only such authority as specified by the charter school board.
- E. The charter school board will receive reports or recommendations from a committee or subcommittee for consideration. The charter school board, however, retains the right and has the duty to make all final decisions related to such reports or recommendations.
- F. The charter school board also may establish such ad hoc committees for specific purposes as it deems appropriate.
- G. The charter school board reserves the right to limit, create, or abolish any standing or ad hoc committee as it deems appropriate.
- H. A committee of the charter school board shall not appoint a subcommittee of that committee without approval of the charter school board.

III. APPOINTMENT OF COMMITTEES

- A. The charter school board hereby appoints the following standing committees:
 - 1. Budget and Finance Committee (BFC)
 - 2. District Advisory Committee (DAC)
- B. The charter school board will establish, by resolution, for each standing or ad hoc committee the number of members, the term, and the charge or mission of each such committee.
- C. The charter school board chair shall appoint the members of each standing or ad hoc committee ~~and designate the chair thereof.~~

IV. PROCEDURES FOR CHARTER SCHOOL BOARD COMMITTEES

- A. All meetings of committees or subcommittees shall be open to the public in compliance with the Open Meeting Law, when a quorum of the board is present, and notice shall be given as prescribed by law.

- B. A committee or subcommittee shall act only within the guidelines and mission established for that committee or subcommittee by the charter school board.
- C. Actions of a committee or subcommittee shall be by majority recommendation and be consistent with the governing rules of the charter school board.
- D. The committee or subcommittee shall designate a secretary who will record the minutes of actions of the charter school board committee.
- E. The power of a committee or subcommittee of the charter school board is advisory only and is limited to making recommendations to the charter school board.
- F. A committee or subcommittee of the charter school board shall, when appropriate, clarify in any dealings with the public that its powers are only advisory to the charter school board.

Legal References: Minn. Stat. Ch. 13D (Open Meeting Law)
Minn. Stat. § 124E.07 (Board of Directors)

Cross References: MSBA/MASA Model Policy 201 (Legal Status of the Charter School Board of Directors)
MSBA/MASA Model Policy 203 (Operation of the Charter School Board – Governing Rules)
MSBA School Law Bulletin “C” (Minnesota’s Open Meeting Law)

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214 OUT-OF-STATE TRAVEL BY CHARTER SCHOOL BOARD MEMBERS

I. PURPOSE

The purpose of this policy is to control out-of-state travel by charter school board members as required by law.

II. GENERAL STATEMENT OF POLICY

Charter school board members have an obligation to become informed on the proper duties and functions of a charter school board member, to become familiar with issues that may affect the charter school, to acquire a basic understanding of school finance and budgeting, and to acquire sufficient knowledge to comply with federal, state, and local laws, rules, regulations, and charter school policies that relate to their functions as charter school board members. Occasionally, it may be appropriate for charter school board members to travel out of state to fulfill their obligations.

III. APPROPRIATE TRAVEL

Travel outside the state is appropriate when the charter school board finds it proper for charter school board members to acquire knowledge and information necessary to allow them to carry out their responsibilities as charter school board members. Travel to regional or national meetings of the National Charter School Boards Association is presumed to fulfill this purpose. Travel to other out-of-state meetings for which the member intends to seek reimbursement from the charter school should be preapproved by the charter school board.

IV. REIMBURSABLE EXPENSES

Expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary charter school-related expenses.

V. REIMBURSEMENT

- A. Requests for reimbursement must be itemized on the official charter school form and are to be submitted to the designated administrator. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.
- B. Automobile travel shall be reimbursed at the mileage rate set by the charter school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.
- C. Amounts to be reimbursed shall be within the charter school board's approved budget allocations, including attendance at workshops and conventions.

VI. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent shall develop a schedule of reimbursement rates for charter school business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The Superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

Legal References: Minn. Stat. § 124E.07 (Board of Directors)
Minn. Op. Atty. Gen. 1035 (Aug. 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. 161b-12 (Aug. 4, 1997) (Transportation Expenses)

Cross References: MSBA/MASA Model Policy 212 (Charter School Board Member Development)
MSBA/MASA Model Policy 412 (Expense Reimbursement)

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715 - Solicitation Policy

I. PURPOSE

PACT Charter School recognizes the need to control attempts to solicit funds/services from students, staff, and/or parents by outside organizations, parents, salespeople, students, or staff for non-district related/sponsored activities. There is also a need to control attempts to solicit funds from outside organizations by PACT Charter School groups for district-related/sponsored activities.

II. SOLICITATION OF STUDENTS

- A.** The school shall make every effort to be neutral in its dealings with businesses for non-school-related activities. Assistance in any type of commercial promotion shall not be given. This means that:
 - 1.** Announcements shall not be made for businesses by using the public address system, distribution of notices, or through any type of communication.
 - 2.** Commercial displays scheduled in the schools to promote direct sales to children and/or parents shall not be permitted.
 - 3.** Solicitation necessary for approved student activities, such as class rings, pictures, and other special materials, may be made with the approval of the administration.

Note: The administration may make exceptions to these policies of benefits for the school that is deemed sufficient to merit the exception.

III. SOLICITATION OF STAFF

- A.** Access to school personnel shall not be made available to salespersons to promote the sale of any product or service to members of the staff. This means that meetings of staff members shall not be organized for the purpose of giving a salesperson an audience, nor shall salespersons be permitted to contact staff members in the buildings during school hours.
- B.** Parents or staff members are not to solicit staff for the purpose of selling products or services. This includes doing so on behalf of the students. *Note: Students selling for outside teams, clubs, or organizations will be allowed.*
- C.** Announcements shall not be made for businesses by using the public address system, distribution of notices, or through any type of communication.
- D.** Commercial displays scheduled in the schools for the purpose of promoting sales to employees shall not be permitted.
- E.** All visitors, salespeople, and parents must report to the school office when entering a school building.
- F.** Names, addresses, and telephone numbers of district employees will not be distributed to companies or organizations to be used for commercial purposes without the prior approval of the employee. This does not apply to certain professional organizations, colleges, universities, or the Minnesota Department of Education.

Note: Catalogs may be placed in the staff lounge for viewing, with no obligation or pressure to purchase items offered)

IV. SOLICITATION TO COMMUNITY ~~(BY PACT CHARTER SCHOOL)~~

- A.** All requests for donations from local businesses over \$100 to benefit a fundraising event/goal associated with PACT Charter School must be approved by the Administration.

Note: This is necessary to ensure we do not overburden local businesses.

- B.** All requests shall follow policies and procedures in accordance with Fundraising guidelines.
- C.** A list of targeted businesses, along with the dollar value or item to be requested from each business, must be attached to the Event Request Form for possible approval.

Note: Yearbook advertising where a service is being provided would be allowed without pre-approval as long as a list of advertisers, including donation amounts, is provided by December 31 of the current school year.

V. SOLICITATION THROUGH PUBLIC ADVERTISING ON PACT CHARTER SCHOOL PROPERTY

- A.** When deemed necessary and beneficial to the school, advertising may be allowed to appear on school property and in written publications (i.e., scoreboards). This advertising must comply with the following guidelines:
 - 1.** Advertising shall be limited to companies that align with the PACT Charter School mission statement.
 - 2.** In no instance shall publications accept advertising or advertising images for alcohol, tobacco, drugs, drug paraphernalia, ~~weapons~~, pornographic, obscene, **innuendo**, illegal materials, or **criminal activity**.
 - 3.** Advertising must comply with all PACT Charter School policies.
 - 4.** ~~The PACT Charter School logo/information must appear at least twice as large as the advertiser's information. (Does not apply to publications.)~~
 - 5.** "Donated by" must appear in front of the donating business/individual's name/information. (Does not apply to publications.)

Cross References: MSBA/MASA Model Policy 905 (Advertising)

PACT Charter School

Original Creation Date: March 2007

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: July 1, 2026

Year Reviewed: 2026-2027

905 ADVERTISING

I. PURPOSE

The purpose of this policy is to provide guidelines for the advertising or promoting of products or services to students and parents in the charter school.

II. GENERAL STATEMENT OF POLICY

The charter school's policy is that the name, facilities, staff, students, or any part of the charter school shall not be used for advertising or promoting the interests of a commercial or nonprofit agency or organization except as set forth below.

III. ADVERTISING GUIDELINES

- A. Charter school publications, including publications such as programs and calendars, may accept and publish paid advertising provided they receive advance approval from the appropriate administrator. In no instance shall publications accept advertising or advertising images for alcohol, tobacco, drugs, drug paraphernalia, weapons, or obscene, pornographic, or illegal materials. Advertisements may be rejected by the charter school if determined to be inconsistent with the educational objectives of the charter school or inappropriate for inclusion in the publication. For example, advertisements may be rejected if determined to be false, misleading, or deceptive, or if they relate to an illegal activity or antisocial behavior. The Principal and Director of Communications is responsible for screening all such advertising for appropriateness, including compliance with the charter school policy prohibiting sexual, racial, and religious harassment.
- B. The charter school board may approve advertising in charter school facilities or on charter school property. Any approval will state precisely where such advertising may be placed. The restrictions listed in Section A. above will apply. Advertising will not be allowed outside the specific area approved by the charter school board. Specific advertising must be approved by the **Principal or designee** ~~executive director or designee~~. In no instance will an advertising device be erected or maintained within 100 feet of a school that is visible to and primarily intended to advertise and inform or to attract or which does attract the attention of operators and occupants of motor vehicles.
- C. Donations that include or carry advertisements must be approved by the charter school board.
- D. The charter school may acknowledge a donation it has received from an organization by displaying a "donated by," "sponsored in part by," or a similar by-line with the organization's name and/or symbol on the item. Examples include activity programs or yearbooks.
- E. Nonprofit entities and organizations may be allowed to use the charter school name, students, or facilities for purposes of advertising or promotion if the purpose is determined to be educationally related and prior approval is obtained from the charter school board. Advertising will be limited to the specific event or purpose approved by the charter school board.
- F. Contracts for computers or related equipment or services that require advertising to be disseminated to students will not be entered into or permitted unless done pursuant to and in accordance with state law.
- G. The inclusion of advertisements in charter school publications, in charter school facilities, or on charter school property does not constitute approval and/or endorsement of any product, service, organization, or activity. Approved

advertisements will not imply or declare such approval or endorsement.

IV. ACCOUNTING

Advertising revenues must be accounted for and reported in compliance with UFARS. A periodic report shall be made to the school board by the **Superintendent** ~~executive director~~ regarding the scope and amount of such revenues.

Legal References: Minn. Stat. Ch. 124E (Charter Schools)
Minn. Stat. § 173.08 (Excluded Road Advertising Devices)

Cross References: MSBA/MASA Model Policy 421 (Gifts to Employees and Charter School Board Members)
MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 715 (Solicitation Policy)

PACT Charter School

Creation Date: June 2025

Last Approved By: PACT Charter School Board of Directors

Last Approved Date: June 12, 2025

Year Reviewed: 2024-2025



STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

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Statement of Position Outside Organizations Supporting Schools

Date Reviewed: June 2025

Date Revised: June 2025

This Statement of Position is not legal advice and is subject to revision.

As school districts face financial pressures, many turn to education foundations, booster clubs, parent-teacher organizations, and similar entities as a source of additional support and resources. These outside nonprofit organizations are generally set up as separate, privately-operated, community-based, nonprofit charitable organizations. Their goals often include raising money to provide programs or equipment that might otherwise be unavailable to the schools, scholarships to students, and/or teacher recognition programs. These nonprofit organizations are created by concerned community members, not by school districts. In fact, Minnesota law prohibits school districts from creating nonprofit corporations, unless explicitly authorized to do so by law.¹

The organizations must follow state and federal laws governing nonprofit organizations. For example, nonprofit corporations must have articles of incorporation and must file incorporation papers with the Office of the Minnesota Secretary of State. In addition, registration papers may need to be filed with the Office of the Minnesota Attorney General, appropriate tax documents must be filed, and auditing procedures should be established. Those interested in forming a nonprofit organization to support a school or school district are encouraged to consult with an attorney knowledgeable in this area.

Persons holding official positions as officers or employees in both the school district and non-profit organizations should be aware of potential issues of legal compliance. School board members are prohibited from having a personal financial interest in district contracts.² For non-contractual situations, the Minnesota courts have developed rules for dealing with common law conflicts of interest generally involving disclosure and abstention. The determination of whether these statutes or rules apply to a given situation is fact-based. The school district attorney should be consulted for general guidance and as particular situations arise. The school district may wish to develop its own conflict of interest policy to supplement these statutory and common law rules. Such a policy could aid officers and employees in maintaining the separate legal identities of the district and the non-profit organization.

¹ See Minn. Stat. § 465.717, subd. 1.

² Minn. Stat. §§ 471.87 and 123B.52, subd. 5 (Exceptions are found in Minn. Stat. § 471.88.).

The school board should not attempt to control the outside nonprofit organization. The school district should not maintain or control the nonprofit organization's funds.³ Instead, the nonprofit organization should maintain and control its own financial accounts, using its own tax identification number.

The nonprofit organization is independent of the school district and the school district lacks the authority to fundraise for the benefit of the nonprofit organization. The school district also lacks the authority to give gifts to or fund these nonprofit organizations. A school district, however, may contract with a nonprofit organization to provide services, if appropriate, as it would with any other vendor. Any district funds paid to the nonprofit organization must be related to the value of the services provided to the school district.

Generally, no problems are presented when outside organizations raise funds and provide those funds to school districts. Minnesota law permits school boards to accept gifts and grants.⁴ We recommend that school boards develop written gift acceptance policies that accommodate potential donations from outside organizations. If the gifts come with restrictions, the school board should carefully evaluate whether the restrictions are acceptable to the district and in-line with district priorities. Any restrictions on the use of the gift should be clearly documented in the school board meeting minutes when the gift is accepted. Once the funds or equipment are accepted by the school district, they become district property.

Outside nonprofit organizations may conduct fund-raising activities and solicit donations in order to provide gifts to schools. If a school district has policies restricting when fundraising activities may be conducted in the name of a school or a school district, the limitations would apply to fundraising by all outside organizations.

Chapter 14 of the Minnesota Department of Education's Uniform Financial Accounting and Reporting Standards (UFARS) provides additional guidelines for working successfully with external groups.

Private funds raised by outside nonprofit organizations can support activities and projects that may not be able to receive support through the regular district budget. However, to manage these relationships successfully, we recommend that school districts establish clear policies and procedures to govern their relationships with these outside organizations.

³ See also 2025 UFARS Manual, Chapter 14 (July 2024), available on the Minnesota Department of Education's website, <http://education.state.mn.us>. As stated in Chapter 14, funds raised by other organizations, such as booster clubs or PTAs, must be maintained separately from school district funds.

⁴ See Minn. Stat. §§ 123B.02, subd. 6 (A school board may receive gifts for the benefit of the district.) and 465.03 (Acceptance must be by resolution adopted by a two-thirds majority of the governing body, expressing the terms of the gift in full.).



2027-2028 Teacher Calendar

Important Dates:

AUGUST

23 First Day of School

SEPTEMBER (Character Trait: Respect)

TBD Elementary PIN

28 Evening Conferences

30 Evening Conferences

OCTOBER (Character Trait: Citizenship)

20 End of Quarter 1

21-22 MEA Break (no school)

NOVEMBER (Character Trait: Gratitude)

22-26 Thanksgiving Break

DECEMBER (Character Trait: Compassion)

20-31 Winter Break

JANUARY (Character Trait: Integrity)

13 End Semester 1

17 Martin Luther King, Jr. Day

FEBRUARY (Character Trait: Cooperation)

1 Evening Conferences

3 Evening Conferences

21 Presidents Day

MARCH (Character Trait: Self-Control)

16 End of Quarter 3

27-31 Spring Break

APRIL (Character Trait: Responsibility)

MAY (Character Trait: Perseverance)

24 Last Day of School (K-12)

24 End Semester 2

25 Last Teacher Workday

25 HS Graduation

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

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

January 2028				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

April 2028				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

Color Key:

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

August 2027				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

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

February 2028				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29			

May 2028				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

Day Counts:

Student days grades K-12	154
Teacher contracted days	177

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

Evening activities may include, but are not limited to: concerts, dances, plays, evening event supervision, etc.

September 2027				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

December 2027				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

March 2028				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

June 2028				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

Evening Responsibilities:

Back to School (1/2 day) = Dec. 17 PM
 Parent Teacher Conferences (2 days) - Oct. 1 / Feb. 4
 Elementary Only - Parent Information Night (PIN) (1/2 day)
 Secondary Only - HS Graduation (1/2 day)
 *January 14 and March 24 PM = 8 hours/1 day
 TBD by site - 4 hours of evening activities

School Board Approved:

PACT Charter School, Minnesota

September 21, 2026

This report does not constitute a rating action.

Credit Highlights

- S&P Global Ratings' long-term rating on Ramsey, Minnesota's series 2022A and series 2022B (taxable) charter school lease revenue bonds, issued for PACT Charter School (PACT), is 'BB'.
- The outlook is stable.

Rationale

Security

The bonds are secured by PACT revenues as defined in the governing bond documents and consist primarily of per-pupil funding from the state. The debt is further secured by a mortgage lien on, and security interest in, the financed facilities. Proceeds from the series 2022 bonds were loaned by the issuer to PCS Building Company, which exists solely as a support organization for PACT and, in turn, will lease the facilities to the school. The building company's loan payments are primarily funded by lease aid payments from the charter school in the form of lease payments. The series 2022A and B bonds have been structured as interest-only through fiscal 2025, with a 10-year, \$38.2 million bullet maturity and a seven-year optional call. Maximum annual debt service (MADS) is \$2.6 million occurring in 2029, excluding the bullet maturity.

Credit overview

The rating reflects our view of the school's recent stabilization of financial and demand metrics, with a change in leadership following covenant violations in fiscal 2024. Under the new leadership, PACT has increased its total enrollment, strengthened its retention rates, and added a new online program in fall 2026. Also, a surplus was achieved in fiscal 2025 and, according to management's unaudited financials, another in fiscal 2026 as a result of improvement in financial ratios, including margins and lease-adjusted MADS coverage. Tempering our view on these recent improvements is the school's elevated debt burden with the series 2022. We assessed the enterprise profile as adequate and the financial profile as vulnerable; combined, these support an anchor of 'bb'.

In our opinion, the rating further reflects:

- A very high debt burden with the incurred risk of a refinancing as a result of the bullet payment;

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- Limited liquidity, although strengthening, with around 85 days' cash on hand (DCOH) in fiscal 2025 compared to a low of 23 in fiscal 2024; and
- Inherent uncertainty associated with charter renewals, because the bonds' final maturity exceeds the existing charter's time horizon (PACT's charter is currently authorized through June 2027).

These factors are somewhat mitigated by:

- Growing enrollment base, with a new online program introduced in fall 2026, healthy student retention, and improvement in teacher retention rates;
- Recent improvement in financial ratios, including a surplus achieved in fiscal 2025 and expected surpluses in fiscals 2026 and 2027 based on management's unaudited financials and budgets; and
- A well-seasoned management team that has made rapid strides in restoring fiscal stability, coupled with a positive relationship with its authorizers and consistency in its nine-member board.

Outlook

The stable outlook reflects our view that PACT will achieve modest surpluses in fiscals 2026 and 2027, driven by management's conservative budgeting approach. It also reflects our view that demand will remain stable, with enrollment growing towards facility capacity in the coming years, as well as the school's absence of debt plans over the near term.

Downside scenario

We could consider a negative rating action if PACT fails to meet operating, coverage, or liquidity projections. In addition, we could consider a negative rating action if enrollment or demand metrics weaken.

Upside scenario

We could take a positive rating action if the school demonstrates a stronger trend of financial performance and liquidity in line with that of higher-rated peers, while maintaining its solid enrollment and demand profile.

Credit Opinion

Enterprise Profile

We view PACT's enrollment and demand profile as sound, with a trend of healthy and consistent enrollment growth, rising retention rates for both students and teachers, a still sound and growing waitlist, despite some moderation, and competitive academics, all of which have continued following the COVID-19 pandemic and the recent opening of PACT's second school. Construction of the second school (the Upper School Campus) was completed on time and opened its doors to students in fall 2023. Enrollment increased substantially to 1,465 for fall 2025 and there are currently 1,559 students enrolled for fall 2026, including 49 enrolled in the online program. PACT is looking to increase its online enrollment to more than 200 by fiscal 2031. We understand there are limited middle and high school charter options in the surrounding area,

which should continue to support demand for the school. PACT's waitlist has historically been healthy for each grade level and should support the planned enrollment growth. We could see the waitlist further moderate as enrollment builds out, although we expect PACT's robust marketing plan will expand and attract new students, which could offset any significant waitlist declines.

Student test scores have been on par with or slightly above state and local levels. Through its updated district operational plan and strategic roadmap, management continues to address learning loss. PACT has received the Minnesota School Finance Award almost every year since 2014, was a Bronze Medal recipient in the 2017 "U.S. News and World Report" Best High School rankings, is currently a "U.S. News and World Report" best elementary school, and is ranked No. 15 of the best elementary charter schools in Minnesota. PACT's secondary school is also a "U.S. News and World Report" best high school.

PACT has received six charter renewals over its 30-year operating history, from three separate authorizers. The school views its standing with its newest authorizer, Volunteers of America Minnesota, as good, and its charter was approved for the maximum five-year term, expiring June 30, 2027.

We view PACT's new administration as sophisticated and cohesive, with a stable board and tenured and growing staff. The board consists of nine members, each with three-year term limits. PACT works with Rockford Public Schools as its contracted CFO.

Financial Profile

With increased operating costs and rising debt service, PACT experienced a softening in its financial position in fiscals 2023 and 2024, causing lease-adjusted MADs coverage to fall to a weak 0.50x and 0.80x, respectively. Similarly, liquidity fell to 78 DCOH and to 24 in fiscals 2023 and 2024, respectively from 130 DCOH in fiscal 2022. While we expected moderate declines in metrics, these results deviate from PACT's trend of historically positive financial operations and from PACT's coverage and liquidity projections. The new administration has established new practices, resulting in a modest surplus in fiscal 2025, and anticipates continued surpluses in fiscals 2026 and 2027. Furthermore, we understand PACT plans to restore cash to 110 DCOH by 2030 and maintain coverage at a minimum of 1.25x over the next few years. In our view, a stabilizing financial position with improving liquidity and MADs coverage are key to maintaining the rating over time. We believe PACT will work toward improving and stabilizing its financial position and restoring coverage and liquidity to historical levels in line with those of peers as well as its own targets.

The series 2022 issuance weakened PACT's debt metrics and ultimately altered the financial profile, with a debt-to-capitalization ratio near 100%. With the sizable increase in students year over year, debt per student declined to around \$29,505, which we nonetheless continue to view as elevated. While we understand these numbers will continue to moderate over time as students are enrolled, in our opinion the overall bullet maturity structure remains a risk.

We do not believe that pension liabilities represent a near-term credit pressure, as contributions are only a modest share of the budget (3.7% of total expenditures for fiscal 2025). However, we believe PACT has limited capacity to absorb higher costs given thin operating margins, and we believe material increases in pension liabilities have the potential to pressure operations.

PACT Charter School, Minnesota--enterprise and financial statistics

	--Fiscal year ended June 30--				Medians for 'BB' rated charter schools
	2026	2025	2024	2023	2025
Enrollment					
Total headcount	1,457	1,403	1,098	687	888
Total waiting list	683	308	925	558	MNR
Waiting list as % of enrollment	46.9	22.0	84.2	81.2	18.0
Financial performance					
Accounting standard	GASB	GASB	GASB	GASB	MNR
Total revenues (\$000s)	N.A.	18,897	14,835	9,998	13,942
Total expenses (\$000s)	N.A.	17,675	15,339	12,323	MNR
EBIDA (\$000s)	N.A.	4,690	2,055	1,289	MNR
EBIDA margin (%)	N.A.	24.8	13.9	12.9	13.7
Excess revenues over expenses (\$000s)	N.A.	1,222	(504)	(2,325)	MNR
Excess income margin (%)	N.A.	6.5	(3.4)	(23.3)	3.0
Operating lease expense (\$000)	N.A.	N.A.	N.A.	N.A.	MNR
Pension/OPEB adjustments (\$000)	N.A.	(135)	(29)	755	MNR
Lease adjusted annual debt service (\$000)	N.A.	2,165	2,095	1,589	MNR
Lease-adjusted annual debt service coverage (x)	N.A.	2.17	0.98	0.81	MNR
Lease-adjusted annual debt service burden (% total revenues)	N.A.	11.5	14.1	15.9	MNR
Lease-adjusted MADS (\$000s)	N.A.	2,619	2,619	2,619	1,503
Lease-adjusted MADS coverage (x)	N.A.	1.79	0.78	0.49	1.40
Lease-adjusted MADS burden (% total revenues)	N.A.	13.9	17.7	26.2	9.8
Total revenue per student (\$)	N.A.	13,469	13,511	14,553	MNR
Balance sheet metrics					
Unrestricted reserves (\$000s)	N.A.	3,833	972	2,560	MNR
Days' cash on hand	N.A.	85.8	23.9	78.0	107.1
Total long-term debt (\$000s)	N.A.	41,395	41,465	41,465	MNR
Unrestricted reserves to debt (%)	N.A.	9.3	2.3	6.2	19.0
Unrestricted net assets as % of expenses	N.A.	0.5	(11.6)	(7.1)	21.9
Debt to capitalization (%)	N.A.	99.8	104.3	102.1	84.2
Debt per student (\$)	N.A.	29,505	37,764	60,357	21,469
Pro forma metrics					
Pro forma MADS (\$000s)	N.A.	N.A.	N.A.	N.A.	MNR
Pro forma lease-adjusted MADS coverage (x)	N.A.	N.A.	N.A.	N.A.	MNR
Pro forma lease-adjusted MADS burden (% total revenues)	N.A.	N.A.	N.A.	N.A.	MNR
Pro forma unrestricted reserves (\$000s)	N.A.	N.A.	N.A.	N.A.	MNR
Pro forma days' cash on hand	N.A.	N.A.	N.A.	N.A.	MNR
Pro forma long-term debt (\$000s)	N.A.	N.A.	N.A.	N.A.	MNR
Pro forma unrestricted reserves to debt (%)	N.A.	N.A.	N.A.	N.A.	MNR
Pro forma debt to capitalization (%)	N.A.	N.A.	N.A.	N.A.	MNR
Pro forma debt per student (\$)	N.A.	N.A.	N.A.	N.A.	MNR

Operating lease expense--Annual amount paid in facilities/capital lease payments; excludes equipment/nonfacility lease payments and excludes payments related to principal and interest on bonds. Net revenue available for debt service = EBIDA + operating lease expense. Lease-adjusted MADS coverage = (net revenue available for debt service + operating lease expense) / (lease-adjusted MADS). Total expenses include pension and

PACT Charter School, Minnesota--enterprise and financial statistics

--Fiscal year ended June 30--				Medians for 'BB' rated charter schools
2026	2025	2024	2023	2025

OPEB adjustments. Pension and OPEB adjustments = reconciling adjustments made to financial information to account for differences in GASB 68 and GASB 75. MADS--Maximum annual debt service. N.A.--Not available. MNR--Median not reported. N.M.--Not Meaningful.

Credit Snapshot

- Organization: Founded in 1994, PACT, which stands for Pursuing Academics and Character Together, is located in Anoka County, just north of Minneapolis, and serves 1,559 students in grades kindergarten through 12 as of fall 2026.
- Bond covenants: Annual DSC of 1.0x if DCOH is at least 90 or 1.1x if it is below 90. The additional bonds test requires historical coverage of 1.2x on existing debt and 1.25x pro forma coverage on existing and proposed debt, along with DCOH of at least 45 in operating expenses. There is a fully funded debt service reserve.
- Charter authorizer and term: Volunteers of America. The charter was recently renewed for the maximum five years, expiring June 30, 2027. PACT was previously authorized by Bethel University from 2003-2022 and by Anoka Hennepin School District from 1994-2003, but no longer authorizer charter schools in the state.
- Management: Freestanding. PACT is led by a seasoned in-house leadership team and contracts with Rockford Public Schools for comprehensive financial services and support.

Ratings List

Current Ratings

Education

PACT Charter Sch, MN Charter School Revenues	BB/Stable
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The ratings appearing below the new issues represent an aggregation of debt issues (ASID) associated with related maturities. The maturities similarly reflect our opinion about the creditworthiness of the U.S. Public Finance obligor's legal pledge for payment of the financial obligation. Nevertheless, these maturities may have different credit ratings than the rating presented next to the ASID depending on whether or not additional legal pledge(s) support the specific maturity's payment obligation, such as credit enhancement, as a result of defeasance, or other factors.

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Title I Parent and Family Engagement Plan 2026-2027



P A C T
Charter School

PACT Charter School is dedicated to providing a high-quality education by partnering with parents and the school community. Recognizing parents as their child's first teacher and a vital component of academic success, PACT Charter School is committed to actively involving families to foster a positive relationship between home and school.

SCHOOL PARENT AND FAMILY ENGAGEMENT PLAN REQUIRED COMPONENTS

1. PACT Charter School will jointly develop/revise with parents the Title I Parent and Family Engagement Plan and distribute it to parents of participating children and make the plan available to the local community.
 - Activities & Dates –
 - i. Title I Parent Advisory Panel - August 31, 2026
 - ii. District Advisory Committee (DAC) - September 10, 2026
 - iii. PACT School Board - October 8, 2026
 - Contact Person(s) – Michelle Jones (Interventionist), Stephanie Leer (Interventionist), Tanya Loso (Interventionist), Lara Bronson (Elementary Principal), Teresa Widen (DAC Administrative Lead)
 - Phone Number – 763-712-4200
2. PACT Charter School will convene an annual meeting, at a convenient time, to which all parents of participating children shall be invited and encouraged to attend, to inform parents of their school's participation in this part and to explain the requirements of this part, and the right of the parents to be involved.
 - Activity & Date – Reading Intervention Informational Parent Meeting. This meeting addresses - October 13, 2026
 - i. How students qualify for reading intervention by evaluating multiple data sources such as: FastBridge (Kindergarten - Grade 3), Curriculum-Based Measures, Phonics Screener, Phonemic Awareness Screener, NWEA MAP Growth assessments (Grade 4+), Capti ReadBasix (Grade 4+) and Minnesota Comprehensive Assessment (MCA)
 - ii. What intervention instruction looks and sounds like.
 - iii. How parents can support their child's literacy development.
 - iv. How individual student progress is monitored and shared within the program.
 - Contact Person(s) – Teresa Widen (Executive Director of Teaching and Learning), Michelle Jones, Stephanie Leer, Tanya Loso
 - Phone Number – 763-712-4200
3. PACT Charter School will offer a number of flexible meeting options, such as meetings in the morning or evening, and may provide, with funds provided under this part, transportation, child care, or home visits, as such services relate to parental involvement.
 - Activities & Dates –
 - i. Elementary Open House - August 20, 2026
 - ii. Elementary Parent Information Night - September 8, 2026
 - iii. Reading Intervention Informational Parent Meeting - October 13, 2026
 - iv. DAC Meetings - September 2026 - May 2027
 - v. Volunteer training - as needed August 2026-September 2027
 - Contact Person(s) – Teresa Widen, Lara Bronson (Elementary Principal)
 - Phone Number – 763-712-4200

4. PACT Charter School will involve parents, in an organized, ongoing, and timely way, in the planning, review, and improvement of the school plan under Title I Schoolwide Program, section 1112, schoolwide under section 1114, and the process of the school review and improvement under section 1116.
 - Activities & Dates –
 - i. Title I Parent Advisory Panel - August 31, 2026 and as needed
 - ii. DAC Meetings - September 2026 - May 2027
 - iii. PACT School Board meetings - Monthly meetings July 2026 – June 2027, and as needed
 - Contact Person(s) – Teresa Widen, Jenelle Moehn (Assistant Director of Teaching and Learning), Michelle Jones, Stephanie Leer, Tanya Loso, Lara Bronson
 - Phone Number – 763-712-4200
5. PACT Charter School will provide parents of participating children:
 - a. Timely information about programs under this part;
 - b. A description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet; and
 - c. If requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any such suggestions as soon as practically possible.
 - Activity/Activities & Dates –
 - i. Teachers and Interventionists are available at Open House - August 20, 2026
 - ii. Parent/Teacher Conferences, and upon request - October 1-2, 2026 and February 11-12, 2027
 - iii. Reading Intervention Informational Parent Meeting - October 13, 2026
 - Contact Person(s) – Teresa Widen, Michelle Jones, Stephanie Leer, Tanya Loso, classroom teachers (Main office will direct)
 - Phone Number – 763-712-4200
6. If the schoolwide program plan is not satisfactory to the parents of participating children, parents can submit comments on the plan when the school makes the plan available each fall.

REQUIRED SHARED RESPONSIBILITIES FOR HIGH STUDENT ACADEMIC ACHIEVEMENT

As a component of the school-level parent involvement plan, each school shall jointly develop with parents for all children served under this part a school-parent compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement.

1. Conduct a parent/teacher conference in elementary schools, annually (at a minimum), during which the compact shall be discussed as the compact relates to the individual child's achievement;
2. Provide frequent reports to parents on their children's progress; and

3. Provide parents with reasonable access to staff, opportunities to volunteer and participate in their child's class, and observation of classroom activities.
 - Activities & Dates –
 - i. Parent/Teacher Conferences - October 1-2, 2026 and February 11-12, 2027
 - ii. Quarterly report cards - October, January, March, May
 - iii. Teachers available upon request
 - Contact Person(s) – Classroom teachers, Michelle Jones, Stephanie Leer, Tanya Loso, and Lara Bronson (Elementary Principal)
 - Phone Number – 763-712-4200

BUILDING CAPACITY REQUIREMENTS FOR INVOLVEMENT

To ensure effective involvement of parents and to support a partnership among the school, parents, and the community to improve student academic achievement, each school under this part:

1. Shall assist the parents of children served by the school in understanding such topics as the state's academic content standards and state student academic achievement standards, state and local academic assessments, the requirements of this part, and how to monitor a child's progress and work with educators to improve the achievement of their children.
 - Activities & Dates -
 - i. Parent/Teacher Conferences – October 1-2, 2026 and February 11-12, 2027
 - ii. Quarterly report cards - October, January, March, May
 - iii. Teachers available upon request
 - Contact Person(s) – Classroom teachers, Lara Bronson
 - Phone Number – 763-712-4200
2. Shall provide materials and training to help parents to work with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parental involvement.
 - Activities & Dates –
 - i. Parent/Teacher Conferences - October 1-2, 2026 and February 11-12, 2027
 - ii. Teacher Resources (Ongoing)
 - Contact Person(s) – Classroom teachers, Michelle Jones, Stephanie Leer and Tanya Loso, Jill Lurie (Digital Learning Specialist)
 - Phone Number – 763-712-4200
3. Shall educate teachers, pupil services personnel, directors, and other staff, with the assistance of parents, on the value and utility of contributions of parents, and on how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and the school.
 - Activity & Dates –
 - i. Designated Staff Development Days - August 2026 - June 2027
 - Contact Person(s) – Lara Bronson, Teresa Widen, Jenelle Moehn
 - Phone Number – 763-712-4200
4. Shall, to the extent feasible and appropriate, coordinate and integrate parent involvement programs and activities

- Activity/Activities & Dates –
 - i. DAC meetings - Throughout the 2026-2027 school year
 - ii. School Board Meetings - Monthly meetings July 2026 – June 2027
 - iii. Elementary Parent Information Night - September 8, 2026
 - iv. Parent/Teacher Conferences - October 1-2, 2026 and February 11-12, 2027
 - v. Elementary Family Night - January 28, 2027
 - Contact Person(s) – Teresa Widen, Lara Bronson, Julie Grawey (President of Parent-Teacher Organization)
 - Phone Number – 763-712-4200
5. Shall ensure that information related to school and parent programs, meetings, and other activities is sent to the parents of participating children in a format and, to the extent practicable, in a language parents can understand.
- Activities & Dates –
 - i. ParentSquare communications: District Pilot weekly newsletters, teacher weekly newsletters (ongoing)
 - ii. Parent/Teacher Conferences – interpreters available upon request - October 1-2, 2026, and February 11-12, 2027
 - iii. PACT website – pactcharter.org (ongoing)
 - iv. Multilingual Information Night - December 1, 2026
 - Contact Person(s) – Michelle Jones, Stephanie Leer, Tanya Loso, Kayla Refsland (Multilingual Teacher), Marie Dillon (Multilingual Teacher), Jenelle Moehn
 - Phone Number – 763-712-4200
6. Shall provide such other reasonable support for parental involvement activities under this as parents may request.
- Activities & Dates –
 - i. DAC meetings - August 2026 - May 2027
 - ii. School Board listening session - Monthly meetings July 2026 – June 2027
 - iii. Parent Volunteer Training - as needed
 - iv. Curriculum Review Team
 - Contact Person(s) – Teresa Widen, Lara Bronson, Karina Higareda (Administrative Assistant)
 - Phone Number – 763-712-4200

ACCESSIBILITY REQUIREMENTS

In carrying out the parental involvement requirements of this part, PACT Charter School, to the extent practicable, shall provide full opportunities for the participation of parents of children with limited English proficiency, parents of children with disabilities, and parents of migratory children, including providing information and school reports in a format and, to the extent practicable, in a language such parents can understand.

- Activities – Interpreters available upon request, ParentSquare Communication
- Date - Upon Request
- Contact Person(s) – Jenelle Moehn
- Phone Number – 763-712-4200

ADOPTION

This PACT Charter School Family Engagement Plan has been developed jointly with and agreed on with parents of children participating in Title I programs, as evidenced by meeting minutes.

The Family Engagement Plan was developed and approved by PACT Charter School on October 8, 2026 and will be in effect for the period of the 2026-2027 school year. The school will distribute this Family Engagement Plan to all parents of participating Title I children and make it available to the community on or before October 22, 2026.



Signature of Title I Authorized Representative

Date

These parents and staff were involved with the development of this document:

Michelle Jones - Staff

Stephanie Leer - Staff

Tanya Loso - Staff

Teresa Widen - Staff

Jenelle Moehn - Staff

Lauren Kelly - Parent

Kayla Schossow - Parent

Genny Lefebvre - Parent



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FAMILY-SCHOOL COMPACT FOR LEARNING

This compact outlines the shared responsibility of parents/guardians, school staff, and students in supporting academic achievement and emphasizes the importance of strong school-family partnerships. In alignment with its mission to prepare students for lifelong success through academic excellence and character development, PACT Charter School values collaboration between families and educators.

By working together, exchanging information, and sharing decision-making, parents, students, and staff contribute to a supportive learning environment. PACT Charter School affirms the importance of family involvement and supports family-school compacts as a key part of student success.

PACT Charter School commits to partnering with parents and families by:

- Providing the resources for families to help students succeed in school and for school staff to work with families.
- Encouraging family involvement by reviewing progress regularly and strengthening cooperative efforts.
- Sharing responsibility at school and at home to give students the best education and a positive start in life.

OUR SCHOOL will be welcoming to parents/guardians, offer challenging courses, create safe learning environments, include parents/guardians in school site decisions, and organize opportunities for parents/guardians to help improve student learning.

OUR PARENTS/GUARDIANS will monitor student attendance, homework completion and the use of free time, become acquainted with school staff, and become involved at school.

OUR STUDENTS will actively commit to respect themselves, staff, others and their environment and fulfill their responsibilities in homework completion, class involvement and time management while working to develop the character qualities that our school promotes.

PACT Charter School is committed to supporting partnerships through:

- A. Providing high-quality curriculum and instruction in a supportive and safe learning environment that enables our students to meet the required student academic achievement standards. PACT Charter School will communicate about curriculum, instruction, assessment, school programs, and student progress in a timely and effective manner. PACT Charter School will routinely review student academic achievement and make data-driven decisions about the curriculum and instruction.

- B. Holding parent/guardian-teacher conferences.
 - a. Fall: Student-led, goal-setting conference
 - b. Spring: Student-led review of progress and goals set at Fall conferences.

At each of these conferences, parents/guardians, students and teachers review the student's academic achievements and opportunities and partner to set realistic goals for the student. Student-led conferences provide an avenue for students to take responsibility for their work and efforts throughout the year. Students, parents/guardians and teachers work closely together to ensure that students are progressing sufficiently. The goal is to have 100% parent/guardian and student participation in conferences.

- C. Providing parents/guardians with frequent reports on their student's progress. Parents/guardians have many tools to access their student's progress. These may include:
 - a. Access to online progress reports
 - b. Communication through email
 - c. Progress Reports and Report Cards
 - d. Other communication to parents from teachers
- D. Providing parents/guardians reasonable access to staff. Specifically, staff will be available for consultation with parents as follows:
 - a. Parents/Guardians are encouraged to speak directly with staff.
 - b. Parents/Guardians can schedule times to meet with the staff.
 - c. Parents/Guardians can email staff directly.
 - d. Parents/Guardians can leave a voicemail for school staff on their personal extension.
 - e. Parents/guardians are encouraged to attend conferences.
- E. Providing parents/guardians with opportunities to volunteer for their student's class. PACT Charter School recognizes and appreciates the value of parents wanting to be actively involved in the education of their student(s). We provide nursery care for volunteers while they are serving the elementary school during school days. Volunteering opportunities include, but are not limited to:
 - a. Serving on decision-making committees
 - b. Serving as a Teacher's Assistant (TA) in the classroom
 - c. Helping in the school office,
 - d. Coordinating/helping with extracurricular events
 - e. Fundraising projects
 - f. Grant writing
 - g. Serving lunch
 - h. Chaperoning field trips
 - i. By providing nursery care throughout the school day, we are also making this involvement convenient for parents.

Volunteering opportunities are communicated to the staff, parents, and community using a variety of tools, including ParentSquare notifications, phone calls, and other forms of personal communication.

Emergency (E-Learning) Plan 2026-2027 School Year

Grades 6-12



When school is closed due to inclement weather, PACT Secondary in-person students will participate in E-Learning days (up to five days per school year). These days serve as student contact days. Families will be notified of an E-Learning day at least two hours before the normal school start time. (Minnesota Department of Education E-Learning Days (MN Statutes, section 120A.414). Online 6-12 students will continue their instruction with no change.

	Day 1-5 Weather/Emergency Closing	Learning Platform	Learning Format
Grade 6-12	E-Learning Day	Schoology or Google Classroom	Asynchronous

TEACHER ROLE

- Plan for self-directed, asynchronous learning activities delivered via Schoology for 6-12 students.
- Be available via email during the work day until 3 p.m.
- Check voicemail, email, and Schoology/Google Classroom throughout the work day for messages from students, families, and colleagues. Respond to communication that is related to E-Learning in a timely manner.
- Collaborate regularly with PLC members regarding continuity of learning and assistance for potentially ill colleagues.
- Regularly posts a learning schedule including assignments, due dates, and learning activities in Schoology/Google Classroom.
- Provide actionable and timely feedback to students.

STUDENT ROLE

- Know where to find E-Learning assignments.
- Complete asynchronous activities as directed by teachers.
- Students will complete coursework electronically that is equivalent to the amount of time they would spend in class.
- If students would like to connect with their teacher(s) for connection or to ask questions, they can connect via email.
- Students with an Individualized Education Plan (IEP) or 504 plan will receive accessible digital instruction that addresses the students' plans.
- Families without home internet connection, or with limited internet access, should inform teachers of this fact so needed modifications to assignments can be made.

FAQS

1. **Is attendance taken for an E-Learning day?** Families must report absences via Infinite Campus. Attendance will be recorded.
2. **Will teachers be available for questions/feedback?** Yes, teachers will be available by email until 3 p.m.
3. **Why do we need E-Learning days?** E-Learning days allow us to continue to provide curriculum and instruction during school closures to ensure continued progress towards graduation.
4. **Can families choose to opt out of E-Learning days?** Students whose families choose not to participate in E-Learning days are reported as absent, based on PACT's Attendance Policy (Minnesota Statutes, section 120A.22, subdivision 12). Families should report their student's absence in Infinite Campus.
5. **How will students be expected to "make up" assignments?** Students will be responsible for completing the required work on their own time as they would in any other situation in which they may have been absent from school.
6. **What if a student needs assistance with Wi-Fi access?** Families facing technology issues that prevent E-Learning participation should contact the school office at sc-attendance@pactcharter.org within the first 30 minutes of the school day to request an extension. These students will have extra time to complete their work, following the absence guidelines in the Family Handbook. If the work is completed by the extended deadline, the student will be marked present. If a technology issue occurs during the school day, families should contact the office to request extensions for specific classes. Students will be marked absent for those periods until the work is submitted by the new deadline.
7. **What is an asynchronous learning format?** Asynchronous is a way of learning where students can access and complete assignments and activities at their own pace and on their schedule. It does not require everyone to be online or present at the same time.



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Charter School

PACT Charter School Monthly Financials

AUGUST 2026

PACT Charter School Financial Highlights

AUGUST 2026

Balance Sheet:

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

- \$6,630,727 Cash balance at end of the month
- \$374,309 State Receivables which represents an initial estimate for the beginning of the accrual for the current year hold back
- \$870,105 State Receivables which represents the remaining amount due to the school from the state 10% holdback of the prior school year
- \$195,803 Salary and Benefits Payables estimated. This is for summer salaries as of month-end.
- \$379,392 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: 1564 ADM
- Revised Budget: 1564 ADM
- Actual ADM 1564
- 16% Percent of the fiscal year completed
- 15% YTD revenue as a percent of budget based on the revised projection.
- 11% YTD expenses as a percent of budget based on the revised projection.
- \$7,879,005 Projected year end fund balance
- 37% Projected ending fund balance as a % of expense budget

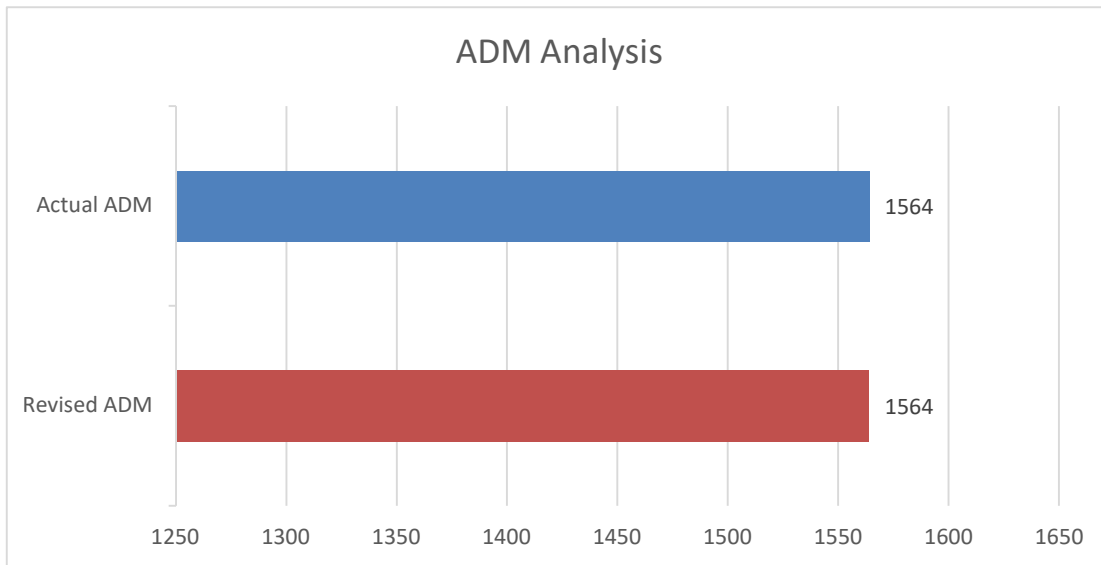
Cash Flow:

- Estimated cash balance as of June 30, 2027
\$ 6,757,017
- Days cash on hand projected as of June 30, 2027
117

Debt Covenant Ratios:

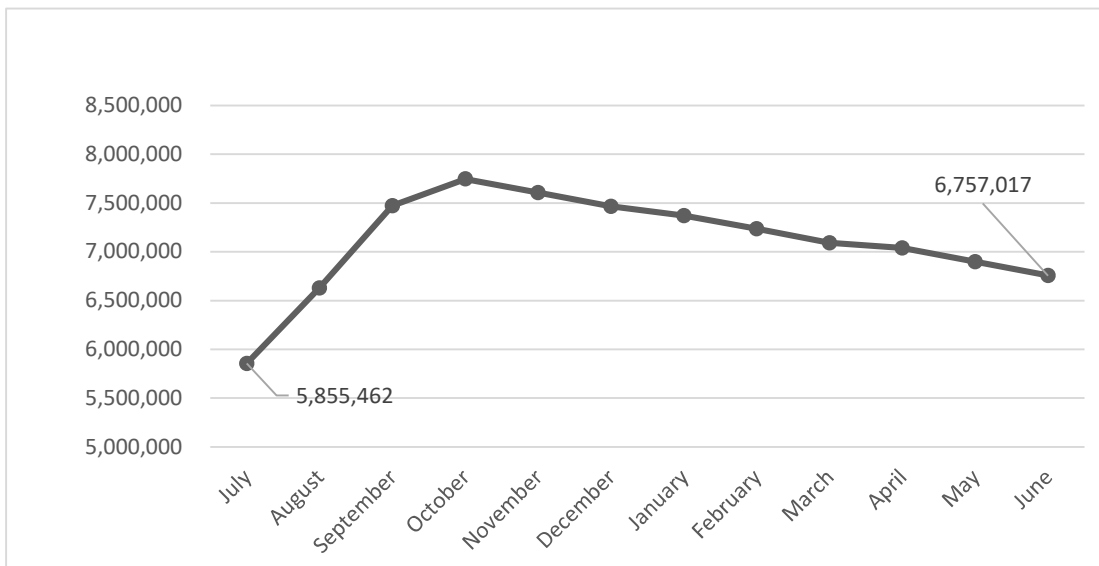
- Required debt service coverage ratio at June 30, 2027: = / >
1.10
- Projected debt service coverage ratio at June 30, 2027:
1.74
- Required days cash on hand (cash only) at June 30, 2027: = / >
45
- Projected days cash on hand without receivables at June 30, 2027:
117
- Projected days cash on hand with receivables at June 30, 2027:
176

Enrollment/ADM's



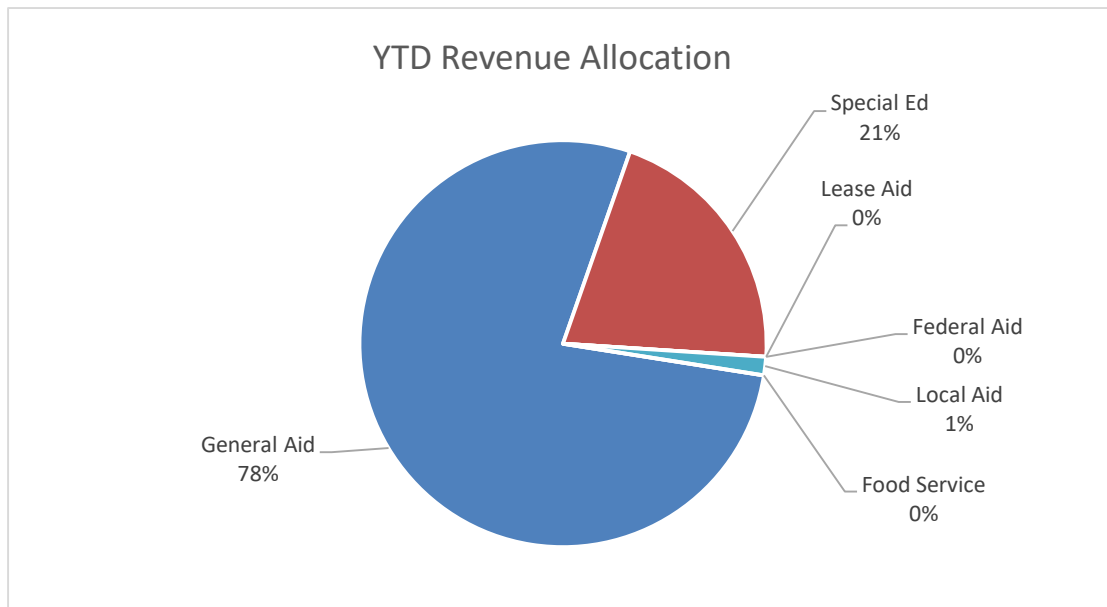
Monitoring the school's budgeted ADM vs. the actual ADM is one of the most important analytical revenue reviews. Variance from the budgeted ADM must be reviewed and understood.

Cash Flow Projection



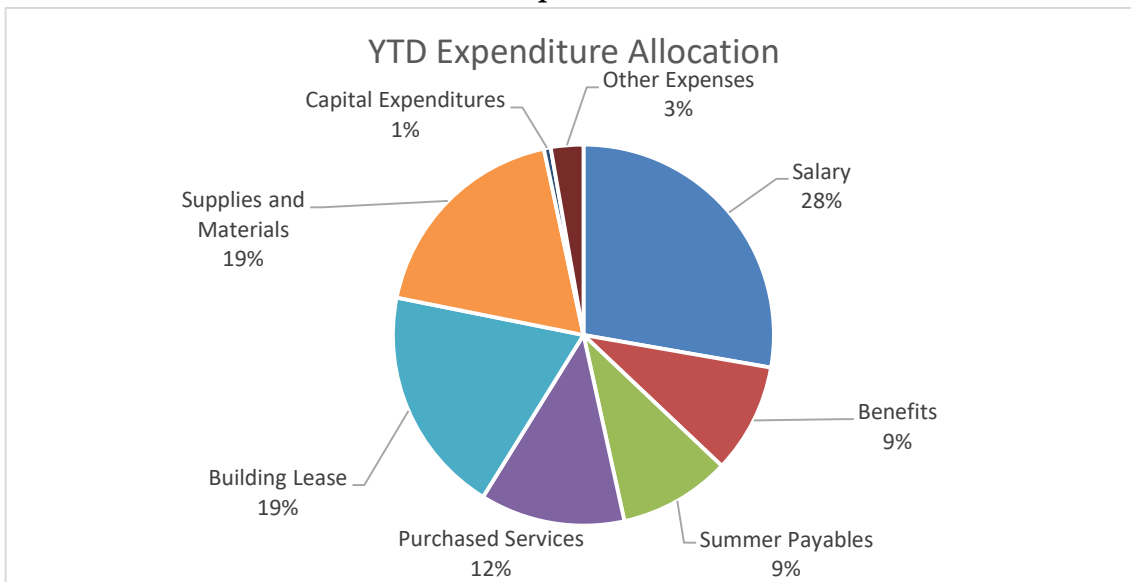
PACT Charter School's cash balance is expected to increase during fiscal 2027.

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 August 31, 2026

Assets		As of Month-End
Cash	\$	6,630,727
MDE Receivable - Current year estimate		374,309
MDE Receivable - Prior year		870,105
Misc. Receivables		50,360
Due From Other Funds		152,619
Prepays		83,707
Total Assets	\$	<u>8,161,827</u>
Liabilities		
Salary and Benefits Payable	\$	195,803
Accounts Payable		379,392
Deferred Revenue		2,290
Total Liabilities	\$	<u>577,485</u>
Fund Balance		
Beginning - Unaudited	\$	6,495,994
Change in Fund Balance		<u>1,088,348</u>
Ending- Projected	\$	7,584,342
Total Liabilities and Fund Balance	\$	<u>8,161,827</u>

Current year based on estimated, primarily for ADM numbers.

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

16% Year Complete

Adopted Budget - 1564					
Revenue		ADM	Monthly Activity	Year to Date	% of Budget
State Aids	\$	20,960,394	\$ 1,466,216	\$ 3,298,819	15.7%
Federal Aids		709,182	-	-	0.0%
Local		724,749	24,603	49,847	6.9%
Total	\$	22,394,325	\$ 1,490,819	\$ 3,348,666	15.0%
Expense					
Salary	\$	9,470,912	\$ 456,991	\$ 627,149	6.6%
Benefits		3,394,535	126,706	210,237	6.2%
Summer Payables		-	-	214,474	NA
Total Salaries/Benefits Payable	\$	12,865,447	\$ 583,697	\$ 1,051,860	8.2%
Purchased Services		3,231,394	86,691	278,111	8.6%
Supplies and Materials		1,525,887	152,860	418,443	27.4%
Building Lease		2,619,350	218,279	436,558	16.7%
Capital Expenditures		542,501	320	13,042	2.4%
Other Expenses		226,735	879	62,303	27.5%
Total	\$	21,011,314	\$ 1,042,726	\$ 2,260,318	10.8%
Change in Fund Balance	\$	1,383,011	\$ 448,093	\$ 1,088,348	
Beginning Fund Balance	\$	6,495,994	\$ 6,495,994	\$ 6,495,994	
Ending- Projected	\$	7,879,005	\$ 6,944,087	\$ 7,584,342	
FB as a % of Exp		37%			
Debt Service Coverage Ratio		1.74			

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

16% Year Complete

	Adopted Budget - 1564 ADM	Monthly Activity	Year to Date	% of Budget
General Fund				
State Aid				
General Aid	\$ 14,712,604	\$ 773,782	\$ 2,232,077	15%
Endowment	108,010	-	-	0%
Special Education	3,094,953	692,433	692,433	22%
ADSIS	105,438	-	-	0%
Lease Aid	2,253,773	-	-	0%
Literacy Incentive	68,391	-	-	0%
Student Support Aid	48,044	-	-	0%
Chater Additional (Long Term Facility Maintena	226,406	-	-	0%
State Aid Receivables*	-	-	374,309	N/A
Total State Aid	\$ 20,617,619	\$ 1,466,216	\$ 3,298,819	16%
Federal Aid				
Title I	\$ 184,922	\$ -	\$ -	0%
Title II	27,941	-	-	0%
Title III	11,164	-	-	0.0%
Special Education	160,948	-	-	0%
Special Education - Preschool Age	247	-	-	0%
Special Education - CEIS	30,321	-	-	0%
	\$ 415,543	\$ -	\$ -	0%
Local Aid and Donation				
Interest	\$ 145,000	\$ 15,347	\$ 30,661	21.1%
Donations and Other	35,165	1,728	3,303	9.4%
Athletic and Activity Fees	232,200	6,750	6,750	2.9%
Fees for Services	25,000	-	-	0.0%
MA Billing	30,000	-	-	0.0%
Rental Income	99,996	-	8,333	8.3%
	\$ 567,361	\$ 23,826	\$ 49,048	9%
Total General Fund Revenue	\$ 21,600,523	\$ 1,490,041	\$ 3,347,867	15%
Food Service Fund				
State Revenue	\$ 342,775	\$ -	\$ -	0%
Federal Revenue	293,639	-	-	0%
Food Sales	7,388	287	309	4%
Total Food Service Revenue	\$ 643,802	\$ 287	\$ 309	0%
Community Service Fund				
Community Service Fees	\$ 150,000	\$ 490	\$ 490	0%
Total Community Service Revenue	\$ 150,000	\$ 490	\$ 490	0%
Total Revenue- All Funds	\$ 22,394,325	\$ 1,490,819	\$ 3,348,666	15%

PACT Charter School
Detail Expense
As of August 31, 2026

FYTD: 16%

	Adopted Budget - 1564 ADM	Monthly Activity	Year to Date	% of Budget
Admin and Operations				
100 Salaries	\$ 2,547,392	\$ 140,524	\$ 260,928	10%
200 Benefits	942,535	67,732	140,313	15%
305 Contracted Services	443,241	20,539	45,424	10%
320 Communication	49,707	10,559	22,153	45%
329 Postage	5,202	4,031	4,397	85%
330 Utility	295,470	27,300	43,102	15%
340 Insurance	125,685	-	78,699	63%
350 Repairs & Maintenance	177,576	7,736	56,543	32%
360 Transportation	1,030,783	439	966	0%
366 Professional Development	5,953	757	812	14%
401 General Supplies	311,040	6,513	11,707	4%
405 Purchased Software (405/406)	66,300	5,625	16,124	24%
500 Furniture & Equipment	40,163	-	-	0%
520 Capital Improvements	200,000	-	-	0%
555 Technology Equipment	237,500	-	-	0%
570 Building Lease	2,619,350	218,279	436,558	17%
820 Dues & Memberships	176,376	879	61,533	35%
Total Admin and Operations	\$ 9,274,273	\$ 510,913	\$ 1,179,259	13%
Instructional Support and Services				
100 Salaries	\$ 3,875,821	224,146	255,080	7%
200 Benefits	1,434,054	44,463	51,366	4%
1XX/2XX Summer Payable	-	-	136,836	NA
305 Contracted Services	11,025	50	50	0%
360 Transportation - Field Trips	37,237	-	-	0%
366 Professional Development	26,250	-	80	0%
369 Field Trips and Registration	29,563	-	-	0%
394 PSEO-CIS Tuition Payments	166,668	-	-	0%
401 General Supplies	102,281	-	1,640	2%
405 Purchased Software (405/406)	15,750	-	33,256	211%
406 Instructional Software License	78,881	13,667	63,608	81%
430 Instructional Supplies	105,000	-	-	0%
460 Textbooks & Workbooks	200,000	119,114	145,290	73%
461 Standardized Tests	21,000	-	-	0%
466 Student Technology	-	-	130,000	0%
500 Furniture & Equipment	49,613	320	6,042	12%
Total Instructional Support and Services	\$ 6,153,143	\$ 401,759	\$ 823,248	13%

PACT Charter School
Detail Expense
As of August 31, 2026

FYTD: 16%

	Adopted Budget - 1564 ADM	Monthly Activity	Year to Date	% of Budget
Activities				
100 Salaries	\$ 341,831	\$ 10,646	\$ 12,771	4%
200 Benefits	68,366	2,384	3,212	5%
305 Contracted Services	79,397	-	10,000	13%
360 Transportation	115,315	-	-	0%
369 Registrations	32,375	-	-	0%
401 General Supplies	51,222	1,128	1,128	2%
580 Lease	11,025	-	7,000	63%
820 Dues and Memberships	44,059	-	770	2%
Total Activities	743,590	14,158	34,881	5%
ADSIS Program				
100 Salaries	\$ 133,408	\$ 3,137	\$ 3,137	2%
200 Benefits	49,361	561	561	1%
401 General Supplies	5,513	-	-	0%
Total ADSIS Program	188,282	3,698	3,698	2%
Special Education				
100 Salaries	\$ 2,244,344	\$ 60,293	\$ 73,349	3%
200 Benefits	830,407	8,681	11,900	1%
1XX/2XX Summer Payable	-	-	77,637	NA
305 Contracted Services	21,732	-	-	0%
360 Transportation - SPED & HHM	337,430	14,079	14,079	4%
394 Payments to Other Agencies	173,041	-	-	0%
405 Purchased Software	6,300	-	1,284	20%
406 Purchased Software- Instructional	4,200	-	-	0%
430 Instructional Supplies	-	6,615	6,615	0%
433 Instructional Supplies- Ind	24,728	-	-	0%
500 Furniture & Equipment	4,200	-	-	0%
820 Dues & Memberships	6,300	-	-	0%
Total Special Education	\$ 3,652,682	\$ 89,668	\$ 184,865	5%
Title Programs				
100 Salaries	\$ 143,020	\$ 10,549	\$ 10,549	7%
200 Benefits	52,917	2,104	2,104	4%
366 Travel & Conferences	25,000	-	-	0%
401 General Supplies	1,000	-	-	0%
405 Purchased Software	-	-	7,593	0%
Total Title Programs	221,937	12,653	20,246	9%
Total General Fund Expenditures	\$ 20,233,907	\$ 1,032,849	\$ 2,246,196	11%

PACT Charter School
Detail Expense
As of August 31, 2026

FYTD: 16%

	Adopted Budget - 1564 ADM	Monthly Activity	Year to Date	% of Budget
Food Service Fund				
100 Salaries	\$ 84,473	\$ 279	\$ 279	0%
200 Benefits	16,895	781	781	5%
401 General Supplies	16,282	-	-	0%
490 Food	485,310	-	-	0%
600 Misc Expense	16,538	-	-	0%
820 Dues & Memberships	2,205	-	-	0%
Total Food	\$ 621,703	\$ 1,060	\$ 1,060	0%
Community Ed Fund				
100 Salaries	\$ 100,623	\$ 7,417	\$ 11,056	11%
200 Benefits	37,231	1,202	1,807	5%
401 General Supplies	17,850	-	-	0%
820 Dues & Memberships	-	199	199	0%
Total Community Ed	155,704	8,817	13,062	8%
Total Expense- All Funds	\$ 21,011,314	\$ 1,042,726	\$ 2,260,318	11%

PACT Charter School
CashFlow
As of August 31, 2026

10 Months Remaining

Cash Receipts	Adopted Budget		Monthly Activity	Year to Date	September	October	November	December								
State Aids- CY	\$	20,617,619	\$	1,466,216	\$	2,924,510	\$	1,461,378	\$	1,461,378	\$	1,461,378	\$	1,461,378	\$	1,461,378
State Aids- PY		870,105		-		-		739,898		419,449		-		-		-
Federal		415,543		-		-		37,399		37,399		37,399		37,399		37,399
Federal - PY		243,453		-		-		243,453		-		-		-		-
Local		717,361		24,316		49,538		63,443		63,443		63,443		63,443		63,443
Food Service		643,802		287		309		61,132		61,132		61,132		61,132		61,132
Total Inflows	\$	22,394,325	\$	1,490,819	\$	2,974,357	\$	2,606,703	\$	2,042,801	\$	1,625,106	\$	1,623,352		
Expense																
Salary	\$	9,470,912	\$	456,991	\$	627,149	\$	789,243	\$	789,243	\$	789,243	\$	789,243	\$	789,243
Benefits		3,394,535		121,657		210,237		282,878		282,878		282,878		282,878		282,878
Purchased Services		3,231,394		86,691		278,111		295,328		295,328		295,328		295,328		295,328
Supplies and Materials		1,525,887		152,860		418,443		110,744		110,744		110,744		110,744		110,744
Building Lease		2,619,350		218,279		436,558		218,279		218,279		218,279		218,279		218,279
Capital Expenditures		542,501		320		13,042		52,946		52,946		52,946		52,946		52,946
Other Expenses		226,735		879		62,303		16,443		16,443		16,443		16,443		16,443
Accounts Payable		-		-		-										
Total Outflows	\$	21,011,314	\$	1,037,677	\$	2,045,844	\$	1,765,862	\$	1,765,862	\$	1,765,862	\$	1,765,862	\$	1,765,862
Change in Cash								\$	840,841	\$	276,939	\$	(140,756)	\$	(142,510)	
Beginning								\$	6,630,727	\$	7,471,568	\$	7,748,508	\$	7,607,752	
Line of Credit								\$	-	\$	-	\$	-	\$	-	
Ending- Projected								\$	7,471,568	\$	7,748,508	\$	7,607,752	\$	7,465,243	

PACT Charter School
CashFlow
As of August 31, 2026

10 Months Remaining

Cash Receipts	Adopted Budget	Monthly Activity	Year to Date	January	February	March	April	May	June
State Aids- CY	\$ 20,617,619	\$ 1,466,216	\$ 2,924,510	\$ 1,461,378	\$ 1,465,036	\$ 1,461,378	\$ 1,461,378	\$ 1,463,132	\$ 1,461,378
State Aids- PY	870,105	-	-	49,625	1,904	-	89,891	-	-
Federal	415,543	-	-	37,399	37,399	37,399	37,399	37,399	37,399
Federal - PY	243,453	-	-	-	-	-	-	-	-
Local	717,361	24,316	49,538	63,443	63,443	63,443	63,443	63,443	63,443
Food Service	643,802	287	309	61,132	61,132	61,132	61,132	61,132	61,132
Total Inflows	\$ 22,394,325	\$ 1,490,819	\$ 2,974,357	\$ 1,672,977	\$ 1,628,914	\$ 1,623,352	\$ 1,713,243	\$ 1,625,106	\$ 1,623,352
Expense									
Salary	\$ 9,470,912	\$ 456,991	\$ 627,149	\$ 789,243	\$ 789,243	\$ 789,243	\$ 789,243	\$ 789,243	\$ 789,243
Benefits	3,394,535	121,657	210,237	282,878	282,878	282,878	282,878	282,878	282,878
Purchased Services	3,231,394	86,691	278,111	295,328	295,328	295,328	295,328	295,328	295,328
Supplies and Materials	1,525,887	152,860	418,443	110,744	110,744	110,744	110,744	110,744	110,744
Building Lease	2,619,350	218,279	436,558	218,279	218,279	218,279	218,279	218,279	218,279
Capital Expenditures	542,501	320	13,042	52,946	52,946	52,946	52,946	52,946	52,946
Other Expenses	226,735	879	62,303	16,443	16,443	16,443	16,443	16,443	16,443
Accounts Payable	-	-	-						
Total Outflows	\$ 21,011,314	\$ 1,037,677	\$ 2,045,844	\$ 1,765,862	\$ 1,765,862	\$ 1,765,862	\$ 1,765,862	\$ 1,765,862	\$ 1,765,862
Change in Cash	\$ (92,885)	\$ (136,948)	\$ (142,510)	\$ (52,619)	\$ (140,756)	\$ (142,510)			
Beginning	\$ 7,465,243	\$ 7,372,358	\$ 7,235,410	\$ 7,092,901	\$ 7,040,282	\$ 6,899,527			
Line of Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Ending- Projected	\$ 7,372,358	\$ 7,235,410	\$ 7,092,901	\$ 7,040,282	\$ 6,899,527	\$ 6,757,017			

PACT Charter School
CashFlow
As of August 31, 2026

10 Months Remaining

Cash Receipts	Adopted Budget	Monthly Activity	Year to Date	Total	Budget	Remaining
State Aids- CY	\$ 20,617,619	\$ 1,466,216	\$ 2,924,510	\$ 17,545,456	\$ 20,617,619	\$ 3,072,163
State Aids- PY	870,105	-	-	1,300,767	870,105	-
Federal	415,543	-	-	373,989	415,543	41,554
Federal - PY	243,453	-	-	-	243,453	243,453
Local	717,361	24,316	49,538	683,970	717,361	-
Food Service	643,802	287	309	611,627	643,802	32,175
Total Inflows	\$ 22,394,325	\$ 1,490,819	\$ 2,974,357	\$ 20,515,809	\$ 23,507,883	\$ 3,389,345

Expense						
Salary	\$ 9,470,912	\$ 456,991	\$ 627,149	\$ 8,519,576	\$ 9,470,912	\$ 951,336
Benefits	3,394,535	121,657	210,237	3,039,016	3,394,535	355,519
Purchased Services	3,231,394	86,691	278,111	3,231,394	3,231,394	-
Supplies and Materials	1,525,887	152,860	418,443	1,525,887	1,525,887	-
Building Lease	2,619,350	218,279	436,558	2,619,350	2,619,350	-
Capital Expenditures	542,501	320	13,042	542,501	542,501	-
Other Expenses	226,735	879	62,303	226,735	226,735	-
Accounts Payable	-	-	-	-	-	-
Total Outflows	\$ 21,011,314	\$ 1,037,677	\$ 2,045,844	\$ 19,704,459	\$ 21,011,314	\$ 1,306,855

Change in Cash

Beginning
Line of Credit
Ending- Projected

Days Cash on Hand
117

NOTES TO THE FINANCIAL STATEMENTS

AUGUST 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

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202701-202702 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		\$6,616.96		
			B 01 215 002	MN TAX WITHHELD		\$309.05		
PO#:	Voucher #:	40313	Invoice	Invoice No: S2026242	8/3/2026	Paid Amt:	\$6,926.01	
			B 01 215 001	FEDERAL TAX WITHHELD		\$3,217.54		
PO#:	Voucher #:	40306	Invoice	Invoice No: S2027010	8/3/2026	Paid Amt:	\$3,217.54	
			B 01 215 002	MN TAX WITHHELD		\$4,087.17		
PO#:	Voucher #:	40374	Invoice	Invoice No: S2027020	8/3/2026	Paid Amt:	\$4,087.17	
			B 01 215 001	FEDERAL TAX WITHHELD		\$81.12		
PO#:	Voucher #:	40316	Invoice	Invoice No: S202624S10	8/3/2026	Paid Amt:	\$81.12	
						Check Amount:	\$14,311.84	
VIL	1004			IRS		Wire		
			B 01 215 001	FEDERAL TAX WITHHELD		\$5.00		
			B 01 215 003	FICA		\$277.60		
PO#:	Voucher #:	40317	Invoice	Invoice No: S202624S10	8/3/2026	Paid Amt:	\$282.60	
			B 01 215 001	FEDERAL TAX WITHHELD		\$12,381.46		
			B 01 215 003	FICA		\$30,248.45		
PO#:	Voucher #:	40315	Invoice	Invoice No: S2026242	8/3/2026	Paid Amt:	\$42,629.91	
			B 01 215 001	FEDERAL TAX WITHHELD		\$7,860.12		
			B 01 215 003	FICA		\$10,364.20		
PO#:	Voucher #:	40308	Invoice	Invoice No: S2027010	8/3/2026	Paid Amt:	\$18,224.32	
			B 01 215 003	FICA		\$58.90		
PO#:	Voucher #:	40172	Credit	Invoice No: Z2026240	8/3/2026	Paid Amt:	(\$58.90)	
			B 01 215 001	FEDERAL TAX WITHHELD		\$8,755.63		
			B 01 215 003	FICA		\$15,026.98		
PO#:	Voucher #:	40376	Invoice	Invoice No: S2027020	8/3/2026	Paid Amt:	\$23,782.61	
						Check Amount:	\$84,860.54	
VIL	PERA			PERA		Wire		
			B 01 215 005	PERA WITHHELD		\$8,272.77		
PO#:	Voucher #:	40373	Invoice	Invoice No: S2027020	8/4/2026	Paid Amt:	\$8,272.77	
						Check Amount:	\$8,272.77	
VIL	CAPITA			CAPITAL BANK & TRUST		Wire		
			B 01 215 006	TSA		\$1,679.99		
PO#:	Voucher #:	40371	Invoice	Invoice No: S2027020	8/4/2026	Paid Amt:	\$1,679.99	
						Check Amount:	\$1,679.99	
VIL	1004			IRS		Wire		
			B 01 215 001	FEDERAL TAX WITHHELD		\$9,109.97		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202701-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
VIL	1004			IRS		Wire			
			B 01 215 003	FICA			\$16,801.20		
PO#:	Voucher #:	40435	Invoice	Invoice No: S2027030	8/17/2026	Paid Amt:	\$25,911.17		
			B 01 215 001	FEDERAL TAX WITHHELD			\$12,381.47		
			B 01 215 003	FICA			\$30,248.37		
PO#:	Voucher #:	40466	Invoice	Invoice No: S2026243	8/17/2026	Paid Amt:	\$42,629.84		
						Check Amount:	\$68,541.01		
VIL	1003			MN DEPT. OF REVENUE		Wire			
			B 01 215 002	MN TAX WITHHELD			\$4,411.69		
PO#:	Voucher #:	40433	Invoice	Invoice No: S2027030	8/17/2026	Paid Amt:	\$4,411.69		
			B 01 215 001	FEDERAL TAX WITHHELD			\$6,393.29		
			B 01 215 002	MN TAX WITHHELD			\$532.72		
PO#:	Voucher #:	40464	Invoice	Invoice No: S2026243	8/17/2026	Paid Amt:	\$6,926.01		
						Check Amount:	\$11,337.70		
VIL	PERA			PERA		Wire			
			B 01 215 005	PERA WITHHELD			\$8,874.41		
PO#:	Voucher #:	40432	Invoice	Invoice No: S2027030	8/25/2026	Paid Amt:	\$8,874.41		
						Check Amount:	\$8,874.41		
VIL	1012			Merch Bankcard		Wire			
			E 01 005 110 000 000 305	Monthly Bank Card Fees August 2026			\$258.69		
PO#:	Voucher #:	40550	Invoice	Invoice No: DT08032026	8/31/2026	Paid Amt:	\$258.69		
						Check Amount:	\$258.69		
VIL	1031			MN UI Fund		Wire			
			E 01 005 105 000 000 281	Unemployment - QTR2 2026			\$28,147.47		
PO#:	Voucher #:	40564	Invoice	Invoice No: DT082126	8/31/2026	Paid Amt:	\$28,147.47		
						Check Amount:	\$28,147.47		
VIL	1145			UNITED HEALTHCARE		Wire			
			B 01 215 016	August 2026 Premiums			\$32,387.20		
			B 01 215 016	August 2026 Premiums			\$79,422.59		
PO#:	Voucher #:	40556	Invoice	Invoice No: DT081026	8/31/2026	Paid Amt:	\$111,809.79		
						Check Amount:	\$111,809.79		
VIL	1213			WRIGHT EXPRESS FLEET		Wire			
			E 01 005 760 000 733 440	Circle K Fuel			\$439.43		
PO#:	Voucher #:	40571	Invoice	Invoice No: DT082826	8/31/2026	Paid Amt:	\$439.43		
						Check Amount:	\$439.43		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202701-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		ACEINC		ACE SOLID WASTE, INC.		Wire
			E 01 005 810 000 000 330	ACCT #3067-245540 - TRASH / RECYCLE:		\$1,217.46
PO#:	Voucher #:	40561	Invoice	Invoice No: DT0818261	8/31/2026	Paid Amt: \$1,217.46
						Check Amount: \$1,217.46
VIL		CENTE		CENTERPOINT ENERGY		Wire
			E 01 005 810 000 000 330	ACCT #5959697-3 / GAS UTILITY -August 20		\$165.65
PO#:	Voucher #:	40554	Invoice	Invoice No: DT080726	8/31/2026	Paid Amt: \$165.65
						Check Amount: \$165.65
VIL		CITYRA		CITY OF RAMSEY		Wire
			E 01 005 810 000 000 330	ACCT #679773848 SewerBill		\$3,877.30
PO#:	Voucher #:	40570	Invoice	Invoice No: DT0824263	8/31/2026	Paid Amt: \$3,877.30
						Check Amount: \$3,877.30
VIL		COMPA		COMPANION		Wire
			B 01 215 012	LIFE & SHORT--TERM DISABILITY - August 2		\$863.66
PO#:	Voucher #:	40549	Invoice	Invoice No: DT08312026	8/31/2026	Paid Amt: \$863.66
						Check Amount: \$863.66
VIL		CONEN		CONNEXUS ENERGY		Wire
			E 01 005 810 000 000 330	CUST #1808 / PARKING LOT LIGHT MAINT.		\$100.25
PO#:	Voucher #:	40558	Invoice	Invoice No: DT081026	8/31/2026	Paid Amt: \$100.25
						Check Amount: \$100.25
VIL		CONNE		CONNEXUS ENERGY		Wire
			E 01 005 810 000 000 330	ACCT # 679773-277848 / ELECTRIC UTILITY		\$5,021.80
PO#:	Voucher #:	40566	Invoice	Invoice No: DT08242026	8/31/2026	Paid Amt: \$5,021.80
						Check Amount: \$5,021.80
VIL		DELTAD		DELTA DENTAL		Wire
			B 01 215 007	EMPLOYEE DENTAL INS. - August 2026		\$8,640.59
PO#:	Voucher #:	40553	Invoice	Invoice No: DT08062026	8/31/2026	Paid Amt: \$8,640.59
						Check Amount: \$8,640.59
VIL		HEALYC		HEALTHIEST YOU		Wire
			B 01 215 012	TELA-MEDICINE - August 2026		\$915.00
PO#:	Voucher #:	40552	Invoice	Invoice No: DT080426	8/31/2026	Paid Amt: \$915.00
						Check Amount: \$915.00
VIL		MNASS		MN ASSOC. OF CHARTER SCHOOLS		Wire
			E 01 005 010 000 000 820	MACS Membership Fees - August 2026		\$603.75
PO#:	Voucher #:	40557	Invoice	Invoice No: DT081026	8/31/2026	Paid Amt: \$603.75
						Check Amount: \$603.75

PACT Charter School

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202701-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL		STANDF		THE STANDARD		Wire
			B 01 215 011	Vision August 2026		\$19.28
PO#:	Voucher #:	40573	Invoice	Invoice No: DT080526	8/31/2026	Paid Amt: \$19.28
						Check Amount: \$19.28
VIL		USBANI		US BANK		Wire
			E 01 005 850 000 348 570	August 2026 Rent		\$218,279.17
PO#:	Voucher #:	40551	Invoice	Invoice No: DT080426	8/31/2026	Paid Amt: \$218,279.17
						Check Amount: \$218,279.17
VIL		VILLAG		VILLAGE BANK		Wire
			E 01 005 110 000 000 305	CHECKING ACCT-MAIN Bank Fees August 2026		\$70.95
PO#:	Voucher #:	40572	Invoice	Invoice No: DT083126	8/31/2026	Paid Amt: \$70.95
						Check Amount: \$70.95
VIL		ACEINC		ACE SOLID WASTE, INC.		Wire
			E 01 005 810 000 000 330	ACCT #3067-245540 - TRASH / RECYCLE:		\$1,318.92
PO#:	Voucher #:	40560	Invoice	Invoice No: DT08182026	8/31/2026	Paid Amt: \$1,318.92
						Check Amount: \$1,318.92
VIL		ARVIG		ARVIG		Wire
			E 01 005 105 281 000 320	Internet Bill August 2026 Payment		\$5,000.00
			E 01 005 110 000 000 305	Online Payment Fee		\$3.95
PO#:	Voucher #:	40559	Invoice	Invoice No: DT08142026	8/31/2026	Paid Amt: \$5,003.95
						Check Amount: \$5,003.95
VIL		CITYRA		CITY OF RAMSEY		Wire
			E 01 005 810 000 000 330	ACCT #679773848 Water Bill		\$4,461.75
PO#:	Voucher #:	40567	Invoice	Invoice No: DT082426	8/31/2026	Paid Amt: \$4,461.75
						Check Amount: \$4,461.75
VIL		CONNE		CONNEXUS ENERGY		Wire
			E 01 005 810 000 000 330	ACCT # 679773-277848 / ELECTRIC UTILITY		\$6,498.63
PO#:	Voucher #:	40565	Invoice	Invoice No: DT082426	8/31/2026	Paid Amt: \$6,498.63
						Check Amount: \$6,498.63
VIL		RESER		PITNEY BOWES BANK INC		Wire
			E 01 005 105 000 000 329	POSTAGE METER FUNDS REFILL		\$2,000.00
PO#:	Voucher #:	40562	Invoice	Invoice No: DT081926	8/31/2026	Paid Amt: \$2,000.00
						Check Amount: \$2,000.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202701-202702 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 #679773848 SewerBill		\$4,571.20			
PO#:	Voucher #:	40569	Invoice	Invoice No: DT0824262	8/31/2026	Paid Amt:	\$4,571.20	Check Amount:	\$4,571.20
VIL		RESERVA		PITNEY BOWES BANK INC		Wire			
			E 01 005 105 000 000 329	POSTAGE METER FUNDS REFILL		\$2,000.00			
PO#:	Voucher #:	40563	Invoice	Invoice No: DT0819261	8/31/2026	Paid Amt:	\$2,000.00	Check Amount:	\$2,000.00
VIL		CENTERPOINT		CENTERPOINT ENERGY		Wire			
			E 01 005 810 000 000 330	ACCT #5959697-3 / GAS UTILITY -August 20.		\$66.67			
PO#:	Voucher #:	40555	Invoice	Invoice No: DT0807261	8/31/2026	Paid Amt:	\$66.67	Check Amount:	\$66.67
VIL	47816	ANOKA		ANOKA HENNEPIN ISD #11		Check			
			E 01 300 790 000 000 394	STEP TUITION BILLING -		\$3,190.00			
PO#:	Voucher #:	40319	Invoice	Invoice No: 13585	8/3/2026	Paid Amt:	\$3,190.00		
			E 01 300 790 000 000 394	STEP TUITION BILLING -		\$3,190.00			
PO#:	Voucher #:	40321	Invoice	Invoice No: 13587	8/3/2026	Paid Amt:	\$3,190.00		
			E 01 300 790 000 000 394	STEP TUITION BILLING -		\$3,190.00			
PO#:	Voucher #:	40322	Invoice	Invoice No: 13589	8/3/2026	Paid Amt:	\$3,190.00		
			E 01 300 790 000 000 394	STEP TUITION BILLING -		\$3,190.00			
PO#:	Voucher #:	40318	Invoice	Invoice No: 13584	8/3/2026	Paid Amt:	\$3,190.00		
			E 01 300 790 000 000 394	STEP TUITION BILLING -		\$1,595.00			
PO#:	Voucher #:	40320	Invoice	Invoice No: 13586	8/3/2026	Paid Amt:	\$1,595.00		
			E 01 300 790 000 000 394	STEP TUITION BILLING -		\$3,190.00			
PO#:	Voucher #:	40359	Invoice	Invoice No: 13588	8/3/2026	Paid Amt:	\$3,190.00	Check Amount:	\$17,545.00
VIL	47817	BORDERLINES		BORDERLINES PAVEMENT MAINTENANCE		Check			
			E 01 005 810 000 000 350	##### SNOW PLOWING CONTRACT PMT - P		\$3,140.00			
PO#:	Voucher #:	40323	Invoice	Invoice No: 10038422	8/3/2026	Paid Amt:	\$3,140.00		
			E 01 005 810 000 000 350	##### SNOW PLOWING CONTRACT PMT - P		\$3,605.00			
PO#:	Voucher #:	40324	Invoice	Invoice No: 10038423	8/3/2026	Paid Amt:	\$3,605.00	Check Amount:	\$6,745.00
VIL	47818	IEA35		INSTITUTE FOR ENVIRONMENTAL ASSMT		Check			
			E 01 005 810 000 000 305	Health & Safety Services June 2026		\$2,849.36			
PO#:	Voucher #:	40325	Invoice	Invoice No: 00063920	8/3/2026	Paid Amt:	\$2,849.36	Check Amount:	\$2,849.36

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202701-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47819	1077		PACT Panthers PTO		Check
			E 01 100 203 000 000 490	5th Grade Pizza Party Releimbursement		\$239.94
PO#:	Voucher #:	40326	Invoice	Invoice No: DT072026	8/3/2026	Paid Amt: \$239.94
						Check Amount: \$239.94
VIL	47820	PREMIE		PREMIER KITCHEN INC.		Check
			R 02 005 770 000 701 474	Overpayment Received on Commodities FY26		\$4,629.56
PO#:	Voucher #:	40301	Invoice	Invoice No: DT072726	8/3/2026	Paid Amt: \$4,629.56
						Check Amount: \$4,629.56
VIL	47821	SQUWA		SQUIRES, WALDSPURGER, & MACE P.A.		Check
			E 01 005 010 200 000 305	LEGAL SERVICE June 2026		\$549.00
PO#:	Voucher #:	40327	Invoice	Invoice No: 30404	8/3/2026	Paid Amt: \$549.00
						Check Amount: \$549.00
VIL	47822	staples		STAPLES		Check
			E 02 005 770 000 701 401	Spoons and Gloves		\$105.37
PO#:	Voucher #:	40330	Invoice	Invoice No: 6058331467	8/3/2026	Paid Amt: \$105.37
			E 02 005 770 000 701 401	Refund Trays		\$22.50
PO#:	Voucher #:	40345	Credit	Invoice No: 6039741724	8/3/2026	Paid Amt: (\$22.50)
			E 02 005 770 000 701 401	Refund Trays		\$13.50
PO#:	Voucher #:	40344	Credit	Invoice No: 6039741723	8/3/2026	Paid Amt: (\$13.50)
			E 02 005 770 000 701 401	Napkins		\$54.40
PO#:	Voucher #:	40331	Invoice	Invoice No: 6058810768	8/3/2026	Paid Amt: \$54.40
			E 02 005 770 000 701 401	Refund Trays		\$4.50
PO#:	Voucher #:	40342	Credit	Invoice No: 6039741721	8/3/2026	Paid Amt: (\$4.50)
			E 02 005 770 000 701 401	Refund Trays		\$35.15
PO#:	Voucher #:	40336	Credit	Invoice No: 6039741715	8/3/2026	Paid Amt: (\$35.15)
			E 02 005 770 000 701 401	Refund Trays		\$16.65
PO#:	Voucher #:	40339	Credit	Invoice No: 6039741718	8/3/2026	Paid Amt: (\$16.65)
			E 02 005 770 000 701 401	Refund BRowN Bag		\$40.36
PO#:	Voucher #:	40357	Credit	Invoice No: 6047935737	8/3/2026	Paid Amt: (\$40.36)
			E 02 005 770 000 701 401	Kitchen Cleaners		\$65.02
PO#:	Voucher #:	40332	Invoice	Invoice No: 6067215973	8/3/2026	Paid Amt: \$65.02
			E 02 005 770 000 701 401	Refund Trays		\$18.18
PO#:	Voucher #:	40356	Credit	Invoice No: 6040238805	8/3/2026	Paid Amt: (\$18.18)
			E 02 005 770 000 701 401	Refund Trays		\$35.15
PO#:	Voucher #:	40348	Credit	Invoice No: 6039741727	8/3/2026	Paid Amt: (\$35.15)
			E 02 005 770 000 701 401	Refund Trays		\$35.15
PO#:	Voucher #:	40337	Credit	Invoice No: 6039741716	8/3/2026	Paid Amt: (\$35.15)

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202701-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47822	staples		STAPLES		Check
			E 02 005 770 000 701 401	Refund Trays		\$22.50
PO#:	Voucher #:	40343	Credit	Invoice No: 6039741722	8/3/2026	Paid Amt: (\$22.50)
			E 02 005 770 000 701 401	Refund Trays		\$22.50
PO#:	Voucher #:	40335	Credit	Invoice No: 6039741714	8/3/2026	Paid Amt: (\$22.50)
			E 02 005 770 000 701 401	Refund Trays		\$16.65
PO#:	Voucher #:	40338	Credit	Invoice No: 6039741717	8/3/2026	Paid Amt: (\$16.65)
			E 02 005 770 000 701 401	Refund Trays		\$22.50
PO#:	Voucher #:	40346	Credit	Invoice No: 6039741725	8/3/2026	Paid Amt: (\$22.50)
			E 02 005 770 000 701 401	Refund Trays		\$31.50
PO#:	Voucher #:	40347	Credit	Invoice No: 6039741726	8/3/2026	Paid Amt: (\$31.50)
			E 02 005 770 000 701 401	Refund Trays		\$19.35
PO#:	Voucher #:	40352	Credit	Invoice No: 6040238800	8/3/2026	Paid Amt: (\$19.35)
			E 02 005 770 000 701 401	Refund Trays		\$16.65
PO#:	Voucher #:	40353	Credit	Invoice No: 6040238801	8/3/2026	Paid Amt: (\$16.65)
			E 02 005 770 000 701 401	Refund Trays		\$19.98
PO#:	Voucher #:	40340	Credit	Invoice No: 6039741719	8/3/2026	Paid Amt: (\$19.98)
			E 02 005 770 000 701 401	Refund Trays		\$22.50
PO#:	Voucher #:	40333	Credit	Invoice No: 6039741712	8/3/2026	Paid Amt: (\$22.50)
			E 02 005 770 000 701 401	Refund Trays		\$3.33
PO#:	Voucher #:	40350	Credit	Invoice No: 6040238798	8/3/2026	Paid Amt: (\$3.33)
			E 02 005 770 000 701 401	Refund Trays		\$3.33
PO#:	Voucher #:	40341	Credit	Invoice No: 6039741720	8/3/2026	Paid Amt: (\$3.33)
			E 02 005 770 000 701 401	Refund Trays		\$16.65
PO#:	Voucher #:	40354	Credit	Invoice No: 6040238803	8/3/2026	Paid Amt: (\$16.65)
			E 02 005 770 000 701 401	Refund Trays		\$19.98
PO#:	Voucher #:	40355	Credit	Invoice No: 6040238804	8/3/2026	Paid Amt: (\$19.98)
			E 02 005 770 000 701 401	Refund Trays		\$9.99
PO#:	Voucher #:	40349	Credit	Invoice No: 6040238797	8/3/2026	Paid Amt: (\$9.99)
			E 02 005 770 000 701 401	Refund Trays		\$6.84
PO#:	Voucher #:	40351	Credit	Invoice No: 6040238799	8/3/2026	Paid Amt: (\$6.84)
			E 02 005 770 000 701 401	Refund Trays		\$22.50
PO#:	Voucher #:	40334	Credit	Invoice No: 6039741713	8/3/2026	Paid Amt: (\$22.50)
			E 02 005 770 000 701 401	Spoons		\$40.42
PO#:	Voucher #:	40329	Invoice	Invoice No: 6058331466	8/3/2026	Paid Amt: \$40.42

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202701-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
VIL	47822	staples		STAPLES		Check		
			E 01	100 203 000 000 401	Copy Paper	\$1,579.60		
PO#:	Voucher #:	40328	Invoice	Invoice No: 6058331465	8/3/2026	Paid Amt:	\$1,579.60	
						Check Amount:	\$1,346.92	
VIL	47824	GLOBIN		GLOBAL INDUSTRIAL		Check		
			E 01	005 810 000 000 350	ACCT # 348604 Replace Squeegee Assemble	\$300.94		
PO#:	Voucher #:	40361	Invoice	Invoice No: 124671889	8/3/2026	Paid Amt:	\$300.94	
						Check Amount:	\$300.94	
VIL	47825	1256		Kendall Hunt Publishing Company		Check		
			E 01	100 203 000 000 460	K-12 mental Health per Quote dated 5.13.26	\$435.60		
			E 01	300 211 000 000 460	K-12 mental Health per Quote dated 5.13.26	\$435.60		
PO#:	Voucher #:	40363	Invoice	Invoice No: 14092189	8/3/2026	Paid Amt:	\$871.20	
			E 01	100 203 000 000 460	K-12 mental Health per Quote dated 5.13.26	\$164.00		
			E 01	300 211 000 000 460	K-12 mental Health per Quote dated 5.13.26	\$164.00		
PO#:	Voucher #:	40362	Invoice	Invoice No: 14090822	8/3/2026	Paid Amt:	\$328.00	
						Check Amount:	\$1,199.20	
VIL	47826	LEXVO'		LEXIA VOYAGER SOPRIS INC.		Check		
			E 01	300 211 000 000 406	Student Subscription 1 year	\$3,404.00		
PO#: 4236	Voucher #:	40364	Invoice	Invoice No: CI-00873969	8/3/2026	Paid Amt:	\$3,404.00	
						Check Amount:	\$3,404.00	
VIL	47827	staples		STAPLES		Check		
			E 01	005 105 000 000 401	ACCT #RCH 27350656 /Tempur Chair	\$349.59		
PO#:	Voucher #:	40367	Invoice	Invoice No: 6069368694	8/3/2026	Paid Amt:	\$349.59	
			E 01	005 105 000 000 401	ACCT #RCH 27350656 /Chair	\$324.51		
PO#:	Voucher #:	40366	Invoice	Invoice No: 6069368693	8/3/2026	Paid Amt:	\$324.51	
						Check Amount:	\$674.10	
VIL	47828	LAMPG REMIT		THE LAMPO GROUP, LLC		Check		
			E 01	300 420 000 740 405	Personal Finance Digital License Teacher	\$359.97		
			E 01	300 211 000 000 406	Personal Finance Digital License Student & Te	\$3,933.80		
PO#: 4238	Voucher #:	40365	Invoice	Invoice No: INV3434781	8/3/2026	Paid Amt:	\$4,293.77	
						Check Amount:	\$4,293.77	
VIL	47829	VIVACIT		VIVACITY TECH PBC		Check		
			E 01	100 203 000 000 466	200 Levovo 100e Gen 4 Chromebooks	\$65,000.00		
			E 01	300 211 000 000 466	200 Levovo 100e Gen 4 Chromebooks	\$65,000.00		
PO#:	Voucher #:	40368	Invoice	Invoice No: INV1227923	8/3/2026	Paid Amt:	\$130,000.00	
						Check Amount:	\$130,000.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202701-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47830	1056		Voyager Sopris Learning		Check
			E 01 300 420 000 740 405	FY27 Digital Math Subscriptions		\$462.00
			E 01 300 420 000 740 405	FY27 Digital Math Subscriptions		\$462.00
			E 01 300 211 000 000 405	FY27 Digital Math Subscriptions		\$1,632.40
PO#: 4240	Voucher #:	40369	Invoice	Invoice No: 8830396	8/3/2026	Paid Amt: \$2,556.40
						Check Amount: \$2,556.40
VIL	47831	ALLCIT		ALL CITY ELEVATOR, INC.		Check
			E 01 005 810 000 000 350	QTRLY ELEVATOR MAINTENANCE - Augsut		\$228.88
PO#:	Voucher #:	40416	Invoice	Invoice No: 115319	8/20/2026	Paid Amt: \$228.88
						Check Amount: \$228.88
VIL	47832	1125		Apex Water And Process Inc		Check
			E 01 005 810 000 000 305	Water Treatment August 2026		\$330.00
PO#:	Voucher #:	40415	Invoice	Invoice No: ARI158832	8/20/2026	Paid Amt: \$330.00
						Check Amount: \$330.00
VIL	47833	1207		AT&T Mobility		Check
			E 01 005 105 000 000 320	July 2026 Service		\$1,683.40
PO#:	Voucher #:	40428	Invoice	Invoice No: 287364186780X0808202	8/20/2026	Paid Amt: \$1,683.40
						Check Amount: \$1,683.40
VIL	47834	BSNSPI		BSN SPORTS, LLC		Check
			E 01 300 292 060 000 401	CUST #2199106 Scrim Pinnies		\$242.50
PO#:	Voucher #:	40405	Invoice	Invoice No: 934642167	8/20/2026	Paid Amt: \$242.50
						Check Amount: \$242.50
VIL	47835	BUCKE		BUCKEYE CLEANING CENTERS		Check
			E 01 005 810 000 000 401	CUST #35413Maintenance Supplies		\$2,682.03
PO#:	Voucher #:	40418	Invoice	Invoice No: 90779060	8/20/2026	Paid Amt: \$2,682.03
						Check Amount: \$2,682.03
VIL	47836	CDWGC		CDW GOVERNMENT INC.		Check
			E 01 005 108 000 000 405	CUST #3544871		\$1,938.00
PO#:	Voucher #:	40412	Invoice	Invoice No: AK4IL8E	8/20/2026	Paid Amt: \$1,938.00
						Check Amount: \$1,938.00
VIL	47837	1272		Construction Science, LLC		Check
			E 01 005 810 000 000 350	Sidewalk Repairs with ADA Ramp & Curb		\$7,000.00
PO#:	Voucher #:	40436	Invoice	Invoice No: INV107864	8/20/2026	Paid Amt: \$7,000.00
						Check Amount: \$7,000.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202701-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47838	COLLE		CPM EDUCATIONAL PROGRAM		Check
			E 01 300 211 000 000 460	Teacher & Student License 6-12 Math 1-year,		\$17,225.00
PO#: 4221	Voucher #:	40406	Invoice	Invoice No: 2601984-IN	8/20/2026	Paid Amt: \$17,225.00
						Check Amount: \$17,225.00
VIL	47839	1053		Five Star Technology Solutions		Check
			E 01 005 108 000 000 405	Staff Evaluation Tool		\$2,900.00
PO#:	Voucher #:	40407	Invoice	Invoice No: 41825	8/20/2026	Paid Amt: \$2,900.00
						Check Amount: \$2,900.00
VIL	47840	GENGE		GENERATION GENIUS, INC.		Check
			E 01 300 211 000 000 406	1 Science Licene for Teacher(s)		\$1,995.00
PO#: 4244	Voucher #:	40408	Invoice	Invoice No: GG300362-R3	8/20/2026	Paid Amt: \$1,995.00
						Check Amount: \$1,995.00
VIL	47841	KRAUAI		KRAUS-ANDERSON INSURANCE		Check
			E 01 005 105 000 000 305	August 2026 Service		\$600.00
PO#:	Voucher #:	40413	Invoice	Invoice No: 57892	8/20/2026	Paid Amt: \$600.00
						Check Amount: \$600.00
VIL	47842	1179		MetLife		Check
			B 01 215 008	June 2026 Premiums		\$2,064.44
PO#:	Voucher #:	40401	Invoice	Invoice No: 90139539	8/20/2026	Paid Amt: \$2,064.44
			B 01 215 008	August 2026 Premiums		\$2,064.44
PO#:	Voucher #:	40400	Invoice	Invoice No: 90865907	8/20/2026	Paid Amt: \$2,064.44
			B 01 215 008	March 2026 Premiums		\$1,161.68
PO#:	Voucher #:	40402	Invoice	Invoice No: 89094335	8/20/2026	Paid Amt: \$1,161.68
						Check Amount: \$5,290.56
VIL	47843	1197		MetLife		Check
			B 01 215 018	MN PFML July 2026		\$6,309.03
PO#:	Voucher #:	40419	Invoice	Invoice No: DT08012026	8/20/2026	Paid Amt: \$6,309.03
						Check Amount: \$6,309.03
VIL	47844	MNLAB		MN DEPT OF LABOR & INDUSTRY		Check
			E 01 005 810 000 000 820	ELEVATOR ID #04-10591PT04-01 / ANNUAL		\$145.00
PO#:	Voucher #:	40417	Invoice	Invoice No: ALR0192225X	8/20/2026	Paid Amt: \$145.00
						Check Amount: \$145.00
VIL	47845	TRUEM		MRI SOFTWARE LLC		Check
			E 01 005 105 000 000 305	ACCT #V126001 / Background Checks		\$81.90
PO#:	Voucher #:	40414	Invoice	Invoice No: MRIUS2857526	8/20/2026	Paid Amt: \$81.90
						Check Amount: \$81.90

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 08/01/2026-8/31/2026 Period: 202701-202702 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
VIL	47846	NJFLAN		NATHAN FLANSBURG		Check		
			E 01 005 105 000 000 401	Supply Reimbursement		\$359.97		
PO#:	Voucher #:	40397	Invoice	Invoice No: DT071726	8/20/2026	Paid Amt:	\$359.97	
			E 01 005 020 000 000 366	Superintendent's Confrence Reimbursement		\$648.80		
PO#:	Voucher #:	40398	Invoice	Invoice No: DT071426	8/20/2026	Paid Amt:	\$648.80	
Check Amount:							\$1,008.77	
VIL	47847	ORILEA		ORI LEARNING		Check		
			E 01 300 420 000 740 433	Transition Suite Bundle FY27		\$3,250.00		
			E 01 300 420 000 740 433	Tier I - Partner Success & Technology Fee		\$1,000.00		
PO#: 4242	Voucher #:	40409	Invoice	Invoice No: 1501713	8/20/2026	Paid Amt:	\$4,250.00	
Check Amount:							\$4,250.00	
VIL	47848	ROBHIL		ROBERT B HILL CO.		Check		
			E 01 005 810 000 000 401	WATER SOFTENER SALT		\$112.80		
PO#:	Voucher #:	40420	Invoice	Invoice No: 447447	8/20/2026	Paid Amt:	\$112.80	
Check Amount:							\$112.80	
VIL	47849	1255		Savvas		Check		
			E 01 100 203 000 000 460	K-8 Social Studies 3 year contract per quote C		\$84,417.28		
PO#: 4227	Voucher #:	40404	Invoice	Invoice No: 7029348008	8/20/2026	Paid Amt:	\$84,417.28	
Check Amount:							\$84,417.28	
VIL	47850	1271		TANYA LOSO		Check		
			E 01 100 203 000 000 530	Furniture SOLD TO PACT IKEA SHELF		\$320.00		
PO#:	Voucher #:	40410	Invoice	Invoice No: DT073026	8/20/2026	Paid Amt:	\$320.00	
Check Amount:							\$320.00	
VIL	47851	1117		Teresa Widen		Check		
			E 01 005 050 000 000 366	Mileage July 2026		\$44.08		
PO#:	Voucher #:	40399	Invoice	Invoice No: DT080126	8/20/2026	Paid Amt:	\$44.08	
Check Amount:							\$44.08	
VIL	47852	TRAPE1		TRACY PETERS		Check		
			E 01 005 105 000 000 366	Mileage July 2026		\$63.92		
PO#:	Voucher #:	40403	Invoice	Invoice No: DT081226	8/20/2026	Paid Amt:	\$63.92	
Check Amount:							\$63.92	
VIL	47853	1040		XEROX IT SOLUTIONS		Check		
			E 01 005 108 000 000 405	Googel Workspace		\$720.00		
PO#:	Voucher #:	40411	Invoice	Invoice No: 07092589	8/20/2026	Paid Amt:	\$720.00	
Check Amount:							\$720.00	
Report Total:							\$920,150.96	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 7/1/2026-8/31/2026 Period: 202701-202702 Void Status: y

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
VIL	47638	1052		Claudia D. Hawley, Inc	Void	Check
			E 01 100 405 000 740 394	Audiology Consulting May 2026		\$531.25
			E 01 300 405 000 740 394	Audiology Consulting May 2026		\$218.75
PO#:	Voucher #:	40084	Invoice	Invoice No: 3581	7/22/2026	Never Received
					Paid Amt:	(\$750.00)
					Check Amount:	(\$750.00)
VIL	47645	1235		EMMANUEL LEADERSHIP COLLEGE	Void	Check
			E 01 300 211 000 000 898	SCHOLARSHIP KAEALYN MELENDEZ ID#123		\$1,500.00
			E 01 300 211 000 000 898	Recreated in error		(\$1,500.00)
PO#:	Voucher #:	40016	Invoice	Invoice No: dt050426	7/12/2026	
					Paid Amt:	(\$1,500.00)
					Check Amount:	(\$1,500.00)
VIL	47823	TRA		TRA	Void	Check
			E 01 005 105 000 000 401	Delinquent Fee 17 days @ \$5 a day		\$85.00
			E 01 005 105 000 000 401	Paid Electroncially		(\$85.00)
PO#:	Voucher #:	40358	Invoice	Invoice No: DT072026	8/3/2026	
			E 01 005 105 000 000 401	Delinquent Fee 17 days @ \$5 a day		\$85.00
			E 01 005 105 000 000 401	Paid Electroncially		(\$85.00)
PO#:	Voucher #:	40358	Invoice	Invoice No: DT072026	8/18/2026	Paid Electroncially
					Paid Amt:	(\$85.00)
					Check Amount:	\$0.00
					Report Total:	(\$2,250.00)

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
3476	4008	VIL														
ParentSqsr	August 2026		4120	Credit	A	08/31/26		Wire	1	Misc						
						4008	R 01 300 000 381 000 050			Chromebook Insurance					210.00	0.00
						4008	R 01 300 000 380 000 050			Chromebook Repairs					25.00	0.00
						4008	R 01 005 000 000 000 050			Student Fee Prior Year					15.00	0.00
Receipt Total:														\$250.00	\$0.00	
Deposit Total:														\$250.00	\$0.00	
3477	4008	VIL														
Infinite Campus	August 2026		4121	Credit	A	08/31/26		Check	1	Misc						
						4008	R 02 005 770 000 701 601			August 2026 Online Depostis					287.48	0.00
Receipt Total:														\$287.48	\$0.00	
Deposit Total:														\$287.48	\$0.00	
3478	4008	VIL														
COBRA	August 2026		4122	Credit	A	08/31/26		Wire	1	Misc						
						4008	R 01 005 000 000 000 099			COBRA August 2026					923.76	0.00
Receipt Total:														\$923.76	\$0.00	
Deposit Total:														\$923.76	\$0.00	
3479	4008	VIL														
Interest	August 2026		4123	Credit	A	08/31/26		Check	1	Interest Earned						
						4008	R 01 005 000 000 000 092			Interest August 2026					28.52	0.00
Receipt Total:														\$28.52	\$0.00	
Deposit Total:														\$28.52	\$0.00	
3480	4008	VIL														
Bound	August 2026		4124	Credit	A	08/31/26		Wire	1	Bound						
						4008	R 01 300 292 030 000 050			Soccer Boys					619.24	0.00
						4008	R 01 300 292 032 000 050			PARTICIPATION FEES					1,795.03	0.00
						4008	R 01 300 292 039 000 050			TRAP-SKEET PARTICIPATI					1,364.00	0.00
						4008	R 01 300 292 060 000 050			Soccer Girls					988.92	0.00
						4008	R 01 300 292 061 000 050			PARTICIPATION FEES					27.93	0.00
						4008	R 01 300 292 063 000 050			Volleyball Girls					1,666.97	0.00
						4008	R 01 300 298 034 000 050			Robotics					288.00	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
3480	4008	VIL														
Bound August 2026			4124	Credit	A	08/31/26		Wire	1	Bound						
						4008	R 04 005 505 000 321 050			Bound August 2026				490.00		0.00
Receipt Total:														\$7,240.09		\$0.00
Deposit Total:														\$7,240.09		\$0.00
3481	4008	VIL														
School Deposit 8.12.2026			4125	Credit	A	08/31/26		Wire	1	Misc						
						4008	E 01 005 110 000 000 305			Background Check Payment:				56.00		0.00
						4008	R 01 005 000 000 000 099			Library Fund Donation				57.75		0.00
						4008	R 01 005 000 000 000 096			Workplace Giving				30.25		0.00
						4008	R 01 005 000 000 000 096			Workplace Giving				20.00		0.00
						4008	R 01 300 000 380 000 050			Chromebook Repairs				230.00		0.00
Receipt Total:														\$394.00		\$0.00
			4126	Credit	A	08/31/26		Check	1	Mara Workentine						
						4008	B 01 115 000				1006	06/20/26	Invoice	255.00	255.00	0.00
Receipt Total:														\$255.00		\$0.00
Deposit Total:														\$649.00		\$0.00
3482	4008	VIL														
Hud & Pitney August 2026			4127	Credit	A	08/31/26		Wire	1	Misc						
						4008	R 01 005 000 000 000 099			Hudle August 2026				216.33		0.00
						4008	R 01 005 000 000 000 099			Pitney Bowest August 2026				0.04		0.00
Receipt Total:														\$216.37		\$0.00
Deposit Total:														\$216.37		\$0.00
3483	4008	VIL														
MEGS 8.27.26			4128	Credit	A	08/31/26		Wire	1	IDEAS Payment						
						4008	B 01 122 000			F401 FY26				74,419.65		0.00
						4008	B 01 122 000			F414 FY26				18,487.57		0.00
						4008	B 01 122 000			F417 FY26				165.76		0.00
						4008	B 01 122 000			F419 FY26				144,164.97		0.00
Receipt Total:														\$237,237.95		\$0.00
Deposit Total:														\$237,237.95		\$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
3484	4008	VIL														
IDEAS 8.31.26			4129	Credit	A	08/31/26		Wire	1	Misc						
						4008	R 01 005 000	000 000	211	01S211 Gen Ed Aid 27				39,260.17		0.00
						4008	R 01 005 000	000 740	360	01S360 SPEC Educ 27				692,433.29		0.00
						4008	B 01 121 000			01S211 Gen Ed Aid 26				254,186.27		0.00
						4008	B 01 121 000			01S360 SPEC Educ 26				219,834.37		0.00
						4008	B 01 121 000			01F348 CHRTR Sch Lease 2				63,467.78		0.00
						4008	B 01 121 000			01F312 Literacy Aid 26				2,051.74		0.00
						4008	B 01 121 000			01F343 Library Aid 26				487.79		0.00
						4008	B 01 121 000			01F373 Stdnt Support 26				1,415.95		0.00
						4008	B 01 121 000			01F314 Para Training 26				207.35		0.00
Receipt Total:														\$1,273,344.71		\$0.00
Deposit Total:														\$1,273,344.71		\$0.00
3485	4008	VIL														
IDEAS 8.15.26			4130	Credit	A	08/31/26		Wire	1	Misc						
						4008	R 01 005 000	000 000	211	01S211 Gen Ed Aid 27				734,522.28		0.00
						4008	B 01 121 000			01F348 Chrtr Sch Lease 26				35,998.34		0.00
Receipt Total:														\$770,520.62		\$0.00
Deposit Total:														\$770,520.62		\$0.00
3486	4008	VILM														
Interest August 2026			4131	Credit	A	08/31/26		Wire	1	Interest Earned						
						4008	R 01 005 000	000 000	092	Interest August 2026				15,318.94		0.00
Receipt Total:														\$15,318.94		\$0.00
Deposit Total:														\$15,318.94		\$0.00
Report Total:														\$2,306,017.44		\$0.00