

*This opinion is nonprecedential except as provided by
Minn. R. Civ. App. P. 136.01, subd. 1(c).*

**STATE OF MINNESOTA
IN COURT OF APPEALS
A25-1252**

State of Minnesota,
Appellant,

vs.

Troy Ray Gibson,
Respondent.

**Filed March 9, 2026
Affirmed
Ede, Judge**

Becker County District Court
File No. 03-CR-24-1573

Keith Ellison, Attorney General, St. Paul, Minnesota; and

Brian W. McDonald, Becker County Attorney, Holly A. Danielson, First Assistant County Attorney, Detroit Lakes, Minnesota (for appellant)

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Considered and decided by Ede, Presiding Judge; Larson, Judge; and Halbrooks,
Judge.*

*Retired judge of the Minnesota Court of Appeals, serving by appointment pursuant to Minn. Const. art. VI, § 10.

NONPRECEDENTIAL OPINION

EDE, Judge

This is a pretrial prosecution appeal from a district court's order dismissing charges of first- and second-degree criminal sexual conduct based on the expiration of the statute of limitations. Appellant maintains that, because certain information communicated to child protection services (CPS) amounted to no more than vague concerns and comments, the district court erred in determining that the communication to CPS was a report that triggered the applicable limitations period. We affirm.

FACTS

The following summary stems from the district court's undisputed factual findings in its order dismissing the charges, as well as the record of the underlying proceedings, viewed in the light most favorable to the court's findings.¹

Investigation and Initial Complaint

In January 2024, an investigator with the Becker County Sheriff's Office received a referral from the Orono Police Department regarding allegations of sexual abuse against respondent Troy Ray Gibson that were made by a child who is a family member of Gibson (child 1). According to the allegations, the abuse occurred in Frazee about 12 years before

¹ See *State v. Gayles*, 915 N.W.2d 6, 10 (Minn. App. 2018) ("We review a district court's factual findings in a pretrial order for clear error and review its legal determinations de novo. If the facts are not in dispute, we independently review those facts and any legal conclusions drawn therefrom." (citations omitted)); see also *In re Welfare of C.T.B.*, 24 N.W.3d 651, 657 (Minn. 2025) ("In applying the clear-error standard, [appellate courts] view the evidence in the light most favorable to the findings.").

the referral. In a forensic interview after the referral, child 1 alleged that Gibson had also abused her sister (child 2) during the same period and in the same place.

In February 2024, the investigator interviewed child 2, who reported that Gibson had sexually abused her many times while she was living in two residences in Frazee. At the time of the alleged abuse, child 2 was between three and eight years old. Child 2 also reported physical abuse by Gibson and his then-partner. And child 2 informed the investigator that she believed the abuse had been reported years earlier. Child 2 referred to a “‘blue binder’ that included child protection reports, medical reports, and therapy sessions.” When the investigator told child 2 that a law enforcement database did not include such a report, child 2 replied that, although “she ‘wasn’t sure now,’” she “believed the information had been reported due to the extensive documentation in the blue binder.” The investigator’s review of historical child protection reports, however, revealed no record of the sexual-abuse allegations.²

In August 2024, appellant State of Minnesota filed a complaint charging Gibson with two counts of first-degree criminal sexual conduct involving penetration or contact with a victim under 13 while Gibson was more than 36 months older than the victim. The first count alleged that Gibson had violated Minnesota Statutes section 609.342, subdivision 1(a) (2004), by sexually abusing child 2 “[o]n or between January 1, 2005 and December 7, 2009.” The second count alleged that Gibson had violated Minnesota Statutes

² As explained below, Becker County CPS records were later discovered and admitted as exhibits in the proceedings underlying the order dismissing the charges that followed this investigation.

section 609.342, subdivision 1(a) (2006), by sexually abusing child 1 “[o]n or between January 1, 2008 and December 7, 2009.”

Amended Complaint

In March 2025, the state interviewed child 2, who detailed the manner in which Gibson had sexually abused her—including by “put[ting] his penis up against her mouth in the shower”—and clarified that “no penile-vaginal or oral penetration” had occurred. She also reiterated her recollection of “the binder containing detailed records from her childhood.”

In April 2025, the state amended the complaint to allege sexual abuse by Gibson only as to child 2—i.e., child 1 is not alleged as a victim in the amended charges. More specifically, the amended complaint charged Gibson with: first-degree criminal sexual conduct involving penetration or contact with child 2 “[o]n or between January 1, 2005 and December 7, 2009,” when she was under 13 and Gibson was more than 36 months older than her, in violation of Minnesota Statutes section 609.342, subdivision 1(a); second-degree criminal sexual conduct involving multiple acts of sexual contact with child 2 “[o]n or between January 1, 2005 and December 7, 2009,” when she was under 16 and Gibson had a significant relationship to her, in violation of Minnesota Statutes section 609.343, subdivision 1(h)(iii) (2004); and second-degree criminal sexual conduct involving sexual contact with child 2 “[o]n or between January 1, 2005 and December 7, 2009,” when she was under 13 and Gibson was more than 36 months older than she was, in violation of Minnesota Statutes section 609.343, subdivision 1(a) (2004).

Motion to Dismiss, Hearing, and Order Dismissing Charges

In May 2025, Gibson moved to dismiss the charges, arguing among other things that the prosecution is barred by the statute of limitations.³

That same month, the district court conducted a hearing on Gibson’s motion to dismiss. At the hearing, the parties did not present testimony but did offer 16 exhibits, which included Becker County CPS records and documentation concerning mental-health treatment that child 2 had received. The parties did not object to the admission of the 16 exhibits, except for the investigator’s report about the January 2024 referral from the Orono Police Department, which the district court admitted over Gibson’s objection, along with the unobjected-to exhibits. The facts discussed below are those that are not disputed by the parties and are taken from the district court’s order granting Gibson’s motion to dismiss and the exhibits admitted at the hearing.⁴

³ In March 2025, Gibson had moved to dismiss for lack of probable cause. Gibson’s May 2025 motion to dismiss amended his earlier motion to assert both lack of probable cause and the expiration of the statute of limitations as grounds for dismissing the amended complaint.

⁴ As to the exhibits, we note: “Court records ‘are presumed to be open to any member of the public,’ unless there is a specific exception in the access rules.” *Life Time, Inc. v. Zurich Am. Ins. Co.*, 25 N.W.3d 901, 904 n.1 (Minn. App. 2025) (quoting Minn. R. Pub. Access to Recs. of Jud. Branch 2) (other citation omitted), *rev. denied* (Minn. Oct. 29, 2025); *see also* Minn. R. Pub. Access to Recs. of Jud. Branch 4, subd. 1(b)(3) (providing that, “[s]ubject to subdivision 4 of this rule,” “[r]ecords on individuals maintained by a court that are gathered at the request of a court to . . . provide the court with a recommendation regarding the custody of minor children” are “not accessible to the public”). Although “materials filed as confidential in the district court remain nonpublic on appeal[,] . . . we are not precluded ‘from mentioning the contents’ of confidential or sealed documents when the information is ‘relevant to the particular issues or legal argument being addressed in the proceeding.’” *Life Time*, 25 N.W.3d at 904 n.1 (quotation and citation omitted); *see also* Minn. R. Civ. App. P. 112.02, subd. 1; Minn. R. Pub. Access to Recs. of Jud. Branch 4,

On December 7, 2009, child 2 and her siblings were removed from Gibson's home in Frazee and placed in foster care after a mandated reporter documented bruises on child 2's face. The next day, a CPS assessment worker contacted the biological mother of child 2 and her siblings to discuss their removal and placement in foster care. Child 2's biological mother "expressed concerns that [Gibson] may have sexually abused the girls." And on December 9, the biological mother called a CPS worker and "asked if [the] worker would do sexual abuse exams on the girls."

In February 2010, child 2's foster parent reported to CPS that child 2—who was seven years old at the time—was exhibiting "sexualized behaviors" and making "concerning statements," which "included [child 2's] statements about private body parts and reference[s] [to] possible prior sexual abuse." Child 2's foster mother reported to a social worker that child 2 had disclosed "different pieces of information that [led] her to question if [child 2] ha[d] been sexually abused." Among other things, child 2's foster mother stated that child 2 told her that she had showered with Gibson and that "it was fun." The foster mother also said that, when child 2's sibling said, "You are so lucky, you got to see [Gibson's] wiener," child 2 smiled. Child 2's sibling also informed the foster mother that, when their mother had come home after the showering incident, their mother was "mad at [Gibson] and [child 2]" and "yelling" at them, which child 2 confirmed. And the

subd. 4. "Nor are we constrained from disclosing information contained in the publicly filed briefs." *Life Time*, 25 N.W.3d at 904 n.1 (citing Minn. R. Pub. Access to Recs. of Jud. Branch 4) (other citation omitted). In light of the foregoing, we limit our discussion in this opinion to information that is relevant to the particular issues and legal arguments addressed herein, including information disclosed in publicly filed documents, such as the appellate briefing and the district court's order dismissing the charges.

foster mother described child 2 as engaging in sexualized play with stuffed animals, including multiple acts of simulated intercourse.

As part of its investigation, CPS referred child 2 to receive medical and mental-health evaluations. Along with the foster parent's report, child 2's therapy notes and a diagnostic assessment "included references to inappropriate touching and 'showering with [Gibson].'" Child 2's mental-health records note that she "endorsed having been touched inappropriately by someone." The referral form to child 2's mental-health provider for the diagnostic assessment, as well as the diagnostic assessment itself, discusses the showering incident and states multiple times that there was "suspected sexual abuse"—including "sexual abuse, molestation, or rape"—as to child 2.⁵

A November 19, 2010 chronological summary note by a CPS worker further documented child 2's "direct disclosure" that "she had been sexually touched." The CPS chronology summary note states that child 2 expressed that she could not be with Gibson and her mother because they "did not keep her safe" and "[p]eople touched [her] private parts."

After the hearing, the district court granted Gibson's motion and dismissed the charges with prejudice. In its order dismissing the charges, the district court determined that the applicable statute of limitations is set forth in Minnesota Statutes section 628.26(e) (Supp. 2009). The district court observed that the statute requires that the prosecution be

⁵ The diagnostic assessment also includes a diagnostic impression of "rule out sexual abuse," a bolded notation of "R/O" in the same "Life Experiences / Trauma History / Stressors" chart that states that "sexual abuse, molestation, or rape . . . has happened to the child," and a note that "sexual abuse has not been substantiated."

commenced within the later of nine years after the commission of the offenses or three years after the offenses were reported to law enforcement authorities. Citing child 2's removal from Gibson on December 7, 2009,⁶ the district court determined that December 7, 2018 would be the conclusion of the nine-year limitations period under the statute, unless the period was tolled by a report to law enforcement. Because it was undisputed by the parties that CPS qualifies as a law enforcement authority for purposes of the statute, the district court focused its analysis on whether the information communicated to CPS was sufficient to trigger the limitations period.

The district court determined that “such a report was made no later than November 19, 2010”—the date of child 2's “direct disclosure” to CPS that “she had been sexually touched.” In support of this determination, the district court reasoned that, “[i]n February 2010, child 2's foster parent documented child 2's sexualized behaviors and concerning statements and reported these to Becker County [CPS],” and that “[t]he report included [child 2's] statements about private body parts and referenced possible prior sexual abuse.” The district court ruled that “[t]he record establishes . . . [Gibson] as the alleged perpetrator, describes the nature of the conduct as sexual touching, places the conduct in the context of . . . [Gibson's] home in Frazee, and links the conduct to the time period prior to [child 2's] removal in December 2009.” In other words, the district court determined that, “[t]aken together, the [CPS] records reflect that child-protection authorities were

⁶ The concluding date alleged in the initial and amended complaint for all charges is December 7, 2009.

aware of the identity of the alleged perpetrator ([Gibson]), the nature of the offense (sexual abuse), the general time frame (2005–2009), and the location (Frazee, Minnesota).”

On this basis, the district court decided that child 2’s November 19, 2010 “disclosure constituted a report [to a law enforcement authority] under the statute” and triggered the three-year limitations period “no later than November 19, 2010.” The district court determined that the “prosecution was required to be initiated by December 7, 2018 (nine years from the last act) as opposed to November 19, 2013 (three years from the report)” because the former date is the later of the two limitations periods. Because the state did not file its initial complaint until August 2024, the district court ruled that “the charges are untimely and must be dismissed pursuant to Minn. Stat. § 628.26(e).”⁷

This appeal follows.⁸

DECISION

The state asks that we reverse the district court’s order granting Gibson’s motion to dismiss and remand for further proceedings, asserting that “vague concerns and comments communicated to child protection do not constitute a ‘report’ triggering the applicable

⁷ Given its determination that “[t]he statute of limitations bars prosecution of all charges, including those based on contact rather than penetration,” the district court decided that it “need not reach [the] issue [of probable cause] in determining the outcome of the case.” Moreover, to the extent that there is any ambiguity in the record as to the disposition of the offenses alleged in the original complaint filed in August 2024, the district court’s order disposed of all pending charges by stating: “This matter is DISMISSED.”

⁸ The district court granted a stay of the proceedings under Minnesota Rule of Criminal Procedure 28.04, subdivision 2(1).

statutory limitations period.” Gibson responds that “the district court properly dismissed the 2024 charges because the statute of limitations lapsed in 2018.” We agree with Gibson.

Below, we address (A) whether the state has established appellate jurisdiction by showing a critical impact on its ability to prosecute this case, (B) the standard of review and applicable law, and (C) whether the district court erred in determining that, taken together, the information communicated to CPS constituted a report to a law enforcement authority that triggered the applicable limitations period.

A. Critical Impact

The state’s right to appeal is “strictly construed because such appeals are not favored.” *State v. Lugo*, 887 N.W.2d 476, 481 (Minn. 2016). Under Minnesota Rule of Criminal Procedure 28.04, subdivision 1(1), the state may appeal to this court as of right “in any case, from any pretrial order, including probable cause dismissal orders based on questions of law.” And “[w]hen the State appeals a pretrial order, it must show clearly and unequivocally (1) that the district court’s ruling was erroneous and (2) that the ruling will have a critical impact on the State’s ability to prosecute the case.” *State v. Serbus*, 957 N.W.2d 84, 87 (Minn. 2021) (quotations omitted); *see also* Minn. R. Crim. P. 28.04, subd. 2(2). Critical impact is a threshold showing that establishes appellate jurisdiction. *State v. Gradishar*, 765 N.W.2d 901, 902 (Minn. App. 2009) (citing *State v. Kim*, 398 N.W.2d 544, 550 (Minn. 1987)).

“Dismissal of a complaint satisfies the critical impact requirement.” *State v. Trei*, 624 N.W.2d 595, 597 (Minn. App. 2001), *petition for rev. dismissed* (Minn. June 22, 2001). Gibson does not challenge the state’s ability to appeal. Because the district court’s order

granting Gibson’s motion to dismiss precluded a trial, we conclude that the state has established a critical impact on its ability to prosecute this case, and we therefore review the merits of the state’s appellate arguments. *See Lugo*, 887 N.W.2d at 481–86 (permitting appellate review of the merits upon the establishment of a critical impact); *see also Trei*, 624 N.W.2d at 597.

B. Standard of Review and Applicable Law

The parties disagree about the apposite standard of review. The state contends that “the traditional standard of review for application of the statute [of limitations] is de novo, without deference to the district court.” In response, Gibson asserts that “[t]his court reviews findings of fact for clear error and legal conclusions de novo.” Gibson is correct.

As noted above, our review of factual findings in a district court’s pretrial order is for clear error, and our review of the court’s legal determinations is de novo. *Gayles*, 915 N.W.2d at 10 (citing *Lugo*, 887 N.W.2d at 483; *State v. Gauster*, 752 N.W.2d 496, 502 (Minn. 2008)). And the clear-error standard requires that we consider the evidence in the light most favorable to the district court’s findings. *C.T.B.*, 24 N.W.3d at 657. “A factual finding is clearly erroneous if it does not have evidentiary support in the record.” *Id.* (quotation omitted). When the facts underlying a pretrial order are undisputed, “we independently review those facts and any legal conclusions drawn therefrom.” *Gayles*, 915 N.W.2d at 10 (citing *Lugo*, 887 N.W.2d at 484).

The Minnesota Legislature intends a criminal statute of limitations to “protect individuals from having to defend themselves against charges when the basic facts may have become obscured by the passage of time.” *Reed v. State*, 793 N.W.2d 725, 731 (Minn.

2010) (quoting *Toussie v. United States*, 397 U.S. 112, 114 (1970)). Appellate courts “review de novo the construction and application of a statute of limitations, including the law governing the accrual of a cause of action.” *State v. Carlson*, 845 N.W.2d 827, 832 (Minn. App. 2014) (quoting *Sipe v. STS Mfg., Inc.*, 834 N.W.2d 683, 686 (Minn. 2013)), *rev. denied* (Minn. June 17, 2014); *see also State v. Holl*, 966 N.W.2d 803, 808 (Minn. 2021) (“Statutory interpretation is a question of law, which we review de novo.”); *State v. Soukup*, 746 N.W.2d 918, 921 (Minn. App. 2008) (applying de novo review to statutory construction of Minnesota Statutes section 628.26(c) (1995)—an earlier version of the statute of limitations at issue here—in reviewing whether the district court had erroneously dismissed a criminal complaint charging one count of first-degree criminal sexual conduct, in violation of Minnesota Statutes section 609.342, subdivisions 1(a), (2) (1984), based on, among other things, the court’s determination that the statute of limitations prevented prosecution), *rev. denied* (Minn. June 18, 2008).

The goal for appellate courts in interpreting a statute “is to effectuate the intent of the Legislature.” *State v. Velisek*, 986 N.W.2d 696, 699 (Minn. 2023) (quotation omitted). “The plain language of the statute controls when the meaning of the statute is unambiguous.” *State v. Boecker*, 893 N.W.2d 348, 351 (Minn. 2017). When interpreting a statute’s plain language, “[s]tatutory words and phrases must be construed according to the rules of grammar and common usage.” *State v. Defatte*, 928 N.W.2d 338, 340 (Minn. 2019) (quotation omitted). When a phrase is not defined by a statute, that phrase is given “its plain and ordinary meaning.” *Id.* (quotation omitted). And appellate courts may rely on

dictionary definitions for the common and ordinary meaning of a statute's undefined terms. *See State v. Thonesavanh*, 904 N.W.2d 432, 436 (Minn. 2017).

In August 2024, the state charged Gibson in the initial complaint with two counts of first-degree criminal sexual conduct involving penetration or contact with a victim under 13 while Gibson was more than 36 months older than the victim, in violation of Minnesota Statutes section 609.342, subdivision 1(a). And in April 2025, the state charged Gibson in the amended complaint with: first-degree criminal sexual conduct involving penetration or contact with child 2 when she was under 13 and Gibson was more than 36 months older than she was, in violation of Minnesota Statutes section 609.342, subdivision 1(a); second-degree criminal sexual conduct involving multiple acts of sexual contact with child 2 when she was under 16 and Gibson had a significant relationship to her, in violation of Minnesota Statutes section 609.343, subdivision 1(h)(iii); and second-degree criminal sexual conduct involving sexual contact with child 2 when she was under 13 and Gibson was more than 36 months older than she was, in violation of Minnesota Statutes section 609.343, subdivision 1(a).

As it was before the district court, it is undisputed by the parties on appeal that the applicable statute of limitations for these crimes is set forth in the 2009 version of Minnesota Statutes section 628.26(e), which provides:

Indictments or complaints for violation of sections 609.342 to 609.345 if the victim was under the age of 18 years at the time the offense was committed, shall be found or made and filed in the proper court within the later of nine years after

the commission of the offense or three years after the offense was reported to law enforcement authorities.[⁹]

And as it was before the district court, it remains undisputed by the parties on appeal that CPS is a law enforcement authority for purposes of section 628.26(e).

Because the state has agreed and conceded both before the district court and on appeal that the 2009 version of Minnesota Statutes section 628.26(e) is the applicable statute of limitations for the charged offenses and that CPS is a law enforcement authority for purposes of section 628.26(e), those issues are not presented for our review and, because they are not before us, we decline to address them. *See State v. Robinette*, 964 N.W.2d 143, 147 n.6 (Minn. 2021) (observing that the Minnesota Supreme Court has “long held that a party forfeits appellate review by failing to brief or argue an issue on appeal” and declining to address a question “because the State forfeited appellate review of the issue,” reasoning that the “issue [was] simply not before [the supreme court] because it was neither raised in the State’s petition for review . . . nor its briefing to [the] court” and that “the State conceded” the issue); *see also id.* at 147–48 n.7 (“Throughout any given case, there may well be potentially important threshold legal issues abandoned by parties on

⁹ Minnesota Statutes section 628.26(d) (2004), which was the applicable statute on the earliest date of the charged offenses, similarly provides:

Indictments or complaints for violation of sections 609.342 to 609.345 if the victim was under the age of 18 years at the time the offense was committed, shall be found or made and filed in the proper court within nine years after the commission of the offense or, if the victim failed to report the offense within this limitation period, within three years after the offense was reported to law enforcement authorities.

appeal for unarticulated reasons. Such issues should be left for the parties to raise in another case, and we should not resurrect them sua sponte once forfeited, even if they are the arguable result of oversight or error.”).

With these principles in mind, we turn to the question presented here: whether the district court erred in determining that child 2’s November 19, 2010 “disclosure constituted a report [to a law enforcement authority] under the statute” and triggered the three-year limitations period set forth in Minnesota Statutes section 628.26(e) “no later than November 19, 2010.”¹⁰

C. The district court did not err in determining that, taken together, the information communicated to CPS constituted a report to a law enforcement authority that triggered the applicable limitations period.

Based on the plain and unambiguous language of the statute, we discern no error in the district court’s order granting Gibson’s motion to dismiss.

Minnesota Statutes section 628.26(e) provides that the three-year charging deadline is triggered when the offense is “reported to law enforcement authorities.” “[B]y ‘reporting,’ the statute means notifying law enforcement authorities.” *Soukup*, 746 N.W.2d at 922. While the statute does not define “reported,” dictionary definitions provide that “reported” means “[t]o make or present an official or formal account of,” “[t]o tell about the presence or occurrence of,” or “[t]o relate or tell, especially from personal experience.”

¹⁰ The initial and amended complaints alleged that the charged offenses occurred between January 1, 2005 and December 7, 2009. The state filed the initial complaint in August 2024 and the amended complaint in April 2025, both of which are more than “nine years after the commission of the offense”—i.e., more than nine years after December 7, 2009, which was the last date of the alleged criminal conduct. Minn. Stat. § 628.26(e). Consequently, the only dispute before us is whether the three-year limitations period applies.

The American Heritage Dictionary of the English Language 1490 (5th ed. 2018); *see also* *New Oxford American Dictionary* 1481 (3rd ed. 2010) (providing that “reported” means to “make a formal statement or complaint about (someone or something) to the necessary authority”). We conclude based on the plain and ordinary meaning of this term that an “offense [is] reported to law enforcement authorities” when the authorities receive a formal statement or complaint that a criminal offense may have occurred. Minn. Stat. § 628.26(e).

Our independent review of the undisputed facts underlying the district court’s order granting Gibson’s motion to dismiss reveals no error in the court’s legal conclusions. *See Gayles*, 915 N.W.2d at 10.¹¹ One day after child 2 and her siblings were removed from Gibson’s home in Frazee and placed in foster care on December 7, 2009, child 2’s biological mother “expressed concerns” to a CPS assessment worker “that [Gibson] may have sexually abused the girls.” And the next day, child 2’s biological mother called a CPS worker to “ask[] if [the] worker would do sexual abuse exams on the girls.”

Moreover, child 2’s foster parent reported to CPS in February 2010 that child 2—who was seven years old at the time—had exhibited “sexualized behaviors” and made “concerning statements,” including remarks “about private body parts and reference[s] [to] possible prior sexual abuse.” Child 2’s foster mother informed a social worker that

¹¹ To be clear, viewing the evidence admitted at the hearing on Gibson’s motion to dismiss in the light most favorable to the district court’s factual findings, we conclude that the state has not shown that those findings were clearly erroneous by establishing that they do not have evidentiary support in the record. *See C.T.B.*, 24 N.W.3d at 657; *see also Gayles*, 915 N.W.2d at 10. And to the extent that the facts material to our analysis are not disputed given that neither party objected to the admission of the exhibits on which we rely, we have discerned no error by the district court based on our independent review of those facts. *See Gayles*, 915 N.W.2d at 10.

disclosures by child 2 had caused her “to question if [child 2] ha[d] been sexually abused.” These disclosures included child 2’s admission to her foster mother that she had showered with Gibson and that “it was fun”; child 2’s smiling reaction to her sibling’s statement, “You are so lucky, you got to see [Gibson’s] wiener”; the report by child 2’s sibling to her foster mother that, when their mother had come home after the showering incident, their mother was “mad at [Gibson] and [child 2]” and “yelling” at them, which child 2 confirmed; and child 2’s sexualized play with stuffed animals, including multiple acts of simulated intercourse.

In addition, child 2’s therapy notes and a diagnostic assessment “included references to inappropriate touching and ‘showering with [Gibson].’” Her mental-health records document her endorsement of “having been touched inappropriately by someone,” and her diagnostic-assessment records reference the showering incident and repeated notations of “suspected sexual abuse”—including “sexual abuse, molestation, or rape”—as to child 2.¹²

Finally, child 2’s “direct disclosure” that “she had been sexually touched”—which was recorded in the November 19, 2010 chronological summary note by a CPS worker—was based on child 2’s statement that she could not be with Gibson and her mother because

¹² As elaborated upon below, while we acknowledge that the diagnostic-assessment records also include a diagnostic impression of “rule out sexual abuse,” a bolded notation of “R/O” in the same “Life Experiences / Trauma History / Stressors” chart that states that “sexual abuse, molestation, or rape . . . has happened to the child,” and a note that “sexual abuse has not been substantiated,” we conclude that this is immaterial to our analysis based on the plain language of Minnesota Statutes section 628.26(e). Simply put, section 268.26(e) does not require that a law enforcement authority substantiate that a crime occurred to trigger the statute of limitations. *See* Minn. Stat. § 628.26(e). Rather, the statute merely mandates that the law enforcement authority receive a formal communication about a sexual-abuse offense. *See id.*

they “did not keep her safe” and “[p]eople touched [her] private parts.” Given the totality of this undisputed evidence in the record, we cannot conclude that the district court erred in determining that, “[t]aken together, the records reflect that child-protection authorities were aware of the identity of the alleged perpetrator ([Gibson]), the nature of the offense (sexual abuse), the general time frame (2005–2009), and the location (Frazee, Minnesota).”¹³ Put differently, because the information provided to CPS from December 7, 2009, to November 19, 2010, articulated the nature of the offense, the alleged perpetrator, the time frame, and the location—and given the state’s agreement and concession both before the district court and on appeal that CPS is a law enforcement authority for purposes of section 628.26(e)—we are satisfied that the district court correctly ruled that a law enforcement authority received a report of sexual abuse for purposes of Minnesota Statutes section 628.26(e) no later than November 19, 2010, triggering the limitations period.

We are not convinced by the state’s argument that “general suspicions of third parties and vague comments and behavior by [child 2] were insufficient to put [CPS] on

¹³ We acknowledge that, as the state points out, the exhibits admitted at the hearing on Gibson’s motion to dismiss do not appear to specifically establish 2005 as the starting year for the general time frame of the alleged sexual abuse. But the exhibits do establish that child 2 was born in 2002 and the description of conduct like the showering incident suggest that child 2 was at least a few years old at the time. We conclude that the record, viewed in the light most favorable to the district court’s findings, sufficiently supports the district court’s determination that the information provided to CPS, in its totality, established the general time frame of the alleged sexual abuse. *See C.T.B.*, 24 N.W.3d at 657; *Gayles*, 915 N.W.2d at 10. And importantly for purposes of our statute-of-limitations analysis, the ending date of the offense is undisputed because the record shows that child 2 was removed from Gibson’s home in Frazee on December 7, 2009.

actual notice that Gibson had committed a specific criminal sexual conduct offense against [child 2].” The plain language of section 628.26(e) provides that the limitations period begins to run at the moment that an “offense [is] reported to law enforcement authorities.” But the statute includes no prerequisite that a law enforcement authority definitively establish that a crime occurred to trigger the statute of limitations; it requires only that the law enforcement authority receive a formal communication of a sexual-abuse offense. *See* Minn. Stat. § 628.26(e).

Because our analysis turns on the plain language of section 628.26(e)—which controls given that the statute is unambiguous, *see Boecker*, 893 N.W.2d at 351—we are not persuaded by the nonprecedential opinions that the state relies on in contending that the information communicated to CPS was no more than vague concerns and comments that was insufficient to constitute a report triggering the applicable limitations period. *See State v. Avila*, No. A18-1567, 2019 WL 3545813, at *3 (Minn. App. Aug. 5, 2019) (determining that a communication to a police officer was not sufficient to constitute a “report” to law enforcement), *rev. denied* (Minn. Oct. 15, 2019); *State v. Keller*, No. A18-0664, 2018 WL 4289716, at *1, *4 (Minn. App. Sept. 10, 2018) (concluding that “an offense is reported to law enforcement if the report includes enough detail to put the authorities on notice that a specific criminal offense may have occurred” and affirming the district court’s dismissal of the complaint); *see also* Minn. R. Civ. App. P. 136.01, subd. 1(c) (“Nonprecedential opinions . . . are not binding authority except as law of the case, *res judicata* or collateral estoppel, but nonprecedential opinions may be cited as persuasive authority.”).

The state cites another nonprecedential opinion, *State v. Swan*, No. A15-0832, 2016 WL 764395, at *1–3 (Minn. App. Feb. 29, 2016), *rev. denied* (Minn. May 17, 2016), in arguing that “the factual basis underpinning Gibson’s first degree criminal sexual conduct offense is separate from both the facts that led to [child 2’s] removal from the home and [child 2’s] acknowledgement that someone ‘touched her private parts.’” For two reasons, this argument does not lead us to reverse. First, as Gibson points out, the state forfeited this contention by failing to raise it before the district court. *See State v. Torgerson*, 995 N.W.2d 164, 168 n.3 (Minn. 2023) (declining to consider an argument that “the State failed to raise . . . to . . . the district court” because “the argument [was] forfeited”). And second, as discussed above, the exhibits admitted at the hearing on Gibson’s motion to dismiss include many references to “sexual abuse” as to child 2, including the “expressed concerns” of child 2’s biological mother “that [Gibson] may have sexually abused the girls.” Minnesota Statutes section 626.556, subdivision 2(d) (Supp. 2009), provides in relevant part:

“Sexual abuse” means the subjection of a child by a person responsible for the child’s care, by a person who has a significant relationship to the child, as defined in section 609.341, or by a person in a position of authority, as defined in section 609.341, subdivision 10, to any act which constitutes a violation of section 609.342 (criminal sexual conduct in the first degree)^[14]

¹⁴ Minnesota Statutes section 626.556, subdivision 2(a) (2004), which was the applicable statute on the earliest date of the charged offenses, provides the same definition of sexual abuse as quoted above.

The state's reliance on *Swan* in support of its assertion that the information communicated to CPS is distinct from the allegations underlying the first-degree criminal sexual conduct charge against Gibson is therefore unavailing.

In sum, we conclude that the district court did not err in determining that, taken together, the information communicated to CPS constituted a report to a law enforcement authority that triggered the applicable limitations period. The district court appropriately included the following observation in its order granting Gibson's motion to dismiss: "Although the amended complaint includes serious allegations of criminal sexual conduct, the [district] court [was] bound to apply the statute of limitations as written and as interpreted by appellate courts." We agree. Under Minnesota law, we must therefore affirm the district court's order granting Gibson's motion to dismiss.

Affirmed.