

**BEMIDJI AREA SCHOOLS
BEMIDJI, MINNESOTA**

DATE: NOVEMBER 17, 2025

TO: BOARD OF EDUCATION

FROM: JEREMY OLSON, SUPERINTENDENT OF SCHOOLS

**SUBJECT: FIRST READING OF REVISED POLICY SBR 300-90-1:FUND
 BALANCE MSBA 714**

COMMENTS:

We revised SBR 300-90-1:Fund Balance to reflect the updates to MSBA 714. This policy is presented for your approval.

ACTION:

The motion was offered by _____, seconded by _____, and carried by () to approve the first reading of revised policy SBR 300-90-1:Fund Balance MSBA 714.