

**BEMIDJI AREA SCHOOLS  
BEMIDJI, MINNESOTA**

**DATE: DECEMBER 15, 2025**

**TO: BOARD OF EDUCATION**

**FROM: JEREMY OLSON, SUPERINTENDENT OF SCHOOLS**

**SUBJECT: SECOND READING AND ADOPTION OF POLICY SBR 300-20-2:  
ACCOUNTING MSBA 702**

**COMMENTS:**

We would like to add SBR 300-20-2:Accounting to reflect MSBA 702. This policy is presented for your approval.