

**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 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.