

**BEMIDJI AREA SCHOOLS  
BEMIDJI, MINNESOTA**

**DATE: DECEMBER 19, 2016**

**TO: BOARD OF EDUCATION**

**FROM: DR. JAMES HESS, SUPERINTENDENT OF SCHOOLS**

**SUBJECT: SECOND READING AND ADOPTION OF SBR 300-90-2 – FINANCE:  
UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL  
REVENUE SOURCES**

**COMMENTS:**

SBR 300-90-2: Finance – Uniform Grant Guidance Policy Regarding Federal Revenue Sources is a mandatory policy for school districts that have been awarded federal grants. This policy addresses administration of all funds received in conjunction with these grants.

This policy also will satisfy the requirement we have adequate internal controls in place.