Board of Education
Big Lake School District #727
Regular Meeting

Mission Statement

Our mission is to challenge, educate, & inspire all students to reach their highest level of achievement in academics, athletics, & the arts.

Wednesday, September 23, 2026
6:00 PM
Middle School Student Center
601 Minnesota Ave
Big Lake, MN 55309

C. Buildings and Grounds Committee
Board Chair, Tonya Reasoner

D. School Board Representatives

XV. **October Work Session Discussion**
Superintendent Truebenbach

XVI. **Student Representative Report**
Student Representative, Isioma Obia

XVII. **Activities Annual Update**
Activities Director, Mark Kuisle

XVIII. **School Board Recognition**
Superintendent Truebenbach

XIX. **Superintendent Report**
Superintendent, Tim Truebenbach

A. Cabinet Department Update

XX. **Adjournment**
Chair, Tonya Reasoner

Strategic Plan Focus Areas
Student Support
Staff Support
Family & Community Engagement

OPEN FORUM

An open forum is scheduled during the beginning of each regular School Board meeting to allow district residents the opportunity to address the Board.

If you would like to address the Board, please fill out a slip with your name and address, and provide to the Chair prior to the meeting start time.

The guidelines for open forum are as follows:

1. Speakers must state their name
2. Each speaker will be provided three minutes
3. No action can be taken unless the matter addressed is formally on the agenda
4. Speaker will not make negative comments regarding any employee of the District
5. The Board Chair can end the Open Forum at any time
6. Please note that data privacy laws do not allow for any matters concerning individual employees or students to be discussed

BIG LAKE SCHOOLS
INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA

Minutes of the Regular Meeting
August 26, 2026
7:45 PM

I. CALL TO ORDER
The regular meeting of the Board of Education of Independent School District No. 727, Big Lake Schools, was called to order on August 26, 2026 at 7:45 PM in the Middle School Student Center by Chair Reasoner.

II. ROLL CALL
The following Board members were present: Ms. Chelsey Hancock, Ms. Amber Sixberry, Ms. Tonya Reasoner, Ms. Lenette Brown, Ms. Ashley Schabilion—arriving at 7:46 PM, and Mr. Derek Nelson—arriving at 7:52 PM.

III. APPROVE AGENDA
A motion was made by Brown seconded by Sixberry to approve the agenda.
The motion carried 4-0.

IV. PLEDGE OF ALLEGIANCE
Chair Reasoner and the Board led the Pledge of Allegiance.

V. OPEN FORUM
No participants

VI. CONSENT AGENDA
A motion was made by Sixberry seconded by Hancock to approve the following:
A. PREVIOUS MINUTES from the July 22, 2026 regular meeting and the August 11, 2026 work session
B. CLAIMS AND ACCOUNTS for the month of August in the amount of $1,500,609.88 checks 109025-109157
C. CREDIT CARD REPORT
D. PERSONNEL

August 2026 Personnel				
Employee (Last, First Name)	**Position**	**Building**	**Effective Date**	**Action Type**
Krueger, Kristin	Health Assistant	Liberty	08/01/2026	Resignation
Faust, Karla	Health Assistant	High School	07/31/2026	Resignation
Callahan, Marrisa	Paraeducator	Middle School	08/05/2026	Resignation
Schlichting, Hailey	Paraeducator	Middle School	08/31/2026	Resignation
Hoffmann, Bailey	LTS Teacher	Liberty	08/24/2026	Transfer
Hale, Jennifer	Payroll Specialist	District Wide	08/10/2026	New Hire
Osowski, Katelyn	Teacher	Liberty	08/07/2026	Resignation
Saiko, Gary	Accountant	District Wide	10/05/2026	New Hire
Houtz, Penny	Building Sub Teacher	Independence	08/24/2026	Rehire
Ray, Jessica	Building Sub Teacher	High School	08/24/2026	Rehire
Olson, Taylor	Teacher	Liberty	08/24/2026	New Hire

Anderson, James	Paraeducator	High School	09/01/2026	Resignation
Alfuth, Jobethany	Paraeducator	Middle School	08/31/2026	New Hire
Schwirtz, Rebecca	Building Sub Teacher	Middle School	08/24/2026	Rehire
Huettl, Jessica	Teacher	Community Ed	08/24/2026	Rehire
Eisinger, Sydney	Paraeducator	Middle School	08/31/2026	New Hire

E. FUNDRAISERS
Boys Lacrosse, sell mulch with the profits going for general operating costs, March-May 2027, Boys Lacrosse, sell softener salt with profits going for general operating costs, October-November 2027, Independence Elementary, Tyler Halverson's class, ask families to sponsor students for 9 books throughout the year, August 27-September 10, 2027

F. EXTENDED FIELD TRIP REQUEST FORM
Girls Soccer

G. APPROVAL OF ONE READ POLICIES
208 Development, Adoption, and Implementation of Policies; 510 School Activities; 701.1 Modification of School District Budget; 702 Accounting; 703 Annual Audit; 709 Student Transportation Safety Policy; 710 Extracurricular Transportation; 713 Student Activity Accounting; 714 Fund Balances; 722 Public Data Requests; 725 Transportation for Day Treatment; 806 Crisis Management; 806A Cardiac Emergency Response Plan; 808 Animals on School Premises; 813 Nuclear Emergency and Potassium Iodide; 905 Advertising

The motion carried 4-0.

VII. DONATIONS
A motion was made by Reasoner seconded by Sixberry to approve the following donations:

Donor	Item	Designated Purpose (if any)
Compass Group	$2,000.00	Scholarship
Compass Group	$1,666.00	HS JAVA Hive
PS I Love You MN and Frozen Spoon	$100.00	Baseball
Big Lake Swim and Dive Booster Club	$734.98	TV Stand, GoPro, Smart TV

The motion carried 5-0.

VIII. APPROVAL OF $2,570,000 GO REFUNDING BONDS
A motion was made by Schabilion seconded by Hancock to approve the following resolution:

RESOLUTION RELATING TO $2,545,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2026A; AUTHORIZING ISSUANCE, AWARDING SALE, PRESCRIBING THE FORM AND DETAILS AND PROVIDING FOR THE PAYMENT THEREOF

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the bonds referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said bonds;

and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

After a roll call vote, the motion carried 6-0.

IX. FINANCIAL REPORT

Director of Business Services, Angie Manuel, presented the financial report for July. A motion was made by Nelson seconded by Brown to approve the financial report as presented.

The motion carried 6-0.

X. FIRST READING OF POLICIES

404 Employment Background Checks; 435 Conflict of Interest by Elected Officials and Employees; 560 Memorials for Deceased Students and Staff; 809 Naming Rights

XI. SUMMARY OF SUPERINTENDENT TRUEBENBACH'S EVALUATION

Chair Reasoner reviewed Superintendent Truebenbach's evaluation completed during a closed meeting on August 11, 2026. Reviewed 2025-2026 goals and progress.

1. Referendum campaign: executed campaign plan, referendum did not pass. Continue to lay groundwork with community for future referendum.
2. Create systems for historical procedural document processes and issues for future use: transition plans, partially met, will continue to monitor and standardize this practice.
3. Prioritize engagement throughout the district: met with multiple community and civic groups, and attended many after school events. Will continue this goal in 26-27.
4. Discussed possible goals for 26-27: prioritize engagement throughout the district, strategic plan process, grant readiness and completion, create an organizational alignment document, create a legislative platform for use during Capitol visits, complete MASA Advanced Leadership Training.

XII. SUPERINTENDENT REPORT

Superintendent Truebenbach gave his monthly report to the board. Scheduled a work session for Thursday, September 10, 2026 at 4:30 PM in the Middle School Student Center. Policy committee meeting will be September 16, 2026 at 5:00 PM in the district office.

XIII. ADJOURNMENT

The meeting was adjourned by Chair Reasoner at 8:17 PM.

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Clerk, Ashley Schabilion

Approved September 23, 2026

BIG LAKE SCHOOLS
INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA

Minutes of the Work Session
September 10, 2026
4:30 PM

I. CALL TO ORDER
The Work Session of the Board of Education of Independent School District No. 727, Big Lake Schools was called to order on September 10, 2026 at 4:35 PM, in the Middle School Student Center, by Chair Reasoner.

II. ROLL CALL
The following Board members were present: Ms. Amber Sixberry, Ms. Tonya Reasoner, Ms. Lenette Brown, Ms. Ashley Schabilion, and Mr. Derek Nelson—arrived at 4:42 PM. Absent: Ms. Chelsey Hancock.

III. PD AND SOCIAL STUDIES CURRICULUM OVERVIEW
Assistant Superintendent of Teaching and Learning, Minda Anderson, gave an overview of new teacher week, teacher workshop days, PD, and reviewed new social studies curriculum.

IV. STRATEGIC PLAN TIMELINE
Superintendent Truebenbach gave the board an outline of the strategic plan timeline.

V. POLICY 721 DISCUSSION
The board discussed possible changes to Policy 721 Procurement.

VI. RECRUITMENT AND RETENTION DISCUSSION
Superintendent Truebenbach reviewed how the non-affiliated bands are reviewed for salary and benefits.

VII. ADJOURNMENT
Chair Reasoner adjourned the meeting at 5:58 PM.

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Clerk, Ashley Schabilion
Approved September 23, 2026

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 109158-2147483647 Payment Date: 06/30/2026-9/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109158	CH	1	03321	INTERMEDIATE DIST 287	09/04/2026	$4,326.78	170633	E 01 998 208 000 000 390	25/26 ACCESS FEE
						Check Total:	**$4,326.78**			
001	109159	CH	1	12159	ARVIG	09/04/2026	$137.18	170608	E 01 005 630 000 000 305	INTERNET SERVICES 08/06/2026-09/05/2
						Check Total:	**$137.18**			
001	109160	CH	1	12710	CORVAL CONSTRUCTORS, INC.	09/04/2026	$887.00	170618	E 01 100 810 000 000 350	INDY B&G SUPPLIES
						Check Total:	**$887.00**			
001	109161	CH	1	13003	CURRICULUM ASSOCIATES	09/04/2026	$155.00	170609	E 01 005 211 602 000 460	phonics for reading level A
001	109161	CH	1	13003	CURRICULUM ASSOCIATES	09/04/2026	$155.00	170609	E 01 005 211 602 000 460	phonics for reading level B
001	109161	CH	1	13003	CURRICULUM ASSOCIATES	09/04/2026	$155.00	170609	E 01 005 211 602 000 460	phonics for reading level C
001	109161	CH	1	13003	CURRICULUM ASSOCIATES	09/04/2026	$55.80	170609	E 01 005 211 602 000 460	shipping
						Check Total:	**$520.80**			
001	109162	CH	1	14270	EVERWAY, LLC	09/04/2026	$6,285.93	170610	E 12 005 411 000 372 406	Unique Learning Systems
001	109162	CH	1	14270	EVERWAY, LLC	09/04/2026	$572.97	170610	E 12 005 411 000 372 406	SymbolStix PRIME
001	109162	CH	1	14270	EVERWAY, LLC	09/04/2026	$1,966.93	170610	E 12 005 411 000 372 406	News2you
						Check Total:	**$8,825.83**			
001	109163	CH	1	02824	FLINN SCIENTIFIC INC	09/04/2026	$46.32	170611	E 01 300 260 000 000 430	AP4287 CYLINDERS, POLYPROPYLENE
001	109163	CH	1	02824	FLINN SCIENTIFIC INC	09/04/2026	$69.48	170611	E 01 300 260 000 000 430	GP1015 BEAKERS, BOROSILICATE GLA
001	109163	CH	1	02824	FLINN SCIENTIFIC INC	09/04/2026	$84.95	170611	E 01 300 260 000 000 430	AP4627 OVERFLOW CAN
						Check Total:	**$200.75**			
001	109164	CH	1	07718	GRANITE CITY JOBBING	09/04/2026	$441.51	170612	E 11 300 298 000 000 490	HS CONCESSIONS
						Check Total:	**$441.51**			
001	109165	CH	1	04641	IEA	09/04/2026	$3,100.00	170613	E 05 005 865 000 347 305	2026 MN BLEACHER SAFETY INSPECTI
001	109165	CH	1	04641	IEA	09/04/2026	$2,773.25	170614	E 05 005 865 000 352 305	26/27 ENVIRONMENTAL, HEALTH & SAF
						Check Total:	**$5,873.25**			
001	109166	CH	1	14276	JE & SM ENTERPRISES	09/04/2026	$760.00	170615	E 11 300 298 000 000 490	EDIBLE COOKIE DOUGH
						Check Total:	**$760.00**			
001	109167	CH	1	01146	MONTICELLO PRINTING	09/04/2026	$35.00	170617	E 01 300 050 000 000 401	SHALLYN PRINCIPAL BUSINESS CARDS (
001	109167	CH	1	01146	MONTICELLO PRINTING	09/04/2026	$35.00	170617	E 01 300 605 000 000 401	JAKE AP BUSINESS CARDS QTY 500
						Check Total:	**$70.00**			
001	109168	CH	1	14279	NATIONAL VENT SYSTEMS	09/04/2026	$3,500.00	170616	E 05 005 865 000 363 350	COMMERCIAL KITCHEN EXHAUST HOO
						Check Total:	**$3,500.00**			
001	109169	CH	1	10585	NSGA	09/04/2026	$5,060.00	170631	E 04 500 560 122 321 369	TURKEY TUMBLE MEET 11/21-11/22
						Check Total:	**$5,060.00**			

Big Lake Public Schools, ISD #727

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001	109170	CH	1	14174	PYE-BARKER FIRE & SAFETY, LLC	09/04/2026	$554.00	170632	E 05 201 865 000 363 350	MS SEMIANNUAL
						Check Total:		**$554.00**		
001	109171	CH	1	01840	RATWIK, ROSZAK & MALONEY, P.A.	09/04/2026	$3,412.78	170621	E 01 005 110 305 000 305	JULY 2026 LEGAL
						Check Total:		**$3,412.78**		
001	109172	CH	1	14455	READTHEORY EDUCATION SERVICES	09/04/2026	$282.00	170620	E 12 100 407 000 740 406	FY27 Read Theory School Champion
						Check Total:		**$282.00**		
001	109173	CH	1	01229	Regents of the Univ of Minn	09/04/2026	$1,920.00	170629	E 12 100 407 000 372 406	Functional Phonics + Morphology
001	109173	CH	1	01229	Regents of the Univ of Minn	09/04/2026	$1,600.00	170629	E 12 110 407 000 372 406	Functional Phonics + Morphology
001	109173	CH	1	01229	Regents of the Univ of Minn	09/04/2026	$960.00	170629	E 12 201 407 000 372 406	Functional Phonics + Morphology
						Check Total:		**$4,480.00**		
001	109174	CH	1	12892	REVOLUTION GYMNASTICS CLUB, LL(	09/04/2026	$4,400.00	170619	E 04 500 560 122 321 369	THROWBACK CLASSIC XCEL GYMNAST
						Check Total:		**$4,400.00**		
001	109175	CH	1	14456	SOUTH CENTRAL SERVICE CORP	09/04/2026	$400.00	170624	E 01 300 050 000 000 366	PO .35689 LEAD CTE NETWORK FOR C
						Check Total:		**$400.00**		
001	109176	CH	1	14423	STUDIES WEEKLY, LLC	09/04/2026	$500.00	170623	E 01 005 640 000 316 366	Studies weekly PD
001	109176	CH	1	14423	STUDIES WEEKLY, LLC	09/04/2026	$45,407.38	170623	E 01 110 270 602 000 460	Studies Weekly Indy
						Check Total:		**$45,907.38**		
001	109177	CH	1	12845	SYSCO-MINNESOTA INC	09/04/2026	$117.88	170622	E 02 100 770 000 701 401	INDY SUPPLIES
						Check Total:		**$117.88**		
001	109178	CH	1	05314	TECH CHECK	09/04/2026	$622.00	170626	E 01 005 630 000 000 315	TECH SUPPLIES
001	109178	CH	1	05314	TECH CHECK	09/04/2026	$652.00	170627	E 01 005 630 000 000 315	TECH SUPPLIES
						Check Total:		**$1,274.00**		
001	109179	CH	1	06532	THE VISION COMPANIES	09/04/2026	$1,509.64	170630	E 01 005 810 356 000 305	GROUNDS WEEK OF 08/23/2026
						Check Total:		**$1,509.64**		
001	109180	CH	1	12758	TURNITIN LLC	09/04/2026	$4,416.05	170625	E 05 005 630 000 795 506	FY27 Turnitin Similarity
001	109180	CH	1	12758	TURNITIN LLC	09/04/2026	$1,104.01	170625	E 05 005 630 000 795 506	FY27 Turnitin Originality Check
						Check Total:		**$5,520.06**		
001	109181	CH	1	04148	VIKING COCA-COLA BOTTLING CO	09/04/2026	$2,292.50	170628	E 11 300 298 000 000 490	HS CONCESSIONS
						Check Total:		**$2,292.50**		
001	109182	CH	1	04223	MN NCPERS LIFE INSURANCE	09/08/2026	$64.00	170774	B 01 215 033	NCPR Life
						Check Total:		**$64.00**		
001	109183	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	09/08/2026	$544.12	170777	B 01 215 040	U Due Nc

Big Lake Public Schools, ISD #727

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001	109183	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	09/08/2026	$33.38	170777	B 04 215 040	U Dues Nc
						Check Total:		**$577.50**		
001	109184	CH	1	05358	ALBANY HIGH SCHOOL	09/11/2026	$350.00	170804	E 11 300 296 124 000 369	VB TOURNAMENT 08/28/2026
						Check Total:		**$350.00**		
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$132,246.00	170806	E 05 110 256 602 302 406	Desmos Math Liberty
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$23,895.00	170806	E 05 110 256 602 302 460	Desmos Math Liberty
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$45,322.00	170806	E 05 100 256 602 302 406	Desmos Math Indy
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$8,950.00	170806	E 05 100 256 602 302 460	Desmos Math Indy
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$115.00	170807	E 01 005 219 000 339 430	CKLA GK
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$115.00	170807	E 01 005 219 000 339 430	CKLA G1
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$115.00	170807	E 01 005 219 000 339 430	CKLA G2
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$41.40	170807	E 01 005 219 000 339 430	shipping
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$0.00	170808	E 05 201 260 602 302 406	MS earth science teacher license
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$6,375.00	170808	E 05 201 260 602 302 406	MS earth science student license
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$3,480.00	170808	E 05 201 260 602 302 460	earth science kits
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$0.00	170808	E 05 201 260 602 302 406	life science teacher license
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$5,700.00	170808	E 05 201 260 602 302 406	life science student license
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$2,219.00	170808	E 05 201 260 602 302 460	life science kit
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$0.00	170808	E 05 201 260 602 302 406	physical science teacher license
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$5,125.00	170808	E 05 201 260 602 302 406	physical science student license
001	109185	CH	1	12165	AMPLIFY EDUCATION INC.	09/11/2026	$683.88	170808	E 05 201 260 602 302 460	shipping and handling
						Check Total:		**$234,382.28**		
001	109186	CH	1	04794	ANNANDALE SCHOOLS	09/11/2026	$125.00	170810	E 11 300 294 116 000 369	V CC RUNNING GIRLS/C TEAM CC RUNI
001	109186	CH	1	04794	ANNANDALE SCHOOLS	09/11/2026	$125.00	170811	E 11 300 296 186 000 369	V CC RUNNING, GIRLS
						Check Total:		**$250.00**		
001	109187	CH	1	08417	AVIBEN	09/11/2026	$437.89	170802	E 01 005 105 000 000 305	403B ADMIN & COMPLIANCE
						Check Total:		**$437.89**		
001	109188	CH	1	01503	BECKER HIGH SCHOOL	09/11/2026	$110.00	170812	E 11 300 294 116 000 369	10/01/20260 V CC RUNNING, BOYS
001	109188	CH	1	01503	BECKER HIGH SCHOOL	09/11/2026	$110.00	170813	E 11 300 296 186 000 369	10/01/2026 VARSITY CC RUNNING, GIRL
						Check Total:		**$220.00**		
001	109189	CH	1	13241	BENEFIT RESOURCE LLC	09/11/2026	$260.00	170803	E 01 005 105 000 000 305	COBRA
						Check Total:		**$260.00**		
001	109190	CH	1	01026	BLICK ART MATERIALS LLC	09/11/2026	$106.56	170809	E 01 300 212 000 000 430	00717-4194 LIQUITEX BASICS CADMIUM

Big Lake Public Schools, ISD #727

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Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109190	CH	1	01026	BLICK ART MATERIALS LLC	09/11/2026	$79.14	170809	E 01 300 212 000 000 430	BLICK GRAPHITE PENCI
001	109190	CH	1	01026	BLICK ART MATERIALS LLC	09/11/2026	$191.16	170805	E 01 300 212 000 000 430	07389-6054 BLICK ACRYLIC PRIMED CO
001	109190	CH	1	01026	BLICK ART MATERIALS LLC	09/11/2026	$106.56	170805	E 01 300 212 000 000 430	00717-5924 LIQUITEX BASICS - PRIMAR
001	109190	CH	1	01026	BLICK ART MATERIALS LLC	09/11/2026	$106.56	170805	E 01 300 212 000 000 430	00717-3234 LIQUITEX BASICS - CADMIU
001	109190	CH	1	01026	BLICK ART MATERIALS LLC	09/11/2026	$8.88	170805	E 01 300 212 000 000 430	00717-1014 LIQUITEX BASICS - TITANIU
001	109190	CH	1	01026	BLICK ART MATERIALS LLC	09/11/2026	$2,290.89	170815	E 01 300 212 000 000 430	HS SUPPLIES
						Check Total:	**$2,889.75**			
001	109191	CH	1	13105	BLOOMINGTON JEFFERSON	09/11/2026	$300.00	170814	E 11 300 296 124 000 369	10/10/2026 V VB
						Check Total:	**$300.00**			
001	109192	CH	1	13616	C & H SPORT SURACES INC	09/11/2026	$57,250.00	170818	E 05 005 865 000 384 350	4 COAT ACRYLIC REPAIR/RESURFACE (
						Check Total:	**$57,250.00**			
001	109193	CH	1	13966	CharacterStrong LLC	09/11/2026	$1,999.00	170820	E 12 300 408 000 372 406	FY27 Character Strong HS SPED
						Check Total:	**$1,999.00**			
001	109194	CH	1	06130	COBORN'S INC.	09/11/2026	$35.88	170880	E 04 500 570 000 321 490	CE
001	109194	CH	1	06130	COBORN'S INC.	09/11/2026	$229.60	170880	E 04 500 570 000 321 490	CE
001	109194	CH	1	06130	COBORN'S INC.	09/11/2026	$48.83	170880	E 01 100 203 902 000 490	INDY
001	109194	CH	1	06130	COBORN'S INC.	09/11/2026	$177.50	170880	E 04 500 570 000 321 490	CE
001	109194	CH	1	06130	COBORN'S INC.	09/11/2026	$36.43	170880	E 01 100 203 902 000 490	INDY
001	109194	CH	1	06130	COBORN'S INC.	09/11/2026	$14.85	170880	E 01 300 331 000 830 433	HS FACS
001	109194	CH	1	06130	COBORN'S INC.	09/11/2026	$70.05	170880	E 01 100 203 902 000 490	INDY
						Check Total:	**$613.14**			
001	109195	CH	1	01475	CONNEXUS ENERGY	09/11/2026	$157.34	170816	E 01 005 810 860 000 331	#416856-237326 SOFTBALL CONCESSIC
001	109195	CH	1	01475	CONNEXUS ENERGY	09/11/2026	$14,429.39	170816	E 01 100 810 000 000 331	#416856-242663 INDY ELECTRICAL JULY
001	109195	CH	1	01475	CONNEXUS ENERGY	09/11/2026	$15,525.85	170816	E 01 110 810 000 000 331	#416856-264923 LIBERTY ELECTRICAL .
001	109195	CH	1	01475	CONNEXUS ENERGY	09/11/2026	$264.69	170816	E 01 005 810 860 000 331	#416856-310758 BASEBALL FIELD LIGHT
001	109195	CH	1	01475	CONNEXUS ENERGY	09/11/2026	$291.65	170816	E 01 005 810 860 000 331	#416856-310759 SOFTBALL FIELD LIGHT
						Check Total:	**$30,668.92**			
001	109196	CH	1	13003	CURRICULUM ASSOCIATES	09/11/2026	$155.00	170817	E 01 005 211 602 000 460	phonics for reading level A
001	109196	CH	1	13003	CURRICULUM ASSOCIATES	09/11/2026	$155.00	170817	E 01 005 211 602 000 460	phonics for reading level B
001	109196	CH	1	13003	CURRICULUM ASSOCIATES	09/11/2026	$155.00	170817	E 01 005 211 602 000 460	phonics for reading level C
001	109196	CH	1	13003	CURRICULUM ASSOCIATES	09/11/2026	$55.80	170817	E 01 005 211 602 000 460	shipping
						Check Total:	**$520.80**			

11

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 109158-2147483647 Payment Date: 06/30/2026-9/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109197	CH	1	12226	DARRYL WALETZKO	09/11/2026	$550.00	170821	E 01 005 810 000 000 401	BOULDERS WITH DELIVERY
						Check Total:	**$550.00**			
001	109198	CH	1	04837	DASSEL-COKATO HIGH SCHOOL	09/11/2026	$250.00	170819	E 11 300 296 124 000 369	10/03/2026 JUNIOR V VB GIRLS
						Check Total:	**$250.00**			
001	109199	CH	1	14464	EDINA HIGH SCHOOL	09/11/2026	$225.00	170822	E 11 300 296 124 000 369	10/10/2026 JV VB, GIRLS
						Check Total:	**$225.00**			
001	109200	CH	1	13994	EGAN COMPANY	09/11/2026	$3,188.00	170823	E 05 100 865 000 363 305	ALARM INSPECTION AT INDEPENDENCI
001	109200	CH	1	13994	EGAN COMPANY	09/11/2026	$3,188.00	170824	E 05 110 865 000 363 305	FIRE INSPECTION AT LIBERTY
001	109200	CH	1	13994	EGAN COMPANY	09/11/2026	$3,640.00	170825	E 05 300 865 000 363 305	FIRE ALARM INSPECTION AT HS
001	109200	CH	1	13994	EGAN COMPANY	09/11/2026	$3,640.00	170826	E 05 201 865 000 363 305	FIRE ALARM INSPECTION AT MS
						Check Total:	**$13,656.00**			
001	109201	CH	1	01395	ELK RIVER HIGH SCHOOL	09/11/2026	$150.00	170828	E 11 300 294 116 000 369	10/08/2026 CC RUNNING, BOYS
001	109201	CH	1	01395	ELK RIVER HIGH SCHOOL	09/11/2026	$150.00	170827	E 11 300 296 186 000 369	10/08/2026 CC RUNNING, GIRLS
						Check Total:	**$300.00**			
001	109202	CH	1	02824	FLINN SCIENTIFIC INC	09/11/2026	$55.92	170829	E 01 300 260 000 000 430	GP3040 FLASK, ERLENMEYER, BOROSI
						Check Total:	**$55.92**			
001	109203	CH	1	06230	GOPHER STATE ONE-CALL	09/11/2026	$2.70	170832	E 01 005 810 000 000 350	TICKETS
						Check Total:	**$2.70**			
001	109204	CH	1	07718	GRANITE CITY JOBBING	09/11/2026	$232.74	170831	E 11 300 298 000 000 490	HS CONCESSIONS
001	109204	CH	1	07718	GRANITE CITY JOBBING	09/11/2026	$138.14	170830	E 11 300 298 000 000 490	HS CONCESSIONS
						Check Total:	**$370.88**			
001	109206	CH	1	12484	HUBBARD ELECTRIC INC	09/11/2026	$1,225.00	170834	E 01 110 810 000 000 350	LIBERTY B&G REPAIRS
						Check Total:	**$1,225.00**			
001	109207	CH	1	04796	ISD #477-PRINCETON	09/11/2026	$200.00	170851	E 11 300 296 186 000 369	09/03/2026 CC RUNNING, GIRLS
001	109207	CH	1	04796	ISD #477-PRINCETON	09/11/2026	$200.00	170853	E 11 300 296 186 000 369	10/13/2026 V CC RUNNING, GIRLS
001	109207	CH	1	04796	ISD #477-PRINCETON	09/11/2026	$200.00	170854	E 11 300 294 116 000 369	10/13/2026 V CC RUNNING, BOYS
001	109207	CH	1	04796	ISD #477-PRINCETON	09/11/2026	$200.00	170852	E 11 300 294 116 000 369	09/03/2026 V CC RUNNING, BOYS
						Check Total:	**$800.00**			
001	109208	CH	1	12635	JAKE W LARSON	09/11/2026	$330.00	170835	E 01 100 259 000 000 350	INDY REPAIRS
						Check Total:	**$330.00**			
001	109209	CH	1	05341	MEDCO	09/11/2026	$29.33	170840	E 11 300 292 000 000 401	Glove Dispenser Pouch, Black
001	109209	CH	1	05341	MEDCO	09/11/2026	$215.90	170841	E 11 300 292 000 000 401	Training Supplies for 2026-27 school year.

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 109158-2147483647 Payment Date: 06/30/2026-9/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109209	CH	1	05341	MEDCO	09/11/2026	$57.42	170842	E 11 300 292 000 000 401	Training Supplies for 2026-27 school year.
						Check Total:	$302.65			
001	109210	CH	1	01134	MESPA	09/11/2026	$195.00	170838	E 01 100 050 000 000 366	Legal Seminar, Oct. 22, 2026 (Registration
						Check Total:	$195.00			
001	109211	CH	1	01133	MINNESOTA CLAY CO. USA	09/11/2026	$179.96	170839	E 01 300 212 000 000 430	HG2-25 25#HG2 DAREK BLUE GLAZE 5-8
001	109211	CH	1	01133	MINNESOTA CLAY CO. USA	09/11/2026	$194.36	170839	E 01 300 212 000 000 430	HG4-25 25# HG4 SECOND HAND ROSE (
001	109211	CH	1	01133	MINNESOTA CLAY CO. USA	09/11/2026	$128.66	170839	E 01 300 212 000 000 430	HG12-25 25#HG12 METALLIC GREEN 5-8
001	109211	CH	1	01133	MINNESOTA CLAY CO. USA	09/11/2026	$2,235.00	170839	E 01 300 212 000 000 430	CL3STW #3 WHITE STONEWARE CONE
001	109211	CH	1	01133	MINNESOTA CLAY CO. USA	09/11/2026	$48.00	170839	E 01 300 212 000 000 430	KM1515 SKUTT KM- THERMOCOUPLE
001	109211	CH	1	01133	MINNESOTA CLAY CO. USA	09/11/2026	$303.45	170839	E 01 300 212 000 000 430	SHIPPING AND LIFT GATE FEE
001	109211	CH	1	01133	MINNESOTA CLAY CO. USA	09/11/2026	$35.00	170839	E 01 300 212 000 000 430	PALLETIZE & SHRINKWRAP CHARGE
						Check Total:	$3,124.43			
001	109212	CH	1	01136	MN STATE HIGH SCHOOL LEAGUE	09/11/2026	$4,668.00	170847	E 11 300 292 000 000 820	FY 27 MEMBERSHIP
						Check Total:	$4,668.00			
001	109213	CH	1	01095	MONTICELLO HIGH SCHOOL	09/11/2026	$100.00	170845	E 11 300 296 186 000 369	09/12/2026 CC RUNNING, GIRLS
001	109213	CH	1	01095	MONTICELLO HIGH SCHOOL	09/11/2026	$300.00	170846	E 11 300 296 124 000 369	09/26/2026 JUNIOR V VB, GIRLS
001	109213	CH	1	01095	MONTICELLO HIGH SCHOOL	09/11/2026	$100.00	170843	E 11 300 294 116 000 369	09/12/2026 CC RUNNINGS, BOYS
						Check Total:	$500.00			
001	109214	CH	1	01146	MONTICELLO PRINTING	09/11/2026	($70.53)	170850	E 01 100 203 290 000 401	CREDIT
001	109214	CH	1	01146	MONTICELLO PRINTING	09/11/2026	$160.51	170849	E 01 300 211 000 000 401	3 Boxes BLHS #10 Envelopes Qty 1,500
						Check Total:	$89.98			
001	109215	CH	1	13016	NORTHLAND REFRIGERATION INCORI	09/11/2026	$25,806.95	170836	E 02 100 770 000 701 530	REPLACEMENT COMPRESSOR, EVAPO
001	109215	CH	1	13016	NORTHLAND REFRIGERATION INCORI	09/11/2026	$25,161.97	170837	E 02 110 770 000 701 530	REPLACEMENT COMPRESSOR, EVAPO
						Check Total:	$50,968.92			
001	109216	CH	1	04315	NOVACARE REHABILITATION	09/11/2026	$18,575.00	170848	E 11 300 292 000 000 305	ATHLETIC TRAINING SERVICES 2026/20
						Check Total:	$18,575.00			
001	109217	CH	1	05565	ROCORI HIGH SCHOOL	09/11/2026	$100.00	170855	E 11 300 294 116 000 369	09/24/2026 V CC RUNNING, BOYS
001	109217	CH	1	05565	ROCORI HIGH SCHOOL	09/11/2026	$100.00	170856	E 11 300 296 186 000 369	09/24/2026 V CC RUNNING, BOYS
						Check Total:	$200.00			
001	109218	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	09/11/2026	$997.00	170861	E 01 300 810 000 000 350	REPLACE FIRE DOOR HOLDER HS H20(
001	109218	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	09/11/2026	$2,940.00	170857	E 01 110 810 000 000 350	LIBERTY B&G REPAIRS
001	109218	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	09/11/2026	$5,995.00	170858	E 01 100 810 000 000 350	INDEPENDENCE ELEM ROOM 146 CHE)
001	109218	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	09/11/2026	$1,994.00	170859	E 01 110 810 000 000 350	LIBERTY ROOM 140 MOTISE REPLACEI

District # 0727

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 109158-2147483647 Payment Date: 06/30/2026-9/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109218	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	09/11/2026	$1,464.00	170860	E 01 110 810 000 000 350	LIBERTY RECEIVING DOOR HINGE REP
001	109218	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	09/11/2026	$1,275.00	170862	E 01 300 810 000 000 350	REPAIR (3) POOL DOOR CLOSERS
001	109218	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	09/11/2026	$590.00	170863	E 01 100 810 000 000 350	INDY B&G REPAIRS
						Check Total:	**$15,255.00**			
001	109219	CH	1	12781	SAVVAS	09/11/2026	$18,200.00	170866	E 01 005 640 000 316 366	ENVISION MATH
001	109219	CH	1	12781	SAVVAS	09/11/2026	$166,340.00	170866	E 05 201 256 602 302 406	ENVISION MATH
001	109219	CH	1	12781	SAVVAS	09/11/2026	$63,920.00	170866	E 05 300 256 602 302 406	ENVISION MATH
001	109219	CH	1	12781	SAVVAS	09/11/2026	$116,983.50	170866	E 05 100 256 602 302 406	ENVISION MATH
001	109219	CH	1	12781	SAVVAS	09/11/2026	$26,512.27	170866	E 05 005 256 602 302 460	ENVISION MATH
001	109219	CH	1	12781	SAVVAS	09/11/2026	$400.00	170866	E 05 300 256 602 302 460	ENVISION MATH
						Check Total:	**$392,355.77**			
001	109220	CH	1	12986	SCAN AIR FILTER	09/11/2026	$1,305.20	170864	E 01 201 810 000 000 401	PO 35731 MS B&G SUPPLIES
						Check Total:	**$1,305.20**			
001	109221	CH	1	13692	SMARTPASS INC	09/11/2026	$3,008.88	170868	E 01 100 203 290 000 401	Smart Pass Annual Subscription
						Check Total:	**$3,008.88**			
001	109222	CH	1	13642	SOCIAL CLUB SIMPLE	09/11/2026	$20.00	170865	E 04 500 565 090 321 305	ONLINE CLASS: CANVA ACADEMY FOR
						Check Total:	**$20.00**			
001	109223	CH	1	12845	SYSCO-MINNESOTA INC	09/11/2026	$134.72	170867	E 02 110 770 000 701 401	LIBERTY FS SUPPLIES
001	109223	CH	1	12845	SYSCO-MINNESOTA INC	09/11/2026	$204.80	170869	E 02 300 770 000 701 490	HS FS SUPPLIES
						Check Total:	**$339.52**			
001	109224	CH	1	05314	TECH CHECK	09/11/2026	$3,836.00	170870	E 01 005 810 811 000 319	FY27 3CX Phone System Renewal
						Check Total:	**$3,836.00**			
001	109225	CH	1	06532	THE VISION COMPANIES	09/11/2026	$1,727.08	170873	E 01 005 810 356 000 305	GROUNDS WEEK OF 08/30/2026
						Check Total:	**$1,727.08**			
001	109226	CH	1	09210	UNIVERSITY OF MN - ROCHESTER	09/11/2026	$2,500.00	170871	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP #6133465
						Check Total:	**$2,500.00**			
001	109227	CH	1	04148	VIKING COCA-COLA BOTTLING CO	09/11/2026	$281.25	170872	E 11 300 298 000 000 490	HS CONCESSIONS
						Check Total:	**$281.25**			
001	109228	CH	1	14465	Cramer, Harlie	09/11/2026	$22.41	170882	E 01 005 110 999 000 401	Bank return ACH pmt 9/4/26 Payroll net
						Check Total:	**$22.41**			
001	109229	CH	1	04796	PRINCETON PUBLIC SCHOOLS	09/18/2026	$496.02	170946	E 01 998 211 000 000 390	NJ TUITION 25/26
001	109229	CH	1	04796	PRINCETON PUBLIC SCHOOLS	09/18/2026	$1,204.62	170947	E 01 998 211 000 000 390	AW TUITION 25/26
001	109229	CH	1	04796	PRINCETON PUBLIC SCHOOLS	09/18/2026	$47.24	170944	E 01 998 211 000 000 390	SF TUITION 25/26

Big Lake Public Schools, ISD #727

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Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109229	CH	1	04796	PRINCETON PUBLIC SCHOOLS	09/18/2026	$165.34	170945	E 01 998 211 000 000 390	TH TUITION 25/26
						Check Total:		$1,913.22		
001	109230	CH	1	13465	ANDERSON, JULIE	09/18/2026	$1,728.00	170897	E 04 500 565 090 321 305	AM TOTAL BODY & PM TOTAL BODY
						Check Total:		$1,728.00		
001	109231	CH	1	09213	AQUA ENGINEERING, INC.	09/18/2026	$1,171.00	170896	E 01 005 810 000 000 350	IRRIGATION SERVICE
001	109231	CH	1	09213	AQUA ENGINEERING, INC.	09/18/2026	$1,328.00	170895	E 01 005 810 000 000 305	IRRIGATION SERVICE
						Check Total:		$2,499.00		
001	109232	CH	1	10414	BIG BEAR APPAREL	09/18/2026	$1,040.00	170939	E 04 500 560 122 321 436	Gymnastics- Blue Lagoon Sweatshirt Orde
001	109232	CH	1	10414	BIG BEAR APPAREL	09/18/2026	$100.00	170939	E 04 500 560 122 321 436	Pink Tshirts
001	109232	CH	1	10414	BIG BEAR APPAREL	09/18/2026	$100.00	170939	E 04 500 560 122 321 436	Peach Tshirts
001	109232	CH	1	10414	BIG BEAR APPAREL	09/18/2026	$200.00	170939	E 04 500 560 122 321 436	Ash Gray Tshirt
001	109232	CH	1	10414	BIG BEAR APPAREL	09/18/2026	$4,290.00	170939	E 04 500 560 122 321 436	Ash Cray Crewneck sweatshirts w/ names
						Check Total:		$5,730.00		
001	109233	CH	1	01035	CENTRAL MINNESOTA ERDC	09/18/2026	$1,330.00	170898	E 01 005 110 000 000 305	PCHRLY AUGUST 2026
						Check Total:		$1,330.00		
001	109234	CH	1	13218	CENTRAL MN MENTAL HEALTH CENTE	09/18/2026	$370.00	170899	E 01 005 211 000 799 305	BRIDGES AUGUST 2026
						Check Total:		$370.00		
001	109235	CH	1	04409	DULUITH EAST ATHLETICS	09/18/2026	$150.00	170942	E 11 300 296 126 000 369	09/29/2026 GIRLS SWIMMING & DIVE ME
						Check Total:		$150.00		
001	109236	CH	1	08617	DUNWOODY COLLEGE OF TECHNOLC	09/18/2026	$1,500.00	170900	E 01 300 960 000 340 898	FY 26 SCHOLARSHIP #000187276
						Check Total:		$1,500.00		
001	109237	CH	1	13736	EAST CENTRAL MN EDUCATIONAL CA	09/18/2026	$4,702.21	170902	E 01 005 108 000 311 320	1ST QRT BILL 26-27 CENTRAL MN
						Check Total:		$4,702.21		
001	109238	CH	1	12783	EVERYDAY SPEECH LLC	09/18/2026	$539.99	170901	E 01 100 203 000 000 406	FY27 Renewal Everyday Speech
001	109238	CH	1	12783	EVERYDAY SPEECH LLC	09/18/2026	$3,239.94	170901	E 12 100 401 000 372 406	FY27 Renewal Everyday Speech
001	109238	CH	1	12783	EVERYDAY SPEECH LLC	09/18/2026	$2,699.95	170901	E 12 110 401 000 372 406	FY27 Renewal Everyday Speech
001	109238	CH	1	12783	EVERYDAY SPEECH LLC	09/18/2026	$539.99	170901	E 12 201 401 000 372 406	FY27 Renewal Everyday Speech
001	109238	CH	1	12783	EVERYDAY SPEECH LLC	09/18/2026	$539.99	170901	E 12 300 401 000 372 406	FY27 Renewal Everyday Speech
						Check Total:		$7,559.86		
001	109239	CH	1	12411	GBR	09/18/2026	$255.60	170904	E 01 100 219 000 339 358	INTERPRETING AT INDY 08/31/2026 (RU:
001	109239	CH	1	12411	GBR	09/18/2026	$179.52	170904	E 01 110 219 000 339 358	INTERPRETING AT LIBERTY 08/31/2026 (
001	109239	CH	1	12411	GBR	09/18/2026	$260.16	170905	E 01 100 219 000 339 358	INTERPRETING AT INDY 08/31/2026 (SO
						Check Total:		$695.28		

Big Lake Public Schools, ISD #727

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Check Number: 109158-2147483647 Payment Date: 06/30/2026-9/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109240	CH	1	07718	GRANITE CITY JOBBING	09/18/2026	$206.31	170903	E 11 300 298 000 000 490	HS CONCESSIONS
							Check Total:	**$206.31**		
001	109241	CH	1	12998	GYNZY INC	09/18/2026	$995.00	170907	E 05 005 630 000 795 406	FY 27 RENEWAL
							Check Total:	**$995.00**		
001	109242	CH	1	03951	HEINEMANN	09/18/2026	$141.75	170906	E 12 100 407 000 740 406	FY27 Renewal Listening to Learn
							Check Total:	**$141.75**		
001	109243	CH	1	07186	LAKE CAFE	09/18/2026	$2,300.00	170908	E 01 300 371 212 000 490	YOUTH APPRENTICESHIP LUNCHES FC
							Check Total:	**$2,300.00**		
001	109244	CH	1	13691	LIBERTY MUTUAL INSURANCE	09/18/2026	$104,872.00	170940	E 01 005 940 000 000 341	26/27 RENEWAL
001	109244	CH	1	13691	LIBERTY MUTUAL INSURANCE	09/18/2026	$284,734.00	170940	E 01 005 940 000 000 340	26/27 RENEWAL
							Check Total:	**$389,606.00**		
001	109245	CH	1	04279	MCPETE'S SPORTS BAR & LANES	09/18/2026	$1,900.00	170914	E 04 500 560 000 321 305	09/04/2026 BOWLING
							Check Total:	**$1,900.00**		
001	109246	CH	1	05341	MEDCO	09/18/2026	$57.93	170909	E 04 500 560 122 321 401	Cramer 950 Athletic Trainers Tape, White
001	109246	CH	1	05341	MEDCO	09/18/2026	$63.32	170909	E 04 500 560 122 321 401	Cramer Foam Underwrap Beige
001	109246	CH	1	05341	MEDCO	09/18/2026	$9.95	170909	E 04 500 560 122 321 401	Shipping
							Check Total:	**$131.20**		
001	109247	CH	1	03933	MIDWEST TECHNOLOGY PROD	09/18/2026	$151.50	170915	E 01 300 361 000 830 433	M411968 42-110 FLUSH TRIM ROUTER B
001	109247	CH	1	03933	MIDWEST TECHNOLOGY PROD	09/18/2026	$31.40	170915	E 01 300 361 000 830 433	M4136035065 TITEBOND WOOD GLUE C
001	109247	CH	1	03933	MIDWEST TECHNOLOGY PROD	09/18/2026	$25.50	170915	E 01 300 361 000 830 433	M514338 461372 6D FINISH NAILS 5LB
001	109247	CH	1	03933	MIDWEST TECHNOLOGY PROD	09/18/2026	$43.00	170915	E 01 300 361 000 830 433	FREIGHT OUT
001	109247	CH	1	03933	MIDWEST TECHNOLOGY PROD	09/18/2026	$223.00	170915	E 01 300 361 000 830 433	M196068 3255-50 PK 1/3X1/4X24 BASSW
							Check Total:	**$474.40**		
001	109248	CH	1	04430	MINNEAPOLIS PUBLIC SCHOOLS	09/18/2026	$200.00	170943	E 04 500 583 000 354 401	English MPSI-R Record Forms (pkg of 50)
001	109248	CH	1	04430	MINNEAPOLIS PUBLIC SCHOOLS	09/18/2026	$20.00	170943	E 04 500 583 000 354 401	Shipping
							Check Total:	**$220.00**		
001	109249	CH	1	04430	MINNEAPOLIS SOUTH HIGH SWIM TEA	09/18/2026	$375.00	170941	E 11 300 296 126 000 369	09/26/2026 SWIM & DIVE INVITATIONAL
							Check Total:	**$375.00**		
001	109250	CH	1	01594	MN DEPT OF LABOR AND INDUSTRY	09/18/2026	$145.00	170913	E 01 201 810 000 000 305	MS ELEVATOR ANNUAL INSPECTION
001	109250	CH	1	01594	MN DEPT OF LABOR AND INDUSTRY	09/18/2026	$145.00	170912	E 01 110 810 000 000 305	LIBERTY ELEVATOR ANNUAL INSPECTI
							Check Total:	**$290.00**		
001	109251	CH	1	10547	MTI DISTRIBUTING, INC.	09/18/2026	$1,353.69	170911	E 01 005 810 000 000 401	B&G SUPPLIES
							Check Total:	**$1,353.69**		

District # 0727

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 109158-2147483647 Payment Date: 06/30/2026-9/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109252	CH	1	10410	NORTH CREST KIDS ACTIVITY CENTEI	09/18/2026	$4,235.00	170910	E 04 500 560 122 321 369	2026 & 2027 SEASON MEETS
						Check Total:		**$4,235.00**		
001	109253	CH	1	13614	PETERSON, NOAH	09/18/2026	$1,200.00	170916	E 11 300 292 141 000 305	HOCO DJ & PHOTO BOOTH 09/25/2026
						Check Total:		**$1,200.00**		
001	109254	CH	1	10047	PIONEER CAPITAL SOLUTIONS	09/18/2026	$124.30	170921	R 04 500 570 000 321 050	COLLECTIONS
						Check Total:		**$124.30**		
001	109255	CH	1	09760	PREMIER LOCATING, INC.	09/18/2026	$172.50	170920	E 01 005 810 000 000 305	TICKETS RECEIVED
						Check Total:		**$172.50**		
001	109256	CH	1	14286	PREMIER SPORT PSYCHOGY	09/18/2026	$7,500.00	170917	E 11 300 288 140 000 305	SPORT PSYCHOLOGY PARTNERSHIP (S
						Check Total:		**$7,500.00**		
001	109257	CH	1	14174	PYE-BARKER FIRE & SAFETY, LLC	09/18/2026	$6,733.80	170918	E 05 300 865 000 363 350	HS B&G SUPPLIES
001	109257	CH	1	14174	PYE-BARKER FIRE & SAFETY, LLC	09/18/2026	$3,866.90	170919	E 05 110 865 000 363 350	LIBERTY B&G SUPPLIES
						Check Total:		**$10,600.70**		
001	109258	CH	1	12674	QUADIENT, INC.	09/18/2026	$521.31	170922	E 01 005 110 000 000 335	LEASE N22102524 07/04/2026-10/03/2026
						Check Total:		**$521.31**		
001	109259	CH	1	12612	RAPTOR TECHNOLOGIES	09/18/2026	$1,100.00	170924	E 01 005 630 000 000 555	Brother Label Printer
001	109259	CH	1	12612	RAPTOR TECHNOLOGIES	09/18/2026	$225.00	170924	E 01 005 630 000 000 555	S&H
001	109259	CH	1	12612	RAPTOR TECHNOLOGIES	09/18/2026	$195.00	170924	E 01 005 630 000 000 555	Brother Continuous Paper label roll
						Check Total:		**$1,520.00**		
001	109260	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	09/18/2026	$3,792.00	170925	E 01 110 810 000 000 350	LIBERTY MECH ROOM DOORS REPLAC
001	109260	CH	1	12564	RUSSELL SECURITY RESOURCE, INC.	09/18/2026	$1,384.00	170923	E 01 300 810 000 000 350	REPLACE HS KITCHEN DYR GOODS DC
						Check Total:		**$5,176.00**		
001	109261	CH	1	13995	SECURITY & SOUND CO	09/18/2026	$340.00	170928	E 01 201 810 000 000 350	MS B&G REPAIRS
						Check Total:		**$340.00**		
001	109262	CH	1	05130	SHERBURNE COUNTY SHERIFF'S OFF	09/18/2026	$50,000.00	170927	E 01 005 715 000 342 310	2026-2027 RESOURCE OFFICER
						Check Total:		**$50,000.00**		
001	109263	CH	1	12375	SOUTHERN MINNESOTA INSPECTION	09/18/2026	$1,251.60	170926	E 05 005 865 000 347 305	ANNUAL MANUALLY PROPELLED AERIA
						Check Total:		**$1,251.60**		
001	109264	CH	1	05232	SUNDE LAND SURVEYING, LLC	09/18/2026	$5,900.00	170929	E 01 005 810 359 000 305	TOPOGRAPHIC & UTILITY SURVEY
						Check Total:		**$5,900.00**		
001	109265	CH	1	06532	THE VISION COMPANIES	09/18/2026	$1,819.22	170932	E 01 005 810 356 000 305	GROUNDS WEEK WORKED 09/06/2026
						Check Total:		**$1,819.22**		

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 109158-2147483647 Payment Date: 06/30/2026-9/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	109266	CH	1	13996	THEMES & VARIATIONS INC	09/18/2026	$200.00	170930	E 05 110 203 602 302 406	FY27 Renewal Musicplay Online
						Check Total:		**$200.00**		
001	109267	CH	1	04148	VIKING COCA-COLA BOTTLING CO	09/18/2026	$901.95	170933	E 11 300 298 000 000 490	HS CONCESSIONS
						Check Total:		**$901.95**		
001	109268	CH	1	10633	WOLD ARCHITECTS AND ENGINEERS	09/18/2026	$2,472.59	170935	E 05 300 866 000 366 305	2026 HS POOL HVAC
						Check Total:		**$2,472.59**		
001	109269	CH	1	08807	WRECK-LESS DRIVING ACADEMY	09/18/2026	$560.00	170934	E 01 300 211 000 320 369	DRIVER'S EDUCATION FULL PROGRAM
						Check Total:		**$560.00**		
001	109270	CH	1	01165	XCEL ENERGY-NSP	09/18/2026	$369.84	170936	E 01 110 810 000 000 330	LIBERTY GAS PREMIIS #302291437 08/1
						Check Total:		**$369.84**		
001	109271	CH	1	14360	YOUNG REMBRANDTS	09/18/2026	$315.00	170931	E 04 500 585 000 332 305	OCEAN LIFE
						Check Total:		**$315.00**		
						Bank 001 Total:		**$1,469,928.14**		
						Report Total:		**$1,469,928.14**		

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

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Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001		CC	1	01038	CITY OF BIG LAKE	09/01/2026	$2,246.68	170645	E 01 300 810 000 000 332	FY 26 Water/Sewer 06/05/2026-07/06/2026
001		CC	1	01038	CITY OF BIG LAKE	09/01/2026	$92.27	170639	E 01 005 810 000 000 332	FY 26 Water/Sewer 06/05/2026-07/06/2026
001		CC	1	01038	CITY OF BIG LAKE	09/01/2026	$37.03	170640	E 01 005 810 000 000 332	FY 26 Water/Sewer 06/05/2026-07/06/2026
001		CC	1	01038	CITY OF BIG LAKE	09/01/2026	$421.43	170643	E 01 201 810 000 000 332	FY 26 Water/Sewer 06/01/2026-07/06/2026
001		CC	1	01038	CITY OF BIG LAKE	09/01/2026	$831.48	170644	E 01 100 810 000 000 332	FY 26 Water/Sewer 06/05/2026-07/06/2026
001		CC	1	01038	CITY OF BIG LAKE	09/01/2026	$362.74	170641	E 01 110 810 000 000 332	FY 26 Water/Sewer 06/05/2026-07/06/2026
001		CC	1	01107	JOSTENS	09/01/2026	$18.70	170638	E 01 300 211 222 000 401	FY 26 PO 35652 Diploma
001		CC	1	05218	BREEZY POINT RESORT	09/01/2026	$785.00	170642	E 01 300 050 000 000 366	FY 26 MN Assn of Secondary School Princ
001		CC	1	08881	GREAT RIVER SPINE AND SPORT	09/02/2026	$95.00	170685	E 11 300 294 114 000 305	FY 26: DOT Track B Blanchard
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$914.53	170662	E 01 300 810 000 000 401	FY 27 PO 35714 Gym Floor Finish at HS
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$1,200.83	170673	E 01 201 810 000 000 401	FY 27 PO 35700 B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$584.88	170683	E 01 300 810 000 000 350	FY 27 HS B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$2,516.36	170666	E 01 100 810 000 000 401	FY 27 PO 35700 Indy Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$3,107.00	170666	E 01 110 810 000 000 401	FY 27 PO 35700 Indy Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$4,306.77	170682	E 01 100 810 000 000 401	FY 27 PO 35716 Indy Cleaning Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$3,924.05	170665	E 01 110 810 000 000 401	FY 27 Liberty Cleaning Supplies PO 35717
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$2,244.92	170653	E 01 300 810 000 000 401	FY 27 HS Cleaning Supplies PO 35715
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$1,200.83	170649	E 01 300 810 000 000 401	PO 35700 B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$1,068.19	170667	E 01 201 810 000 000 401	FY 27 PO 35700 B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$701.71	170667	E 01 100 810 000 000 401	FY 27 PO 35700 B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$1,676.36	170670	E 01 201 810 000 000 401	FY 27 MS B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$4,447.73	170681	E 01 300 810 000 000 401	FY 27 PO 35700 B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$635.39	170681	E 01 201 810 000 000 401	FY 27 PO 35700 B&G Supplies
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$1,311.04	170658	E 01 110 810 000 000 350	FY 27 Liberty B&G Repairs
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$3,952.57	170679	E 01 110 810 000 000 401	FY 27 PO 35681 GYM FINISH ORDER AT
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$4,316.00	170657	E 01 300 810 000 000 401	FY 27 PO 35714 HS B&G Gym Floor Finis
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$60.38	170668	E 01 110 810 000 000 401	FY 27 Indy Supplies
001		CC	1	03455	GRAINGER	09/02/2026	$121.29	170677	E 01 300 810 000 000 401	FY 27 PO 35728 HS B&G Supplies
001		CC	1	03455	GRAINGER	09/02/2026	$158.53	170674	E 01 300 810 000 000 401	FY 27 PO 35728 B&G Supplies
001		CC	1	03455	GRAINGER	09/02/2026	$84.71	170661	E 01 201 810 000 000 401	FY 27 PO 35719 MS Repair Supply Order
001		CC	1	03455	GRAINGER	09/02/2026	$302.30	170656	E 01 300 810 000 000 401	FY 27 PO 35728 B&G Supplies
001		CC	1	03455	GRAINGER	09/02/2026	$40.80	170671	E 01 300 810 000 000 401	FY 27 PO 35728 HS Supplies
001		CC	1	03455	GRAINGER	09/02/2026	$115.00	170672	E 01 005 810 000 000 401	FY 27 PO 35708 B&G Safety Sign & Bollar
001		CC	1	03455	GRAINGER	09/02/2026	$49.70	170676	E 01 005 810 000 000 401	FY 27 PO 35708 Safety Sign & Bollard

District # 0727

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

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001		CC	1	03455	GRAINGER	09/02/2026	$96.71	170652	E 01 005 810 000 000 401	FY 27 Safety Sign & Bollard PO 35708
001		CC	1	05264	BSN SPORTS	09/02/2026	$99.90	170655	E 11 300 296 124 000 401	FY 27 PO 35634 Athletic Supplies
001		CC	1	05264	BSN SPORTS	09/02/2026	$31.18	170655	E 11 300 292 000 000 401	FY 27 PO 35634 Athletic Supplies
001		CC	1	05264	BSN SPORTS	09/02/2026	$15.98	170655	E 11 300 294 118 000 401	FY 27 PO 35634 Athletic Supplies
001		CC	1	05264	BSN SPORTS	09/02/2026	$15.98	170655	E 11 300 296 188 000 401	FY 27 PO 35634 Athletic Supplies
001		CC	1	05264	BSN SPORTS	09/02/2026	$89.95	170655	E 11 300 294 112 000 401	FY 27 PO 35634 Athletic Supplies
001		CC	1	05264	BSN SPORTS	09/02/2026	$89.95	170655	E 11 300 296 127 000 401	FY 27 PO 35634 Athletic Supplies
001		CC	1	05264	BSN SPORTS	09/02/2026	$900.23	170675	E 11 300 294 113 000 401	FY 27 Athletic Supplies PO 35633
001		CC	1	05264	BSN SPORTS	09/02/2026	$314.03	170675	E 11 201 294 113 000 401	FY 27 Athletic Supplies PO 35633
001		CC	1	06051	FINKEN WATER CENTERS	09/02/2026	$146.45	170678	E 01 201 810 000 000 401	FY 27 MS Softener Salt
001		CC	1	06051	FINKEN WATER CENTERS	09/02/2026	$48.95	170659	E 01 100 810 000 000 401	FY 27 Indy Softener Salt
001		CC	1	06051	FINKEN WATER CENTERS	09/02/2026	$72.70	170660	E 01 005 810 000 000 332	FY 27 Water Drinking 5 Gallon
001		CC	1	06563	HEARTLAND	09/02/2026	$4,600.00	170648	E 02 005 770 000 701 405	FY 27 Mosaic Cloud Front of the House 08
001		CC	1	08981	SHRED RIGHT	09/02/2026	$54.86	170680	E 01 005 810 000 000 305	FY 27 Shredding
001		CC	1	09728	FEDERATED CO-OPS	09/02/2026	$947.52	170650	E 01 005 810 000 000 440	FY 27 B&G #2 Dyed No Bio
001		CC	1	09728	FEDERATED CO-OPS	09/02/2026	$814.51	170647	E 01 005 810 000 000 440	FY 27 #2 Dyed No Bio
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	09/02/2026	$55.12	170654	E 01 300 810 000 000 305	FY 27 Prevention Plus
001		CC	1	12219	TWIN CITIES FLAG SOURCE, INC.	09/02/2026	$300.00	170663	E 01 005 810 000 000 350	FY 27 Flag Repairs
001		CC	1	12511	PANERA BREAD	09/02/2026	$243.69	170646	E 01 100 203 902 000 490	Staff welcome back breakfast
001		CC	1	13185	PATRIOT NEWS MN	09/02/2026	$228.00	170651	E 01 005 010 000 000 305	FY 27 July 4th, Legal (Week 1)
001		CC	1	13385	MNASPA	09/02/2026	$625.00	170664	E 01 005 105 000 000 820	FY 27 MASPA & State Negotiators
001		CC	1	14261	BUSWHERE LLC	09/02/2026	$2,150.00	170669	E 01 005 760 000 720 405	FY 27 August Billing
001		CC	1	14450	CRICUT	09/02/2026	$20.49	170684	E 01 100 203 290 000 401	mat
001		CC	1	14450	CRICUT	09/02/2026	$1.51	170684	E 01 005 110 999 000 401	mat
001		CC	1	01034	RESOURCE TRAINING & SOLUTIONS	09/02/2026	$65.00	170752	E 01 300 050 000 000 366	FY 27 Secondary Principals Network
001		CC	1	01034	RESOURCE TRAINING & SOLUTIONS	09/02/2026	$57.00	170725	E 04 500 580 000 325 366	FY 27 Early Childhood Leaders Network
001		CC	1	01034	RESOURCE TRAINING & SOLUTIONS	09/02/2026	$400.00	170694	E 01 005 640 000 316 366	FY 27 PO 35744 CCN DAC Ryan and Minc
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$83.25	170734	E 01 100 810 000 000 401	FY 27 Indy B&G Repair Parts
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$132.43	170750	E 01 300 810 000 000 401	FY 27 PO 35714 HS Gym Floor Finish
001		CC	1	01065	HILLYARD FLOOR CARE	09/02/2026	$1,853.02	170729	E 01 300 810 000 000 401	FY 27 PO 35767 Batteries For R30SC
001		CC	1	01215	SUPREME SCHOOL SUPPLY	09/02/2026	$40.51	170738	E 01 201 208 000 000 401	FY 27 PO 35746 Form 36 Teacher's Daily I
001		CC	1	03455	GRAINGER	09/02/2026	$217.08	170749	E 01 300 810 000 000 401	FY 27 PO 35806 HS Filters & Belts
001		CC	1	03455	GRAINGER	09/02/2026	$2,144.59	170746	E 01 110 810 000 000 401	FY 27 PO 35808 Liberty Repair Supplies
001		CC	1	03455	GRAINGER	09/02/2026	$152.35	170745	E 01 300 810 000 000 401	FY 27 PO 35806 Filters & Belts

Big Lake Public Schools, ISD #727

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001		CC	1	03455	GRAINGER	09/02/2026	$73.08	170747	E 01 005 810 000 000 305	FY 27 PO 35805 Batteries
001		CC	1	03455	GRAINGER	09/02/2026	$19.00	170728	E 01 201 810 000 000 401	FY 27 PO 35719 Repair Supply Order
001		CC	1	03455	GRAINGER	09/02/2026	$510.37	170748	E 01 100 810 000 000 401	FY 27 Indy Repair Supplies
001		CC	1	05264	BSN SPORTS	09/02/2026	$620.33	170732	E 11 300 296 127 000 401	FY 27 PO 35723 Legacy TF - Girls Basketl
001		CC	1	05351	HOME DEPOT	09/02/2026	$108.07	170709	E 01 005 810 000 000 401	FY 27 B&G Supplies
001		CC	1	05351	HOME DEPOT	09/02/2026	$618.33	170711	E 01 005 810 000 000 401	B&G Supplies
001		CC	1	05351	HOME DEPOT	09/02/2026	$158.31	170710	E 01 005 810 000 000 401	FY 27 B&G Supplies
001		CC	1	05903	TEACHING STRATEGIES, INC.	09/02/2026	$2,269.81	170705	E 04 500 596 000 344 430	PO 35821 SR Assessments
001		CC	1	06540	KULLY SUPPLY, INC.	09/02/2026	$500.62	170712	E 01 110 810 000 000 401	FY 27 Universal Bubbler Head Conversion
001		CC	1	06947	MINNETESOL	09/02/2026	$45.00	170698	E 01 200 205 011 417 366	FY 27 PO 35823 membership Laura Kroell
001		CC	1	08066	TARGET	09/02/2026	$115.14	170721	E 01 110 203 000 000 430	Reading intervention and kindergarten sup
001		CC	1	08066	TARGET	09/02/2026	($115.14)	170721	E 01 110 203 000 000 430	Reading intervention and kindergarten sup
001		CC	1	08066	TARGET	09/02/2026	$47.94	170721	E 01 110 201 000 000 430	
001		CC	1	08066	TARGET	09/02/2026	$67.20	170721	E 01 110 203 000 000 430	
001		CC	1	08066	TARGET	09/02/2026	$140.29	170704	E 04 500 580 341 325 401	PAC Supplies for EC classrooms 21
001		CC	1	08066	TARGET	09/02/2026	$348.51	170758	E 01 110 201 000 000 430	Kindergarten/ 1st grade/ Reading Interventi
001		CC	1	08066	TARGET	09/02/2026	($348.51)	170758	E 01 110 201 000 000 430	Kindergarten/ 1st grade/ Reading Interventi
001		CC	1	08066	TARGET	09/02/2026	$123.82	170758	E 01 110 203 000 000 430	
001		CC	1	08066	TARGET	09/02/2026	$143.80	170758	E 01 110 203 100 000 430	
001		CC	1	08066	TARGET	09/02/2026	$80.89	170758	E 01 110 201 000 000 430	
001		CC	1	08347	WALMART	09/02/2026	$379.07	170701	E 04 500 570 000 321 401	KC Supplies
001		CC	1	08347	WALMART	09/02/2026	$57.90	170703	E 04 500 596 000 344 401	SR Supplies
001		CC	1	08422	AICPA DUES PROCESSING	09/02/2026	$360.00	170707	E 01 005 110 000 000 820	FY 27 Membership (Angie Manuel)
001		CC	1	08465	INNOVATIVE OFFICE SOLUTIONS	09/02/2026	$2,103.12	170736	E 01 100 203 000 000 401	FY 27 PO 35703 Indy Office Supplies
001		CC	1	08465	INNOVATIVE OFFICE SOLUTIONS	09/02/2026	$216.30	170737	E 01 100 203 000 000 401	FY 27 PO 35703 Indy Office Supplies
001		CC	1	08884	OWL BRAND DISCOVERY KITS	09/02/2026	$284.93	170751	E 01 100 260 000 000 430	FY 27 PO 35704 Medium NW Barn Owl Pe
001		CC	1	08903	TEACHER CREATED MATERIALS, INC	09/02/2026	$30,252.79	170723	E 01 100 270 602 000 460	Fy 27 PO 35630-TCM social studies grade
001		CC	1	09045	SWIM OUTLET	09/02/2026	$231.00	170715	E 11 300 296 126 000 434	FY 27 Swimsuits
001		CC	1	09079	ITEEA	09/02/2026	$300.00	170733	E 01 100 203 312 000 820	FY 27 Membership Dues
001		CC	1	09217	HORIZON COMMERCIAL POOL SUPPL	09/02/2026	$1,036.47	170724	E 01 300 810 000 000 404	FY 27 HS Pool Supplies
001		CC	1	09217	HORIZON COMMERCIAL POOL SUPPL	09/02/2026	$1,132.20	170731	E 01 300 810 000 000 404	FY 27 HS Pool Supplies
001		CC	1	09217	HORIZON COMMERCIAL POOL SUPPL	09/02/2026	$1,804.34	170739	E 01 300 810 000 000 404	FY 27 HS Pool Supplies
001		CC	1	09757	PROJECT LEAD THE WAY, INC.	09/02/2026	$3,200.00	170753	E 05 300 630 316 302 406	FY 27 PO 35627 PLTW HS
001		CC	1	09757	PROJECT LEAD THE WAY, INC.	09/02/2026	$950.00	170754	E 05 100 630 316 302 406	FY 27 PO 35627 PLTW indy

District # 0727

Big Lake Public Schools, ISD #727

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001		CC	1	09757	PROJECT LEAD THE WAY, INC.	09/02/2026	$950.00	170755	E 05 110 630 316 302 406	FY 27 PO 35627 PLTW Liberty
001		CC	1	09757	PROJECT LEAD THE WAY, INC.	09/02/2026	$950.00	170756	E 05 201 630 316 302 406	FY 27 PO 35627 PLTW MS
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	09/02/2026	$55.12	170740	E 01 300 810 000 000 305	FY 300 Prevention Plus
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	09/02/2026	$60.63	170741	E 01 100 810 000 000 305	FY 27 Indy Prevention Plus
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	09/02/2026	$60.63	170742	E 01 201 810 000 000 305	FY 27 MS Prevention Plus
001		CC	1	10338	ADAM'S PEST CONTROL, INC.	09/02/2026	$60.63	170743	E 01 110 810 000 000 305	FY 27 Liberty Prevention Plus
001		CC	1	10349	ELITE SPORTSWEAR, L.P.	09/02/2026	$758.50	170700	E 04 500 560 122 321 436	PO 35707 CE Gymnastics
001		CC	1	12031	LANGUAGELINE Solutions	09/02/2026	$31.60	170697	E 01 110 219 000 339 358	FY 27 Liberty Interpreter (Spanish)
001		CC	1	12127	JIMMY JOHNS	09/02/2026	$34.42	170708	E 01 005 640 000 316 366	FY 27 Grant Conference (2 staff)
001		CC	1	12409	FACEBOOK	09/02/2026	$3.85	170717	E 01 005 107 000 000 305	District Communications
001		CC	1	12409	FACEBOOK	09/02/2026	$10.00	170718	E 01 005 107 000 000 305	District Communications
001		CC	1	12409	FACEBOOK	09/02/2026	$0.77	170719	E 01 005 107 000 000 305	District Communications
001		CC	1	12409	FACEBOOK	09/02/2026	$3.85	170720	E 01 005 107 000 000 305	District Communications
001		CC	1	12409	FACEBOOK	09/02/2026	$30.00	170716	E 01 005 107 000 000 305	District Communications
001		CC	1	12412	HILTON	09/02/2026	$175.07	170693	E 01 005 640 000 316 366	FY 27 Grant Conference (April Co
001		CC	1	12489	NUTRIEN AG SOLUTION 65	09/02/2026	$1,521.85	170730	E 01 005 810 000 000 401	FY 27 Grounds Supplies
001		CC	1	13072	CINTAS CORPORATION NO 2	09/02/2026	$677.57	170726	E 01 300 810 350 000 305	FY 27 July 2026 Uniform Services
001		CC	1	13072	CINTAS CORPORATION NO 2	09/02/2026	($677.57)	170726	E 01 300 810 350 000 305	FY 27 July 2026 Uniform Services
001		CC	1	13072	CINTAS CORPORATION NO 2	09/02/2026	$170.09	170726	E 01 110 810 350 000 305	
001		CC	1	13072	CINTAS CORPORATION NO 2	09/02/2026	$170.06	170726	E 01 201 810 350 000 305	
001		CC	1	13072	CINTAS CORPORATION NO 2	09/02/2026	$170.08	170726	E 01 100 810 350 000 305	
001		CC	1	13072	CINTAS CORPORATION NO 2	09/02/2026	$167.34	170726	E 01 300 810 350 000 305	
001		CC	1	13185	PATRIOT NEWS MN	09/02/2026	$288.00	170727	E 01 005 010 000 000 305	FY 27 Aug 1, Legal (Week 1) Board Highlig
001		CC	1	13185	PATRIOT NEWS MN	09/02/2026	$112.00	170744	E 01 005 010 000 000 305	FY 27 Aug 15, Legal (Week 1), Board Mee
001		CC	1	13333	BRAIN FREEZZE ICE	09/02/2026	$191.00	170706	E 04 500 570 000 321 490	KC Field Trip
001		CC	1	13620	PS I LOVE YOU	09/02/2026	$47.70	170689	E 01 005 241 204 000 401	FY 27 Staff Wellness Supplies
001		CC	1	13687	E&G 1123 ECOMM	09/02/2026	$34.21	170690	E 01 005 105 000 000 490	FY 27 Payroll Specialist Interviews
001		CC	1	13687	E&G 1123 ECOMM	09/02/2026	$31.09	170695	E 01 005 105 000 000 490	FY 27 Accountant Interviews
001		CC	1	13687	E&G 1123 ECOMM	09/02/2026	$6.43	170696	E 01 005 105 000 000 490	FY 27 Accountant Interviews
001		CC	1	13687	E&G 1123 ECOMM	09/02/2026	$161.03	170691	E 01 005 640 000 316 490	FY 27 Training Principals & Cabinet
001		CC	1	13802	MOVE AND LEARN MN	09/02/2026	$676.20	170757	E 04 500 585 000 332 305	FY 27 Summer Dance Classes 2026
001		CC	1	13818	THE PIONEER MANUFACTURE	09/02/2026	$856.00	170735	E 01 005 810 000 000 401	FY 27 B&G Supplies
001		CC	1	13908	VARIDESK	09/02/2026	$480.00	170714	E 01 300 605 000 000 401	PO35788 AP Office Table
001		CC	1	14274	AVERYS ADVENTURES	09/02/2026	$224.00	170702	E 04 500 590 000 321 369	KC Field Trip

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Check Number: 0-2147483647 Payment Date: 09/01/2026-9/30/2026

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001		CC	1	14406	LAKETOWN NUTRITION LLC	09/02/2026	$478.75	170713	E 01 300 298 918 000 490	JAVA Hive Laketown Nutrition
001		CC	1	14448	HORMIFY.COM	09/02/2026	$33.00	170722	E 01 005 110 999 000 401	Brenda Payroll Deduction #33.00
001		CC	1	14449	EPPERSON, SUSANNA	09/02/2026	$900.00	170692	E 01 005 640 000 316 366	FY 27 Grant conference Tim T, Ben B. Apri
001		CC	1	14458	NORTHERN LIGHTS CASINO	09/02/2026	$246.12	170688	E 01 005 790 000 320 366	FY 27 Conferences (Raven)
001		CC	1	14459	NORTHSTAR BUFFET	09/02/2026	$31.67	170686	E 01 005 790 000 320 366	FY 27 Conference (Raven)
001		CC	1	14460	CHARLIE S UP NORTH	09/02/2026	$24.84	170687	E 01 005 790 000 320 366	FY 27 Indian Education
001		CC	1	14462	GEAR FOOL	09/02/2026	$430.00	170699	E 04 500 560 166 321 401	PO 35710 CE Archery

Check Total: **$119,511.65**

Bank 001 Total: **$119,511.65**

Report Total: **$119,511.65**

September 2026 Personnel				
Employee (Last, First Name)	**Position**	**Building**	**Effective Date**	**Action Type**
Molitor, Emiley	Program Secretary	Community Ed	08/24/0206	Resignation
Erickson, Jenny	Health Assistant	High School	08/31/2026	New Hire
Haberman, Steven	Custodian	Liberty	9/30/2026	Retirement
Luebben, Olivia	LTS Teacher	Liberty	09/01/2026	Transfer
Kilde, Krystal	LTS CE Coordinator	Community Ed	11/01/2026	Transfer
Sellner, Aimee	LTS Kids Club Site Supervisor	Community Ed	11/01/2026	Transfer
Anderson, Carly	LTS Social Worker	Middle School/High School	09/14/2026	New Hire
Ruggiero, Taylor	Paraeducator	Independence	09/14/2026	Transfer
Ronning, Jennifer	Health Assistant	Liberty	09/21/2026	New Hire
Geroux, Kendra	Recreation and Facilites Coordinator	Community Ed	10/01/2026	Transfer

BIG LAKE SCHOOLS SCHOOL BOARD FUNDRAISERS ACTION 09/23/26
Big Lake Girls Swim and Dive, sell pizza coupons for Dominos and receive a percent of the profits, 9/24/26-09/30/26, purchase equipment for the team

The following resolution was moved by ______________ and seconded by ______________:

RESOLUTION ACCEPTING DONATIONS

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: "The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education."; and

WHEREAS, Minnesota Statutes 465.03 provides: "Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full."; and

WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of Big Lake Schools, ISD 727, gratefully accepts the following donations as identified below:

Donor	Item	Designated Purpose (if any)
Anderson Dahlen Inc	$500.00	Sideline Cheer
Minnco Credit Union	School supplies valued at $300.00	Students at Independence Elementary STEM
Precera Medical	$1,500.00	High School Career Fair
Mac's Mini's	$100.00	HS Choir
Minnco Credit Union	School supplies valued at $300.00	Students at Liberty Elementary
Big Lake Swim and Dive Booster Club	$480.00	iPad and case
Big Lake Swim and Dive Booster Club	$900.00	Charter bus to Duluth
Mac's Mini	$80.00	Girls Soccer Team
Mac's Mini	$40.00	Boys Soccer Team
Douglas and Molly Van Metre	$1,000.00	Little Learners Outdoor classroom
Big Lake Quarter Back Club	$14,511.00	Football coaches stipends

The vote on adoption of the Resolution was as follows:

Aye:

Nay:

Absent:

Whereupon, said Resolution was declared duly adopted on September 23, 2026.

CASH REPORT FOR SCHOOL BOARD

BIG LAKE PUBLIC SCHOOLS

Independent School District # 727

for month: Aug 2026

101 - CASH ACCOUNTS

	Beg Balance	Receipts	Checks	Adjustments	End Balance
General Fund	$ 2,388,942	$ 4,444,700	$ (4,487,825)		$ 2,345,817
Food Service	($1,741,901)	2,523	(37,180)		($1,776,558)
Community Service	($520,996)	301,028	(472,390)		($692,358)
Building Fund	($548,910)	402,076	(429,296)		($576,130)
Debt Service	$1,018,612	-	-		$1,018,612
Project fund- HVAC (Fund 15)	$0				$0
OPEB Trust Fund	($10,499)	-	(631)		($11,130)
TOTAL PER BOOKS	585,248	5,150,327.00	($5,427,322)	$0	308,253

General Checking Account	$308,253
TOTAL PER BANK	**$308,253**

102 - PETTY CASH ACCOUNT

	Beg Balance	Receipts	Checks	Adjustments	End Balance
General Fund	$1,613	-	($22)	-	$1,591

Petty Cash Checking Account	$1,591
TOTAL PER BANK	**$1,591**

104 - INVESTMENT ACCOUNTS

	Beg Balance	Deposits	Withdrawals	Adjustments	End Balance
General Fund	($2,623,862)	$ 5,309,670	$ (4,300,000)		($1,614,192)
General Fd Operating Investments	$18,443,122	813,262	-		$19,256,384
Food Service	$2,504,445	27,910	-		$2,532,355
Community Service	$2,242,029	60,257	-		$2,302,286
Debt Service	$2,581,633	122,646	-		$2,704,279
Facilities Investments 2022A (Fd 06)	$698,660	1,177	(123,707)		$576,130
OPEB Trust Equities	$1,515,482	20,527	-		$1,536,009
TOTAL PER BOOKS	$25,361,509	$6,355,449	($4,423,707)	$0	$27,293,251

MN Trust	$5,924,729
Operating Investments	$19,256,383
Building Fund Investments	$576,130
OPEB Trust	$1,536,009
TOTAL PER BANK	**$27,293,251**

CASH AND INVESTMENT BALANCE SUMMARY BY FUND

	Beg Balance	Deposits	Withdrawals	Adjustments	End Balance
General Fund	$ 18,209,815	$ 10,567,632	$ (8,787,847)	$ -	$ 19,989,600
Food Service	$762,544	30,433	(37,180)	-	$755,797
Community Service	$1,721,033	361,285	(472,390)	-	$1,609,928
Debt Service	3,600,245	122,646	-	-	3,722,891
Project Fund HVAC- Fund 15	$0	$0	$0	$0	$0
Bond Account Investments (fund 06)	$149,750	$403,253	($553,003)	$0	$0
OPEB Trust Fund	($10,499)	-	(631)	-	($11,130)
OPEB Trust Equities	$1,515,482	20,527	-	-	$1,536,009
TOTAL PER BOOKS	**25,948,370**	**$11,505,776**	**($9,851,051)**	**$0**	**27,603,095**

Cash	$308,253
Petty Cash	$1,591
Investments	$27,293,251
TOTAL PER BANK	**$27,603,095**

PETTY CASH EXPENDITURES
BIG LAKE PUBLIC SCHOOLS
Independent School District # 727
for month: August 2026

Date	Ck #	Vendor	Description	Amount
08/20/26	20743	Shannon Narog	Meal refund	$ 22.60
				$ 22.60

WIRE TRANSFER SUMMARY
Big Lake Public Schools
Independent School District #727
August 31, 2026

DATE	FROM	TO	AMOUNT	PURPOSE
8/3/2026	Old National-Checking	Heartland Pmt System	$ 41.98	Myschoolbucks Credit Card Fees
8/3/2026	Old National-Checking	SipTrunk	$ 73.84	Phone backup
8/3/2026	Benefit Resource BRI	Old National-Checking	$ 9,399.31	Cobra Payment
8/4/2026	MN Trust-PMA	Old National-Checking	$ 1,500,000.00	Payroll and Payroll AP
8/5/2026	Old National-Checking	United Way	$ 56.00	United Way EE elections
8/5/2026	Old National-Checking	Health Equity	$ 35,739.44	H.S.A Contributions
8/6/2026	Old National-Checking	Trustmark	$ 1,125.94	Insurance Coverage
8/6/2026	Old National-Checking	BLEM	$ 9,338.66	Teacher Unions Dues
8/6/2026	Old National-Checking	Delta Dental	$ 31,658.20	Dental Insurance
8/6/2026	Old National-Checking	EBC	$ 53,225.15	403b & 457 contributions
8/7/2026	Old National-Checking	Card Services	$ 104.86	Coborns
8/7/2026	Old National-Checking	Amazon	$ 581.71	Invoice Payments
8/7/2026	Old National-Checking	Health Equity	$ 1,260.12	Health Equity Flex
8/7/2026	Old National-Checking	SSI MN TRANCHE 2 LLC	$ 8,113.81	Solar Contract
8/7/2026	Old National-Checking	USS MINNESOTA ONE MT	$ 37,538.35	Solar Contract
8/10/2026	Old National-Checking	Transfirst/TSYS	$ 57.49	Affinety Credit Card fees
8/10/2026	Old National-Checking	Health Equity	$ 445.20	Health Equity Fee
8/10/2026	Old National-Checking	EYEMED	$ 2,075.24	Insurance Coverage
8/11/2026	Old National-Checking	WEX	$ 16.00	Wright express fleet
8/11/2026	Old National-Checking	Amazon	$ 183.59	Invoice Payments
8/14/2026	Old National-Checking	Health Equity	$ 1,047.74	Health Equity Flex
8/14/2026	Old National-Checking	Sherburne County	$ 8,540.42	WildLife Refuge
8/17/2026	Old National-Checking	FleetCor	$ 300.25	Kwik Trip Billing
8/17/2026	Old National-Checking	Old National Bank	$ 517.72	Old National Service Charge
8/19/2026	MN Trust-PMA	Old National-Checking	$ 2,000,000.00	Payroll and Payroll AP
8/20/2026	Old National-Checking	United Way	$ 56.00	United Way EE elections
8/20/2026	Old National-Checking	BLEM	$ 9,338.66	Teacher Unions Dues
8/20/2026	Old National-Checking	Amazon	$ 13,136.23	Invoice Payments
8/20/2026	Old National-Checking	Health Equity	$ 35,657.94	H.S.A Contributions
8/21/2026	Old National-Checking	Health Equity	$ 609.82	Health Equity Flex
8/21/2026	Old National-Checking	State of MN	$ 2,814.87	MN State retirement Plan
8/21/2026	Old National-Checking	Vision Transportation	$ 16,565.55	Transportation billing
8/21/2026	Old National-Checking	Compass Group	$ 35,884.70	Chartwells
8/21/2026	Old National-Checking	EBC	$ 52,120.31	403b & 457 contributions
8/21/2026	Old National-Checking	MN PL Fund	$ 81,271.13	MN Paid Leave Qtr 2 payment
8/24/2026	Old National-Checking	Quadient	$ 201.00	DO Postage
8/24/2026	Old National-Checking	Verizon	$ 889.76	Verizon billing
8/25/2026	Old National-Checking	Amazon	$ 1,035.83	Invoice Payments
8/25/2026	Old National-Checking	Windstream	$ 1,035.83	Windstream billing
8/26/2026	Old National-Checking	Amazon	$ 904.21	Invoice Payments
8/26/2026	Old National-Checking	NewYork Life	$ 16,729.30	Life & LTD Insurance & suppl. Life
8/28/2026	Old National-Checking	Health Equity	$ 1,646.25	Health Equity Flex
8/28/2026	MN Trust-PMA BONDS	Old National-Checking	$ 123,706.99	Bond Draw 2022A
8/31/2026	Benefit Resource BRI	Old National-Checking	$ 9,399.31	Cobra Payment

Treasurer's Report
Month of August, 2026/27 School Year
Amber Sixberry, Treasurer

Big Lake School District #727
Respectfully Submitted at the 09/23/2026 Board Meeting
(Italicized, underlined phrase in parenthesis denotes the source of the data and notes)

COMPLIANCE ISSUES

1)	Preliminary UFARS data loaded to MDE by September 15th, 2026	In compliance
2)	Revenue and Expenditure Budget published by earlier of one week after school board accepts final audit or November 30, 2026	Not completed
3)	Final UFARS data to MDE by November 30, 2026	Not submitted
4)	The 2025/2026 audit (electronic copy) received at MDE by December 31st, 2026	Not submitted
5)	Board members having received training in financial matters per statute	In compliance

FISCAL HEALTH - INCOME STATEMENT PARAMETERS

1) Revenue/Expenditure Monitor - *Exp/Rev Summary - FD Report*

	REVENUE		*(Calculated)*	EXPENDITURES		*(Calculated)*
	Budget	Actual $ YTD	Actual % YTD	Budget	Actual $ YTD	Actual % YTD
General Fund (01,05,11 &12)	$ 49,491,463	$ 3,889,696	8%	$ 52,053,165	$ 1,795,875	3%
Food Service (02)	$ 2,613,414	$ 64,051	2%	$ 2,757,459	$ 117,080	4%
Community Service (04)	$ 3,535,023	$ 474,461	13%	$ 3,629,767	$ 484,945	13%
Building Construction (06)	$ 2,417,500	$ 280,936	12%	$ 2,817,690	$ 976,532	35%
Debt Service (07)	$ 4,250,323	$ 222,583	5%	$ 4,429,825	$ 628,988	14%
OPEB Irrevocable Trust Fund (45)	$ 100,000	$ 11,547	12%	$ 223,732	$ 632	0%

NOTES

No budget revisions

EXTRACT OF SCHOOL BOARD MEETING MINUTES

INDEPENDENT SCHOOL DISTRICT NO. 727

BIG LAKE PUBLIC SCHOOLS

STATE OF MINNESOTA

Pursuant to due call and notice thereof, a School Board meeting of Independent School District No. 727, Big Lake, Minnesota, was held on September 23rd, 2026, at 6:00 pm, for the purpose, in part, of approving the Districts FY 28 Amended Long-Term Facility Maintenance Ten-Year Plan as established in Minnesota Statutes 2024, section 123B.595

School Board Member ____________________________introduced the following resolution and moved its adoption.

RESOLUTION ADOPTING INDEPENDENT SCHOOL DISTRICT NO. 727

FY 28 AMENDED LONG-TERM FACILITIES MAINTENANCE TEN-YEAR PLAN

BE IT RESOLVED that School Board of Independent School District No. 727, State of Minnesota, approves the attached FY 28 Amended Long-Term Facilities Maintenance Plan.

The motion for the adoption of the foregoing resolution was duly seconded by School Board Member _______________________________ and upon vote being taken thereon, the following voted in favor of the motion:

____

____

And the following voted against:

____

WHEREUPON the resolution was declared duly passed and adopted on the 23rd day of September 2026.

____

SCHOOL BOARD CLERK SIGNATURE

FY 28 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection

5/20/2026

727 <= Type in School District Number

BIG LAKE

Calculations for Ten Year Projection

		Pay 26 LLC #	Change only if requiring levy adjustments FY 2026	Payable 2026 LLC Certification FY 2027	Current Estimate FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
1	Type your district number in cell A2 (Minneapolis = 1.2)													
2	Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b, 16s, 18, 18r, 20b, 21, 26, 27 and 50b													
3	Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33													
4	Look-up data from following tabs													
5	**Initial Formula Revenue**													
6	Current year APU	57		3,335.80	3,295.60	3,277.20	3,277.20	3,277.20	3,277.20	3,277.20	3,277.20	3,277.20	3,277.20	3,277.20
6a	Additional Pre-K Pupil Units (see line 16 of Pre-K application for details)				-	-	-	-	-	-	-	-	-	-
6b	Total Adjusted Pupil Units = (6) + (6a)				3,295.60	3,277.20	3,277.20	3,277.20	3,277.20	3,277.20	3,277.20	3,277.20	3,277.20	3,277.20
7	District average building age (uncapped)	401		33.54	33.54	34.54	35.54	36.54	37.54	38.54	39.54	40.54	41.54	42.54
8	Formula allowance			$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00	$ 380.00
9	Building age ratio = (Lesser of 1 or (7) / 35)	402			0.95829	0.98686	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
10	Initial revenue = (6) * (8) * (9)	403		1,214,727	1,200,088	1,228,969	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336
11	**Added Revenue for Eligible H&S Proj and/or Roofing > $100,000 / site**													
12	Debt Service for Existing Alt Facilities H&S Bonds (1B) - Gross before Debt Excess - Projects > $500,000 per site	701			-	-	-	-	-	-	-	-	-	-
13	Debt Excess related to Debt Service for Existing Alt Facilities H&S Bonds (1B)	755			-	-	-	-	-	-	-	-	-	-
14	Debt Service for Portion of Existing Alt Facilities Bonds from line (22) attributable to Eligible H&S Projects > $100,000 per site (1A)				-	-	-	-	-	-	-	-	-	-
15	Debt Excess related to Debt Service for Portion of Existing Alt Facilities Bonds attributable to Eligible H&S Projects > $100,000 per site (1A)				-	-	-	-	-	-	-	-	-	-
16a	Existing Net Debt Service for LTFM Bonds for Eligible New H&S Projects > $100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by Initial Revenue from "IAQFAA Bonds" tab				967,956	970,371	987,276	980,871	984,756	967,221	977,301	2,225,272	2,218,427	-
16b	New Debt Service for LTFM Bonds for Eligible New H&S Projects > $100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by Initial Revenue				-	-	-	-	-	-	-	-	-	-
16r	Existing Debt Service for LTFM Bonds for Eligible New Roofing Projects > $100,000 / site = (principal + interest)*1.05		beginning FY27		-	-	-	-	-	-	-	-	-	-
16s	New Debt Service for LTFM Bonds for Eligible New Roofing Projects > $100,000 / site = (principal + interest)*1.05				-	-	-	-	-	-	-	-	-	-
17	Net Debt Service for LTFM Bonds for Eligible New H&S Projects & Roofing Projects > $100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by Initial Revenue = (16a) + (16b) + (16r) + (16s)				967,956	970,371	987,276	980,871	984,756	967,221	977,301	2,225,272	2,218,427	-
18	Pay as you Go Revenue for Eligible New H&S Projects > $100,000 / site (corresponds to Category 2 on the expenditures spreadsheet)	405	638,000.68		-	-	-	-	-	-	-	-	-	-
18r	Pay as you Go Revenue for Eligible New Roofing Projects > $100,000 / site (corresponds to Category 6 on the expenditures spreadsheet)	406	beginning FY27		2,410,000	-	-	-	-	-	-	-	-	-
19	Total Additional Revenue for Eligible Projects >$100,000 / site (12) - (13) + (14) -(15) + (16a) + (16b) + (16r) + (16s) + (18) +(18r)	407		3,272,584	3,377,956	970,371	987,276	980,871	984,756	967,221	977,301	2,225,272	2,218,427	-
	Added Revenue for Pre-K Remodeling (for VPK approvals only)													
20a	Net Debt Service for Bonds Approved for Pre-K Remodeling	768			-	-	-	-	-	-	-	-	-	-
20b	Pay as you Go for Projects Approved for Pre-K Remodeling	408			-	-	-	-	-	-	-	-	-	-
20c	Total Pre-K Revenue				-	-	-	-	-	-	-	-	-	-
20d	**Total New Law Revenue (10) + (19) + (20c)**	409			4,578,044	2,199,339	2,232,612	2,226,207	2,230,092	2,212,557	2,222,637	3,470,608	3,463,763	1,245,336
	Old Formula Revenue													
21	Old Formula Health & Safety Revenue (should match amounts entered into the Health & Safety Data Submission System through FY 2028) (corresponds to Category 1 on the expenditures spreadsheet)	410		174,435	174,435	-	-	-	-	-	-	-	-	-
22	Old Formula Alt Facilities Debt Revenue (1A) - gross before Debt Excess	700			-	-	-	-	-	-	-	-	-	-
23	Debt Excess allocated to Alt Facilities Debt Service (1A) on line 22	754			-	-	-	-	-	-	-	-	-	-
24	Old Formula Alt Facilities Debt Revenue (1A) less Debt Excess	765			-	-	-	-	-	-	-	-	-	-
25	Old Formula Alt Facilities Net Debt Revenue (1B) = (12) - (13)	766			-	-	-	-	-	-	-	-	-	-
26	Old Formula Alt Facilities Pay as you Go Revenue (1A)	411	-		-	-	-	-	-	-	-	-	-	-
26b	Pay as you Go Revenue for Projects > $100,000 per site				2,410,000	-	-	-	-	-	-	-	-	-
27	Old Formula Alt Facilities Pay as you Go Revenue (1B) > $500,000 (should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2028)	412			-	-	-	-	-	-	-	-	-	-
27a	LTFM ">100K per site" Bonds				967,956	970,371	987,276	980,871	984,756	967,221	977,301	2,225,272	2,218,427	-
27b	LTFM "Other" Bonds for 1A Hold Harmless	414			-	-	-	-	-	-	-	-	-	-
28	Old Formula Deferred Maintenance Revenue = (if (22) + (26) = 0, (10) * ($64 / formula allowance))	417			202,120	206,984	209,741	209,741	209,741	209,741	209,741	209,741	209,741	209,741
29	Total Old Formula Revenue = (21)+(24)+(25)+(26)+(26b)+(27)+(27a)+(27b)+(28)	418		3,651,605	3,754,511	1,177,355	1,197,016	1,190,611	1,194,496	1,176,961	1,187,041	2,435,012	2,428,168	209,741

FY 28 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection

5/20/2026

727 <= Type in School District Number

BIG LAKE

	Calculations for Ten Year Projection	Pay 26 LLC #	Change only if requiring levy adjustments FY 2026	Payable 2026 LLC Certification FY 2027	Current Estimate FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
30	**Total LTFM Revenue for Individual District Projects = Greater of (20d) or [(29) + (20c)]**	**419**		4,487,311	4,578,044	2,199,339	2,232,612	2,226,207	2,230,092	2,212,557	2,222,637	3,470,608	3,463,763	1,245,336
31	District Requested Reduction from Maximum LTFM Revenue (to levy less than the maximum). Also enter this amount in the Levy Information System. Stated as Positive Number	420		-	-	-	-	-	-	-	-	-	-	-
32	**District LTFM Revenue (30) - (31)**	**421**		4,487,311	4,578,044	2,199,339	2,232,612	2,226,207	2,230,092	2,212,557	2,222,637	3,470,608	3,463,763	1,245,336
33	LTFM Revenue for District Share of Eligible Cooperative / Intermediate Projects (Unequalized)	422		36,756	36,756	-	-	-	-	-	-	-	-	-
34	**Grand Total LTFM Revenue (32) + (33)**	**423**		4,524,067	4,614,799	2,199,339	2,232,612	2,226,207	2,230,092	2,212,557	2,222,637	3,470,608	3,463,763	1,245,336
	Aid and Levy Shares of Total Revenue													
35	For ANTC & APU - Three Year Prior Date			2024	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
36	Three Year Prior Ag Modified ANTC	35		30,324,951	30,324,951	32,847,653	34,161,560	35,528,022	36,949,143	38,427,109	39,964,193	41,562,761	43,225,271	44,954,282
37	Three Year Prior Adjusted Pupil Units (APU)	54		3,478.47	3,478.45	3,502.87	3,389.76	3,324.08	3,266.75	3,266.75	3,266.75	3,266.75	3,266.75	3,266.75
38	ANTC / APU = (36) / (37)	425		8,717.90	8,717.94	9,377.36	10,077.87	10,688.07	11,310.67	11,763.10	12,233.62	12,722.97	13,231.89	13,761.16
39	State Average ANTC / APU with Ag Value Adjustment	426		13,658.30	13,658.30	14,248.69	14,899.31	15,697.71	16,326.00	16,979.00	17,658.00	18,364.00	19,099.00	19,863.00
40	Equalizing Factor = 125.5% of (39) or 127% of (39) starting FY 28 and later	427		17,141.17	17,141.17	18,095.84	18,922.12	19,936.09	20,734.02	21,563.33	22,425.66	23,322.28	24,255.73	25,226.01
41	Local (Levy) Share of Equalized Revenue (lesser of 1 or (38) / (40))	428		50.86%	50.86%	51.82%	53.26%	53.61%	54.55%	54.55%	54.55%	54.55%	54.55%	54.55%
42	State (Aid) Share of Equalized Revenue (1 - (41))	429		49.14%	49.14%	48.18%	46.74%	46.39%	45.45%	45.45%	45.45%	45.45%	45.45%	45.45%
43	Equalized Revenue (lesser of (34) or (6) * (8))	424		1,267,604	1,252,328	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336
44	Initial LTFM State Aid (42) * (43)	430		622,905	615,398	599,996	582,073	577,691	565,989	565,988	565,982	565,970	565,985	565,987
45	Old Formula Grandfathered Alternative Facilities Aid	432		-	-	-	-	-	-	-	-	-	-	-
46	Total LTFM State Aid (greater of (44) or (45))	433		622,905	615,398	599,996	582,073	577,691	565,989	565,988	565,982	565,970	565,985	565,987
47	Total LTFM Levy (34) - (46) (including coop/intermediate)	436		3,901,162	3,999,401	1,599,343	1,650,538	1,648,516	1,664,102	1,646,569	1,656,655	2,904,638	2,897,778	679,349
48	**Debt Service Portion of Revenue (non-grandfather districts *)**													
49	Subtotal Debt Service Revenue from Above = (12) - (13) + (17) + (20a) + (24)	765+766+767+768+770			967,956	970,371	987,276	980,871	984,756	967,221	977,301	2,225,272	2,218,427	-
50	Existing LTFM Bonds excluding Bonds on line 17 (principal + interest)*1.05 from "FM Other Bonds" tab				1,009,076	1,047,559	979,414	980,805	980,516	979,703	981,330	982,163	983,102	891,371
50b	New LTFM Bonds excluding Bonds on line 17 (principal + interest)*1.05				-	-	-	-	-	-	-	-	-	-
51	Total Debt Service Revenue = (49) + (50) + (50b)	771			1,977,032	2,017,929	1,966,689	1,961,676	1,965,272	1,946,923	1,958,631	3,207,435	3,201,529	891,371
52	Equalized Debt Service Revenue (lesser of (43) or (51))	437			1,252,328	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	891,371
53	Debt Service Aid = (52) * (42)	438			615,398	599,996	582,073	577,691	565,989	565,988	565,982	565,970	565,985	405,115
54	Equalized Debt Service Levy = (52) - (53)	440			636,930	645,340	663,263	667,645	679,347	679,348	679,354	679,366	679,351	486,256
55	Unequalized Debt Service Revenue and Levy = (greater of zero or (51) - (52))	441			724,704	772,593	721,353	716,340	719,936	701,587	713,295	1,962,099	1,956,193	-
56	**General Fund Portion of Revenue (non-grandfather districts *)**													
57	Total General Fund Revenue = (34) - (51) (includes **Coop Levy**, if any in line 33)	442			2,637,768	181,410	265,922	264,531	264,820	265,634	264,006	263,173	262,234	353,965
58	General Fund Equalized Revenue = (43) - (52)	443			-	-	-	-	-	-	-	-	-	353,965
59	Total General Fund Aid = (46) - (53)	444			-	-	-	-	-	-	-	-	-	160,872
60	General Fund Equalized Levy = (58) * (41)	445			-	-	-	-	-	-	-	-	-	193,093
61	General Fund Unequalized Levy = (57) - (58)	446			2,637,768	181,410	265,922	264,531	264,820	265,634	264,006	263,173	262,234	-
62	Total General Fund Levy = (60) + (61)	447			2,637,768	181,410	265,922	264,531	264,820	265,634	264,006	263,173	262,234	193,093
48	**Debt Service Portion of Revenue (Grandfather Districts *)** *** MPLS, Anoka, Bloomington, Robbinsdale, Rochester, St. Paul, Duluth**	765+766+767+768+770												
51	Total Debt Service Revenue = (49) + (50) + (50b)	771			1,977,032	2,017,929	1,966,689	1,961,676	1,965,272	1,946,923	1,958,631	3,207,435	3,201,529	891,371
52	Equalized Debt Service Revenue (lesser of (43) or (51))	437			1,252,328	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	1,245,336	891,371
53	Debt Service Aid = (52) * (42)	439			615,398	599,996	582,073	577,691	565,989	565,988	565,982	565,970	565,985	565,987
54	Equalized Debt Service Levy = (52) - (53)	440			636,930	645,340	663,263	667,645	679,347	679,348	679,354	679,366	679,351	325,384
55	Unequalized Debt Service Revenue and Levy = (Greater of zero or (51) - (50))	441			724,704	772,593	721,353	716,340	719,936	701,587	713,295	1,962,099	1,956,193	-
56	**General Fund Portion of Revenue (Grandfather Districts *)**													
57	Total General Fund Revenue = (34) - (51) (includes coop levy, if any in line 33)	442			2,637,768	181,410	265,922	264,531	264,820	265,634	264,006	263,173	262,234	353,965
58	General Fund Equalized Revenue = (43) - (52)	443			-	-	-	-	-	-	-	-	-	353,965
59	Total General Fund Aid = (46) - (53)	444			-	-	-	-	-	-	-	-	-	-
60	General Fund Equalized Levy = (58) * (41)	445			-	-	-	-	-	-	-	-	-	353,965
61	General Fund Unequalized Levy = (57) - (58)	446			2,637,768	181,410	265,922	264,531	264,820	265,634	264,006	263,173	262,234	-
62	Total General Fund Levy = (60) + (61)	447			2,637,768	181,410	265,922	264,531	264,820	265,634	264,006	263,173	262,234	353,965

FY 28 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection					5/20/2026									
727	<= Type in School District Number													
	BIG LAKE		Change only											
			if requiring levy	Payable 2026										
Calculations for Ten Year Projection		Pay 26	adjustments	LLC Certification	Current Estimate									
		LLC #	FY 2026	FY 2027	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
	Notes: 1. Underlevy on general fund equalized levy results in proportionate reduction in associated aid. 2. Total Debt Service revenue on line 49 must not exceed total LTFM revenue for individual district projects (line 30) for any of the 10 years in the plan. 3. For 1A districts with old Alt Facilities bonding, the amount on line 22 will reduce initial revenue on line 10, less the H & S portion entered on line 14.													
End of Worksheet														

	Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413	Long-Term Facility Maintenance Ten-Year Expenditure Application (LTFM) - *Fund 01 and Fund 06 Projects Only*	ED - 02478-12

Instructions: Enter estimated, allowable LTFM expenditures ***(Fund 01 and/or Fund 06 only)*** under Minnesota Statutes 2025, section 123B.595, subd. 10. Enter by Uniform Financial and Accounting Reporting Standards (UFARS) finance code and by fiscal year in the cells provided.

District Info.	(REQUIRED) Enter Information	District Info.	(REQUIRED) Enter Information
District Name:	Big Lake	Date:	9/16/2026
District Number:	0727-01	Email:	a.manuel@biglakeschools.org
District Contact Name:	Angie Manuel		
Contact Phone #	763-262-5185		

Expenditure Categories		Fiscal Year (FY) Ending June 30										
		2026 (base year)	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Health and Safety - this section excludes project costs in Category 2 of $100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.												
Finance Code	**Category (1)**											
347	Physical Hazards	$57,958	$35,935	$36,080	$37,400	$32,545	$30,165	$32,960	$31,700	$32,500	$31,750	$16,800
349	Other Hazardous Materials	$19,242	$12,800	$15,250	$6,000	$9,100	$16,200	$15,300	$16,000	$16,000	$9,000	$16,250
352	Environmental Health and Safety Management	$87,130	$78,626	$85,950	$92,213	$93,143	$97,093	$104,019	$104,824	$96,000	$102,992	$105,566
358	Asbestos Removal and Encapsulation	$0	$2,350	$2,350	$1,200	$2,400	$2,400	$1,200	$2,400	$3,000	$1,200	$2,400
363	Fire Safety	$50,538	$38,600	$49,250	$37,050	$39,850	$49,650	$37,800	$39,350	$39,000	$32,200	$34,500
366	Indoor Air Quality	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Health and Safety Capital Projects - Category (1)	$214,868	$168,311	$188,880	$173,863	$177,038	$195,508	$191,279	$194,274	$186,500	$177,142	$175,516
Health and Safety - Projects Costing $100,000 or more per Project/Site/Year - Additional Revenue												
Finance Code	**Category (2)**											
358	Asbestos Removal and Encapsulation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
363	Fire Safety	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
366	Indoor Air Quality	$1,938,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Health and Safety Capital Projects $100,000 or More - Category (2)	$1,938,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151												
Finance Code	**Category 3 (a)**											
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Remodeling for Approved Voluntary Pre-K Projects - Category 3(a)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Remodeling for Gender-Neutral Single-User Restrooms												
Finance/Course Codes	***Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025 and Beyond***											
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Remodeling for Gender-Neutral Single User Projects - Category 3(b)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Accessibility												
Finance Code	**Category (4)**											
367	Accessibility	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Accessibility Projects - Category (4)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Deferred Capital Expenditures and Maintenance Projects												
Finance Code	**Category (5)**											
368	Building Envelope	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
369	Building Hardware and Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
370	Electrical	$3,978	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
379	Interior Surfaces	$0	$0	$0	$0	$0	$50,000	$50,000	$25,000	$20,000	$0	$0
380	Mechanical Systems	$28,046	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
381	Plumbing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
382	Professional Services and Salary	$34,436	$35,467	$0	$0	$38,756	$39,918	$41,116	$42,349	$43,620	$0	$0
383	**Roof Systems (normally below $100,000 unless the school chooses not to receive additional revenue for $100K or more roofing project/site/year - pending 2025 Legislation)**	$165	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
384	Site Projects	$32,817	$64,726	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Deferred Capital Expenditures and Maintenance Projects - Category (5)	$99,442	$100,193	$0	$0	$38,756	$89,918	$91,116	$67,349	$63,620	$0	$0
Deferred Capital Expenditures for Roofing Projects - Additional Revenue for $100,000 or more project/site/year			**EFFECTIVE FY 2027**									
Finance Code	**Category (6)**											
383	**Roofing Systems - Additional Revenue**			$0	$0	$0	$0	$0	$0	$0	$0	$0
		$0	$2,410,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Annual 10-Year Plan Expenditures	$2,252,310	$2,678,504	$188,880	$173,863	$215,794	$285,426	$282,395	$261,623	$250,120	$177,142	$175,516
Fund Balance Section												
	Fund 01	**FY 26 and 27 Revenue Projection Model Revenue**		**FY 28 Revenue Projection Ten-Year Spreadsheet**								
	Beginning Fund Balance 01-467-XX	$44,669	-$650,861	-$728,353	-$97,823	-$5,764	$42,973	$22,367	$5,606	$7,989	$21,042	$106,134
	LTFM Fiscal Year Revenue - Levy	$1,568,038	$2,637,768	$181,410	$265,922	$264,531	$264,820	$265,634	$264,006	$263,173	$262,234	$353,965
	LTFM Fiscal Year Revenue - AID if Applicable	$0	$0	$638,000	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Fiscal Year Revenue Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LEVY Page 10, Line 422	***LTFM Deduction for applicable Cooperative/Intermediate Member District Levy***	$39,304	$36,756	$0	**$0**	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer OUT if applicable - Special Legislation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Estimated Fiscal Year Expenditures	$2,224,264	$2,678,504	$188,880	$173,863	$215,794	$285,426	$282,395	$261,623	$250,120	$177,142	$175,516
	Ending Fiscal Year Fund Balance 01-467-XX	-$650,861	-$728,353	-$97,823	-$5,764	$42,973	$22,367	$5,606	$7,989	$21,042	$106,134	$284,583
	Fund 06											
	Beginning Fund Balance 06-467-XX	$27,655	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Fiscal Year Bonded Revenue	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Fiscal Year Revenue Other	$391	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Other Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	LTFM Estimated Fiscal Year Expenditures	$28,046	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Ending Fiscal Year Fund Balance 06-467-XX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
End of worksheet												

PROPERTY OWNER PETITION TO MUNICIPALITY
FOR ANNEXATION BY ORDINANCE - 120 Acres or Less

IN THE MATTER OF THE PETITION OF CERTAIN PERSONS FOR THE ANNEXATION OF CERTAIN LAND TO THE CITY OF BIG LAKE, MINNESOTA PURSUANT TO MINNESOTA STATUTES § 414.033, SUBD. 2(3)

TO: Council of the City of Big Lake, Minnesota

PETITIONER(S) STATE: All of the property owners in number are required to commence a proceeding under Minnesota Statutes § 414.033, subd. 2(3).

It is hereby requested by:

__X__ the sole property owner; or
_____ all of the property owners (If the land is owned by both husband and wife, *both* must sign the petition to represent all owners.)

of the area proposed for annexation to annex certain property described herein lying in the Township of Big Lake to the City of Big Lake, County of Sherburne, Minnesota.

Tax ID of parcel(s) proposed to be annexed 10-00120-1100

ATTACH THE COMPLETE CURRENT LEGAL DESCRIPTION OF THE PROPERTY PROPOSED TO BE ANNEXED. DO NOT USE DESCRIPTIONS FROM PROPERTY TAX STATEMENTS.

1. There are 1 property owners in the area proposed for annexation. (If a property owner owns more than one parcel in the area proposed for annexation, he/she is only counted once as an owner - the *number* of parcels *owned* by a petitioner is not counted.)

2. The land abuts the municipality and the area to be annexed is 120 acres or less, and the area to be annexed is not presently served by public wastewater facilities or public wastewater facilities are not otherwise available.

   Except as provided for by an orderly annexation agreement, this clause may not be used to annex any property contiguous to any property previously annexed under this clause within the preceding 12 months if the property is owned by the same owners and annexation would cumulatively exceed 120 acres.

3. Said property is unincorporated, abuts on the city's N S E W (circle one) boundary(ies), and is not included within any other municipality.

4. The area of land proposed for annexation, in acres, is 40 acres.

   Acres: 40 Unplatted 0 Platted 40 Total

5. The reason for the requested annexation is The Big Lake School District is requesting the annexation of this property for the future growth and development of this parcel for school and community programming needs.

5. The area proposed for annexation is requested to be zoned Public Facilities.

6. The petitioner(s) acknowledge that electric utility service and their costs may change and have (check one of the following):

✓ Petitioner(s) request that the City provide notice to the petitioner(s) with an estimate of the cost impact of any change in electric utility services, including rate changes and assessments, resulting from the annexation pursuant to Minn. Stat. § 414.033, subd. 13; or

_____ Petitioner(s) hereby waive any notice that the City would provide concerning the cost impact of any change in electric utility services, including rate changes and assessments, as required by Minn. Stat. § 414.033, subd. 13.

7. All of the area proposed for annexation is or is about to become urban or suburban in character and the undersigned request said annexation for the purpose of receiving city services, and specifically the following services: Public water and sewer services

8. Is the area proposed for annexation within a designated floodplain as provided in Minn. Stat. § 103F.111, subd. 4? (Circle one) YES NO

9. Is the area proposed for annexation a shoreland area as provided by Minn. Stat. § 103F.205, subd. 4? (Circle one) YES NO

10. The area to be annexed is not included in any other boundary adjustment proceeding pending before the Department of Administration - Municipal Boundary Adjustments, nor in any area that has already been designated for orderly annexation pursuant to Minn. Stat. § 414.0325.
No

11. The undersigned property owner(s) understand that this petition may be combined by the City and Town with other valid petitions from other property owners in the area proposed for annexation.

PETITIONERS REQUEST: That pursuant to Minn. Stat. § 414.0325, the property described herein be annexed to and included within the City of Big Lake, Minnesota upon such terms and conditions as agreed to by the City and Town.

(If the land is owned by both husband and wife, both must sign the petition to represent all owners).

***Please remember to furnish the City with a Map of the property and Certificate of Survey, and also the complete Legal Description of the property. These are required to process your request with the State Municipal Boundary Adjustment Unit and local governing authorities.**

NOTE: Pursuant to Minnesota Statutes § 414.033, subd. 2b, before a municipality may adopt an ordinance under subdivision 2, clause (2), (3), or (4), a municipality must hold a public hearing and give 30 days' written notice by certified mail to the town or towns affected by the proposed ordinance and to all landowners within and contiguous to the area to be annexed.

NOTE: Pursuant to Minnesota Statutes § 414.033, subd. 11, when a municipality declares land annexed to the municipality under subdivision 2, clause (3), and the land is within a designated floodplain, as provided by section 103F.111, subdivision 4, or a shoreland area, as provided by section 103F.205, subdivision 4, the municipality shall adopt or amend its land use controls to conform to chapter 103F, and any new development of the annexed land shall be subject to chapter 103F.

NOTE: Pursuant to Minnesota Statutes § 414.033, subd. 12, when a municipality annexes land under subdivision 2, clause (2), (3) or (4), property taxes payable on the annexed land shall continue to be paid to the affected town or towns for the year in which the annexation becomes effective. If the annexation becomes effective on or before August 1 of a levy year, the municipality may levy on the annexed area beginning with that same levy year. If the annexation becomes effective after August 1 of a levy year, the town may continue to levy on the annexed area for that levy year, and the municipality may not levy on the annexed area until the following levy year.

NOTE: Pursuant to Minnesota Statutes § 414.033, subd 13, at least 30 days before a municipality may adopt an ordinance under subdivision 2, clause (2), (3), or (4), the petitioner must be notified by the municipality that the cost of electric utility service to the petitioner may change if the land is annexed to the municipality. The notice must include an estimate of the cost impact of any change in electric utility services, including rate changes and assessments, resulting from the annexation.

Applicant Name Tim Truebenbach, Superintendent
(Print)
Applicant Address 701 Minnesota Ave, Big Lake, MN 55309
(Print)
Phone 763-262-2536 Email t.truebenbach@biglakeschools.org

All owners must sign.

Property Owner Signature:______________________ Date: ____________

Property Owner Signature:______________________ Date: ____________

Property Owner Signature:______________________ Date: ____________

Application Fee:
Residential: $1,000.00
Commercial: waived

Submit Completed Application by email to Tara Kohl at **tkohl@biglakemn.org** and pay online at **www.biglakemn.org** and Click on Make a Payment or mail or drop off to City Hall located at:

City of Big Lake
160 Lake St. N
Big Lake, MN 55309

Policy 721
Adopted: 7.28.16
Revised: 8.25.22
Revised: 2.26.25
Revised:

~~UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES~~ PROCUREMENT POLICY

I. PURPOSE

This policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district. This policy also seeks to ensure compliance with Minnesota procurement laws governing school districts.

II. DEFINITIONS

A. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations section 200.431 (Compensation - Fringe Benefits).

B. "Competitive procurement process" means a process for procurement by sealed bids or by proposals under Minnesota Statutes, section 471.345.

C. "Contract" means a legal instrument by which the school district ~~a non-federal entity~~ purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations Part 200, does not include a legal instrument, even if the school district ~~non-federal entity~~ considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.

D. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

E. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or $10,000.

F. "Federal award" has the meaning, depending on the context, in either paragraph 1. or 2. below ~~of this definition~~:

1. a. The federal financial assistance that the school district ~~a non-federal entity~~ receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations section 200.101~~(Applicability)~~; or

   b. The cost-reimbursement contract under the federal Acquisition Regulations that the school district ~~a non-federal entity~~ receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations section 200.101 ~~(Applicability)~~.

2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph ~~(b)~~ (2) of the definition of Federal financial assistance in 2 Code of Federal Regulations 200.1 ~~2 Code of Federal Regulations section 200.40 (Federal Financial Assistance)~~, or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
3. "Federal award" does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.

G. "Grants" includes
1. 'State-administered grants" are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. "Direct grants" are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

H. "Non-federal entity" means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

I. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations section 200.431(g) for retirees and their spouses, dependents, and survivors.

~~J. Procurement Methods~~
~~1. "Procurement by micro-purchase" is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally $10,000, except as otherwise discussed in 48 Code of Federal Regulations Subpart 2.1 or as periodically adjusted for inflation).~~
~~2. "Procurement by small purchase procedures" are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than $175,000 (periodically adjusted for inflation).~~
~~3. "Procurement by sealed bids (formal advertising)" is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.~~
~~4. "Procurement by competitive proposals" is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.~~
5. ~~"Procurement by noncompetitive proposals" is procurement through solicitation of a proposal from only one source.~~

~~K. "Relocation costs" are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.~~

L. "Severance pay" is a payment in addition to regular salaries and wages by the school district ~~non-federal entities~~ to workers whose employment is being terminated.

M. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. Procurement Methods Options

A. "Procurement by micro-purchase"
The acquisition of supplies or service when the aggregate dollar amount of the procurement transaction does not exceed the micro-purchase threshold (generally $10,000, except as otherwise discussed in 48 Code of Federal Regulations subpart 2.1 or as periodically adjusted for inflation).

B. "Procurement by small purchase procedures"
This procurement method may be used when the value of the procurement transaction does not exceed the federal simplified acquisition threshold and is within the state threshold of $175,000. If a small purchase procedure is used, price or rate quotations must be obtained from an adequate number of qualified sources. Unless specified by the Federal agency, the school district may exercise judgement in determining what number is adequate.

C. "Procurement by sealed bids (formal advertising)"
This procurement method involves a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.

D. "Procurement by competitive proposals"
This procurement method is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.

E. "Procurement by noncompetitive proposals"
This procurement method involves solicitation of a proposal from only one source.

IV. GENERAL PROCUREMENT STANDARDS

A. The school district must use its own documented procurement procedures that ~~which~~ reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.

B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach. Breaking up a procurement into smaller components to avoid the thresholds established in this policy is prohibited.

D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.

F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.

G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses and labor surplus area firms are considered.

H. Thresholds for Employee Purchases

1) The superintendent and Director of Business Services, in conjunction with the school board, is responsible for overseeing the procurement process, including establishment of procedures, internal controls, quality assurance, methods of greatest economy, and compliance with all applicable laws. To be valid, all contracts must be approved by the board, except as otherwise provided in this policy. Nothing in this paragraph shall be construed to waive or supersede statutory requirements relating to public contracts, competitive bidding thresholds, or school board oversight, except as expressly permitted by law.

2) Individual school district employees may incur expenditures, ~~in the following amounts~~ without prior board approval so long as such expenditures are consistent with the school board-approved budget and procurement process, provided that in all cases the school board retains authority to disapprove any expenditure for any reason at its sole discretion:

    ~~a) Any school district employee may make a purchase for use in connection with school district operations when the expenditure is less than $1,000 and is consistent with this policy's requirements and the district's purchase order and credit card procedures.~~

    ~~b) In additional to the foregoing, and after following the district's purchase order and credit card procedures, the following school district employees may execute a purchase of procurement that requires the expenditure of up to the following amounts:~~

        ~~i. Superintendent and Assistant Superintendent: Up to $25,000~~

        ~~ii. Directors and Principals: Up to $25,000~~

        iii. ~~Coordinators: Up to $10,000~~

3) Emergency expenditures and procurement authorization

Notwithstanding other provisions of this policy, including the threshold authorization above, the superintendent is authorized to approve emergency expenditures when the superintendent determines that a public exigency or emergency exists that threatens the health, safety, or welfare of students, staff, or school district property and that the expenditure cannot be delayed until the next regular or special meeting of the school board without material harm to the school district.

In an emergency, the Superintendent may authorize an expenditure in excess of the Superintendent's delegated purchasing authority, subject to the following conditions:

    a) The procurement shall comply with applicable state and federal law, including the use of noncompetitive procurement when permitted by law;

    b) The superintendent shall document the nature of the emergency, the basis for determining that immediate action was required, and the reason competitive procurement procedures were not used;

c) The expenditure shall be reported to the school board for ratification at the next regular or specially called school board meeting; and

d) Emergency authority under this paragraph is limited to the specific emergency circumstances and does not constitute a permanent increase in the superintendent's purchasing authority.

V. PROCUREMENT METHODS WHEN USING STATE FUNDS

~~I. Methods of Procurement.~~

The school district must use one of the following methods of procurement when using state funds:

A. Procurements for $25,000 or less

If the amount of the contract is estimated to be $25,000 or less, the contract may be made either upon quotation or in the open market, in the school district's discretion. If the contract is made upon quotation it shall be based, so far as practicable, on at least two (2) quotations which shall be kept on file for a period of at least one (1) year after their receipt.

Alternatively, the school district may award a contract for construction, alteration, repair, or maintenance work to the vendor or contractor offering the best value under a request for proposals as described in Minnesota Statutes, section 16C.28, subdivision 1, paragraph (a), clause (2), and paragraph (c).

Procurements for $25,000 or less also may be conducted by micro-purchase.

B. Procurements Exceeding $25,000 but not $175,000

1) Sealed Bids or Direct Negotiation

If the amount of the contract is estimated to exceed $25,000 but not to exceed $175,000, the contract may be made either upon sealed bids or by direct negotiation, by obtaining two (2) or more quotations for the purchase or sale when possible, and without advertising for bids or otherwise complying with the requirements of competitive bidding. All quotations obtained shall be kept on file for a period of at least one (1) year after receipt thereof.

2) Best Value Alternative

As an alternative to the procurement method described in Subparagraph B.1 above, the school district may award a contract for construction, alteration, repair, or maintenance work to the vendor or contractor offering the best value under a request for proposals as described in Minnesota Statutes, section 16C.28, subdivision 1, paragraph (a), clause (2), and paragraph (c).

C. Procurements Exceeding $175,000

If the amount of the contract is estimated to exceed $175,000, sealed bids shall be solicited by public notice in the manner and subject to the requirements of the law governing school district contracts.

Procurement by Sealed Bids

Procurement by sealed bids means a process in which bids are publicly solicited and a firm fixed price contract by lump sum or unit price is awarded to the responsible bidder whose bid, conforming with all material terms and conditions of the invitation for bids, is the lowest in price. If sealed bids are used, the following requirements apply:

1) Bids must be solicited from an adequate number of qualified sources, providing bidders sufficient response time prior to the date set for opening bids;
2) The invitation for bids, which includes any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
3) All bids will be opened at the time and place prescribed in the invitation for bids, and the bids must be opened publicly;
4) A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that the discounts are usually taken advantage of;
5) The school district reserves the right to reject the lowest monetary bid if the bidder is determined to be non-responsible or unqualified to perform the contract. In accordance with Minnesota law, the award of competitively bid contracts shall be based on the "lowest responsible bidder." In evaluating a bidder's responsibility, the school board may consider the bidder's financial stability, technical skill, equipment capacity, and integrity, as well as the district's documented prior experience with the vendor. A bidder may be declared non-responsible if they have a documented history of substandard workmanship, project delays, contract non-compliance, or adversarial performance on previous district projects or with other public entities. To reject a low bid under this provision, the district shall maintain a written administrative record detailing the objective evidence of the bidder's lack of responsibility, and the final determination shall be formally approved by the school board.
6) In order for a sealed bid to be feasible, the following conditions must be present:
   i. A complete, adequate, and realistic specification or purchase description is available;
   ii. Two (2) or more responsible bidders are willing and able to compete effectively for the business; and
   iii. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the price.

D. Procurement by Proposals

"Procurement by proposals" means a process in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements:

1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical;
2) The school district must have a written method for conducting

technical evaluations of the proposals received and for making selections; and

3) Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the school district, with price and other factors considered.

VI. PROCUREMENT METHODS WHEN USING FEDERAL FUNDS

A. Procurement by Competitive Proposals

This is a procurement method used when conditions are not appropriate for using sealed bids. This procurement method may result in either a fixed-price or cost-reimbursement contract. If this method is used, the following requirements apply:

1) Requests for proposals require public notice, and all evaluation factors and their relative importance must be identified. Proposals must be solicited from multiple qualified entities. To the maximum extent practicable, any proposals submitted in response to the public notice must be considered;

~~1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.~~

~~2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.~~

~~3. Procurement by sealed bids (formal advertising).~~

~~4. Procurement by competitive proposals. If this method is used, the following requirements apply:~~

~~a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;~~

2) Proposals must be solicited from an adequate number of qualified sources;

3) The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;

4) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and

5) The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.

B. Procurement by noncompetitive proposals.

Procurement by noncompetitive proposals may be used only when one (1) or more of the following circumstances apply:

1) The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold;
2) The item is available only from a single source;
3) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
4) The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
5) After solicitation of a number of sources, competition is determined inadequate.

C. Competition.

1) All procurement transactions under the Federal award must be conducted in a manner that provides full and open competition and is consistent with the standards of 2 Code of Federal Regulations, sections 200.319 and .320.
2) The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:
   a. Are made in accordance with 2 Code of Federal Regulations, section 200.319(b);
   b. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and
   c. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

D. The school district must ensure that all prequalified lists of persons, firms, or products ~~which are~~ used in procurement transactions ~~acquiring goods and services~~ are current and include enough qualified sources to ensure maximum open ~~and free~~ competition. When establishing or amending prequalified lists, the school district must consider objective factors that evaluate price and cost to maximize competition. ~~Also, t~~ The school ~~district~~ must not preclude potential bidders from qualifying during the solicitation period.

E. ~~Non-federal entities are~~ The school district is prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed $25,000.

F. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 Code of Federal Regulations section 180.215.

G. Managing Property and Equipment and Safeguarding Assets

1) Property Standards

The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to other property owned by the school district ~~non-federal entity~~. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations sections 200.311, 200.314, and 200.315

2) Managing Equipment

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

a. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
b. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.
c. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
d. Adequate maintenance procedures must be developed to keep property in good condition.
e. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

H. Cybersecurity

The school district must take reasonable cybersecurity and other measures to safeguard

1) Personally identifiable information;
2) Information that the federal agency or pass-through entity designates as sensitive; and
3) Other information that the school district considers sensitive and is consistent with applicable federal, state, local and tribal laws regarding privacy and responsibility over confidentiality.

VII. **FINANCIAL MANAGEMENT REQUIREMENTS**

A. Financial Management.

The school district's financial management systems, including records documenting compliance with federal statues, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and ~~the~~ tracking ~~of funds to a level of~~ expenditures adequate to establish that ~~such~~ funds have been used in accordance with ~~according to the~~ federal statutes, regulations, and the terms and conditions of the federal award.

B. Payment.

The school district may be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control and accountability.

Advance payments to ~~a~~ the school district must be limited to the minimum amounts needed and be timed ~~to be in accordance~~ with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the ~~non-federal entity~~ school district for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

C. Internal Controls.

The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should align with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with ~~the United States Constitution~~, federal statutes, regulations, and the terms and conditions of the federal award.

The school district must evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information and other information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VIII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

A. Allowable Use of Funds.

The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

B. Definitions
   1. "Advance payment" means a payment that a federal ~~awarding~~ agency or passthrough entity makes by any appropriate payment mechanism and payment method ~~including a predetermined payment schedule,~~ before the ~~non-federal entity~~ school district disburses the funds for program purposes.
   2. "Allowable cost" means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
   3. "Education Department General Administrative Regulations (EDGAR)" means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). ~~EDGAR can be accessed at: http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html.~~
   4. "Omni Circular" ~~or "~~ also known as 2 Code of Federal Regulations Part 200~~s"~~ ~~or "~~the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,~~"~~ or the Uniform Grant Guidance means federal cost principles that provide standards for determining whether costs may be charged to federal grants.

C. Allowable Costs by Federal Law

   The following items are costs that may be allowable under the 2 Code of Federal Regulations Part 200,~~s~~ subpart E under specific conditions (review the specific part of 2 Code of Federal Regulations 200 subpart E for allowability requirements for the specific cost):

   1. Advertising and public relations;
   2. Advisory councils;
   3. Audit costs and related services;
   4. Bonding costs;
   ~~5. Communication costs;~~
   6. Compensation- ~~for~~ personal services;
   7. Compensation-fringe benefits;
   8. Conferences;
   9. Contingency provisions;
   10. Depreciation ~~and use allowances~~;
   11. Employee ~~morale,~~ health~~,~~ and welfare costs;
   12. Equipment and other capital expenditures;
   13. Gains and losses on disposition of depreciable assets ~~property and other capital assets and substantial relocation of federal programs~~;
   14. Insurance and indemnification;
   15. Intellectual property;
   16. Maintenance~~, operations,~~ and repairs costs;
   17. Materials and supplies costs, including costs of computing devices;
   ~~18. Meetings and conferences;~~
   19. Memberships, subscriptions, and professional activity costs;
   ~~20. Security costs;~~ Organization costs;
   21. Participant costs;
   22. Plant and security costs;
   23. Pre-award costs;

24. Professional service costs;
25. Proposal costs;
26. Publication and printing costs;
27. Rearrangement and ~~alteration~~ reconversion costs;
28. Recruiting costs;
29. Relocation costs of employees;
30. Rental costs of buildings and equipment;
31. Scholarships, student aid costs, and tuition remission;
32. Specialized service facilities;
33. Taxes;
34. Telecommunication and video surveillance costs;
35. Termination and standard closeout costs
36. Training and education costs; ~~and~~
37. Transportation costs; and
38. Travel costs.

D. Costs Forbidden by Federal Law.

2 Code of Federal Regulations Part 200~~s~~ and EDGAR identify certain costs that may never be paid with federal funds. The ~~following~~ list below provides examples of such costs. If a cost is on this list, it may not be supported with federal funds unless an exception exists (review the specific part of 2 Code of Federal Regulations 200, subpart E for possible exceptions to unallowable costs). The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations Part 200, subpart E~~s~~; thus, the following list is not exhaustive:

1. ~~Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;~~
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);
5. Contributions and donations
6. Entertainment (with limited exception);
7. Fines, penalties, damages, and other settlements;
8. Fundraising and investment management costs (with limited exceptions);
9. ~~Donations;~~
10. ~~Contributions;~~
11. ~~Entertainment (amusement, diversion, and social activities and any associated costs);~~
12. ~~Fines and penalties;~~
13. General costs of government ~~expenses~~ (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
14. Goods or services for personal use;
15. Interest (except interest specifically stated in 2 Code of Federal Regulations section 200.44~~1~~9 as allowable);
16. Lobbying;
17. Losses on other Federal awards or contracts;
18. Selling and marketing;
19. Student activity costs;
20. Religious use;
21. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education

programs);
22. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
23. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability
1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes ~~five~~ core principles that serve as an important guide for effective grant management. These core principles require all costs to be:
1. Necessary for the proper and efficient performance or administration of the program.
2. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
3. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.
4. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.
5. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules.

The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.
1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
2. Many state-administered programs require school districts ~~local education agencies (LEAs)~~ to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education

costs and not to supplant (or replace) those funds. Generally, the "supplement, not supplant" provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).

3. Auditors generally presume supplanting has occurred in three (3) situations:
   a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.
   b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.
   c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to non-participating students.
4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions
   1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.
   2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district's grants.

I. Training
   1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.
   2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions
   Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

K. Reduction in Aid
   If the school district makes a purchase without a procurement policy adopted by the school board or makes a purchase not in conformity with the school district's procurement policy, the Commissioner may reduce that school district's state aid in an amount equal to the purchase.

L. Property, Financial Investments, and Contracting
   The school district is subject to and must comply with Minnesota Statutes, sections 15.054 and 118A.01 to 118A.06 governing government property and financial investments and sections 471.38, 471.391, 471.392, and 471.425 governing municipal contracting.

M. Mandatory Disclosures
   The school district must promptly disclose whenever, in connection with the Federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in 18 United States Code or a violation of the civil False Claims Act (31 United States Code, sections 3729-3733)

   The disclosure must be made in writing to the DOE, MDE, and ~~Federal agency~~, the MDE ~~agency's~~ Office of Inspector General~~, and pass-through entity~~ (if applicable). School districts are also required to report matters related to ~~recipient~~ school district integrity and performance in accordance with Appendix XII of 2 Code of Federal Regulations, part 200 ~~this part~~. Failure to make required disclosures can result in any of the remedies described in 2 Code of Federal Regulations, section 200.339.

IX. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written school district policy ~~of the school district~~ consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with ~~a~~ the school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, ~~a~~ the school district must follow its written non-federal, entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave.

   The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

   a. They are provided under established written leave policies;

   b. The costs are equitably allocated to all related activities, including federal awards; and

   c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.
2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal Regulations section 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.
3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the school district's

written policies ~~of the school district~~.

5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established school district written policies ~~of the school district~~.
6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.

C. Insurance and Indemnification.
Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.

D. Recruiting Costs.
Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:
1. Critical and necessary for the conduct of the project;
2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
3. Consistent with the school district's cost accounting practices and school district policy; and
4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.

~~E. Relocation Costs of Employees.~~
~~Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.~~

F. Travel Costs
Under 2 code of Federal Regulations, section 200.475, travel costs include the transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

Travel costs may be charged on an actual cost basis, on a per diem or mileage basis ~~in lieu of actual costs incurred~~, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. ~~, and results in charges~~ The method used must be consistent with those normally allowed in like circumstances in the school district's ~~non-federally funded~~ other activities and in accordance with the school district's established written ~~reimbursement~~ policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations as a result of ~~according to~~ the school district's written ~~reimbursement and/or travel~~ policyies.
In addition, when costs are charged directly to the federal award, documentation must justify that ~~the following~~:
1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the school district's established ~~travel~~ written policy.

Temporary dependent care costs above and beyond regular dependent care ~~that directly results from travel to conferences is~~ are allowable provided that these costs are:
1. A direct result of the individual's travel for the federal award;

2. Consistent with the school district's ~~documented travel~~ established written policy for all school district travel; and
3. Only temporary during the travel period.

X. SUBRECIPENT MONITORING

The school district will:

A. Verify that the subrecipeint is not excluded or disqualified in accordance with 2 Code of Federal Regulations, section 180.300. verification methods are provided in section 180.300, which include confirming in *SAM.gov* that a potential subreciepeint is not suspended, debarred, or otherwise excluded from receiving federal funds.
B. Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the information provided below. A pass-through entity must provide the best available information when some of the information below is unavailable. A pass-through entity must provide the unavailable information when it is obtained.
   1. Required information includes:
      a. Federal award identification
         1) Subrecipeint's name (must match the name associated with is unique entity identifier);
         2) Subrecipeint's unique entity identifier;
         3) Federal Award Identification Number (FAIN);
         4) Federal Award Date;
         5) Subaward Period of Performance Start and End Date;
         6) Subaward Budget Period Start and End Date;
         7) Amount of Federal Funds Obligated in the subaward;
         8) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity, including the current financial obligation;
         9) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
         10) Federal award project description, as required by the Federal Funding Accountability and Transparency Act (FFATA);
         11) Name of the Federal agency, pass-through entity, and contact information for awarding official of the pass-through entity;
         12) Assistance Listing title and number; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at the time of disbursement;
         13) Identification of whether the federal award is for research and development; and
         14) Indirect cost rate for the federal award (including if the de minimis rate is used in accordance with 2 Code of Federal Regulations, section 200.414).
      b. All requirements of the subaward, including requirements imposed by Federal statutes, regulations, and the terms and conditions of the Federal award;
      c. Any additional requirements that the pass-through entity imposes on the subrecipient for the pass-through entity to meet its responsibilities under the Federal award. This includes information and certifications (see 2

Code of Federal Regulations, section 200.415) required for submitting financial and performance reports that the pass-through entity must provide to the federal agency;
   d. Indirect cost rate:
   e. A requirement that the subrecipient permit the pass-through entity and auditors to access the subrecipient's records and financial statements for the pass-through entity to fulfill its monitoring requirements; and
   f. Appropriate terms and conditions concerning the closeout of the subaward.

C. Evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward to determine the appropriate subrecipient monitoring described in 2 Code of Federal Regulations, section 200.332, paragraph (f). When evaluating a subrecipient's risk, a pass-through entity should consider the following:
   1. The subrecipient's prior experience with the same or similar subawards;
   2. The results of previous audits. This includes considering whether or not the subrecipient receives a Single Audit in accordance with 2 Code of Federal Regulations, part 200, subpart F and the extent to which the same or similar subawards have been audited as a major program;
   3. Whether the subrecipient has new personnel or new or substantially changed systems; and
   4. The extent and results of any federal agency monitoring (for example, if the subrecipient also receives federal awards directly from the federal agency).

D. If appropriate, consider implementing specific conditions in a subaward as described in 2 Code of Federal Regulations, section 200.208 and notify the Federal agency of the specific conditions.

E. Monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with Federal statutes, regulations, and the terms and conditions of the subaward. The pass-through entity is responsible for monitoring the overall performance of a subrecipient to ensure that the goals and objectives of the subaward are achieved. In monitoring a subrecipient, a pass-through entity must:
   1. Review financial and performance reports
   2. Ensure that the subrecipient takes corrective action on all significant developments that negatively affect the subaward. Significant developments include Single Audit findings related to the subaward, other audit findings, site visits, and written notification from a subrecipient of adverse conditions which will impact their ability to meet the milestones or the objectives of a subaward. When significant developments negatively impact the subaward, a subrecipient must provide the pass-through entity with information on their plan for corrective action and any assistance needed to resolve the situation.
   3. Issue a management decision for audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by 2 Code of Federal Regulations, section 200.521.
   4. Resolve audit findings specifically related to the subaward. However, the pass-through entity is not responsible for resolving cross-cutting audit findings that apply to the subaward and other Federal awards or subawards. If a subrecipient has a current Single Audit report and has not been excluded from receiving Federal funding (meaning, has not been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant agency for audit or oversight agency for audit to perform audit follow-up and

make management decisions related to cross-cutting audit findings in accordance with 2 Code of Federal Regulations, section 200.513 (a) (4) (viii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

F. Depending upon the pass-through entity's assessment of the risk posed by the subrecipient (as described in 2 Code of Federal Regulations, section 200.332, paragraph (c)), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals;
   1. Providing subrecipients with training and technical assistance on program-related matters;
   2. Performing site visits to review the subrecipient's program operations; and
   3. Arranging for agreed-upon-procedures engagements as described in 2 Code of Federal Regulations, section 200.425.

G. Verify that a subrecipient is audited as required by 2 Code of Federal Regulations, part 200, subpart F.

H. Consider whether the results of a subrecipient's audit, site visits, or other monitoring necessitate adjustments to the pass-through entity's records.

I. Consider taking enforcement action against noncompliant subrecipients as described in 2 Code of Federal Regulations, section 200.339 and in program regulations.

XI. CONFLICT OF INTEREST

A. Standards of Conduct ~~Employee Conflict of Interest~~.
   The school district will maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

B. No employee, officer, ~~or~~ agent, or board member may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, ~~or~~ agent, or board member, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, ~~and~~ agents, and board members of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, ~~or~~ agents, or board members of the school district. Disciplinary actions may be undertaken pursuant to the school district's Discipline, Suspension, and Dismissal of School Employees policy.

   The school district's Conflict of Interest policies and procedures provide additional measures regarding conflicts of interest.

C. Organizational Conflicts of Interest.
   If the school district has a parent, affiliate, or subsidiary organization that is not

a state, local government, or Indian tribe, the school district must maintain written standards concerning organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, t~~T~~he school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization ~~because of relationships with a parent company, affiliate, or subsidiary organization~~.

D. Disclosing Conflicts of Interest.
   The school district ~~must~~ must disclose in writing any potential conflict of interest to MDE in accordance with ~~applicable~~ established federal ~~awarding~~ agency policies.

Legal References:

Minn. Stat. § 15.054 (Sale or Purchase of State Property; Penalty)
Minn. Stat. § 16C.28 (Contracts; Awards)
Minn. Stat. § 118A.01-.06 (Deposit and Investment of Local Public Funds)
Minn. Stat. § 123B.52 (Contracts)
Minn. Stat. § 471.345 (Uniform Municipal Contracting Law)
Minn. Stat. § 471.38 (Claims)
Minn. Stat. § 471.391 (Declaration Form)
Minn. Stat. § 471.392 (Penalty)
Minn. Stat. § 471.425 (Prompt Payment of Local Government Bills)
18 U.S.C. (Crimes and Criminal Procedures)
31 U.S.C. §§ 3729–3733 (False Claims)
2 C.F.R. § 180.215 (Which Nonprocurement Transactions are Not Covered Transactions)
2 C.F.R. § 180.300 (What Must I Do before I Enter Into a Covered Transaction with Another Person at the Next Lower Tier?)
2 C.F.R. 200 Subpart E (Cost Principles)
2 C.F.R. 200 Subpart F (Audit Requirements)
2 C.F.R. § 200.1 (Definitions)
2 C.F.R. § 200.101 (Applicability)
2 C.F.R. § 200.112 (Conflict of Interest)
2 C.F.R. § 200.113 (Mandatory Disclosures)
2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Merit of Proposals)
2 C.F.R. § 200.208 (Specific Conditions)
2 C.F.R. § 200.214 (Suspension and Debarment)
2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
2 C.F.R. § 200.302 (Financial Management)
2 C.F.R. § 200.303 (Internal Controls)
2 C.F.R. § 200.305(b)(1) (Federal Payment)
2 C.F.R. § 200.310 (Insurance Coverage)
2 C.F.R. § 200.311 (Real Property)
2 C.F.R. § 200.312 (Federally-owned and Exempt Property)
2 C.F.R. § 200.313(d) (Equipment)
2 C.F.R. § 200.314 (Supplies)
2 C.F.R. § 200.315 (Intangible Property)
2 C.F.R. § 200.318 (General Procurement Standards)
2 C.F.R. § 200.319 (Competition)
2 C.F.R. § 200.320 (Methods of Procurement to be Followed)

2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)
2 C.F.R. § 200.328 (Financial Reporting)
2 C.F.R. § 200.332 (Requirements for Pass-Through Entities)
2 C.F.R. § 200.339 (Remedies for Noncompliance)
2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
2 C.F.R. § 200.413 (Direct Costs)
2 C.F.R. § 200.414 (Indirect Costs)
2 C.F.R. § 200.415 (Required Certifications)
2 C.F.R. § 200.425 (Audit Services)
2 C.F.R. § 200.430 (Compensation – Personal Services)
2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
2 C.F.R. § 200.447 (Insurance and Indemnification)
2 C.F.R. § 200.463 (Recruiting Costs)
2 C.F.R. § 200.464 (Relocation Costs of Employees)
2 C.F.R. § 200.474 (Transportation Costs)
2 C.F.R. § 200.475 (Travel Costs)
2 C.F.R. § 200.513 (Responsibilities)
2 C.F.R. § 200.521 (Management Decisions)
45 C.F.R. § 75.2 (Definitions)
45 C.F.R. § 75.317 (Insurance Coverage)
45 C.F.R. § 75.320 (Equipment)
48 C.F.R. Subpart 2.1 (Definitions)

Cross References: MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)
MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)
MSBA/MASA Model Policy 412 (Expense Reimbursement)
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 703 (Annual Audit)

Resources: Minnesota Department of Education (MDE): *Procurement Handbook* [January 8, 2025] (accessed 01/07/26)
MDE: *Competitive Proposal Method* [April 2020] (accessed 01/07/26)
Office of Management and Budget: *OMB Guidance for Federal Financial Assistance (Uniform Guidance)* (accessed 02/20/26)
U.S. DOE: *Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations* (accessed 01/09/26)
U.S. DOE: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (accessed 01/09/26)

EMPLOYMENT BACKGROUND CHECKS

I. PURPOSE

The purpose of this policy is to maintain a safe and healthful environment in the school district in order to promote the physical, social, and psychological well-being of its students. To that end, the school district will seek a criminal history background check for applicants who receive an offer of employment with the school district and on all individuals, except enrolled student volunteers, who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, regardless of whether any compensation is paid, or such other background checks as provided by this policy. The school district may also elect to do background checks of other volunteers, independent contractors, and student employees in the school district

II. GENERAL STATEMENT OF POLICY

A. The school district shall require that applicants for school district positions who are offered employment in the school and all individuals, except enrolled student volunteers, who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, regardless of whether any compensation is paid, submit to a criminal history background check. The offer of employment or the opportunity to provide services shall be conditioned upon a determination by the school district that an individual's criminal history does not preclude the individual from employment with, or provision of services to, the school district.

B. The school district specifically reserves any and all rights it may have to conduct background checks regarding current employees, applicants, volunteers, vendors, or service providers without the consent of such individuals.

C. Adherence to this policy by the school district shall in no way limit the school district's right to require additional information, or to use procedures currently in place or other procedures to gain additional background information concerning employees, applicants, volunteers, service providers, independent contractors, and student employees.

III. PROCEDURES

A. Normally an individual will not commence employment or provide services until the school district receives the results of the criminal history background check. The school district may hire or otherwise allow an individual to provide a service to a school pending completion of a background check under Minnesota Statutes, section 123B.03, subdivision 1 or obtaining notice of a Professional Educator Licensing and Standards Board action under subdivision 1a but shall notify the individual that the individual's employment or other service may be terminated based on the result of the background check of Professional Educator Licensing and Standards Board action. The school district is not liable for failing to hire or for terminating an individual's employment or other service based on the result of a background check or Professional Educator Licensing and Standards Board action.

Background checks will be performed by the Minnesota Bureau of Criminal Apprehension (BCA). The BCA shall conduct the background check by retrieving criminal history data as defined in Minnesota Statutes section 13.87. The school district reserves the right to also have criminal history background checks conducted by other organizations or agencies.

B. In order for an individual to be eligible for employment, volunteer, or to provide athletic coaching services or other extracurricular academic coaching services to the school district, except for an enrolled student volunteer, the individual must sign a criminal history consent form, which provides permission for the school district to conduct a criminal history background check, and provide a money order or check payable to either the BCA or to the school district, at the election of the school district, in an amount equal to the actual cost to the BCA and the school district of conducting the criminal history background check. The cost of the criminal history background check is the responsibility of the individual, unless the school district decides to pay the costs for a volunteer, an independent contractor, or a student employee. If the individual fails to provide the school district with a signed Informed Consent Form and fee at the time the individual receives a job offer, or permission to provide services, the individual will be considered to have voluntarily withdrawn the application for employment or request to provide services.

C. The school district, in its discretion, may elect not to request a criminal history background check on an individual who holds an initial entrance license issued by the Minnesota Professional Educator Licensing and Standards Board or the Commissioner of the Minnesota Department of Education within the twelve (12) months preceding an offer of employment or permission to provide services.

D. The school district may use the results of a criminal background check conducted at the request of another school hiring authority if:

1. the results of the criminal background check are on file with the other school hiring authority or otherwise accessible;
2. the other school hiring authority conducted a criminal background check within the previous 12 months;
3. the individual executes a written consent form giving the school district access to the results of the check; and
4. there is no reason to believe that the individual has committed an act subsequent to the check that would disqualify the individual for employment or provision of services.

E. For all non-state residents who are offered employment with or the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, the school district shall request a criminal history background check on such individuals from the superintendent of the BCA and from the government agency performing the same function in the resident state or, if no government entity performs the same function in the resident state, from the Federal Bureau of Investigation. The offer of employment or the opportunity to provide services shall be conditioned upon a determination by the school district that an individual's criminal history does not preclude the individual from employment with, or provision of services to, the school district. Such individuals must provide an executed criminal history consent form.

F. When required, individuals must provide fingerprints to assist in a criminal history background check. If the fingerprints provided by the individual are unusable, the individual will be required to submit another set of prints.

G. Copies of this policy shall be available in the school district's employment office and will be distributed to applicants for employment and individuals who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services upon request. The need to submit to a criminal history background check may be included with the basic criteria for employment or provision of services in the position posting and position advertisements.

H. The individual will be informed of the results of the criminal background check(s) to the extent required by law.

I. If the criminal history background check precludes employment with, or provision of services to, the school district, the individual will be so advised.

J. The school district may apply these procedures to other volunteers, independent contractors, or student employees.

K. At the beginning of each school year or when a student enrolls, the school district will notify parents and guardians about this policy and identify those positions subject to a background check and the extent of the school district's discretion in requiring a background check. The school district may include this notice in its student handbook, a school policy guide, or other similar communication. A form notice for this purpose is included with this policy.

IV. CRIMINAL HISTORY CONSENT FORM

A form to obtain consent for a criminal history background check is included with this policy.

Legal References:
Minn. Stat. § 13.04, Subd. 4 (Rights of Subjects of Data)
Minn. Stat. § 13.87, Subd. 1 (Criminal Justice Data)
Minn. Stat. § 123B.03 (Background Check)
Minn. Stat. §§ 299C.60-299C.64 (Minnesota Child, Elder, and Individuals with Disabilities Protection Background Check Act)
Minn. Stat. § 364.09(b) (Exception for School Districts)

CONFLICT OF INTEREST BY ELECTED OFFICIALS AND EMPLOYEES

I. PURPOSE

Big Lake Schools shall operate within the requirements of the highest degree of integrity and ethics.

II. GENERAL STATEMENT OF POLICY

Employees or the Elected Officials of Big Lake Schools will not engage in or have a financial interest, directly or indirectly, in any activity that conflicts or leads to the appearance of a conflict of interest with their duties and responsibilities. Any conflict of interest must be disclosed to immediate supervisor. Violations of this policy will be subject to Big Lake Schools Discipline Policy (403).

MEMORIALS FOR DECEASED STUDENTS AND STAFF

I. PURPOSE

Big Lake Schools recognizes that the loss of a student or staff member deeply impacts students, staff and families. The purpose of this policy is to ensure that the Big Lake Schools support staff, students, and families impacted by a death are connected to appropriate school and community resources. Because it is recognized that memorial decisions made immediately in the aftermath of a crisis or death may be made without full consideration of the potential implications for students, staff, families and the community, Big Lake Schools will utilize a process for memorial decision-making, aligned to this Board approved policy regarding memorial activities. The District reserves the right to determine if a memorial is appropriate.

This policy recognizes that memorials after suicide require intentional messaging to appropriately recognize the deceased without contributing to additional emotional trauma or suicide risk of others. Therefore, careful and deliberate consideration has been given in determining approved memorial activities.

II. DEFINITIONS

A. Memorials: Objects or activities to remember an event or deceased person(s).
B. Living Memorials: A memorial intended to be sustained over time.
C. Crisis Response Team (CRT): An appointed group of staff members at each building who consult with the building principal to help coordinate building-wide procedures and protocols for mental health needs in the recovery phase of a crisis situation needing grief support.
D. Crisis Support Team (CST): A designated group of district and non-district professionals to provide grief services following a death of a student or staff member including clergy, outside community support, grief specialists, school-linked therapist, etc.
E. Crisis: Any natural disaster or unexpected event that negatively affects a student, a staff member or a significant group of the school population and usually involves serious emotional, psychological and/or physical injury or death.
F. Impact: The magnitude of the potential loss or seriousness of the crisis.

III. GENERAL STATEMENT OF POLICY

In recognition that schools are designed primarily to support learning, school sites should not serve as the main venue for the memorializing of students or staff. Memorial activities expressed at school need to be coordinated and approved through the Crisis Response Team (CRT), as well as building administration. The CRT will assist families and students in selecting memorial activities that are appropriate for school and assist students and staff in healthy bereavement. It is further recognized that building administration should have a certain amount of discretion in these situations to make professional judgments -- in consultation with the Superintendent and CRT -- to best meet the overall needs of students, staff, parents and the community as a whole.

IV. **MEMORIAL POLICY**

Temporary memorials may be displayed within the school building or on school grounds until the day of the funeral, or within one week following the death, which ever comes first, after which time they will be given to the family by designated district officials. Allowable temporary memorials include banners, pictures, and student desk displays, and are only allowed in locations monitored by school officials. Temporary memorials cannot alter district owned property, including lockers and desks. All temporary memorial activities must occur under the direct supervision of the administration. Memorials for deceased students and staff will be limited to endowments, scholarships, or items with educational significance. Scholarship and endowment memorials may be established one time, or in the form of a perpetual award, with a description of the purpose of the endowment or scholarship. Memorials may not include the retirement, alteration, or discontinued use of school property. Other recommended memorial activities include:

A. Yearbooks: A student or staff member who has died may be acknowledged in the yearbook during the year of their death. Information will be limited to their name, photo, age at death, and school activities in which they participated.
B. Commemorative Events and/or Items: A commemorative event may be established and held in the name of the deceased student or staff member. Activities cannot be held during the school day, and may be sponsored by a class, club, or activity in which the deceased student or staff member participated. Events held on district property require prior district approval. Advertisement of events must occur outside the school day.
C. Graduation Recognition: One symbol representing all deceased members of a graduating class, beginning with the freshman year, such as a plant, bouquet of flowers or empty chair, may be present on stage. A member of the school administration can also direct the audience in a moment of silence to collectively recognize deceased members of the graduating class.
D. Moment of Silence Recognition: A 'moment of silence' may be used following the death of a student or staff member to honor their memory. School-wide moments of silence should occur within 2 school days following notification of the death. Moments of silence are also approved for use at ISD 727 Board of Education meetings, co-curricular events in which the deceased participated, and community based events.

Approved existing memorials established prior to the implementation of this policy will remain intact. Existing memorials are generally the sole responsibility of the entity providing the memorial; district staff and/or finances may only be used to maintain current memorials as part of regular maintenance processes and/or to ensure safe conditions. The district reserves the right to remove a memorial if it is not or cannot be maintained or is contrary to the overall educational needs of students.

V. **PROHIBITED MEMORIAL ACTIVITIES**

Selling and/or fundraising of memorial items during the school day is prohibited. District student activity accounts cannot be used to support, finance, or fundraise for memorialization. Proceeds from district co-curricular events or contests cannot be donated to agencies for memorialization. Utilizing formal all-school or school-wide events, including, Homecoming festivities, Prom, and other thematic events or weeks to memorialize deceased students or staff is prohibited. Commemorative items or events can be sponsored by community-based agencies and promoted outside the school day. With parental request, commencement ceremonies may recognize a deceased student with an empty chair and program recognition.

School district facilities will not be used for formal memorial services or funerals.

However, the Superintendent, in consultation with the CRT, has the discretion to consider memorial events that utilize district facilities.

Formal, school-wide recognition of anniversary dates will not occur.

If the death of a student or staff member occurred on school property or in a public location accessible by community members, such as a crash site, district staff will not provide memorial monitoring and any displays on district property will be removed after the day of the funeral or within one week following the death, which ever occurs first.

809 NAMING RIGHTS

I. PURPOSE

The purpose of this policy is to establish the criteria and procedures for granting Naming Rights in relation to District facilities. This policy does not cover scholarships or research grants. The Naming Rights Policy applies district-wide.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to recognize persons who have either supported the district through distinguished effort or substantial financial contributions by naming facilities in their honor.

III. REQUIREMENT

A. Facilities included in the Naming Rights Policy include:
   1. Buildings or parts of a building such as wings where the identification focuses on the external feature.
   2. Parts of buildings, such as theatres, laboratories, gymnasiums, or classrooms.
   3. Outdoor areas, which may be gardens, courtyards, stadiums, playing fields, roads or walkways.
   4. Other facilities may be recommended for naming after consultation with the school board.

B. "Naming Rights in Consideration" is in consideration of financial contributions, sponsorships or other commercial transactions.

C. "Naming Rights in Recognition" is in recognition of any significant contributions to the district that it wishes to honor.
   1. Recognition of outstanding services to the district while serving in an academic or administrative capacity.
   2. Recognition of the achievement of distinguished alumni.
   3. Recognition of a financial contribution or other contribution from a donor.

IV. GRANTING NAMING RIGHTS

A. The granting of Naming Rights must be consistent with the school district's Mission Statement policy (104) and Advertising policy (905).
B. For the purposes of this policy, a significant financial contribution is set at a minimum of $100,000.00.
C. All requests for Naming Rights must be submitted in writing to the board of education.
D. The board of education will designate the superintendent or designee to form a committee to review and make recommendations for naming opportunities.
E. The committee will review and research each submitted facility-naming nomination on its individual merits.
F. The committee will make its recommendation to the superintendent.
G. The superintendent will submit her/his recommendation to the board of education for review and action.
H. The physical display of the Naming Rights shall be decided or negotiated on a case-by-case basis.

V. GUIDELINES

The superintendent will decide the monetary valuation of each naming right after receiving a recommendation from the director of business services who may take advice from such persons or other professionals, as needed. Each case should take into account market comparisons for naming rights for which professional advice may be sought.

VI. DURATION OF NAMING RIGHTS

A. The duration of naming rights is decided or negotiated on a case-by-case basis.
B. Naming Rights will normally remain in place for a period of no longer than twenty-five [25] years.
C. Exceptions to the duration may be granted with the approval of the board of education.

VII. EARLY TERMINATION OF NAMING RIGHTS

A. The Naming Rights agreement may be terminated under the following conditions:
   1. Termination by the District – The district reserves the right, at its sole discretion, to terminate Naming Rights without refund of consideration, prior to the scheduled termination date, should it feel it is necessary to do so to avoid the district being brought into a disrepute.
   2. Termination by the Named Party – The Named Party without refund of consideration, at its sole discretion, may terminate its acceptance of the Naming Rights prior to the scheduled termination date, in the event that the district directly brings the Named Party into disrepute.

VIII. TRANSFERABILITY OF NAMING RIGHTS

A. Naming Rights may only be transferred to any other Named Party by mutual agreement between all named parties.
B. "Naming Rights in Consideration" may be traded by mutual agreement between all parties. Traded is defined as "to exchange one naming right for another" as in the case where a company changes its name, the naming right might be "traded" to reflect the new name.

IX. RENEWABILITY OF NAMING RIGHTS

A. Naming Rights may be renewed by the mutual agreement between all the parties.

X. LIMIT OF NAMING RIGHTS

A. On the Part of the District
   The school district's right to use the name and other brand elements of the named party is permitted by express agreement with the named party.
B. On the Part of the Named Party
   The named party, after whom a building or part of a building is named, has no decision-making rights as to the purpose of the building or part of the building unless specifically provided for in the written agreement between the parties. The school district will not agree to any condition in an agreement that could unnecessarily limit progress toward the district's mission and purpose, statutory obligations, or the local authority of the school board. In turn, the named party has no liability in respect of that building or part of a building unless provided for in a specific contract between the parties. Any such limits must be included in any naming rights' agreement.